

**ALLDIGI TECH LIMITED**  
**ANTI-BRIBERY & ANTI-CORRUPTION POLICY**

### Revision History

<b>Version No</b>	<b>Date</b>	<b>Author</b>	<b>Approver</b>	<b>Document Changes</b>
1.0	24.01.2020	Gagan Preet Singh	Board of Directors	

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## 1. INTRODUCTION & PURPOSE

This policy is designed to facilitate compliance with the Anti-Corruption laws in India and other geographies that Alldigi operates in. Alldigi Tech Limited is firmly committed to conduct all business activities with integrity and the highest possible ethical standards. The company has zero tolerance for bribery and corruption.

## 2. SCOPE

This Policy applies to all the Employees of the Company. Employee shall mean all individuals on full-time or Part Time, with Permanent, Probationary, Trainee, Retainer, Temporary or Contractual Appointment with the Company. If a business location or region has policies, practices, laws or regulations that require more than what is stated in this Policy, then the Employees must follow this policy as a minimum and comply with such policies, practices, laws, or regulations in that particular region/ country; Business units and locations are responsible for ensuring that their location specific policies and practices are consistent and in compliance with this Policy.

## 3. POLICY STATEMENTS

- Employees should not take any action that could be directly or indirectly interpreted as an attempt to bribe, should not accept a bribe or engage in any corrupt activities.
- Employees must apply reasonable and appropriate due diligence to ensure third-parties do not participate in bribery or corrupt transactions.
- All employees must complete mandatory online anti-corruption training and any other assigned refresher or specialized training.
- Employees must escalate bribery and corruption issues to the appropriate level of management.

## 4. POLICY DETAILS

### 4.1 Bribery and Corruption Risks

#### a) Anything of Value:

Employees are prohibited from offering, promising, giving or accepting anything of value (whether directly or indirectly) to improperly encourage or reward any business or company activity. The term "anything of value" is extremely broad and may include:

- Cash, gifts and entertainment, including meals and travel expenses
- Training, conferences or event sponsorships
- Consultant contracts or other similar expenditures that could influence, or be perceived to be capable of influencing, a contractual or material transaction
- Any activity that could appear to be motivated to obligate an employee or build favors
- Family members joining on business travel

- Club memberships
- Internships or work experience (whether paid or unpaid)

Promotional expenditures that are reasonable, proportionate and in compliance with the company's gift and entertainment policies may be permissible.

Employees are required to follow the procedures and reporting requirements in the Gifts, Entertainment, and Other Expenses to Commercial Clients, Suppliers, or Vendors.

b) Record-keeping:

Employees must ensure all expenses, claims relating to hospitality, gifts or expenses incurred to Third Parties are submitted to finance. Examples of prohibited recordkeeping activities:

- Making records appear to show a payment to one person when, in fact, the payment was made to, or intended for someone else
- Submitting false or inaccurate expense reports
- Creating records that inaccurately characterize the true nature of a transaction or payment (for example, recording a payment as an "overhead expense" instead of as a "commission")
- Claiming a deduction for services or merchandise that was never received
- Establishing or maintaining bank accounts that contain company funds but are held in the names of individuals
- Approving or making any payment on behalf of Alldigi knowing that all or part of the payment will be used for a purpose other than that described by the documents supporting the payment
- Directly or indirectly using the company's funds or other assets for any unlawful purpose
- Creating or maintaining improperly labeled expenditures (e.g., bribes listed as service fees).

c) Facilitation Payments:

Employees are prohibited from making or offering "facilitation" payments or "kickbacks" of any kind.

"Facilitation Payments" are typically small, unofficial payments (sometimes known as "grease payments") made to secure or expedite a routine government action by a government official.

"Kickbacks" are typically payments made to commercial organizations in return for a business favor/ advantage, such as a payment made to secure the award of a contract.

Examples where facilitation payments might be sought:

- Issuing permits, licenses or other official documents that permit a person to do business in a country
- Processing governmental papers, such as visas and work orders
- Providing police protection, mail pick up or delivery, utility services
- Scheduling inspections associated with contract performance.

These types of payments are bribes and are illegal. Any such demand must be immediately reported to DGM-Legal & Company Secretary.

While dealing with third parties, employees must ensure reasonable precautions are in place to ensure that third parties do not make facilitation or grease payments on behalf of the company.

d) Political Contributions:

Alldigi does not contribute financially or in-kind to any political parties or related institutions. Political contributions on behalf of the company are prohibited.

e) Charitable Contributions:

As part of Corporate Social Responsibility, Alldigi may support local charities, provide sponsorship and only engage in charitable contributions that are legal and ethical under the law.

Contributions must be given only to bona fide charities and must not relate to obtaining or retaining business. Charitable contributions **must not** be made in cash and must be appropriately recorded in the company's books and records.

Examples of when charitable contributions are **prohibited**:

- A contribution may influence government action or incline a government official to act more favorably towards the company.
- There is a potential conflict of interest that could affect a material transaction.
- The contribution is at the request of a client, supplier or third party when business is pending either with the potential recipient or with the requesting party.

f) Client Discussions and RFP Responses:

Client discussion and RFP responses must be consistent with national laws, the FCPA (Foreign & Corrupt Practices Act 1977), UK Bribery Act 2010, and local bribery laws and regulations. These discussions, and potential RFP negotiations, should be conducted with an awareness of risk and a full evaluation of business and institutional commitments.

g) Hiring Practices and Internships:

Applicants for a job or internship must be selected through the formal Human Resources recruiting process and hired based on objective criteria and the candidate's credentials.

Candidates recommended or suggested by clients or external stakeholders must be directed to the formal Human Resources recruiting process. These rules apply regardless of whether the internship is paid or unpaid and/or study-related. There are no alternate arrangements or special hiring programs permitted, either informal, unofficial or that otherwise do not involve the formal HR process.

## 4.2 Third-Party Relationships

A third-party is an entity or individual engaged to develop, conduct, retain or obtain business on behalf of Alldigi. The Business Code of Conduct Policy at Alldigi is applicable to all third parties that Alldigi deals with.

Our third party providers play a significant role in building our world-class brand and reputation. They must not engage in any act which would bring into question the good name and reputation of the company. Since it is impossible to describe every potential issue, Alldigi relies on its third parties' commitment to exercise sound judgment, to seek advice when appropriate or when in

question, and to adhere to the highest ethical standards when interacting with or representing the Company.

Furthermore, each third party must act with integrity in all of its dealings, whether directly involved with Alldigi or not.

Failure to comply with the company's code of conduct and business ethics, applicable laws and regulations may result in termination of contract and as appropriate, referral of the matter to local authorities.

#### **4.3 Training**

Employees will receive Anti-Corruption compliance training (classroom or online), and may be required to receive specialized training, depending on their specific roles and responsibilities.

#### **4.4 Violations**

Employees who violate this Policy, may be subject to disciplinary action, up to and including termination of employment. Violating any part of an anti-corruption law may expose employees and Alldigi to criminal and/or civil penalties.

### **5. POLICY ESCALATION**

If any employee suspects or notices violations of this Policy or anti-corruption laws, they must immediately notify either the immediate manager, or DGM-Legal & Company Secretary.

This Policy is intended to encourage and enable employees to raise serious good faith concerns without fear of adverse consequences to them by virtue of raising those concerns. Accordingly, Alldigi will not carry out or, to the fullest extent reasonably within its power, permit any retribution or retaliation of any kind against any individual for submitting any report in good faith.

### **6. OWNERSHIP**

Legal & Compliance own this policy.