



Anti-Bribery and Anti-Corruption (ABAC) Policy

MAMS Sports Tours

Anti-Bribery and Anti-Corruption Policy

1. Policy Statement

MAMS Sports Tours is committed to conducting its business ethically, honestly, transparently, and in full compliance with all applicable laws and regulations. We adopt a **zero-tolerance approach** towards bribery, corruption, facilitation payments, fraud, kickbacks, and any improper influence in all our business dealings.

This policy applies to all domestic and international operations of MAMS Sports Tours, including our interactions with schools, educational institutions, sports organisations, travel partners, hotels, transport providers, government authorities, visa agencies, suppliers, consultants, contractors, and business partners.

Everyone representing MAMS Sports Tours is expected to uphold the highest standards of integrity.

2. Purpose

The purpose of this policy is to:

- Prevent bribery and corruption in all forms.
 - Promote ethical decision-making.
 - Protect the reputation of MAMS Sports Tours.
 - Ensure compliance with applicable Indian laws and international anti-corruption standards.
 - Establish clear responsibilities for employees and business partners.
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3. Scope

This policy applies to:

- Directors
- Employees
- Consultants
- Tour Managers
- Coaches
- Volunteers
- Interns
- Agents
- Representatives
- Contractors
- Third-party suppliers
- Business partners acting on behalf of MAMS Sports Tours

It applies in India and internationally.

4. Definitions

Bribery

Offering, promising, giving, requesting or accepting anything of value to improperly influence a business or official decision.

Examples include:

- Cash payments
 - Expensive gifts
 - Luxury travel
 - Personal favours
 - Employment opportunities
 - Sponsorships intended to influence decisions
 - Hidden commissions
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Corruption

The misuse of entrusted power for private gain.

Examples include:

- Awarding contracts unfairly
 - Manipulating procurement
 - Undisclosed conflicts of interest
 - Kickbacks
 - Inflated invoices
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Facilitation Payments

Small, unofficial payments made to expedite routine government actions.

These payments are prohibited under this policy.

5. Zero-Tolerance Commitment

MAMS Sports Tours prohibits:

- Bribery
- Corruption
- Kickbacks
- Secret commissions
- Improper gifts
- Facilitation payments
- Fraudulent payments
- False accounting
- Hidden rebates
- Money laundering

No employee may engage in such conduct directly or indirectly.

6. Gifts, Hospitality and Entertainment

Reasonable hospitality may be offered or accepted where it:

- Supports legitimate business relationships.
- Is modest in value.
- Is transparent.
- Is lawful.
- Does not influence decision-making.

The following are prohibited:

- Cash or cash equivalents.
- Luxury gifts.
- Personal vacations.
- Gifts during procurement or tender evaluations.
- Gifts intended to obtain business advantages.

Employees should decline gifts that may create an actual or perceived conflict of interest.

7. Government Officials

Special care must be taken when interacting with:

- Government officials
- Immigration officers
- Customs authorities
- Visa officials
- Sports authorities
- Education regulators
- Tourism authorities

Employees must never:

- Offer money
- Offer gifts
- Provide personal favours
- Promise employment
- Make unofficial payments

to influence official decisions.

8. Third Parties

Before engaging:

- Travel agencies
- Hotels
- Transport companies
- Visa consultants
- Event organisers
- Sports academies
- Overseas partners

reasonable due diligence should be undertaken to assess their integrity and reputation.

Contracts should include appropriate expectations for compliance and ethical conduct where feasible.

9. Procurement

Supplier selection shall be based on:

- Quality
- Service
- Safety
- Capability
- Value for money
- Reputation

Personal relationships must never influence procurement decisions.

Employees involved in purchasing must disclose any conflicts of interest.

10. Accurate Books and Records

All transactions must be:

- Properly authorised.
- Accurately recorded.
- Supported by documentation.
- Truthfully described.

False invoices, hidden payments, off-the-book transactions, and misleading financial records are strictly prohibited.

11. Sponsorships and Donations

Any sponsorship or charitable contribution made by MAMS Sports Tours must:

- Support legitimate educational, sporting, or community purposes.
 - Be properly approved.
 - Be accurately recorded.
 - Never be used to obtain an improper business advantage.
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12. Conflicts of Interest

Employees must disclose situations where personal interests could influence business decisions.

Examples include:

- Family-owned suppliers
- Personal financial interests
- Close relationships with vendors
- Receiving personal benefits from partners

Declared conflicts will be reviewed by management.

13. Reporting Concerns

Anyone who suspects bribery, corruption, fraud, or unethical conduct should report it promptly to the Director or an authorised senior manager.

Reports may include concerns regarding:

- Bribes
- Kickbacks

- Fraud
- False invoices
- Conflicts of interest
- Procurement irregularities
- Improper gifts

All reports will be treated confidentially to the extent possible.

14. Protection Against Retaliation

MAMS Sports Tours prohibits retaliation against any individual who, in good faith:

- Raises a concern.
- Reports suspected misconduct.
- Participates in an investigation.

Retaliation itself may result in disciplinary action.

15. Investigation

Reported concerns will be investigated fairly, promptly, and confidentially.

Where appropriate, external legal or professional advisers may be consulted.

16. Violations

Violations of this policy may result in:

- Disciplinary action
 - Termination of employment or engagement
 - Cancellation of contracts
 - Recovery of losses where appropriate
 - Referral to relevant authorities where required by law
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17. Responsibilities

Management

Management shall:

- Promote ethical conduct.
 - Lead by example.
 - Ensure implementation of this policy.
 - Encourage reporting of concerns.
 - Monitor compliance.
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Employees

Employees must:

- Read and comply with this policy.
 - Avoid improper payments.
 - Report suspected violations.
 - Maintain accurate records.
 - Seek guidance when uncertain.
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Business Partners

Business partners are expected to conduct business honestly and ethically and to comply with applicable anti-bribery and anti-corruption laws when acting on behalf of MAMS Sports Tours.

18. Training and Awareness

MAMS Sports Tours will communicate this policy to employees and relevant representatives. Periodic training or awareness sessions may be conducted, particularly for staff involved in procurement, finance, international tours, vendor management, and government interactions.

19. Monitoring and Review

The Director shall periodically review this policy to ensure it remains effective and reflects changes in applicable laws, regulations, and best practices.

20. Policy Compliance

Every employee and representative is expected to acknowledge that they have:

- Read this policy.
- Understood its requirements.
- Agreed to comply with its provisions.

Failure to comply may result in disciplinary or contractual action.

Declaration

MAMS Sports Tours believes that integrity is fundamental to building lasting relationships with schools, parents, students, international partners, sports organisations, suppliers, and the wider community. We are committed to conducting all our activities fairly, transparently, and free from bribery and corruption, thereby safeguarding our reputation and maintaining the trust of all stakeholders.