



2026

COMPANY POLICY DOCUMENT



ISO 9001:2015 Certified
Certified by TÜV SÜD South Asia Pvt Ltd
Cert. No. 99 100 25410



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Policy Name - Anti-Bribery & Anti-Corruption (ABAC) Policy

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Policy Number – P/HR/031
Review Date – 01.01.2026

Rev. Number – 00
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Policy Name - Anti-Bribery & Anti-Corruption (ABAC) Policy

Purpose of Policy

The purpose of this **Anti-Bribery & Anti-Corruption (ABAC) Policy** is to establish clear standards and controls to prevent bribery, corruption, fraud, unethical conduct, and improper business practices within **Pratham Transolutions India Pvt. Ltd.**

The company maintains a strict zero-tolerance approach towards bribery, corruption, facilitation payments, fraudulent activities, and unethical conduct in any form.

Scope of the Policy

This policy applies to:

- All employees and management personnel
- Directors and officers
- Drivers and operational staff
- Third parties acting on behalf of the company

The policy applies across all company operations, transportation activities, customer interactions, vendor dealings, government interactions, and financial transactions.

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Legal & Compliance

This policy shall be implemented in accordance with applicable laws and regulatory requirements including:

Prevention of Corruption Act, 1988

- Indian Penal Code, 1860
- Applicable anti-fraud and anti-corruption laws
- Other applicable Indian legal and regulatory provisions

Where international customer or contractual requirements apply, employees and operational partners are also expected to comply with relevant anti-corruption standards.

Policy Statement

Pratham Transolutions India Pvt. Ltd. is committed to conducting business with the highest standards of ethics, integrity, fairness, and professional conduct.

Any violation of this policy may result in disciplinary action, termination of employment or business relationship, recovery of losses, and legal action wherever applicable.

The company strictly prohibits:

Offering or accepting bribes, Facilitation payments, Fraudulent activities, Kickbacks or illegal commissions, Improper financial benefits, Manipulation of records or documents, Corrupt business practices.

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Definitions

Bribery

Offering, giving, requesting, receiving, or accepting any financial or non-financial advantage intended to improperly influence a business or official decision.

Corruption

Misuse of authority, position, or entrusted responsibility for personal gain or unfair advantage.

Facilitation Payment

Any unofficial payment made to accelerate or secure routine governmental or operational actions. Such payments are strictly prohibited under this policy.

Conflict of Interest

A situation where personal interests interfere, or appear to interfere, with the company's business interests or decision-making.

Prohibited Conduct

The following activities are strictly prohibited:

- Offering or accepting bribes in any form
- Gifts intended to influence business decisions
- Manipulation of invoices or operational records
- Unauthorized payments
- Fraudulent documentation or concealment of transactions

Employees, drivers, vendors, and contractors must immediately report any suspected unethical or corrupt activity.

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Gifts, Hospitality & Business Courtesies

Reasonable and occasional business courtesies may be permitted only if they:

- Are lawful and professionally appropriate
- Do not influence business decisions
- Do not create conflict of interest
- Are transparent and properly declared where required

Any gift or hospitality involving government officials or sensitive business decisions requires prior management approval.

Sponsorships, Donations & Political Contributions

The company may support genuine social or charitable activities subject to proper approval and documentation.

The following conditions shall apply:

- Donations must be lawful and transparent
- Sponsorships must support legitimate business or social objectives
- Political contributions in the company's name are prohibited unless specifically approved by authorized management and legally compliant

All approved payments and donations must be properly recorded in company accounts.

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Employees and business partners must avoid situations where personal interests may conflict with company interests.

Examples include:

- Personal financial benefit from vendor selection
- Undisclosed relationships with suppliers or contractors
- Misuse of company position for personal advantage

Any actual or potential conflict of interest must be disclosed to Management or HR immediately.

Employees shall not participate in decisions where they have a personal interest.

Books, Records & Financial Transparency

The company shall maintain accurate, complete, and transparent operational and financial records.

The following practices are strictly prohibited:

- False accounting entries
- Hidden transactions
- Undisclosed payments
- Fake invoices or receipts
- Manipulation of records

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Whistle-blower & Reporting Mechanism

Pratham Transolutions India Pvt. Ltd. encourages employees and stakeholders to report suspected unethical conduct, fraud, bribery, corruption, or policy violations without fear of retaliation.

Reporting Channels

Concerns may be reported through:

- HR Department
- Official email communication
- Written complaint submission
- Anonymous reporting channels

Anti-Retaliation Commitment

The company strictly prohibits retaliation against any employee, driver, vendor, or stakeholder who reports concerns in good faith or cooperates in investigations. Any retaliation shall itself be treated as a policy violation.

Investigation Process

All complaints shall be:

- Reviewed fairly and confidentially
- Investigated promptly
- Escalated to management where required

Corrective and disciplinary actions shall be taken based on investigation findings.

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Driver & Logistics Operational Risks

Considering the logistics and transportation industry, special attention shall be given to corruption risks related to:

- Fuel misuse or pilferage
- Cargo theft or unauthorized handling
- POD manipulation
- Unauthorized commissions
- Illegal payments during transportation operations

Drivers and operational teams are strictly prohibited from engaging in any illegal or unethical payment practices during duty.

Discipline & Disciplinary Action

Violation of this policy may result in disciplinary action including:

- Verbal or written warning
- Suspension
- Termination of employment or vendor contract
- Blacklisting of vendors or contractors
- Legal or criminal action where applicable

Serious violations involving bribery, fraud, theft, corruption, document manipulation, or unethical conduct shall be treated as major offences.

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Conclusion

Pratham Transolutions India Pvt. Ltd. believes that ethical business conduct, transparency, and integrity are essential for sustainable business operations and customer trust.

All employees, drivers, contractors, vendors, and business partners are expected to comply with this policy and support a professional, honest, and corruption-free working environment at all times.

Approval & Acknowledgement

This Policy is approved and issued under the authority of the Director, Pratham Transolutions India Pvt. Ltd.

Date	Description of Change	Approved By
01.10.2025	Initial Issue	Tushar Gorasiya (Director)

Tushar Gorasiya
Founder & Director



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