

ANTI-FRAUD AND ANTI-CORRUPTION POLICY

PUPPETS PICTURE EDUCATION TRUST

Registered Office: Plot No - M10, M block, Sector - 11, Near Metro Heart Hospital, Noida, 201301

Date of Adoption: 1-Dec-2015

Resolution No.: 4

PREAMBLE

Puppets Picture Education Trust (“the Trust”) is a public charitable trust committed to the pursuit of its educational and charitable objectives with the highest standards of honesty, integrity, transparency, and ethical conduct. The Trust recognizes that fraudulent and corrupt practices — in any form — undermine the mission of the organization, erode the trust of donors, beneficiaries, and the public, jeopardize the Trust’s tax-exempt status, and violate applicable laws.

This Anti-Fraud and Anti-Corruption Policy (“Policy”) establishes a comprehensive framework for the prevention, detection, reporting, and resolution of fraud, bribery, corruption, and related misconduct within the Trust and among all persons associated with it.

The Board of Trustees, comprising **Mr. Rahul Chakraborty** and **Mr. Arun Chakraborty**, adopts this Policy with the commitment that the Trust shall maintain a **zero-tolerance approach** towards fraud, bribery, and corruption in all its operations, dealings, and activities.

ARTICLE 1 — OBJECTIVES

1.1 To establish a clear and unequivocal organizational standard that fraud, bribery, and corruption in any form shall not be tolerated within the Trust.

1.2 To define what constitutes fraud, bribery, corruption, and related misconduct in the context of the Trust’s operations.

1.3 To create robust mechanisms for the prevention, detection, and reporting of fraudulent and corrupt activities.

1.4 To ensure compliance with all applicable laws, including the Prevention of Corruption Act, 1988 (as amended), the Bharatiya Nyaya Sanhita, 2023, the Income Tax Act, 1961 (including Sections 11, 12, and 13), the Foreign Contribution (Regulation) Act, 2010 (if applicable), the Prevention of Money Laundering Act, 2002, and all applicable state-level Public Trust Acts.

1.5 To protect the Trust's assets, funds, reputation, and tax-exempt status from the consequences of fraudulent and corrupt activities.

1.6 To establish a safe and confidential reporting mechanism and to protect whistleblowers from retaliation.

ARTICLE 2 — DEFINITIONS

2.1 “Trust” means Puppets Picture Education Trust.

2.2 “Board” means the Board of Trustees, presently comprising Mr. Rahul Chakraborty and Mr. Arun Chakraborty.

2.3 “Trustee” means any person serving on the Board of Trustees of the Trust.

2.4 “Covered Persons” means all persons to whom this Policy applies, including all Trustees, employees (full-time, part-time, contractual, or temporary), consultants, volunteers, interns, vendors, suppliers, contractors, sub-contractors, service providers, donors, and any other individual or entity acting on behalf of or in association with the Trust.

2.5 “Fraud” means any intentional act or omission designed to deceive, manipulate, or misrepresent facts in order to obtain an unauthorized or unlawful financial or other benefit, or to cause a loss to the Trust. Fraud includes, but is not limited to:

- Forgery or unauthorized alteration of documents, cheques, bank drafts, or any financial instruments
- Misappropriation or embezzlement of the Trust's funds, assets, or property
- Submission of false or inflated expense claims, invoices, or reimbursement requests
- Creation of fictitious vendors, employees, beneficiaries, or transactions
- Falsification of books of accounts, financial records, or audit reports
- Misrepresentation of facts to donors, grant-making agencies, government authorities, or the Board
- Unauthorized use or diversion of the Trust's funds, property, or resources for personal or private benefit
- Manipulation of procurement or tendering processes
- Theft, pilferage, or unauthorized removal of the Trust's assets

- Unauthorized disclosure, sale, or misuse of confidential information for personal gain
- Deliberate suppression, concealment, or destruction of records or evidence
- Payment of salaries or allowances to fictitious or ghost employees or volunteers
- Filing false returns, claims, or applications with any government authority, including the Income Tax Department, Charity Commissioner, or FCRA authorities

2.6 “Corruption” means the abuse of entrusted power or position for private gain, whether direct or indirect. Corruption includes, but is not limited to, bribery, extortion, kickbacks, nepotism, patronage, and any other act that involves the improper use of the Trust’s position, authority, or resources.

2.7 “Bribery” means directly or indirectly offering, giving, promising, soliciting, demanding, or accepting anything of value to or from any person — whether a government official, public servant, private individual, vendor, donor, or any other party — with the intent to improperly influence an act, decision, or omission, or to obtain or retain any business, advantage, benefit, license, approval, or exemption for the Trust or any individual.

2.8 “Facilitation Payment” means any unofficial, informal, or small payment made to a government official or public servant to expedite, secure, or ensure the performance of a routine governmental or administrative action to which the Trust is already entitled. Facilitation payments are a form of bribery and are strictly prohibited under this Policy.

2.9 “Kickback” means any payment, commission, rebate, or return of a portion of a sum already paid or to be paid, given secretly or covertly as a reward or inducement for awarding a contract, making a referral, or facilitating a transaction.

2.10 “Anything of Value” includes, but is not limited to, cash or cash equivalents (gift cards, vouchers, coupons), gifts, favours, entertainment, hospitality (including meals, travel, lodging, event tickets), loans (including interest-free or below-market loans), employment offers or promises of employment (for the individual or their relatives), discounts, donations, charitable contributions made at the direction of the recipient, personal services or benefits, and any other tangible or intangible benefit.

2.11 “Government Official” or “Public Servant” means any person employed by or acting on behalf of a government body, department, ministry, agency, or public sector undertaking at the central, state, or local level, and includes any person exercising a public duty or function, whether elected, appointed, or contracted.

2.12 “Specified Person” shall have the same meaning as defined under Section 13(3) of the Income Tax Act, 1961, and the Conflict of Interest Policy of the Trust.

ARTICLE 3 — SCOPE AND APPLICABILITY

3.1 This Policy applies to all Covered Persons, regardless of their designation, seniority, or tenure.

3.2 This Policy applies to all operations, programs, projects, activities, transactions, and dealings of the Trust, whether conducted within or outside India.

3.3 This Policy applies to all funds managed by the Trust, including domestic donations, grants, CSR funds, government grants, and foreign contributions (if applicable under FCRA).

3.4 This Policy supplements and does not replace any applicable law. Where any applicable law imposes a stricter standard than this Policy, the stricter standard shall prevail.

3.5 This Policy is to be read in conjunction with the Trust's Conflict of Interest Policy and any other governance policies adopted by the Board.

ARTICLE 4 — POLICY STATEMENT — ZERO TOLERANCE

4.1 Puppets Picture Education Trust maintains a **zero-tolerance approach** towards fraud, bribery, corruption, and all forms of financial or ethical misconduct.

4.2 No Covered Person shall, directly or indirectly:

- Commit, attempt to commit, or participate in any act of fraud against the Trust
- Offer, give, promise, or authorize the payment of any bribe to any person, whether a government official, public servant, or private individual
- Solicit, demand, accept, or agree to accept any bribe, kickback, or improper payment or benefit from any person
- Make or authorize any facilitation payment to any government official or public servant
- Misappropriate, embezzle, or divert the Trust's funds, property, or assets for personal or private benefit
- Falsify, manipulate, or destroy any books of accounts, financial records, documents, or reports of the Trust
- Engage in any form of corruption, including the abuse of entrusted power or position for private gain
- Engage in money laundering or assist in the concealment of the proceeds of any unlawful activity
- Collude with any vendor, contractor, donor, or other party to defraud the Trust

- Retaliate against any person who reports, in good faith, a suspected act of fraud or corruption

4.3 The zero-tolerance standard applies irrespective of the amount involved, the perceived justification, local custom or practice, or whether the act benefits the Trust or any individual.

ARTICLE 5 — SPECIFIC PROHIBITIONS

5A — Bribery of Government Officials and Public Servants

5A.1 No Covered Person shall offer, give, promise, or authorize the giving of anything of value — directly or through any intermediary, agent, or third party — to any government official or public servant for the purpose of influencing any official act or decision, securing or retaining any license, registration, approval, exemption, or benefit (including 12A, 80G, FCRA, or any other registration), avoiding any penalty, fine, or adverse action, expediting any routine governmental or administrative action, or obtaining any unfair or improper advantage.

5A.2 This prohibition extends to payments or benefits offered to relatives, associates, or designees of government officials.

5B — Commercial Bribery

5B.1 No Covered Person shall offer, give, promise, solicit, demand, or accept any bribe, kickback, or improper payment in connection with any commercial or operational activity of the Trust, including procurement of goods or services, selection of vendors, contractors, or consultants, awarding of contracts, selection of program beneficiaries, recruitment, promotion, or compensation of employees, and allocation of grants, donations, or CSR funds.

5C — Facilitation Payments

5C.1 The Trust strictly prohibits the making of any facilitation payment to any government official, public servant, or any other person, regardless of the amount, local custom, or perceived necessity.

5C.2 If any Covered Person is confronted with a demand for a facilitation payment, they must refuse the demand, report the incident immediately to the Board of Trustees, and document the incident in writing, including the date, time, place, identity of the person making the demand, and the nature of the demand.

5D — Gifts, Hospitality, and Entertainment

5D.1 No Covered Person shall offer or accept any gift, hospitality, or entertainment that is intended to improperly influence, or could reasonably be perceived as intended to improperly influence, any decision, act, or omission.

5D.2 Permissible Gifts and Hospitality: Modest, transparent, and customary tokens of courtesy are permissible, provided they meet all of the following conditions: they are of nominal value not exceeding **Rs. 2,000 (Rupees Two Thousand)** per occasion, they are not in the form of cash or cash equivalents, they are not offered or received in the context of any pending decision, contract, procurement, approval, or negotiation, they are given openly and transparently and not secretly, they are customary and appropriate in the circumstances (e.g., festival greetings, flowers, organizational mementos), and they are not offered to or received from any government official in connection with the Trust's regulatory or compliance matters.

5D.3 Any gift, hospitality, or entertainment exceeding the value of **Rs. 2,000 (Rupees Two Thousand)** or any gift received from a government official or a person involved in a pending matter with the Trust must be immediately declared to the Board and recorded in the **Gift and Hospitality Register** maintained by the Trust.

5D.4 Examples of Permissible Tokens: Organizational calendar, diary, pen, greeting card, bouquet of flowers, box of sweets during festivals, or similar modest items.

5D.5 Examples of Prohibited Gifts: Cash or cash equivalents, gift vouchers, expensive personal gifts, travel or holiday packages, entertainment tickets of significant value, loans or advances, and any gift or hospitality that could create or be perceived to create an obligation.

5E — Donations and Charitable Contributions

5E.1 No donation or charitable contribution shall be made by the Trust, and no use of the Trust's funds or resources shall be directed, for the purpose of improperly influencing any person, government official, or entity, or as a disguised form of bribery.

5E.2 All donations received by the Trust shall be properly documented, receipted, and accounted for in accordance with the Trust's books of accounts and applicable tax laws.

5F — Procurement and Vendor Relations

5F.1 All procurement of goods and services by the Trust shall be conducted in a fair, transparent, and competitive manner.

5F.2 No Covered Person shall manipulate the procurement process to favour a particular vendor, demand or accept any personal benefit from a vendor or potential vendor, share confidential bidding or pricing information with any vendor, or create fictitious purchase orders, invoices, or delivery receipts.

5F.3 The Trust shall, wherever practicable, obtain at least three competitive quotations for any procurement exceeding **Rs. 25,000 (Rupees Twenty-Five Thousand)**, and the rationale for vendor selection shall be documented.

5G — Fund Utilization and Financial Integrity

5G.1 All funds of the Trust — whether from donations, grants, CSR, government funding, or foreign contributions — shall be utilized strictly for the purposes specified in the Trust Deed, grant agreements, and applicable laws.

5G.2 No funds shall be diverted, misappropriated, or used for any purpose other than the Trust’s stated charitable and educational objectives.

5G.3 No Covered Person shall create or maintain any undisclosed or unrecorded fund or account of the Trust.

5G.4 All financial transactions shall be accurately, completely, and promptly recorded in the Trust’s books of accounts, in compliance with applicable accounting standards and the Income Tax Act, 1961.

ARTICLE 6 — ROLES AND RESPONSIBILITIES

6.1 Board of Trustees

The Board of Trustees (Mr. Rahul Chakraborty and Mr. Arun Chakraborty) bears the ultimate responsibility for the governance and oversight of this Policy. The Board shall ensure that this Policy is adopted, communicated, and implemented, set the ethical tone from the top by demonstrating personal commitment to integrity, review and approve any revisions to this Policy, receive and act upon reports of suspected fraud or corruption, authorize investigations and take appropriate action upon their conclusion, ensure that adequate internal controls are in place to prevent and detect fraud, and conduct an annual review of this Policy and its effectiveness.

6.2 Nodal Officer / Compliance Officer

The Board shall designate a **Nodal Officer** (who may be a Trustee, employee, or an external professional) responsible for receiving and recording all reports and complaints of suspected fraud and corruption, conducting or coordinating preliminary investigations, maintaining confidentiality and protecting the identity of whistleblowers, maintaining the Gift and Hospitality Register, reporting findings and recommendations to the Board, and maintaining all records related to this Policy.

Designated Nodal Officer:

Name: **Nitish Srivastava**

Email: **puppetspicture@gmail.com**

Phone: **+91-9818941087**

6.3 All Employees and Covered Persons

Every Covered Person shall read, understand, and comply with this Policy, conduct all activities with honesty, integrity, and transparency, be vigilant for signs of fraud, corruption, and misconduct, promptly report any suspected or actual fraud or corruption through the channels specified in this Policy, cooperate fully with any investigation conducted under this Policy, and sign the Declaration of Compliance annexed to this Policy.

ARTICLE 7 — PREVENTION MEASURES

7.1 Internal Controls

The Trust shall maintain adequate internal controls to prevent and detect fraud and corruption, including the following: **segregation of duties** — no single person shall have sole control over any financial transaction from initiation to completion, **dual authorization** — all payments, fund transfers, and financial commitments above **Rs. 10,000 (Rupees Ten Thousand)** shall require the authorization of at least two persons (or both Trustees for significant amounts), **bank account controls** — all bank accounts shall require joint signatories, and no single individual shall have unilateral access to transfer funds, **periodic reconciliation** — bank statements shall be reconciled with the books of accounts on a monthly basis, **asset verification** — a physical verification of the Trust's assets shall be conducted at least once every financial year, and **document retention** — all financial documents, vouchers, receipts, contracts, and records shall be preserved for a minimum of 10 years.

7.2 Annual Audit

The Trust's accounts shall be audited annually by a qualified Chartered Accountant, who shall specifically review and report on any irregularities, fraud, or violations of this Policy.

7.3 Due Diligence on Vendors and Partners

Before engaging any vendor, contractor, consultant, or partner, the Trust shall conduct reasonable due diligence to assess the entity's reputation, credentials, and integrity. The Trust shall avoid engaging any entity known to be involved in fraud or corrupt practices.

7.4 Training and Awareness

The Trust shall ensure that all employees and key Covered Persons are informed of this Policy at the time of joining or engagement and periodically thereafter. New employees, interns, and volunteers shall be provided a copy of this Policy and shall sign the Declaration of Compliance within **15 days** of their joining.

7.5 Conflict of Interest Management

This Policy shall be read and implemented in conjunction with the Trust's **Conflict of Interest Policy** adopted on **[Insert Date]**. All Covered Persons shall disclose any actual or potential conflicts of interest in accordance with the Conflict of Interest Policy.

ARTICLE 8 — REPORTING MECHANISM

8.1 Duty to Report

Every Covered Person has an **obligation** to promptly report any known, suspected, or attempted act of fraud, bribery, corruption, or any other violation of this Policy. Reports may relate to activities committed by Trustees, employees, volunteers, vendors, contractors, donors, beneficiaries, or any other person associated with the Trust.

8.2 How to Report

Reports may be made through the following channels:

Written Report / Email: Submit a written report or email to the Nodal Officer at **[Insert Email Address]**.

Verbal Report: If a written report is not immediately feasible, a verbal report may be made to the Nodal Officer, who shall record the same in writing.

Direct Report to the Board: If the suspected fraud or corruption involves the Nodal Officer, or if the reporting person is uncomfortable reporting to the Nodal Officer, the report may be made directly to any Trustee.

Anonymous Report: Reports may be made anonymously. While the Trust encourages identified reporting for effective investigation, anonymous reports shall be received and assessed. Anonymous reports may be sent by letter addressed to: **The Board of Trustees, Puppets Picture Education Trust, [Insert Address]**, marked **“CONFIDENTIAL — Anti-Fraud Report”**.

8.3 Content of Report

To the extent possible, the report should include the nature of the suspected fraud or corruption, the name(s) and designation(s) of the person(s) involved, when and where the incident occurred or is occurring, how the reporting person became aware of the matter, any documents, evidence, or details that support the report, and the names of any witnesses.

8.4 Good Faith Reporting

All reports must be made in good faith and based on reasonable belief. Malicious, frivolous, or knowingly false reports are themselves a violation of this Policy and may result in disciplinary action against the person making such a report.

ARTICLE 9 — WHISTLEBLOWER PROTECTION

9.1 The Trust is committed to protecting any person who, in good faith, reports a suspected act of fraud, bribery, or corruption under this Policy.

9.2 No Covered Person shall be subjected to any form of retaliation, harassment, intimidation, discrimination, demotion, termination, or adverse action for making a good-faith report under this Policy, participating in or cooperating with an investigation, or refusing to participate in a fraudulent or corrupt activity.

9.3 Any act of retaliation against a whistleblower shall itself be treated as a serious violation of this Policy and shall be subject to disciplinary action, up to and including termination and legal action.

9.4 The identity of the whistleblower shall be kept confidential to the maximum extent possible, consistent with the legitimate needs of the investigation and applicable law.

9.5 If a whistleblower believes they are being subjected to retaliation, they may report the same directly to the Board of Trustees.

ARTICLE 10 — INVESTIGATION PROCEDURE

10.1 Preliminary Assessment

Upon receipt of a report of suspected fraud or corruption, the Nodal Officer shall conduct a preliminary assessment within **7 (seven) days** to determine whether the report is credible and warrants a detailed investigation. If the preliminary assessment determines that the report is not credible or does not constitute fraud or corruption, the Nodal Officer shall document the finding and the reasons thereof, and close the matter with the approval

of the Board. If the preliminary assessment indicates that the report has merit, a full investigation shall be initiated.

10.2 Full Investigation

The Board of Trustees shall oversee and authorize the full investigation. The investigation may be conducted by the Nodal Officer, an internal committee appointed by the Board, or an external investigator or agency appointed by the Board, as the Board deems appropriate depending on the nature and severity of the matter.

The investigation shall include the collection and preservation of all relevant documents and evidence, interviews with the reporting person, witnesses, and the person(s) accused, review of financial records, bank statements, vouchers, and other relevant materials, and an assessment of the extent of loss or damage to the Trust.

10.3 Rights of the Accused

Any person accused of fraud or corruption under this Policy shall be informed of the allegations in writing, given a reasonable opportunity to respond to the allegations and present their explanation, treated fairly and without prejudice throughout the investigation process, and the principle of natural justice shall be observed.

10.4 Investigation Report

Upon completion of the investigation, a written investigation report shall be prepared and submitted to the Board of Trustees, containing a summary of the allegations, the investigation process followed, the evidence gathered and analysed, the findings and conclusions, and recommendations for action.

10.5 Timeline

The preliminary assessment shall be completed within **7 (seven) days** of receipt of the report. The full investigation shall be completed within **30 (thirty) days** of commencement, unless an extension is approved by the Board for good cause.

10.6 Confidentiality

All investigations shall be conducted in strict confidence. All persons involved in or aware of the investigation shall maintain confidentiality regarding the identity of the reporting person, the accused person(s), and the details of the investigation. Unauthorized disclosure of investigation details shall be treated as a violation of this Policy.

ARTICLE 11 — CONSEQUENCES OF VIOLATION

11.1 Any Covered Person found to have committed, attempted, or participated in any act of fraud, bribery, corruption, or any other violation of this Policy shall be subject to appropriate action, which may include one or more of the following:

For Employees / Staff / Volunteers / Interns:

- Verbal or written warning
- Suspension from duties pending investigation
- Termination of employment or engagement
- Recovery of any financial loss caused to the Trust
- Reporting to law enforcement authorities for criminal prosecution
- Civil legal action for recovery of damages

For Vendors / Contractors / Consultants / Service Providers:

- Immediate termination of the contract or engagement
- Blacklisting from future engagements with the Trust
- Recovery of any financial loss caused to the Trust
- Reporting to law enforcement authorities
- Civil legal action for recovery of damages

For Trustees:

- Censure by the Board
- Removal from the Board as permitted under the Trust Deed and applicable law
- Recovery of any financial loss caused to the Trust
- Reporting to law enforcement authorities
- Reporting to the Charity Commissioner or other regulatory authority
- Civil legal action for recovery of damages

11.2 In the case of any act involving criminal misconduct, the Board shall, in addition to internal disciplinary action, report the matter to the appropriate law enforcement authorities, including the police, and cooperate fully with any criminal investigation and prosecution.

11.3 Any person who retaliates against a whistleblower, makes a knowingly false or malicious report, obstructs or interferes with an investigation, or destroys, conceals, or tampers with evidence shall also be subject to disciplinary action as described above.

ARTICLE 12 — RECORD-KEEPING

12.1 The Trust shall maintain the following records in connection with this Policy:

- **Gift and Hospitality Register** — recording all gifts, hospitality, or entertainment offered, given, or received by any Covered Person in connection with the Trust’s activities
- **Conflict of Interest Disclosure Statements** — as per the Trust’s Conflict of Interest Policy
- **Declarations of Compliance** — signed by all Covered Persons
- **Reports of Suspected Fraud or Corruption** — including all related correspondence and documentation
- **Investigation Files** — including preliminary assessment notes, investigation reports, evidence, correspondence, and Board decisions
- **Minutes of Board Meetings** — recording all decisions taken under this Policy

12.2 All records under this Policy shall be maintained for a minimum period of **10 (ten) years** or such longer period as may be required by applicable law.

ARTICLE 13 — ANNUAL REVIEW

13.1 This Policy shall be reviewed by the Board of Trustees at least once every financial year.

13.2 The annual review shall assess whether any incidents of fraud or corruption were reported during the year and their outcome, the adequacy and effectiveness of prevention measures and internal controls, any changes in applicable laws that require amendments to this Policy, and whether all Covered Persons have signed the Declaration of Compliance.

13.3 The findings of the annual review shall be recorded in the minutes of the Board meeting.

ARTICLE 14 — RELATIONSHIP WITH OTHER POLICIES AND LAWS

14.1 This Policy shall be read in conjunction with the Trust’s **Conflict of Interest Policy**, and any other governance policies adopted by the Board from time to time.

14.2 This Policy supplements and does not replace any obligation imposed by applicable law, including the Prevention of Corruption Act, 1988 (as amended), the Bharatiya Nyaya Sanhita, 2023 (replacing the Indian Penal Code), the Income Tax Act, 1961, the Prevention of Money Laundering Act, 2002, the Foreign Contribution (Regulation) Act, 2010, applicable state Public Trust Acts, and any other applicable law, rule, or regulation.

14.3 In the event of any conflict between this Policy and applicable law, the provisions of the applicable law shall prevail.

ARTICLE 15 — AMENDMENT

15.1 This Policy may be amended by a resolution of the Board of Trustees.

15.2 Any amendment shall be communicated to all Covered Persons and shall take effect from the date specified in the resolution.

15.3 All Covered Persons shall be deemed to have read, understood, and accepted any amendment communicated to them.

ARTICLE 16 — INTERPRETATION

16.1 Any matter not specifically covered under this Policy shall be referred to the Board of Trustees for guidance and decision.

16.2 The interpretation of this Policy rests with the Board of Trustees, whose decision shall be final and binding.

ARTICLE 17 — ADOPTION

This Anti-Fraud and Anti-Corruption Policy has been read, discussed, and unanimously adopted by the Board of Trustees of Puppets Picture Education Trust at its meeting held on **1-Dec-2015**, vide Resolution No. **4**.

Mr. Rahul Chakraborty
Trustee
Puppets Picture Education Trust

Date: 1-Dec-2015

Signature:



Mr. Arun Chakraborty
Trustee
Puppets Picture Education Trust

Date: 1-Dec-2015

Signature:



ANNEXURE A

ILLUSTRATIVE LIST OF FRAUDULENT AND CORRUPT PRACTICES

The following is a non-exhaustive illustrative list of activities that constitute fraud and/or corruption under this Policy. The absence of any specific activity from this list does not mean it is permissible.

Financial Fraud:

Misappropriation or embezzlement of the Trust's funds. Submission of false, inflated, or duplicate expense claims or invoices. Creation of fictitious vendors, employees, beneficiaries, or transactions. Falsification of books of accounts, ledgers, or financial records. Unauthorized transfers from the Trust's bank accounts. Diversion of donations, grants, or CSR funds for unauthorized purposes. Unauthorized borrowing or lending of the Trust's funds. Manipulation of bank reconciliation statements to conceal discrepancies.

Procurement Fraud:

Manipulation of the procurement process to favour a specific vendor. Collusion with vendors on pricing, specifications, or bid outcomes. Acceptance of kickbacks or personal benefits from

vendors. Creating fictitious purchase orders, invoices, or delivery receipts. Splitting purchases to circumvent approval thresholds. Accepting substandard goods or services in exchange for personal benefit.

Bribery and Corruption:

Offering, giving, or promising bribes to government officials for licenses, approvals, or exemptions. Soliciting or accepting bribes from any person for any purpose. Making facilitation payments to expedite routine government actions. Using the Trust's funds or resources for political contributions or donations designed to obtain improper influence.

Asset Misuse:

Theft or unauthorized removal of the Trust's physical assets (equipment, computers, furniture). Unauthorized personal use of the Trust's vehicles, premises, or equipment. Unauthorized use of the Trust's intellectual property, name, or brand.

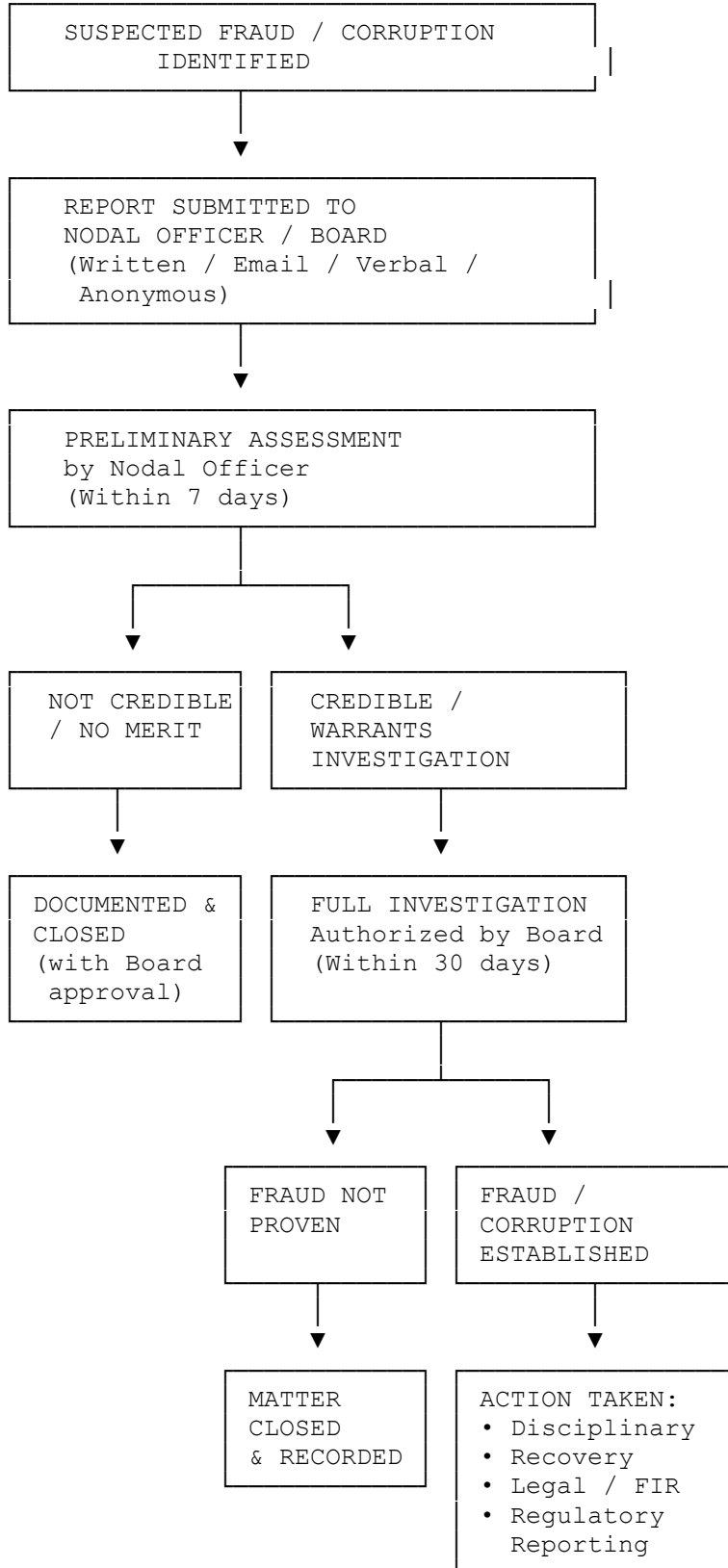
Information and Record Fraud:

Falsification or forgery of documents, certificates, or credentials. Destruction or concealment of records or evidence. Unauthorized access to or disclosure of confidential information for personal gain. Filing false returns, reports, or applications with government authorities.

Human Resource Fraud:

Payment of salaries or allowances to fictitious or ghost employees. False attendance records or timesheets. Providing false information in employment applications. Nepotism or favouritism in recruitment or promotions in exchange for personal benefit.

ANNEXURE B: REPORTING AND INVESTIGATION FLOWCHART



ANNEXURE C

DECLARATION OF COMPLIANCE

I, the undersigned, hereby declare that:

1. I have received, read, and understood the Anti-Fraud and Anti-Corruption Policy of Puppets Picture Education Trust.
2. I understand the definitions of fraud, bribery, corruption, and related misconduct as set out in the Policy.
3. I agree to abide by all the provisions of this Policy during the entire period of my association with the Trust.
4. I undertake to conduct myself with honesty, integrity, and transparency in all activities related to the Trust.
5. I undertake to promptly report any known, suspected, or attempted act of fraud, bribery, or corruption to the Nodal Officer or the Board of Trustees through the channels specified in the Policy.
6. I understand that any violation of this Policy may result in disciplinary action, including termination, recovery of losses, and legal action.
7. I confirm that, as of the date of this Declaration, I am not aware of any act of fraud, bribery, or corruption involving the Trust that I have not already reported.

Name: Nitish Srivastava

Designation / Role: Nodal Officer

Date of Joining / Association: 1-Dec-2015

Date of Declaration: 1-Dec-2015
