CLOUD4C
Part of Capgemini

Anti Bribery and Anti-Corruption Policy

Compliance

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1. INTRODUCTION

Cloud4C Services Private Ltd. and its subsidiaries and affiliates (herein referred as the "Company" or "Cloud4C") through adoption of Anti-bribery and Anti-Corruption Policy (herein referred as the "Policy" or "ABAC policy") is committed to conduct its business honestly, fairly and with integrity and highest possible ethical standards. The Company through the adoption of this Policy is committed to comply with all applicable laws and regulations relating to Anti-bribery and Anti-Corruption including but not limited to U.S. Foreign Corrupt Practices Act, 1977, the UK Bribery Act 2010, the Prevention of Corruption Act, 1988 and all other applicable Anti-bribery/Corruption laws and subordinate legislations. The Company prohibits bribery and corrupt practices and ensures strict adherence to the Policy.

The Company has "zero-tolerance approach" to fraud, bribery, and corrupt business practices. The Policy is reflected in and consistent with the Business Ethics and Compliance Policy which sets out the rules and guidelines by which all Company employees must abide to ensure that business is conducted according to the highest ethical standards.

The guidelines in this ABAC Policy supplement the Company's Business Ethics and Compliance Policy and should be read in conjunction with:

a) Gifts, hospitality, and Entertainment Policy
b) The Whistle blower policy
c) Third Party Due Diligence Policy
d) Finance and Accounts Governance policy
e) Conflict of Interest Policy
f) Any guidance published pursuant to this Policy; and
g) Any other relevant policies as may be implemented from time to time

2. PURPOSE OF THE FRAMEWORK

This Policy sets out the Company's position on any form of bribery and corruption and provides guidelines aimed at:

a) Ensuring compliance with anti-bribery laws, rules, and regulations, in every country within which the Company carries out or may carry out its business.
b) Enabling employees and stakeholders associated with the Company to understand the risks associated with bribery and to encourage them to be vigilant and effectively

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recognize, prevent, and report any wrongdoing, whether by themselves or others.

c) Providing rules for Gifts, Entertainment, Charitable Donations and Political Contributions, Sponsorships, employment, and Engagement of Third Parties.
d) Providing reporting and communication channels and ensuring that any information that is reported is properly and effectively dealt with; and
e) Creating and maintaining a framework for dealing with any suspected instances of bribery or corruption.

This Policy is in line with the Company's commitment to Preventing Corruption in its Business Ethics and Compliance Policy.

3. GOVERNANCE

a) Any changes to this Policy shall be tracked and documented for future reference and all changes shall be performed only after prior approval of the Chief Compliance Officer (CCO).
b) CCO shall undertake periodic review and update this Policy to reflect applicable law(s) and /or latest notifications released by the regulating authorities from time to time.
c) CCO shall monitor the effectiveness and review the implementation of the compliance principles set forth in this Policy, regularly considering its suitability, adequacy, and effectiveness.

4. SCOPE

This Policy applies to all the employees, staff, Directors/Key Managerial Personnel (KMP), vendors, contractors, sub-contractors, if that person has been granted significant independent decision-making authority with respect to financial or other resources of the organization. Persons covered under this Policy are hereinafter referred to as "interested parties."

5. DEFINITIONS

5.1. A. BRIBE

A bribe is anything of value offered that may be perceived as an attempt to influence an action or decision to obtain or retain business or acquire an improper advantage:

a) **Anything of value:** Anything of value means and includes money, gifts, favours, use of

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company resources, donations (in kind and money), employment, internships, entertainment, or other items of value.

b) **Improper advantage:** Examples of 'improper advantage' include but are not limited to unduly influencing the procurement process, improperly influencing to obtain favourable audit findings, gaining access to non-public bid tender information, evading taxes, obtaining licenses/permits or penalties etc.

5.2. B. CORRUPTION

Corruption shall include bribery, facilitation payments or other forms of improper business practices which is a misuse of power or office in the public or private sector for personal or commercial gain.

5.3. C. FACILITATION PAYMENTS

A facilitation payment is a payment to secure or accelerate routine governmental actions. Employees from whom facilitation payments are solicited should politely but clearly decline to make such payments, citing this Policy and applicable laws unless there is a threat to employee safety. Any such request should be reported promptly to the CCO.

5.4. D. GIFT

Gift shall mean cash, gift voucher and gift card payments or other gifts, whether holding monetary value or otherwise and shall include travel, entertainment, hospitality, meals, and any other items of like nature. However, card, thank you notes, certificates and other forms of thanks and recognition shall NOT be considered as gift.

5.5. E. THIRD PARTY

Third party shall mean any organisation or individual who has done business with the Company and shall include actual and potential clients, business contacts, intermediaries, agents, advisors, and any other person who acts on behalf of the Company.

5.6. F. GOVERNMENT ENTITY OR STATE-OWNED ENTITY

Government entity or state-owned entity include central and state governments, including their agencies and representatives, team members, officials ("Government officials"), departments, entities, political parties, authorities, bodies, and international organizations such as United Nations etc.

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5.7. G. GOVERNMENT OFFICIAL

A Government Official includes any officer or employee, or anyone acting on their behalf, of any department, agency, or instrument of a government (at any level), including foreign Governments. This includes (but not limited to):

a) Any person in the service or pay of the Government or remunerated by the Government by fees or commission for the performance of any public duty.
b) Any person in the service or pay of a local authority or a public international organisation (e.g., the United Nations, the World Bank).
c) Any person in the service or pay of a corporation established by or under national or state legislated, or an authority or a body / company owned or controlled or aided by the Government.
d) Any Judge, including any person empowered by law to discharge, whether by himself or as a member of any body of persons, any adjudicatory functions.
e) Any person authorised by a court of justice to perform any duty, in connection with the administration of justice, including a liquidator, receiver or commission appointed by such court.
f) Any arbitrator or other person to whom any cause or matter has been referred for decision or report by court of justice or by a competent public authority.
g) Any person who holds an office by virtue of which he is empowered to prepare, publish, maintain, or revise an electoral roll or to conduct an election or part of an election.
h) Any person who holds an office by virtue of which he is authorised or required to perform any public duty.
i) Any person who is the president, secretary or other office-bearer of a registered co-operative society engaged in agriculture, industry, trade, or banking, receiving, or having received any financial aid from any Government or from any corporation established by or under any
j) Government, or any authority or body/ company owned or controlled or aided by the Government.
k) Any person who is a chairman, member or employee of any commission or committee constituted by any Government or its agencies.
l) Any person who is an office-bearer or an employee of an educational, scientific, social, cultural, or other institution, in whatever manner established, receiving, or having received any financial assistance from any Government, or local or other public authority.
m) Any person who is, or is deemed to be, an intermediary acting on behalf of a public servant/ official.
n) Any candidate for political office, official of a political party / international organisation; and/or any family members or relatives of any Government Official.

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o) Any other person who is determined by an applicable legislation to be equivalent to a public servant or a public official.
p) Family member of any of the above.
q) It is also clarified that any person acting in an official capacity for or on behalf of a government entity or state- owned entity shall also be considered as a Government Official under this Policy.

5.8. H. KICKBACK

A kickback is a type of bribe where two parties collude with each other so that they both gain from the exchange. A kickback can be anything of value, including monetary reward, fee, commission, credit, gift, gratuity, loan, entertainment, service, or compensation of any kind that is provided in exchange for a favour.

6. SECTION I – FRAMEWORK

6.1. POLICY STATEMENT

All Company employees are expected to conduct the Company's business legally and ethically. Cloud4C believes that bribery, corruption, and corrupt practices have detrimental impact not only on business by undermining good governance and distorting free markets but in a larger spectrum damages the societal setup economically.

Corruption is a complex phenomenon with economic, social, political, and cultural dimensions, which cannot be easily eliminated. Cloud4C carries out business in a transparent and ethical manner and put efforts to ensure an honest, open, and fair competition in its business spheres. The Company has zero tolerance in respect of any form of bribery, corruption, and corrupt practices by, or of, its employees or any persons or companies acting for or on its behalf. The Board and senior management are committed to implementing and enforcing effective systems to prevent, monitor and eliminate bribery, corruption, and corrupt practices pursuant to laws of the countries in which jurisdiction Cloud4C conducting its business. The Company conducts every business transaction with integrity and complies with applicable laws and regulations. The Company does not promise, offer, give, or authorize the giving of directly or indirectly, anything of value to anyone, including:

a) Any government official, employee or representative
b) Any state/government owned or controlled organisation or entity or representative

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thereof; or

c) Any private sector organisation or entity or representative thereof

In an attempt to improperly influence or reward any act or decision, to obtain or retain business, or to secure any improper advantage.

This includes Bribes, Kickbacks and Facilitation Payments.
In addition, the Company does not accept any such promises, gifts or inducements, and all Company employees are strictly prohibited from accepting, requesting, or agreeing to receive, directly or indirectly, anything of value or any kind of advantage intended to influence or reward any act or decision.

The Company further maintains internal accounting controls designed to ensure the accuracy of its books and records relating to all transactions.

Nonetheless, a breach of this policy by an employee will be treated as grounds for disciplinary action, which may result in a finding of gross misconduct and immediate dismissal and expose the responsible to other penal consequences under the laws. Employees and other individuals acting for Cloud4C should be mindful that bribery is a criminal offence that may result in imposition of penalties/fines which may vary in different jurisdictions under their respective laws.

6.2. RECORD KEEPING REQUIREMENTS

Under law, Cloud4C is required to make and keep books, records, and accounts that, in reasonable detail, accurately and fairly reflect its transactions and dispositions of its assets. Company's general accounting policies and internal audit procedures will generally ensure compliance with these requirements. Nonetheless, employees should follow all applicable standards, principles, laws, and the Company's practices for accounting and financial reporting involving any domestic or international transaction. In particular, employees should be timely and thorough when preparing all reports and records required by management. Finally, employees should not prepare or accept false records or invoices from third-party suppliers of services. Therefore, it is the responsibility of every employee to accurately record and provide supporting documents for expenses incurred during business transactions including but not limited to services obtained from vendors, subcontractors, partners etc. and entertainment/gifts offered. No accounts shall be kept "off-book" in order to facilitate or conceal improper payments. Under no circumstances are employees allowed to use personal funds or assets for business expenses to circumvent this, Policy.

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6.3. REPORTING NON-COMPLIANCE

6.3.1. A. EMPLOYEES

a) Cloud4C does not tolerate violations of applicable anti-bribery laws and internal anti-bribery standards including this Policy. For sake of abundant clarity, an employee is not allowed to either offer or receive a bribe from anyone under any circumstances. Any violation of this Policy is a serious violation that shall result in disciplinary action, up to and including termination, as well as civil or criminal charges.

b) It is the responsibility of every Employee to strictly comply with the Company's ABAC Policy and related procedures.

c) Any suspected violation of the applicable Anti-bribery and Anti-corruption laws or the Company's ABAC Policy should be immediately brought to the attention of the Company's Chief Compliance Officer (CCO), at cco@cloud4c.com .

d) Employees can report suspicious activities or suspected violations anonymously in writing, or by leaving a voice mail at 040-42030700 or via the portal:

e) https://whistleblowersoftware.com/secure/96fadcfb-b851-46be-a465-4a4ff25338ed

f) The Company's CCO will take any further action deemed necessary and appropriate, including whether to engage legal counsel to conduct a privileged and confidential internal investigation. No further action should be taken by the Employee until a response from the Company's CCO is received.

g) Cloud4C will conduct a prompt and thorough investigation on the reported issues.

h) Remember that Cloud4C will not retaliate or support any retaliation against employees raising concerns in good faith and for participating/co-operating with the investigation.

6.3.2. B. EXTERNAL STAKEHOLDERS

a) Stakeholders associated with the Company are encouraged to report any concerns that they may have regarding potential breaches of this Policy, including incidents relating to external agencies and third parties. This includes any instances where you may be the victim of attempted bribery.

b) The Company is fully committed to ensuring that there is a safe and confidential method of reporting any suspected wrongdoing to nominated officers. The Company's Whistle-blower Policy provides a procedure to be followed. The Company also permits employees, and anyone contractually associated with the Company to raise concerns of malpractice in the Company and those involving partners or competitors.

c) Any misconduct or allegations under this Policy within the Company's jurisdiction will be taken very seriously. If appropriate, action may be taken under the Company's

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disciplinary procedure. Attempted bribery or acceptance of a bribe may be considered gross misconduct, and where it is considered that a criminal offence has occurred, the police may be informed.

Refer Whistle blower policy of the Company for more details

6.4. TRAINING

a) Cloud4C will provide training to all employees on a regular basis to assist them in understanding and complying with this Policy and to inform them of changes to the Policy. All Employees must participate in and complete the offered training when required to do so.

b) The Company has assessed and designated certain persons and positions ("Affected Parties") to train on this Policy. The assessment criteria include such factors as (i) position within the Company; (ii) being members of departments identified as substantial risk based on the potential for a violation of Anti-Corruption Laws; (iii) having dealings in high-risk jurisdictions; and (iv) potential for direct or indirect contact with a government official. In addition, Affected Parties include third-party consultants, suppliers, and service providers with direct or indirect contact with government officials.

c) Affected Parties must certify that they have received a copy of this Policy, read, and understand it, and completed the Company's online training. Certain affected Parties in high-risk departments will periodically receive additional in-person training. All Affected Parties will be required to train on this Policy every 12 months and complete a new certification annually.

d) Such training sessions shall be conducted by the CCO and/or designees chosen by the CCO appointed by Cloud4C in accordance with its policies. The training sessions are intended to educate the employees of their obligations under this Policy and intend to appraise and make aware Cloud4C's employees on potential scenarios or red flags which may result in violation of this Policy. Assessments shall be conducted post the training in order to assess the understanding of the policy by the employees and the Affected Parties

e) The CCO must retain the training materials, attendance records and assessments following the training sessions to assess the understanding of the employees and affected parties with respect to this Policy and other key messages conveyed to them during the said meeting.

f) The awareness of the training and the policy shall be created through circulars and through emails on a periodic basis. Refresher training shall also be conducted on half yearly basis

g) Employees who violate this Policy or the procedures under this Policy are subject to

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disciplinary action up to and including termination. Third parties—including consultants, agents, and intermediaries— who violate this Policy are subject to the termination of all commercial contracts

h) Third party consultants, suppliers and service providers who have developed their ABAC policy and provide training under that Policy, in each case on a basis equivalent to that contemplated by this Policy, will not be required to take the training. However, they must certify their compliance with the Cloud4C's Policies.

6.5. COMPLIANCE COMMITTEE

6.5.1. A. Chief Compliance Officer (CCO)

a) The Company is required to ensure that a competent person is appointed as an Independent Chief Compliance Officer at all times, to hold office for such term and basis such remuneration as may be determined by the Company.

b) The Company's CCO will oversee, implement, monitor, and enforce this ABAC Policy. In this regard, the Company's CCO has the following responsibilities:

I. establish appropriate procedures to implement the Company's ABAC policy, including the Company's whistle-blower policy. The portal for accessing the policy and reporting of such incidents can be accessed at the following link: https://whistleblowersoftware.com/secure/96fadcfb-b851-46be-a465-4a4ff25338ed;

II. develop a system of internal controls to provide accountability

III. communicate and respond to questions about the Company's ABAC policy to the employees,

IV. subsidiaries, and affiliates

V. collect and review compliance questionnaires

VI. investigate possible violations or legal issues relating to the ABAC Policy

VII. consult with legal counsel, as appropriate, to address inquiries regarding or violations of this

VIII. Policy vii. inform the Company's Chief Financial Officer and, as appropriate, the Company's Board of Directors or Compliance Committee thereof of possible violations or legal issues viii. make recommendations to senior management and, as appropriate, the Company's Board of Directors regarding appropriate actions to be taken to address possible violations or legal issues

IX. modify the Company's ABAC policy and related procedures to reflect applicable changes in the law, case precedent, regulatory guidance, and industry best practices

X. confirm that the implementation of the Company's ABAC Policy is reviewed at least

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annually to evaluate its effectiveness and whether the Policy or related procedures should be revised to respond to any apparent or actual weaknesses; and

XI. Provide an annual compliance report to the Company's Board of Directors

XII. In case of clarifications pertaining to the guidelines mentioned in this Policy or on matters that fall under the subject matter of this Policy but not expressly mentioned herein, please reach out to the Company's Chief Compliance Officer (CCO) at cco@cloud4c.com. The present members of the Compliance Committee are listed below:

Sr. No.	New member proposed
1	Ms. Yasha Srivastava
2	Mr. Venkata Pavan Kumar
3	Mr. Raja Subramanyam
4	Mr. Ramana Babu

6.5.2. B. Consequences of violation of the Policy

In the event any user is found to have violated this Policy and/or any other policy of Cloud4C as may be notified from time to time, the same shall be communicated to the "People's Management Committee"

("PMC"), and such user may be subjected to disciplinary action. PMC shall have the powers and the final authority to investigate such cases of alleged violations and take disciplinary action against such user as per its discretion as may be consistent with the severity of the incident, including without limitation, the termination of employment / contract of such user. Any determination, decision or action of PMC shall be final, conclusive, and binding upon such user found to be violating any of the policies of Cloud4C.

The PMC shall conduct such investigations in a timely manner and shall submit a written report containing the findings and recommendations to the CCO as soon as practically possible.

S. No.	Particulars	Time Period
a)	Acknowledgement of the receipt of complaint	Within 7-15 days of receipt of complaint
b)	Completion of fact-finding investigation	Within 30 days of receipt of complaint
c)	Submission of the final report	Not later than 90 days from the date of receipt of the complaint

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6.5.3. C. Investigation of violation

Upon receipt of any violation from an employee, it is the responsibility of the Company's Compliance

Committee headed by the CCO to examine the activity to determine whether the activity is suspicious. The Compliance Committee headed by the CCO may consult with legal counsel or outside Counsel as he/she deems appropriate, from time to time, for the aforesaid purposes. Upon conclusion of the investigation by the Compliance Committee, if the Compliance Committee is convinced that a breach of this Policy has taken place, then the Compliance Committee is required to report the same to the CCO.

The CCOs hall have the power to investigate any complaint referred to it by the CCO, and subject to applicable law, pass any decision as the CCO deems fit in respect of any non-compliance of this Policy, including without limitation, recommending the termination of contract with any client or counterparty. All such decisions of the CCO shall be final and binding and shall not be subject to any internal review or appeal. Please note, however, that under no circumstances can an Employee inform or "tip off" any party involved in suspicious or illegal activity that his/her or its activities are believed to be suspicious, are being referred within the company or reported to the government or are being investigated by the authorities.

6.5.4. D. Periodic Risk Assessment

The Company shall assess the nature and extent of its exposure to potential external and internal risk of Bribery periodically.

a) The Company keeps a check on compliance risk and adequate procedures on an on-going basis and ensures that an appropriate system of internal control is in place which includes continuous monitoring and review of the compliances. The Company ensures to regularly review and update their programs and processes, as required and to monitor and investigate instances of alleged corruption
b) In case of breach of this Policy or any clauses in this Policy on part of the Company and all its partners, directors, team members, consultants, agents and other third parties or any other person associated with the Company or acting on behalf of the Company, then it would result into disciplinary actions.

6.6. RESPONSIBILITY AND ACCOUNTABILITY

The management of the Company is committed to prevent bribery and is responsible and

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accountable for the maintenance, implementation, and revision of the Policy.

The Human resource team of the Company should ensure that each employee of the Company is being provided with a copy of the Policy and is made fully aware and understand the Policy in letter and spirit. The prevention, detection and reporting of bribery and other forms of corruption is the responsibility of all partners, directors, team members, consultants, agents and other third parties or any other person associated with the Company or acting on behalf of the company.

6.7. COMPLIANCE DECLARATION

All Employees must fill out, sign, and return an annual Anti-Corruption and Anti Bribery Compliance Declaration to be distributed by the Company's CCO and attached hereto as Annexure 1. The declaration must be completed and delivered to the Company's CCO by April 1 for the previous fiscal year. In case of non - submission of the declaration, the employee may be subjected to disciplinary action as mentioned in section 5.B of the policy.

7. SECTION II – CHARITABLE DONATIONS, POLITICAL CONTRIBUTIONS AND SPONSORSHIP

7.1. 1. CHARITABLE DONATIONS

From time to time, the Company may make charitable donations in the form of in-kind services or products, knowledge, time, or direct financial contributions. Charitable contributions are acceptable, provided: a) the donation is legal and ethical under local laws and practices.

proper due diligence is performed to verify the antecedents of the Third Party and to ensure that the recipient is a bona fide charitable organization, and the recipient has no connection to a Government Official who is able to act or take a decision in favour of the Company.
the donation will not be misused in exchange for a business benefit or advantage.
it is approved in writing by the Board of Directors or individuals to whom the Board has delegated authority or by the Corporate Social Responsibility (CSR) Committee or individuals to whom the CSR
Committee has delegated authority;
it is accurately recorded in the Company's books and records.

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7.2. 2. POLITICAL CONTRIBUTIONS

The Company does not make contributions to any political parties, organizations, candidates, or individuals engaged in politics. Any payment, contribution, or participation, directly or indirectly in any of the political activities for any unlawful and unauthorized purpose is prohibited. Company respects the right of individual employees to make personal contributions, provided they are not made in any way to obtain advantage in a business transaction.

7.3. 3. SPONSORSHIP

A sponsorship is an arrangement under which the Company obtains the right to associate the Company's brand with an activity, event, or organization, or other lawful benefits for consideration.
Sponsorships are an important element of showcasing the Company's brand to external stakeholders. However, any sponsorship must be in line with the Company's values and consistent with the Company's Business Ethics and Compliance policy and ABAC Policy. Under no circumstances should sponsorships appear to create, or create the appearance of, a bribe or kickback.

If the Company is offered anything of value (for example, tickets to sporting events, galas etc.) as a result of the sponsorship, and these are offered to clients and third Parties, these would be considered as hospitality event under Section VI of this Policy.
At a minimum all sponsorships must have:

a) Execution of a sponsorship agreement or terms of reference with a clear purpose to enhance the company's brand, stating all the terms and conditions of the sponsorship and containing standard antibribery terms.
b) No conflicts of interest or apparent risks of unethical or corrupt practices with the sponsorship.
c) Affirmation that the sponsorship is not directed to any third party at the request of a Government Official.

8. SECTION III – GOVERNMENT OFFICIALS

8.1. INTERACTION WITH GOVERNMENT OFFICIALS

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Many anti-bribery laws, such as the Indian Prevention of Corruption Act, 1988, the UK Bribery Act, 2010 and the US Foreign Corrupt Practices Act, 1977, specifically focus on dealings with any type of government official. All interactions with government officials must comply with this Policy and with all applicable laws, rules, and regulations. All such interactions must adhere to our commitment to act in compliance with the highest ethical standards and to conduct business honestly and legally, and employees should not create the appearance of impropriety regardless of whether there was any improper intent.

8.2. HIRING OF FORMER GOVERNMENT OFFICIALS

Hiring or discussing possible employment with former and current government employees or their relatives could create the perception, even if inaccurate, that the Company is attempting to influence or reward government decisions to purchase the Company's products, or to influence how laws and regulations affecting Cloud4C are enforced.

The laws and regulations that govern the recruitment and employment of former and current government employees or officials are frequently complex. Applicable laws and regulations may:

a) place restrictions on discussions of employment opportunities;
b) prohibit hiring them for a certain period; and/or
c) place restrictions for certain periods of time on the type of work they may perform for or on behalf of the Company after they have been hired.

Employees must:

a) Comply with all laws and regulations concerning the recruitment and employment of former and current government employees or their relatives.
b) Consult with the business unit's assigned legal counsel.
c) Obtain prior clearance from Human Resource team before discussing possible consulting or employment or making offers to hire former or current government employees or their relatives.

8.3. HIRING OF RELATIVES AND FRIENDS OF GOVERNMENT OFFICIAL

Hiring for full-time employment, part-time employment or internships must be based solely on the merit, qualifications, and capabilities of the candidate. The approved process for qualifying and selecting candidates must always be followed. Employment/Internships must never be offered or provided to influence any person or to obtain or retain a business advantage.

If the candidate referred by the employee is the relative or friend of a Government Official/

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Client, additional due diligence must be performed to identify the nature of the connection that Government Official/Client has with the company and whether there is any ongoing proposal for the products or services that the Government Official/Client is connected with and a declaration to the same shall be made in the referral system. This diligence will be in addition to the regular due diligence on the candidate's background and qualifications that is performed.

Relatives of Government Officials may be hired by Cloud4C. However, to avoid the appearance of bribery under the U.S. Foreign Corrupt Practices Act (FCPA) and local laws, in addition to the above, special care must be taken when an applicant is the close relative of a Government Official who is in a position to influence a decision related to the purchase, prescription, or use of a Cloud4C's product or service, or to any other governmental action that would benefit Cloud4c's business. Offering employment to obtain a benefit is a violation of the law and this Policy.

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9. SECTION IV – ENGAGEMENT OF THIRD PARTIES

9.1. VENDOR DUE DILIGENCE

Before entering into a relationship with a Third Party, employees must first conduct a reasonable investigation into the Third Party's background, reputation, and business capabilities. This investigation is called due diligence and should be documented by using the Third-Party Engagement process developed for this purpose. A Questionnaire as set out in the Cloud4C's Third Party Due Diligence policy needs to be filled in order to initiate the process.
All Third Parties engaged by the Company to provide services require a valid and approved contract. Certain identified categories of Third Parties, depending upon their risk profile, would be required to undergo a detailed due diligence process as set out in the Third-Party Process. No contract with such identified Third Party should be concluded until the due diligence is completed.

As an outcome of diligence checks, special attention should be paid to potential risk scenarios (*"Red flags"*). The below mentioned list is not intended to be exhaustive and is for illustrative purposes only. If one encounters red flags, the same must be reported promptly by following the procedure set out in whistle blower policy:

a) Being aware that a third party engages in, or has been accused of engaging in, improper business practices.
b) Learning that a third party has a reputation for paying bribes or requiring that bribes are paid to them.
c) A third party insists on receiving a commission or fee payment before committing to sign up a contract with us or carrying out a government/regulatory function or process for the company.
d) A third-party requests payment in cash and/or refuses to sign a formal commission or fee agreement, or to provide an invoice or receipt for a payment made.
e) A third-party request that payment is made to a country or geographic location different from where the third party resides or conducts business.
f) A third party requests an unexpected additional fee or commission to "facilitate" a service.
g) A third party demands lavish entertainment or gifts before commencing or continuing contractual negotiations or provision of services.
h) A third-party request that a payment is made to "overlook" potential legal violations.
i) A third-party request that you provide employment or some other advantage to a friend

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or relative.

j) A third-party insists on use of side letters or refuses to put terms agreed in writing.

9.2. COI DECLARATION

a) Conflict of interest is a situation 'in which the employee(s) of the Company has a private interest which is such as to influence or appear to influence, the impartial and objective performance of his or her official duties, private interest being understood to mean 'any advantage to himself or herself, to his or her family, close relatives, friends and persons or organisations with whom he or she has or has had business or political relations.' The Company's employees and associated persons are prohibited from acting for their interest/gain in derogating and contrary to this Policy. During business, if any such situation arises, it should be disclosed and reported to the CCO.

b) All employees of the Company are required to submit a declaration in the form and manner set out in Cloud4C's Conflict of Interest Policy certifying that they have no conflict of interest with such identified clients, vendors, and counterparties, and that they have not received any incentives of any kind whatsoever from such parties. Further, all amounts paid to vendors should be properly reviewed and approved by relevant departments and the employees should ensure that all relevant records are maintained in respect of such payments. Please refer to the Company's Conflict of Interest Policy for more details.

9.3. CONTRACTS AND PAYMENTS

a) All contracts must contain anti-corruption representations and warranties consistent with this Policy and the acceptance of the Third Party to agree to comply with the Policy, the vendor policy, and other applicable policies.

b) Specific third parties as required by the Company must read and understand the Policy and complete related trainings. (Refer section 4. TRAINING in this policy)

10. SECTION V – GIFTS

Gifts and entertainment can be anything of value that is given to and received from any person who have, or who may have, or who may facilitate the creation of a business relationship and/or employment with the Company. It can include the payment of travel expenses, providing services, special privileges, favourable terms or discount on any product or service, equipment, gift cards, tangible goods (food, mobile phones etc.), outings, or other entertainment not

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customary to a particular business transaction, assumption or forgiveness or debt, personal favours, offers of employment or preferred allocations of stocks/shares. Cloud4C is committed to a proportionate, reasonable, and bona fide approach to business expenditures on gifts. The giving or accepting of gifts is subject to the following rules:

a) It is lawful under local laws, Code of Conduct and permitted under the policies of the recipient.
b) It must be within monetary limits mentioned below and be in the course of business.
c) Any expenditure must be made openly and transparently and correctly recorded in the Company's books. Improperly recorded expenditures will put the Company at risk of violating the FCPA's accounting provisions.

Certain instances of gifts can still cause risks for the Company. For example, the offer or acceptance of gifts which were intended to improperly affect or influence the outcome of a business transaction shall be regarded as Bribe under this Policy.

The following criteria may be used when determining the reasonableness of gifts or entertainment:

a) Gifts of cash, gift cards or cash equivalents are strictly prohibited.
b) Unsolicited gifts of nominal value may be accepted.
c) Is the gift consistent with accepted business practice?
d) Would disclosure embarrass employee or Cloud4C?
e) Is it ethically acceptable to receive or provide the gift?
f) Employee may be required to obtain management approval prior to accepting gifts or entertainment that exceed a certain value.

Please refer the Company's Gifts, Hospitality, and entertainment policy for more details

11. SECTION VI – ENTERTAINMENT

Entertainment means any form of meals, travel, accommodation, cultural or sporting event, offered to or received from a person or entity outside of the Company. Cloud4C is committed to a proportionate, reasonable, and bona fide approach to business expenditures on Entertainment. Entertainment shall not be used to influence any person or to obtain or retain an improper business advantage. All Entertainment is subject to the following rules:

a) Any Entertainment shall be modest in value, customary to the occasion, and during the course of business such as a meeting to explain or promote the company's products or

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services.

b) Any Entertainment must be conducted in a transparent manner and shall be befitting of the values of the Company.
c) Any expenses on entertainment shall be properly documented in the Company's books.
d) Any entertainment offered shall be in compliance with the Client's or recipient's policies.
e) These expenses shall be in compliance with this Policy as well as any applicable expense reimbursement Policy.
f) While offering any Entertainment, an employee shall be in attendance along with the Client. The most senior employee shall incur the expenditure for the Entertainment.
g) Gifts, travel, or entertainment costs shall never be offered to family members of Government Officials. Please refer the Company's Gifts, Hospitality and Entertainment policy for more details

12. SECTION VII – MISCELLANEOUS

12.1. COMPANY SPECIFIC EXAMPLES/SCENARIOS

1) A government official suggests a contribution should be made to his favourite charitable organisation and in return he would be able to influence the decision-making process for licence approvals.

Response: This would be considered as a red flag as it is in the nature of bribe and may be perceived as an attempt to influence an action or decision to acquire an improper advantage. Such transactions should not be encouraged and would come under the purview of ABAC policy. In this case, kindly inform your supervisor and consult with the Company's CCO and seek guidance on the course of action.

2) Vendor/Customer onboarded makes large or frequent political contributions

Response: While political contributions are not illegal, they can be a Red Flag when it appears they are made to obtain a favour or gain government access for business benefits. In this case, the Company and the employees handling such stakeholders should be cautious and perform detailed due diligence on such parties. For further assistance, contact the Risk Management team or the Company's CCO.

3) John, a Cloud4C representative, would like to provide the head of retail business with a gift at the start of Holiday season. What are some of the alternative John should look at?

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a) A Flipkart's gift voucher worth INR 10,000
b) Bottle of Moet & Chandon so that the client can raise a toast with her family
c) An "all expenses" paid trip to Maldives for client and her spouse
d) A personalized digital photo frame with Cloud4C branding

Response: John should consider both, cost as well as appropriateness while choosing the gift. As per Company's policy, gifts should not be seen as a favour extended to a section or group of people as a matter of gratification. Also, booking side trips (overnight travel and accommodation at locations outside the city of business) while offering hospitality is never permitted. Please refer the Company's Gift, Hospitality and Entertainment policy for a detailed guidance on permissible and non-permissible gifts and entertainment.

4) Due to political unrest in the country, Cloud4C is experiencing a significant delay in the clearance of its product through a government official due to no fault of the company. The delay is beginning to cause serious disruption to the Company's business. During one of your daily follow-up calls with the government official, he suggests that he could resolve the matter and clear the product within 24 hours if Company were to provide him a small gift as a "tip." What should you do?

Response: Report the request to the Chief Compliance Officer. A payment, gift, or other thing of value to a Government Official to secure or expedite routine non-discretionary governmental action is a facilitation payment. Cloud4C prohibits any Employee from offering or authorizing the offer of a facilitation payment. This request for a facilitation payment must be promptly reported to Chief Compliance Officer who will provide guidance to decline the request.

5) After successful completion of one year of service, a client has offered John with VIP tickets to IPL cricket match. The client gets such tickets, as his firm sponsors the game and hence there is no monetary value of the tickets. Should John accept the tickets?

Response: Such tickets may not be of monetary value but may still be deemed desirable. As per the Company's policy, entertainment in the nature that may compromise the organization or individual's integrity or objectivity (e.g., adult entertainment, gambling, a holiday with a client (including prospective client) shall not be accepted. John should politely decline such offer. Please refer the
Company's Gift, Hospitality and Entertainment policy for a detailed guidance on permissible and non-permissible entertainment.

6) Examples of unacceptable business gift:
Examples of unacceptable business Gifts include, but are not limited to, the following:

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a) Offers of future employment or for employment of a family member by the client
b) Use of another company's plane or accommodations offered by the client
c) "All expense paid" trip by the client
d) Personal services such as chauffeurs, chefs, or home decorating offered by the client
e) Travel and travel accommodations for business or vacation purpose offered by the client

13. FREQUENTLY ASKED QUESTIONS

1. **Whom should the employees reach out to in case of any clarification/doubts in this policy?**
   In case of clarifications pertaining to the guidelines mentioned in this Policy or on matters that fall under the subject matter of this Policy but not expressly mentioned herein, please reach out to the Company's CCO at [cco@cloud4c.com].
2. **What is the responsibility of the employees in case there is no update or action taken for the reported violation or in case the CCO is not available?**
   In case there is no update on or before 15 (Fifteen) days, the employee must escalate the issue to the CEO.
3. **What should the employee do if they are not aware whether a third party with whom they work has undergone the due diligence process?**
   Please reach out to Risk Management team and refer Cloud4C's Third Party Due Diligence Policy for the detailed procedure.

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14. ANNEXURE 1

ANNUAL COMPLIANCE DECLARATION BY THE EMPLOYEES

I, _____, the undersigned, an employee of Cloud4C ("Company"), hereby declare, confirm, and undertake as follows:

a) I have read, understood, and complied with the ABAC policy of the Company.
b) I also affirm to comply and abide with the requirements of the Policy, during my employment with the Company.
c) I will not engage in, nor attempt to engage in any acts of bribery or corruption, as understood in the Policy, while discharging my duties for or on behalf of the Company or in any personal capacity during the term of my employment with the Company.
d) I will not engage in, nor attempt to engage in any acts of bribery or corruption, as understood in the Policy, while discharging my duties for or on behalf of the Company or in any personal capacity during the term of my employment with the Company.
e) all hospitality, promotional or other business expenditures with which I have been involved is bona fide, reasonable, and proportionate. In addition, the intention of such expenditure has been solely to improve the image of the Company, better to present its products and services, or to establish cordial business relations for the Company with appropriate third parties.
f) I am not aware of any act of bribery or corruption having taken place, as defined in the Policy.
g) no facilitation payments (payments made to secure performance of routine government action) have been made.
h) I understand that the Company reserves the right to verify this information and that I am aware of the consequences which may derive from any false declaration hereto.

Signed:

Employee Code:

Designation:

Date signed:

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Thank You for Your Time

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