



Anti-Bribery and Corruption Policy

Rationale	<p>This document sets out the long-standing Policy of Paradise Moon Investment Fund I (“the Fund”) on combating bribery and corruption.</p>
Scope	<p>This Anti Bribery and Corruption Policy (the “Policy”) is applicable to Paradise Moon Investment Fund and the management and employees of Paradise Moon Private Limited (“Investment manager” and its vendors, Portfolio Companies, representatives, agents and all other persons dealing with the Fund.</p> <p>In this Policy, Bribery is defined as offering, giving or receiving a financial or other advantage to induce or reward the improper performance of a role, duty or function. The definition includes 'Facilitation' or 'Speed' payments.</p>
Objectives	<p>The purpose of this Policy is to safeguard and promote legitimate business throughout the organisation and to prevent and prohibit corruption, bribery and similar acts in connection with the organisation. This Policy aims to obviate risks, in the face of acceleration of Firm’s business, by strengthening internal controls in order to protect the brand, reputation and assets of the Firm from loss or damage resulting from suspected or confirmed incidents of bribery and corruption. This Policy shall be separate from the existing internal policies and code of conduct.</p> <p>The aim of this Policy is also to avoid prejudicing any person’s objectivity, for instance, when a contract is in the course of negotiation and to avoid situations where a customer or supplier may seek to influence him or her or vice-versa.</p> <p>The Policy consists of three Principles which clearly set out the Firm’s ‘Zero Tolerance’ approach to bribery and corruption.</p>



Principles	<ol style="list-style-type: none">1. The Fund will not pay & will not accept bribes, either directly or via third parties, in any circumstances. Breaches or attempted breaches of this principle by an employee will be regarded as an act of gross misconduct.2. The Fund will seek to encourage an equivalent Policy in other business entities with which it has a significant business relationship.3. The Fund will require that every business (the “Portfolio Companies”) in which the capital of the funds managed by it is invested, adopts and implements policies to prevent bribery, corruption and financial crime in accordance with local laws, international best practices and this Policy.
Communication	<p>The Fund will communicate the Policy to its employees and implement an affirmation process.</p> <p>It will also communicate of this Policy to those that supply material goods & services to it.</p> <p>Portfolio Companies will also be provided with the Anti Bribery and Corruption Policy and any amendments thereto.</p>
Designated Compliance Officer	<p>The Firm will at all times nominate a Compliance Officer (“CO”) who will be responsible for overseeing the implementation including monitoring and review of this Anti-Bribery and Corruption Policy. The Compliance Officer will be sufficiently senior to be fairly regarded as independently minded and in discharging this role shall report to the Management of the Fund.</p> <p>The CO shall be responsible to implement such process and procedures for implementation of this Policy framework including implementation of directions of Management including changes to implement regulatory framework and developments in this regard.</p>



Approval for giving and taking Gifts & Gifts Register	<p>Small gifts, favours or hospitality of minimal financial value i.e. less than INR 10,000 and gifts often of a promotional nature such as a diary, pens etc – from customers or suppliers (actual and potential) can be given and / or accepted and kept. Other gifts / favours / hospitality cannot be given or accepted without approval from the CO.</p> <p>The CO will keep records of the gifts and corporate hospitality given and received by its staff over INR 10,000. These records will be reviewed quarterly by the Fund.</p>
Review and Reporting	<p>Information to Senior Management</p> <p>The CO will, need based, keep the Senior Management of The Fund informed, of the steps taken to implement the Principles of this Policy, of the conclusions of any reviews and of any material findings arising out of the work of implementation of this Policy, covering-</p>
	<ol style="list-style-type: none">1. the effectiveness of and adherence to the Policy and the steps taken by The Fund to implement them; and2. the operation and effectiveness of this Policy designed to prevent bribery and corruption within the portfolio companies managed by it.
Document Retention	<p>All information, documents, data, registers, review reports, etc. along with the results of inquiry / investigation relating thereto, shall be retained by the CO for a minimum period of 5 (five) years or for such number of years as required under the applicable laws, if any.</p>
Related Documents	<p>Bribery and Corruption – our public statement Anti-Bribery and Corruption Policy Code of Conduct and Prevention of Insider Trading Whistle Blower Policy Delegation of Authority Policy</p>



Policy Owner	DCO shall be the Policy Owner.
Dispensation	Any dispensation requires approval from management of the Fund on the recommendation of CO.
Approved by	This Policy is approved by the management of the Fund This Policy may be amended from time to time by the Management.
Review History	Policy to be reviewed annually.

Bribery and Corruption – our public statement

The Fund is committed to complying with all applicable laws and best corporate governance practices, wherever we operate. It is a core aspect of our mission to act with integrity in all of our operations. The Management of The Fund expects all employees to comply with both the letter and spirit of the law and governance codes.

The Fund affirms that it will not pay or procure the payment of a bribe or unlawful fee to encourage the proper performance of a task or one which is intended or likely to compromise the integrity of another. The Fund will not accept any payment, gift or inducement from a third party which is intended to compromise our own integrity.

The Fund has communicated this Policy to all its employees, to ensure that its commitment to integrity and legal compliance is followed.

When contracting with a third party, The Fund will insist that they acknowledge its commitment to good governance and that they in turn require the same high standards of those they engage.

Any person who believes that The Fund or its employees are involved in bribery and corruption is encouraged to report his/her concerns to the Management of The Fund.



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