

Anti- Bribery and Anti- Corruption Policy

Anti-Bribery and Anti-Corruption Policy**Document Version No.: 1.3****Release Date: 24-April-25**

Anti- Bribery and Anti- Corruption Policy

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24-April-25	1.3	Vaishali Gore & Kalyanaraman	Rajashree Laad	Uma Thomas	Section 2- Purpose and Applicability- applies to third parties , Officers, Trustees, Board, and/or Committee members of the Board . Section 3- ABAC objectives Section 5- Updated CSR initiative and compliance email ID

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Anti- Bribery and Anti- Corruption Policy

1. Introduction and Objective

- a) The purpose of this Anti-Bribery and Anti-Corruption Policy (the “Policy”) is to provide guidance to the Employees and Third Parties of Hexaware Technologies Limited, and its subsidiaries and affiliates operating across all geographical regions (hereinafter referred to as “Hexaware” or the “Company” or “We”), to conduct business ethically and to prohibit Bribery and Corruption in connection with the conduct of its business.
- b) Hexaware is committed to conducting business holding the highest standards of integrity and adhering to the letter and spirit of all the applicable laws and regulations of the locations where the Company operates.
- c) This Policy forms an integral part of the *Code of Conduct*. The Code serves as a guide for Employees and Third Parties having Hexaware’s Business relationship with Hexaware, on how they should conduct themselves as a member of Hexaware’s team. This Policy must be read in conjunction with the Code, other relevant policies of the Company as referenced hereinafter in this Policy and relevant laws and regulations applicable to Hexaware.
- d) Hexaware business units may, at their discretion or in compliance with the guidelines issued by local government, establish more stringent activity specific guidance or specific value limits for a country or region upon approval of the Chief Executive Officer (“CEO”).

2. Purpose and Applicability

For the purpose of this Policy, wherever context permits singular include plural and plural shall include singular.

- a) The purpose of this Policy is:
 - i. To create a strong Anti-Bribery and Anti-Corruption culture that permeates throughout the organization.
 - ii. To achieve ‘zero tolerance’ approach to Bribery and relentlessly combat, control, suppress and prevent Corruption through creating awareness and taking punitive actions.
- b) This Policy is applicable to all the Employees and Third Parties of Hexaware and its subsidiaries and its affiliates worldwide.
- c) This Policy also applies to third parties, Officers, Trustees, Board, and/or Committee members at any level. In the context of this policy, third-party refers to any individual or organisation our company works with in respect of significant or material services provided to our business.
- d) The firm anticipates business partners will have their own policies in place to manage Anti bribery and Anti-corruption risk. where this is not the case, third parties will be directed to observe Hexaware’s policy and ensure appropriate contractual provisions are in place to manage the risks.
- e) In case of inadequacy of anti-bribery controls, the same shall be reported to the Ops Management Council (MC) & necessary action may be taken in this regard.
- f) A well-defined governance structure serves to communicate the approach of anti-bribery and anti-corruption management (refer to ERM Policy & Framework Section 2.0) throughout the organization by establishing clear allocation of roles and responsibilities for the management on a day-to-day basis.

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3. Objectives

Hexaware has defined the following Anti-Bribery and Anti-Corruption (ABAC) objectives:

- a. Zero bribery or corruption incidents during the calendar year
- b. 100% of employees undergo ABAC awareness/ training
- c. Minimum one ABAC campaign half-yearly

4. Basic Principles

- a) **Tone at Top:** Management of the Company including members of Board of Directors have adopted a 'zero tolerance' approach to any form of Corruption within the Company by setting personal example of ethical attitude and ensuring compliance with applicable Anti Bribery and Corruption Legislation and internal policies implemented by the Company, while executing their duties.
- b) The Anti Bribery and Corruption laws make it illegal to offer, promise, provide, demand, receive or accept to receive money or 'Anything of value' directly or indirectly through a Third Party to or from a Public Officials or non-government (commercial or private) individuals or entity for the purpose of influencing a business decision, or securing an Undue Advantage or in order to obtain or retain business or to secure an improper business advantage.
- c) The mere offer or promise of an improper payment or agreeing to accept an improper payment or 'Anything of value' may constitute a violation of the Anti-Bribery and Corruption laws, even if the payment or receipt is not actually made/received and even if a Public Official does not act in response.
- d) If any person solicits or offers a Bribe from/to the Company's Employee or any Third Party, they must refuse from making or accepting any such payments. Accordingly, any interaction and exchange (giving/receiving) of Business Courtesy or accepting/providing 'Anything of value' to foster business relationships must comply with the following basic principles:
 - i. It must be for a legitimate business purpose.
 - ii. It must not be carried out with a Corrupt intention i.e. to influence or reward an action or decision, or to seek an Undue Advantage in order to obtain, retain or direct business.
 - iii. Extending/receiving of Business Courtesy or 'Anything of value' must be occasional, sensible, reasonable and customary.
 - iv. Such exchange must not be extended to a Public Official to seek benefit for the business in any form.
 - v. It must neither impose a sense of obligation on the recipient nor there should be any expectation that the Company Employee or anyone else shall receive anything in return.
 - vi. It must not create any self-interest or threat (engendered by familiarity) to independence or create any real or perceived conflict of interest; and
 - vii. Such actions must conform with all the Company policies, applicable laws and regulations and not be considered as corrupt payment.

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- e) All Employees and Third Parties associated with Hexaware are required to make sure that they comply with these basic principles and all the policies of the Company, at all times.

5. Prohibition on Improper Payments, Kickbacks, and Other Forms of Bribery or Corruption

- a) The Company has a zero tolerance Policy towards Bribery and Corruption. Employees and any representatives of the Company are strictly prohibited (whether acting in their own capacity or on the Company's behalf) from:
- i. Giving, promising to give, or offering, a payment, gift or hospitality with the expectation or hope that a business advantage will be received, or to reward a business advantage already given;
 - ii. Giving, promising to give, or offering, a payment, gift or hospitality to a government official, politicians or political parties, their agents or representatives whether to "facilitate" or expedite a routine procedure or otherwise;
 - iii. Accepting payment from a third party that you know or suspect is offered with the expectation that it will obtain a business advantage for them;
 - iv. Accepting a gift or hospitality from a third party if you know or suspect that it is offered or provided with an expectation that a business advantage will be provided by us in return;
 - v. Threatening or retaliating against another worker who has refused to commit a bribery offence or who has raised concerns under this policy;
 - vi. Accepting hospitality from a third party that is unduly lavish or extravagant under the circumstances;
 - vii. Contributions to CSR partners without approval of CSR committee.
 - viii. Engaging in any activity that might lead to a breach of this policy.
- ix. **Examples of Bribery:**
- **Offering a bribe**
You offer a potential client tickets to a major sporting event, but only if they agree to do business with us. This would be an offence as you are making the offer to gain a commercial and contractual advantage. We may also be found to have committed an offence because the offer has been made to obtain business for us. It may also be an offence for the potential client to accept your offer.
 - **Receiving a bribe**
A supplier gives your nephew a job but makes it clear that in return they expect you to use your influence in our organisation to ensure we continue to do business with them. It is an offence for a supplier to make such an offer. It would be an offence for you to accept the offer as you would be doing so to gain a personal advantage.
 - **Bribing a foreign official**
You arrange for the business to make an additional payment to a foreign official to speed up an administrative process, such as clearing use of our services through a tendering process. The offence of bribing a foreign public official was committed as soon as the offer is made. This is because it is made to gain a business advantage for us. We may also be found to have committed an offence.
- b) As well as complying with the specific prohibitions in this Policy, employees must exercise common sense and judgment in assessing whether any arrangement could be perceived to be corrupt or otherwise inappropriate. In case any doubt still persists, anyone (Employee or a Third Party) can

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approach the Compliance Officer (compliance_reporting@hexaware.com) for further clarification and guidance.

6. Interactions with Public Officials

- a) Hexaware employees may be required to undertake interactions including discussions and meetings with Public Officials for the purpose of conducting legitimate business. An increased sensitivity and scrutiny of dealings with Public Officials is required while conducting interactions with Public Officials. The Company requires that such interactions must be held in an open and transparent manner. Additionally, Employees and Third Parties must ensure that there is no actual or perceived act or undue influence in such interactions.
- b) The Company must not agree for any quid-pro-quo arrangement or solicitation of employee referrals or jobs at the request of Public Officials for their immediately family members, other close relatives, friends and any other person at Hexaware, in return for any business transaction or favor being extended to the Hexaware.
- c) In addition to prohibiting individuals and entities from directly making improper payments, the Anti Bribery and Corruption laws also prohibit payments made through a Third Party representing Hexaware and undertaking interaction with Public Officials on behalf of Hexaware, including giving 'Anything of value' to a Third Party while knowing that any portion of that payment will be given to a Public Official for an improper purpose.
- d) Facilitation Payments are prohibited as per this Policy and must not be incurred by employees or Third Parties either directly or indirectly on behalf of Hexaware.
- e) Employees and Third Parties representing Hexaware, at all times, must adhere to all the guidelines as specified in Hexaware's *Interaction with Public Officials Policy*.

7. Engaging Third Parties

- a) Anti Bribery and Corruption laws impose liability on companies that become involved in the direct or indirect acts of Bribery. The Company may therefore incur criminal and/or civil liability where Third Parties indulge in any act of Bribery in the course of their work on the Company's behalf, or otherwise for the Company's benefit. This exposure can arise even where the Company Employees ensure to take preventive steps that improper payments or advantages are not offered or accepted on behalf of the Company by the Third Party or their representatives.
- b) Third Party representatives in relation to business activities may include, but not limited to, suppliers, contractors, agents, sales representatives, distributors, customs clearance agents, dealers, traders, vendors, channel partners, lawyers and attorneys, tax advisers, introducers of business i.e., business sourcing consultants and advisors, brokers, political lobbyists and any other professionals assisting the Company is carrying out any business function
- c) In order to maintain the highest standards of integrity, with respect to any dealings with a Third Party, the Company will ensure that:
 - i. All the Third Party contracts include Anti-Bribery and Anti-Corruption compliance clauses to ensure compliance with terms of this Policy;
 - ii. Include appropriate wording/clauses in the Third Party contracts to make it possible to withdraw from the relationship and take the appropriate disciplinary action, on the Third Parties who fail to abide by this Policy;

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- iii. At the time of onboarding a Third Party and later on Annual basis, the Company must obtain an Anti-Bribery and Anti-Corruption undertaking or declaration from the each and every Third Party to this effect.
- d) To minimize the Corruption Risk associated with business relations with Third Parties and to emphasize the need to act firmly within ethical and legal boundaries, the Company must undertake on-boarding, due diligence and continuous monitoring of Third Party dealings in accordance with Hexaware's *Third Party Management Policy*.

8. Guidance on business relationships and transactions

Employees and Third Parties must exercise good judgment and moderation in providing or accepting business related Gifts, Hospitality, Entertainment, Donations and Sponsorships. No Gift, Entertainment, Hospitality must be offered or demanded if it can be constructed as a Bribe or payoff, would violate this Policy, would violate any other relevant policies of the Company and any applicable laws and regulations. Guidance of various compliance areas are detailed below:

8.1. Gifts, Hospitality and Entertainment (GHE)

- a) Exchange of GHEs should be used as a means to establish, maintain long term and mutually beneficial business relationships in normal course of business.
- b) Employees must always be mindful of unique risks, restrictions that apply to giving or accepting Gifts, Hospitality and Entertaining, particularly where a Public Official is involved. Additionally, employees must also adhere to the basic principles of giving and accepting GHEs as laid down in section 4 of Hexaware's *Gifts, Hospitality and Entertainment Policy* ("GHE Policy").
- c) Employees must adhere to the value limits, pre-approval, record keeping and other requirements as prescribed in the GHE policy and Hexaware's *Procedure on Gifts Hospitality and Entertainment* while giving and accepting GHEs.
- d) The Company discourages repetitive GHEs to a particular individual or an entity, even of nominal value, which may be perceived as an attempt to create an obligation towards the giver.
- e) GHEs must never be exchanged, with the underlying intention of influencing or rewarding business decisions or receiving an undue advantage.
- f) For detailed guidance for offering and accepting GHE, refer to Hexaware's *Gifts, Hospitality and Entertainment Policy*.

8.2. Donation and Sponsorship

- a) As a fundamental principle, Donation and Sponsorship contributions made by the Company must not constitute or give the appearance of Bribery.
- b) Hexaware must not associate itself with any political party or independent candidate. This Policy prohibits Hexaware from supporting and campaigning for, offering/making contributions in the

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nature of Donation or Sponsorship of any kind (i.e., monetary or in-kind) to any political party, independent candidate, and affiliates of any kind.

- c) Hexaware explicitly prohibits offering Donations or providing Sponsorship of any kind to Public Officials.
- d) Hexaware Employees are free to make charitable or political contributions as private citizens using their own resources, provided there is no direct or indirect link to Hexaware however, the decision to do so is entirely personal and voluntary. Employees should also ensure that any such contributions do not sully the image of the Company.
- e) Hexaware prohibits Employees from contributing Company funds, time, or assets to politicians, candidates for political office, political parties, or political action committees. Whenever Employees participate in political activities, they must make it clear that their actions and opinions reflect their individual beliefs, and not Hexaware's.
- f) For detailed guidance on pre-approval, due diligence process, contractual agreement, record maintenance in relation to contribution towards Donation and Sponsorship, refer Hexaware's *Donation and Sponsorship Policy*.

8.3. Events and Conferences

- g) The Company may organize and/or sponsor various events, seminars, thought leadership meets, marketing events, conferences and promotional or interactive events, where the attendees may include Public Officials, commercial parties, current or prospective customers, business partners and/or other Third Parties. Such activities are not immune to the risk of Bribery and the Company Employee must make sure that appropriate care is taken when organizing/engaging in such activities.
- h) Hexaware must ensure that any gifts in the nature of mementos (such as pen, diary, mug) and meals/refreshments offered during the event are reasonable in value, not lavish and must not be offered with the intention of obtaining any undue advantage in the nature of obtaining or retaining a business for Hexaware. Gifts offered during the event must have Hexaware logo/branding onto it.
- i) The Company employee organizing or sponsoring such events (either through the Company's Internal team or otherwise) must assess the potential risks and make sure that they comply with this Policy, follow ethical principles of the Company and all the applicable laws and regulations.

8.4. Lobbying

- a) In general, the Employees are prohibited from unlawful Lobbying or interacting with lobbyists to unlawfully influence legislations or decrees to improperly benefit the Company or its current or prospective customers.
- b) Any activities or services in the nature of lawful Lobbying in accordance with the laws of the respective jurisdiction (e.g., making representations to government) to be undertaken by Hexaware must be reviewed and pre-approved by the CEO.

9. Mergers and Acquisition Deals

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For every transaction involving mergers and acquisitions, the Company must ensure to:

- a) Carry out appropriate pre acquisition/merger due diligence (internally or through a Third Party consultant) from Anti-Bribery and Anti-Corruption perspective before the transaction is approved, to evaluate the existing risks and control framework of the entity proposed to be acquired or merged as the case may be. Where appropriate, the Company must obtain legal advice prior to such acquisition/merger;
- b) Implement appropriate control mechanisms to prevent Corruption and remediate existing risks in the acquired assets through a robust Anti-Bribery and Anti-Corruption compliance framework.
- c) For detailed guidance from the Anti- Bribery and Anti-Corruption perspective please refer to Hexaware's Guidance document on *Conducting Due Diligence for Acquisitions and Mergers*.

10. Referral of candidates

- a) It is not an uncommon practice to refer known individuals, current or prospective customers, or business associates to positions in the Company. All such instances require the Company Employees to make sure to comply with the basic principles laid down in section 3 of this Policy.
- b) When requests for referral of candidates are received by the Company employee, it is important to advise the individual referring to the candidate to submit the resume on the Company's hiring portal. If the referral is being forwarded (via email, etc.), it is important to ensure that the candidate is considered in accordance with the standard recruitment process, subject to merit and availability of vacancies.
- c) Creation of a position to accommodate a referral candidate or influencing the hiring process to ensure selection of the referred candidate is prohibited. The interview panel for the referred candidate must include at least one independent member of the Company i.e., a member who has not referred the candidate. Existing processes for hiring referral candidates must be complied with.

11. Books and Records

- a) To exercise effective control and monitor compliance with this Policy, the Company must ensure that:
 - i. Accurate records of all Company transactions must be kept. All expenses must be booked under distinct accounting heads with a clear and sufficient description.
 - ii. The person incurring the expenditure must provide all the details for this purpose. All receipts and expenditures must be supported by documents that describe them accurately and properly.
 - iii. Falsification of any Company books, records, or accounts is prohibited. All documentation regarding expenditures, including, without any limitations, general ledgers and journal entries, invoices and purchase orders, contracts and agreements, and expense reports, must be accurate.
 - iv. At a minimum, the Company's books and records must reflect the recipient and/or the beneficiary, amount, business purpose, and date of each payment.

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- v. No off-book accounts or funds are permitted, whether held in the name of the Company or by a Third Party.
- vi. Employees must not pay for business courtesies personally or use personal accounts as a means of evading the requirements of this Policy or another policy guidelines.
- b) In addition, The Company will also conduct periodic audits of its books and records to monitor compliance with this Policy.

12. Reporting of Policy Violations

- a) All Employees and Third Parties of the Company must understand and follow this Policy, avoid any activity that might implicate the Company (either directly or indirectly) in any violation of this Policy or any applicable laws and regulations.
- b) If any Company employee or a Third Party becomes aware of any actual or suspected violation of this Policy or receives any complaint, they must report using the reporting mechanisms as detailed in Hexaware's *Whistle Blower Policy*.
- c) The Company must not permit retaliation of any kind by or on behalf of the Company or any Company Employee against any individual for making reports about actual or suspected violations of this Policy (refer Hexaware's *Whistle Blower Policy* for details).

13. Ongoing Transaction Monitoring

- a) An ongoing monitoring for ensuring compliance with the Policy for prevention of Bribery and Corruption can be performed by way of Anti-Bribery and Anti-Corruption Risk Assessment. The procedure is set out in Hexaware's *Anti-Bribery and Anti-Corruption Program*.

14. Disciplinary Actions for Policy Violations

- a) Hexaware has zero tolerance to any form of Bribery or Corruption by any Hexaware Employee and Third Parties representing Hexaware. Hexaware deals with all reports of violations of this Policy in accordance with the procedure laid down in Hexaware's *Whistle Blower Policy* to prevent and combat Bribery and Corruption as per applicable laws and the Company policies.
- b) Hexaware reserves the right to take appropriate action for violation of this Policy that fits the nature and particular facts of the violation in accordance with Hexaware's policies, procedures, contractual arrangements, and the relevant laws, where applicable.

15. Trainings and Certification

- a) The Company must ensure an appropriate Anti-Bribery and Anti-Corruption culture by imparting trainings as follows:
 - i. Training to all new joiners covering Hexaware's *Code of Conduct, Anti-Bribery and Anti-Corruption Policies* and *Anti Money Laundering Policy*, within 30 days of joining.
 - ii. Annual refresher training to all the Employees to educate them on the requirements and obligations as laid down by the Company policies and procedures as well as rules and requirements of any and all the applicable laws and regulations including all Anti Bribery and Corruption laws.

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- iii. Annual training to all high risk Third Parties to make them aware of Hexaware's zero tolerance policy for bribery and that business carried on with or on behalf of Hexaware must comply with Hexaware's policies. Further, where appropriate, as determined by the Risk Team, Anti-Bribery and Anti-Corruption training should be provided to agents and any other external parties who may be interacting with Public Officials on behalf of Hexaware.
- b) The Company will require its Employees and Third Parties to certify that they have received, read and understood this Policy at the time of onboarding in the case of Employee and at the time of execution of contracts, in case of Third Parties. Further, on an annual basis, obtain an Anti-Bribery and Anti-Corruption undertaking or declaration confirming compliance with the requirements as laid down by the Policy from its Employees and Third Parties. A copy of all these declarations should be maintained in the Company records by Human Resource ("HR") Department. For the format of certification and annual declaration to be obtained from Employees and Third Parties at time of onboarding and later an annual basis, please refer to Hexaware's *Anti-Bribery and Anti-Corruption Program*.

16. Administration of the Policy

- a) This Policy is accessible for the Company Employees on the intranet. The Company must also inform all the Third Parties about this Policy or any amendments thereof, through online upload of this Policy on the Company's website or any other mode as may be deemed to be necessary in this regard.
- b) Any questions, exceptions or evaluations related to this Policy must be forwarded to the Compliance Department via email compliance_reporting@hexaware.com.
- c) Hexaware will periodically review this Policy and make amendments as considered necessary in the interest of governance and in accordance with the relevant laws and regulations.
- d) The updated policy shall be approved by the CRO or C- Level executive.

17. Adaptation and local laws

The principles for bribery and corruption laws may need some adaptation to comply with all applicable local laws, rules and regulations. In the event of any conflict between the provisions of this Anti- Bribery and Anti- Corruption policy and any applicable local laws or regulation, the more stringent requirement shall prevail. In case of any doubt, please reach out to compliance_reporting@hexaware.com. It will be reviewed by legal, HR and Compliance, and the final adaptation will be approved by the Chief Risk Officer.

18. Annexure 1 - Definitions

Anti- Bribery and Anti- Corruption Policy

- a) **“Anti-Bribery and Corruption Laws”** means any and all laws, as amended, that restrain the practices of Bribery and Corruption to which Hexaware is subject to, including the following Anti Bribery and Corruption laws but not limited to:
- United States Foreign Corrupt Practices Act 1977 (FCPA)
 - UK Bribery Act 2010 (UK BA)
 - Canada’s Corruption of Foreign Public Officials Act (CFPOA)
 - India’s Prevention of Corruption Act, 1988 (PCA)
 - U.S. Travel Act
 - USA PATRIOT Act
 - U.S. domestic bribery statute contained in 18 U.S.C. § 201
 - All other Acts and Regulations as applicable to respective geographies
- b) **“Anything of value”** means anything, regardless of its value, whether tangible or intangible, offered, promised, paid, authorized, or otherwise provided to any person, entity, or Public Officials. The definition is broadly construed and there is no minimum value. Examples include, but are not limited to, cash or cash equivalents (e.g., gift cards), discounts, Gifts, personal favors, Hospitality and Entertainment expenses, employment offers or promise of future employment, Donations, and Sponsorships.
- c) **“Bribery”** means direct or indirect act of offering, promising, giving, receiving, soliciting or accepting of a financial or other advantage, or Anything of value, with the intention of influencing or rewarding the behavior of a person in a position of trust to perform a public, commercial or legal function to obtain or retain a commercial advantage. Bribery includes any attempt to do any of the foregoing as well. Bribes are payments made in the form of money or Anything of value in return for a business favor or Undue Advantage.
- d) **“Corruption”** means the misconduct by a Public Official, of any level or rank, or by individuals, companies or other entities, whose purpose is to obtain Undue Advantage for themselves, others or a group of persons. It may also be understood as the act or effect of seducing, or being seduced by money, Gifts, Hospitality and Entertainment or any benefit or advantage that causes one to depart, act or fail to act according to law, morals, good customs and what is considered ethical and right in the social environment.
- For the purposes of this Policy, no form of Corruption will be tolerated, either with respect to Public Officials, Government Authorities or with private individuals or Third Parties.
- e) **“Director”** means every Director of Hexaware.
- f) **“Employee”** means person hired to perform a job or service for Hexaware, and one who is directly employed or hired on a contractual basis. This includes all individuals working for Hexaware, whether in India or abroad, at all levels and grades, including the Leadership Team, Directors, senior executives, officers, employees (whether permanent, fixed-term or temporary) and trainees.

The term ‘relatives’ includes immediate family members.

- g) **“Immediate Family Member”** means, with respect to any individual, such individual’s child,

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stepchild, grandchild or more remote descendant, parent, stepparent, grandparent, spouse, former spouse, domestic partner, former domestic partner, sibling, mother-in-law, father-in-law, son-in-law and daughter-in-law (including adoptive relationships), any trust, partnership or other bona fide estate-planning vehicle the only beneficiaries of which are any of the foregoing individuals, such individual's estate (or an executor or administrator acting on its behalf), heirs or legatees or any private foundation or fund that is controlled by any of the foregoing individuals or any donor-advised fund of which any such individual is the donor.

- h) **"Lobbying"** means the process of influencing or attempting to influence legislative action or non-action through oral or written communication by expressing a point of view and interest in any proposed government action and attempting to persuade government official and policy makers to act in way that is appropriate and beneficial for the public in general including the Company.

Lobbying does not include routine contact with Public Officials in connection with normal government processes, such as regulatory audits, applications for licenses, permits and approvals, inspections among other such interactions.

- i) **"Third Party(ies)"** includes entities and individuals, other than the Employees, with whom the Company has business relationships including but not limited to clients/customers, consultants, intermediaries, representatives, suppliers, contactors, subcontractors, agents and advisors.
- j) **"Undue Advantage"** means any advantage, whether economic or otherwise, that is contrary to or unauthorized by law including the guidelines laid down under this Policy. The concept of Undue Advantage includes, but is not limited to, payments in cash or cash equivalents, Gifts, Hospitality, Entertainment, cost of living expenses, travel, accommodation, food, services, privileged and / or any other tangible or intangible benefit.