

ETHICS AND ANTI-BRIBERY POLICY

1. PURPOSE:

The purpose of this policy is to establish HMA Industries Pvt. Ltd.'s commitment to ethical business conduct and to the prevention, detection, and mitigation of bribery and corruption risks in accordance with ISO 37001:2016.

2. SCOPE:

This policy applies to all employees, directors, consultants, contractors, agents, intermediaries, and suppliers engaged with HMA Industries Pvt. Ltd., across all locations and levels of operation.

3. POLICY STATEMENT:

HMA Industries Pvt. Ltd. has zero tolerance for bribery, corruption, and unethical practices. We are committed to conducting all business in an honest and ethical manner, complying with all applicable anti-bribery laws and regulations.

4. KEY COMMITMENTS:

To ensure compliance with this policy, HMA Industries Pvt. Ltd. commits to:

- Prohibiting bribery in any form, including facilitation payments.
- Ensuring all transactions are accurately recorded in financial records.
- Implementing due diligence procedures for suppliers, third parties, and business partners.
- Encouraging the reporting of unethical behavior through secure whistleblower mechanisms.
- Training employees regularly on anti-bribery standards and ethical conduct.
- Reviewing and continuously improving anti-bribery controls as per ISO 37001:2016.

5. GIFTS, HOSPITALITY AND DONATIONS:

HMA Industries Pvt. Ltd. permits offering and accepting reasonable and proportionate gifts and hospitality only if they:

- Are not intended to influence business decisions or obtain undue advantage
- Are consistent with local laws and customary business practices
- Are transparently recorded and reported to the Compliance Officer

6. CONFLICT OF INTEREST:

All employees must avoid situations where personal interests could conflict with business decisions. Any potential or actual conflict must be disclosed to the Ethics Officer immediately.

7. REPORTING VIOLATIONS:

Suspected violations of this policy should be reported through the designated confidential whistle-blower channel. HMAI guarantees protection against retaliation to anyone who reports violations in good faith.

8. RESPONSIBILITIES:

The Anti-Bribery Compliance Function (ABCF) is responsible for implementing, monitoring, and updating this policy. Managers at all levels must promote a culture of integrity and compliance.

9. POLICY APPROVAL AND REVIEW

This policy has been approved by the Managing Director and is reviewed annually as part of the Management Review Meeting (MRM).

APPROVED BY:

M. Zubair Rahman

Managing Director

Date: 10-04-2024