CLOUD4C
Part of Capgemini

Gifts, Hospitality & Entertainment Policy

Compliance

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1. PURPOSE

Gifts, hospitality, and entertainment, such as providing or accepting occasional gifts, prizes, meals, small Company mementoes and tickets to sporting and cultural events etc. of a reasonable value are commonly used to build goodwill and strengthen working relationships among business associates.

This policy aims to to establish principles for regulating the practice of offering and/or receiving gifts, entertainment, hospitality and/or other business courtesies. It sets out the minimum guidelines on the conduct expected from Cloud4C's employees, stakeholders and third parties acting on its behalf and to present internal control mechanisms for preventing and detecting any situations that could be interpreted as being in noncompliance.

The employees need to maintain highest standards of integrity in relationships with Customers, Contractors, Suppliers, Vendors & Service providers or other business associates and exercise judgement while accepting or providing gifts, hospitality, or entertainment in conformity with the policy to promote the conduct of the business of Cloud4C in an ethical and transparent manner.

This policy shall be read in conjunction with the following policies of Cloud4C:

a) ABAC Policy
b) Whistle blower policy
c) Any other relevant policies as may be implemented from time to time

2. GOVERNANCE

a) Post adoption of the policy by the Board, 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 Compliance Committee headed by the Chief Compliance Officer (CCO).
b) Compliance Committee headed by the CCO shall monitor the effectiveness and review the implementation of the compliance principles outlined in this policy, regularly considering its suitability, adequacy, and effectiveness.
c) Compliance Committee headed by the CCO shall be approached for any guidance regarding the Policy.

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3. SCOPE

This policy applies to Cloud4C which includes all the employees, staff, Directors/Key Managerial Personnel (KMP), Contractors, Sub-contractors on any occasion of offering/ being offered any gift, hospitality, or entertainment.

4. DEFINITIONS

The following definitions are provided to assist you in understanding the policy:

a) **Gifts**: It means any item received or offered without any consideration. Gifts can be received / be offered as a sign of esteem and / or gratitude to and from third parties. However, card, thank you notes, certificates and recognition shall not be considered as gift.
b) **Entertainment:** any social or sports event, leisure activity or event of any nature or purpose, including conference events or other business gatherings as well as any transportation or hospitality related to said events. They are used to promote the Company's brand and/or commercial image and to establish cordial relations as part of doing business.
c) **Hospitality** includes any form of food and drink, accommodation, or travel associated with entertainment activities.
d) **Award:** A memento given to show thanks, support, goodwill, or recognition of an outstanding accomplishment.
e) **FCPA**: The Foreign Corrupt Practices Act (FCPA) is a federal law, enforced by the U.S. Department of Justice, which prohibits payments, gifts, or even offers of "anything of value" to a "foreign official" for the purpose of influencing the official or otherwise "securing any improper advantage" in obtaining, retaining, or directing business.
f) **Compliance Committee:** Cloud4C's Compliance Committee consists of the following members:

Compliance Committee	
Sr. No.	**Name of the member**
1	Ms. Yasha Srivastava, Chairperson
2	Mr. Venkata Pavan Kumar
3	Mr. Raja Subramanyam
4	Mr. Ramana Babu

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5. GENERAL GUIDELIINES

a) The Cloud4C employees shall act in the best interests of the Company while accepting/offering any gifts, hospitality, or entertainment on behalf of the Company or in connection with the employment with the Company.
b) Open gifts/entertainment is not to be encouraged or accepted.
c) 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:
    i. It is lawful under local laws, Code of Conduct and permitted under the policies of the recipient. ii. It must be within monetary limits mentioned below ***(Refer section 7 for value limits).***
    ii. Any expenditure must be made openly and transparently and correctly recorded in the Company's books. Inaccurately/ Incompletely recording expenditures will put the Company at risk of violating the FCPA's and local accounting provision.
d) Where the offeror or recipient of a gift or entertainment is known to have previously acted with improper intent with respect to the offer or receipt of gifts or entertainment, may cause the gift or entertainment to be perceived as having an improper purpose.
e) Based on the type of events, invites may be sent to customers. However, such invitation shall not amount to soliciting the customers through such events.
f) There shall be no direct government interaction, and any Gift, Entertainment and Hospitality extended to the Government/ a person related to the Government/ PSU shall be prohibited.
g) Gifts are not offered/accepted as a bribe, payoff, kickback, or facilitation payment (e.g., in order to obtain or retain business or to secure an improper advantage).
h) It does not create the appearance (or an implied obligation) that the gift giver is entitled to preferential treatment, an award of business, better prices or improved terms of sale or service.
i) Marketing team entrusted with the responsibility shall handle all the events and sponsorship programs within the defined budget based on an event approval form ***(Refer Annexure A).***

6. POLICY FRMEWORK

6.1. Gift

I. Acceptable Gift

a) Promotional gifts of low value may be accepted from third parties and business partners.

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b) Gifts in the form of flowers/fruits/sweets/food items/Company souvenirs/T-shirts etc if they are of nominal value are acceptable.

c) In any event, the above acceptable gifts should be addressed to the Company rather than the individual handling the business transaction. *(Refer section 7.B - Acceptable Limits (Receiving).*

II. Prohibited Gifts

a) Gifts in the form of cash, or in kind or anything that is illegal, unsavoury, or offensive or that brings in an agreement of reciprocal obligation whether immediate or at a later period should not be accepted on any occasions.

b) Services provided by a business associate at no cost, nominal cost or reduced cost, or other service provided by any other person not being a near relative or a friend having no official dealings with the Company.

c) Acceptance of any other expensive gifts in the form of goods like any kind of items that appear to be luxurious or has a high monetary value like mobile phones, watches, cameras; jewellery, precious stones, or metals; etc. is strictly prohibited and to be returned politely.

d) No employee should accept or permit any member of his family or any other person acting on his behalf to accept any gift directly from any third-party having business dealings with the Company or from their employees/relatives.

6.2. ENTERTAINMENT

a) Team members may accept meals and entertainment offered for legitimate business purposes. It is never appropriate for a team member to solicit meals, entertainment, or anything of value for themselves or anyone else.

b) Attendance to lunches, dinner, and other ceremonies (seminars/lectures) are acceptable if these are part of normal business discussions or negotiations.

c) Invitations to attend recreational events should be agreed beforehand by the employee's reporting officer.

d) 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.

e) Non-business-related recreation provided free of charge by business associates is treated as gift and should only be accepted within the limits of this policy. ***(Refer section 7.B - Acceptable Limits (Receiving).***

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6.3. ACCEPTING HOSPITALITY

The employees may accept business hospitality offered for bonafide business purposes, provided that it complies with the following guidelines:

a) Is related to the purposes of negotiating the proposed business/carrying out the business with the entity/person offering hospitality
b) It is not provided regularly
c) Cannot be perceived as excessive /extravagant
d) ***Refer section 7.B - Acceptable Limits (Receiving).***

6.4. AWARDS, PRIZES AND GIVEAWAYS

Awards, prizes, and giveaways at business conferences or Company events can generally be accepted / provided if the giveaway is random, done in a public forum, and the item is not lavish. Giveaways received that exceed the gift limit should be reported through the disclosures and Gift register reporting framework.

6.5. OFFERING GIFTS, HOSPITALITY AND ENTERTAINMENT

All expenditure on Entertainment and Hospitality incurred by authorized officers/employees must satisfy the following:

a) The expenditure must be in connection with advancing the business interests of Cloud4C and prior approval of the CCO must be obtained.
b) However, such gift, hospitality or entertainment should be infrequent and should not be seen as a favour extended to a section or group of people as a matter of gratification.
c) Booking side trips (overnight travel and accommodation at locations outside the city of business) while offering hospitality is never permitted.
d) In case of gifts required to be given on special occasions such as festivals & wedding etc. to business associates, the same should be pre-approved by the CCO and be as per the defined limits (***Refer section 7.A – Acceptable Limits (Giving***). Reimbursements should be claimed through an expense statement, clearly setting out the purpose for which the gift was made with the details of the recipient and duly authorized.
e) All expenses made should be duly supported by bills and Vouchers.
f) The incurrence of Gifts, Hospitality and Entertainment expenditure that may involve family and friends of the officer/employee is not appropriate. It is however accepted that, in some limited circumstances, it is appropriate that a spouse/limited family members may accompany the recipient.
g) Expenditure on Gift, Entertainment and Hospitality will be agreed and included in Cloud4C business plans each financial year and duly documented.

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7. VALUE AND LIMITS

7.1. ACCEPTABLE LIMITS (OFFERING)

a) Gifts, Hospitality, Entertainment, and meals may be provided within the following amounts listed in the table below.

Maximum amount employees can give or dispense (per person) subject to prior approval	
Gift	$50
Entertainment (Can further be categorized as sporting events, recreation activities, etc.) Events organized/ hosted at internal premises Events organized/hosted at external premises	$100
Travel, boarding and lodging to be shown separately – • Events organized/ hosted at internal premises • Events organized/hosted at external premises	Shall be booked as per actuals (economy class only) and boarding shall be at the event location or equivalent
Meals	India - $50 Abroad - $100

Employee must obtain prior approval from the Compliance Committee headed by the CCO to dispense Gifts, Entertainment, Hospitality, or meals with a value greater than the table above.

7.2. ACCEPTABLE LIMITS (RECEIVING)

a) The value of Gifts, Entertainment, Hospitality, and meals received must be within the value threshold table noted below:

Maximum amount Employees can receive subject to prior approval	
Gift	$50
Entertainment (Can further be categorized as sporting events, recreation activities, etc.) Events organized/ hosted at internal premises Events organized/hosted at external premises	$100
Travel, boarding and lodging to be shown separately – • Events organized/ hosted at internal premises • Events organized/hosted at external premises	Shall be booked as per actuals (economy class only) and boarding shall be at the event location or equivalent
Meals	India - $50 Abroad - $100

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b) When an individual receives a Gift, Entertainment, Hospitality, or meal, the individual must treat the whole Gift, Entertainment, Hospitality, or meal as having been received. The individual may not split the Gift, Entertainment, Hospitality, or meal between others to reduce the value.

8. PROCEDURE FOR INCURRING EXPENDITURE

a) For the purposes of incurring any gifts, business, entertainment and hospitality related expenses, all employees are required to:
   I. Submit the proposed budget of such expenses to the relevant Obtain written consent from the relevant head of their department of such proposed budget, approval from Compliance Committee headed by the CCO.

b) In case any such expenses exceed the approved budget, prior permission must be obtained by an employee from their relevant Head of Department before incurring any such expenses and shall be forwarded to the Chief Financial Officer (CFO) & Chief Revenue Officer (CRO) jointly along with reasons for approval.

c) The manner and timelines for procuring such approvals should be as per the internal policies established and updated by Cloud4C from time to time for each of its departments.

d) At all times, Cloud4C shall be responsible to maintain accurate and comprehensive records of all approvals granted for and amounts incurred towards gifts, entertainment, and hospitality related expenses. Such records should be maintained for at least 10 years from the date of incurring such expense.

9. EXPENSE CLAIM

a) All the expenses incurred for Gifts, Entertainment, and Hospitality within the budget limitations are considered under employee reimbursement expenses – and are accounted appropriately as per the category of expense. For Senior management, credit cards are issued, and reimbursement and appropriate accounting is performed post approvals during processing.

b) If the expense claim involves entertainment/hospitality, the expense report shall include the location, participants, receipt, and necessary approvals. It should also include sufficient evidence that the hospitality was provided for the approved reason.

c) If the expense claim involves a gift, the claim shall include the recipient, occasion, or reason why the gift is being given, copy of purchase invoice and copy of necessary approvals from Compliance Committee headed by the CCO.

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10. GIFT, HOSPITALITY AND ENTERTAINMENT DISCLOSURE

The employees of Cloud4C need to complete the disclosure form pursuant to Cloud4C's Gifts and Entertainment Policy (the "Policy") with the intention of:

a) Seeking approval for offering or accepting a Gift, Entertainment, Hospitality, or meal above the relevant value threshold table in the Policy; or
b) Seeking approval to offer any Gift, Entertainment, Hospitality, or meal to a Public Official (whatever the value)
c) Where applicable, the form (*Refer Annexure B*) should be completed and approved before you intend to offer/ accept the Gift, Entertainment, Hospitality, or meal. Failure to obtain prior approval (other than in the exceptional circumstances permitted in this Policy) will constitute a breach of the Policy.
(To be read with Clause 12 of this policy).

11. GIFTS, HOSPITALITY & ENTERTAINMENT REGISTER

Cloud4C must maintain gifts, hospitality & entertainment register *(Refer Annexure C)* to maintain adequate record of all the gifts received/ offered by the employees on behalf of Cloud4C, along with the following information:

a) Employee Name
b) Description of gift, relevant date
c) Identity of the gift giver
d) Approximate value of the gift
e) Context / business purpose of the gift
f) Approval, if applicable
g) Whether accepted or declined
h) If accepted, the manner & reason/s
i) If declined, the manner & reason/s

12. DEAL WITH BREACHES

In the event any person is found/suspected to have violated this Policy, the same shall be

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communicated to the Compliance Committee headed by the CCO. The matter shall be properly investigated by Compliance Committee headed by the CCO within 30 days from the date of receipt of communication of such violation.

The CCO shall be empowered to recommend the appropriate action that shall be taken against the violation. The action may include disciplinary action, discretionary decisions being reconsidered, contracts being cancelled, or renegotiated, administrative action being taken against entities associated with the employee's personal interest, legal action against the employee or other entities, suspension, or termination of the employees.

Further, in case the CCO fails to disclose the breach of the policy the matter shall be directly reported to CEO.

13. REPORTING OF NON-COMPLIANCE

Employees with information on potential non-compliance of the policy of the Company, its employees, or any third-party with whom the Company conducts or anticipates conducting business must report the situation through the Whistle blower mechanism ***(Refer Annexure-1 reporting channels of Cloud4C's Whistle Blower Policy).***

A quarterly status report on the total number of Complaints received related to breach of policy for the period shall be submitted to the Board of Directors. The report will also include summary of the findings identified by the Compliance committee during the investigation along with any corrective actions taken (design level) or recommended by the CCO.

ANNEXURE A – EXPENSE FORM

Cloud4C Services Private Ltd. requires documentation for all entertainment expenses. This form should be used for any requests for incurring expenses related to Gift, Hospitality & Entertainment including business meals, expenses incurred for receptions, banquets, office parties, payments to caterers, etc. See the following page for additional information:

Name of the requestor	
Date of activity	
Location of entertainment (Name, Address, City)	

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1. Type of Entertainment:

Gift	Breakfast	Lunch	Dinner	Event/Entertainment
☐	☐	☐	☐	☐

2. Purpose:

_____

_____

3. Number of Participants (if 10 or less)

_____

4. Is any Client involved?

Yes ☐

No ☐

If yes, please provide the name of the Client

_____

_____

Amount Requested *

_____

Department Head (Value below XX)

_____

CEO/CFO/COO (Value below XX)

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14. ANNEXURE B – DISCLOSURE FORM

Offered to:		
Name:		
Position:		
Offered by:		
Name:		
Position:		
Organization:		
Details:		
Date Offered:		
Reason gift was offered:		
Description of the gift:		
Estimated Value of the gift:		
First time offer:	Yes ☐	No
Previous offer(s) within last 12 months:	Yes ☐	No
Cumulative value of gifts offered by this person within the last 12 months:		
Signature of recipient:		Date:
Decision regarding gift:	Declined ownership: ☐	Retained: ☐ Transferred to ☐
Signature of Chief Compliance officer:		Date:
Gifts register updated:		Date:

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15. ANNEXURE C – GIFTS, HOSPITALITY AND ENTERTAINMENT REGISTER

Gifts, Hospitality and Entertainment R

16. ANNEXURE D - MATRIX

Stage	Activity	SLA	Responsibility
Giving GHE	Approval for giving gifts, hospitality, and entertainment	Prior to the event	Compliance Committee headed by the Chief Compliance Officer
Receiving GHE	Approval for receiving gifts, hospitality, and entertainment	Prior to the event	Compliance Committee headed by the Chief Compliance Officer
Incurring Expenditure	Exceptional approval in case expenses exceeds the approved budget limit	Prior to the event	Compliance Committee headed by the Chief Compliance Officer
Expense claim	Approval on expenses claims	Within 15 days from the event	Compliance Committee headed by the Chief Compliance Officer
Deal with breaches	Investigation of breaches identified	Within 30 days of identified breach	Compliance Committee headed by the Chief compliance Officer
	Appropriate actions on identified breaches	Within 30 days of identified breach	Compliance Committee headed by the Chief compliance Officer
Reporting of Non-Compliance	Reporting of conflict-of-interest cases summary to BOD	Quarterly	Compliance Committee headed by the Chief compliance Officer

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