



Cigniti Code of Business Conduct and Ethics





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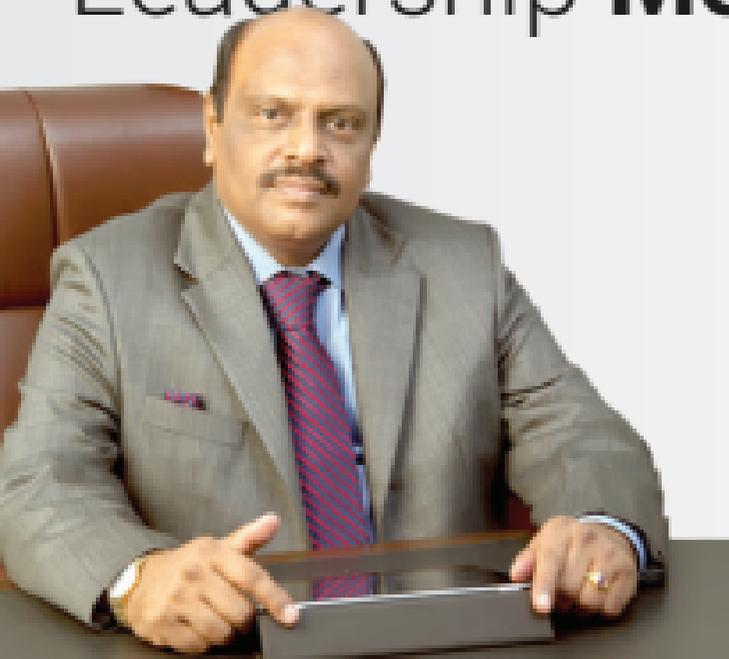
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Leadership Message:



“I want everyone who works for Cigniti to be proud of our business and achievements for clients and the communities of which we are a part of. If you are aware of any actions that violate this Code and put us at risk, we depend on you to let us know. Knowing our policies, being honest and speaking up are just some of the ways that we can build pride in Cigniti and help build a stronger business for the future.”

The Cigniti Code of Business Conduct is designed in such a way that it reminds and guides us of our responsibility to act with the highest ethical standards to build trust with all our stakeholders.

In a competitive, rapid moving and increasingly regulated marketplace, each of our Cignitians must understand the rules that we must follow and the conduct that is expected of us to do a great job for our clients and help Cigniti to play a valuable role in society. The Code describes our legal obligations and the policies that must steer our conduct. Our values guide our actions in conducting business in a socially responsible manner and distinguish Cigniti in the eyes of our stakeholders.

Our Code is about using our values and leadership skills to guide our conduct and decision-making so that we are always doing the right thing at work and working in a fair, open and honest way. If you see something that isn't right, speak up. We will not tolerate retaliation against anyone who, in good faith, reports conduct that appears to be inconsistent with our Code. Cigniti's leaders have the additional responsibility of fostering a culture in which compliance with applicable laws and Cigniti's policies is at the core of our business activities. At Cigniti we expect leaders and employees to demonstrate high standards of personal integrity in all their interactions.

If you ever have concerns about your conduct or that of another person, you must speak up straight away and talk to someone you trust. Alternatively, speak to your HR. Or, if you feel the need to raise your concern anonymously, you can email [Helpline reach2resolve@cigniti.com](mailto:Helpline@reach2resolve@cigniti.com) in complete confidence.

I want everyone who works for Cigniti to be proud of our business and achievements for clients and the communities of which we are a part of. If you are aware of any actions that violate this Code and put us at risk, we depend on you to let us know. Knowing our policies, being honest and speaking up are just some of the ways that we can build pride in Cigniti and help build a stronger business for the future.

I encourage you to read, understand and to conduct your actions in line with our Cigniti's Code of Business Conduct. I'm counting on your commitment to uphold the Code.

Regards,
Subramanyam Chakkilam
Chairman & MD

Cigniti Values - CAPITAL



Collaborative:

Understanding client's goals and working together to achieve a common goal across functions, geographies and cultures.



Assertive:

Confidently expressing one's thoughts and feelings in a positive manner.



Passionate:

Demonstrating enthusiasm for work through action.



Innovative:

Constantly creating better services, processes, technologies or products to improve quality.



Transparent:

Communicating in an open fashion without a hidden agenda.



Accountable:

Taking responsibility for one's actions.



Learning:

Continuously acquiring new knowledge, behaviors and skills.

About the Cigniti Code of **Business Conduct** and **Ethics**



We are committed to ethical and lawful business conduct and perceive it as critical to our company's success. Cigniti COBC is designed to outline the basic standards we seek to adhere to in our work and is intended to be a guide to doing business "the Cigniti way".

Our company's foundation is built on our values, which distinguish us and guide our actions. Cigniti strives to ensure high professional and ethical standards in all our business activities, with a view to the best interests of our stakeholders and ourselves. Cigniti will make sure that it upholds ethical and legal standards while pursuing all its objectives.

The rationale of Cigniti's Code of Business Conduct is to conduct the business of the company following the relevant laws, regulations, and rules and with the highest standard of ethics and values. The matters covered in this code are of utmost importance to the company, shareholders and other stakeholders. Cigniti shall determine to take any appropriate actions in the event of violations of the Code of Business Conduct.

What is the Code?

The code is the company-wide policy that guides to help employees recognize and resolve legal and ethical issues that they may encounter while conducting the company's business. Some business or region may have policies and practices that require more than is required by the code, the same may be true of local law. In those instances, you must follow the stricter policy; the company code or the law. Think of the code as a baseline, or a minimum requirement, which must always be followed unless doing so would violate local law.

To whom does the code apply?

We are making this policy available as a CCOCB for all our Cigniti employees, all directors, leaders and all representatives, including all agents, consultants, clients, the board of directors, financial stakeholders, the communities and the environment in which we operate, the governments of the countries in which we operate, independent contractors and suppliers of Cigniti are responsible for knowing, understanding and complying with this Code of Business Conduct.

How often does the Code change?

As a practice, we would revise the code every two years, unless it is deemed necessary to make revisions more frequently.

How often does the training occur regarding the CCOCB?

Every time the code is revised, training is provided to all employees worldwide. Employees are required to participate in a training session at least once each time the code is revised. However individual locations may provide training more frequently.



Why is this important to Cignitians?

- Trust is the basis of all successful business and employee relationships.
- The current consumer climate demands high ethical standards. Integrity and compliance are the key to attracting, retaining and motivating the workforce.
- Unethical behaviour can damage Cigniti's reputation in the marketplace.
- Laws and policies can be complex - common sense or the desire to "do the right thing" may not be enough.
- High ethical standards create a positive work environment.
- The Cigniti CCOCB is a way of letting an employee know that they will be supported for making ethical choices.
- The Cigniti CCOCB Policy is here to help you solve problems.

How to use our CCOCB?

As employees of Cigniti we must all:

- Act with integrity for making decisions based on what is RIGHT.
- Follow the law and our policies.
- Speak up if we think the code or the law has been breached.
- Ask for guidance if we are ever unsure.

And if you are a Manager, you must also:

- Ensure that the people you supervise understand their responsibilities under the code and other company policies.
- Ensure all new starters are trained on the code and understand it.
- Create an environment where employees feel comfortable raising concerns without fear of retaliation.
- Always act to address violations of the code or the law of those you supervise.

Consider Your Actions, and Ask for Guidance

If ever in doubt about a course of conduct, ask yourself:



Is my action consistent with the code and our core values?



If the proposed action does not comply with company policy, you should not do it.



Is my action in compliance with laws, regulations and our policies?



If you think an action may be illegal, do not proceed. If you need information about which laws apply in a given situation, talk with your supervisor, manager or Cigniti's HR department.



How would my action appear in media reports?



Ask yourself if you would make the same decision if you knew that it would be reported on the front page of tomorrow's newspaper.

Lead by Example

Employee Action

"What actions do you want me to take?"

- Keep up to date on laws and policies that affect your workplace.
- Be a role model for others in the workplace.
- Speak up if you see something that looks or feels wrong.
- Contact your supervisor if you are faced with an ethical dilemma.
- Contact one of the many resources available if you feel uncomfortable talking to your supervisor.

Leadership Action

"What actions do you want me to take?"

- Champion integrity and compliance within the organization and be a role model. (Specific requests such as including ethics segment in executive speeches, at companywide meetings, appearing in ethics video etc.)
- Review the code certification during employee performance evaluations.
- Keep up to date on laws and policies that affect your workplace.
- Encourage employees to speak out when they see something that might be wrong.
- Never compromise integrity and compliance in an attempt to make the numbers.
- Inform your HR or write to reach@resolve@ognitic.com when faced with a situation where you are unsure of the best course of action.

Understand the consequences of violating the Cigniti CCOC

It is each Cignitian's responsibility to ensure full compliance with all provisions of this code and to seek guidance where necessary from their manager or HR. A breach of the code can put the company at substantial risk. A violation of the CCOC can have severe consequences for the company and the employees, including criminal and civil penalties and reputational harm. Every employee is accountable for his or her behaviour. Failure to follow the code will result in appropriate disciplinary action, up to and including termination of employment or relationship with the company.

Speak up about the suspected violation

You are expected to promptly report suspected unethical, illegal or fraudulent activity by anyone working for or on behalf of Cigniti. We have personnel who have the skills and resources to investigate situations and determine if concerns are substantiated. Prompt reporting may allow the company to avoid or mitigate serious harm to the company or others. You may also report suspected unethical or fraudulent activity through any of the HR contacts.

Cignitians can report any suspected violation of the law or company policies. There are no negative consequences to raising concerns in good faith using the email id- reach@solve@cigniti.com and the company assures employees that no retaliation will take place.

What happens after I report?

When you raise a concern, your identity and the information you provide will be shared only on a 'need-to-know' basis to address the concern, as required by law or otherwise, with your consent. You may choose to remain anonymous when raising a concern (in which case you should advise this at the time you raise your concern). We will discuss with you to ensure the protection of your identity, subject to any disclosure required to investigate the concern or by law.

We do not tolerate and take appropriate action against violations of the code, whether perpetrated by employees or by people outside the company. All reports are taken seriously and are investigated in depth.

Know you are protected from retaliation

Reported concerns are treated confidentially. The company will not retaliate against any employee who in good faith reports suspected unethical conduct or violations of law. Retaliation against an employee for reporting an issue in good faith is itself a violation of our code. If you know or suspect that retaliation has occurred or is occurring, you should report it.

Integrity and compliance program

The integrity and compliance program is leadership-driven and employee supported program whose goal is to help employees, managers and executives successfully navigate the ethical and compliance dilemmas they encounter in their working environment. The integrity and compliance program is structured to help ensure that all laws, policies and regulations are strictly followed and play a key role in protecting and enhancing the company's reputation.



Business Policies and Procedures

Conflicts of Interest

We must all conduct Cigniti's business dealings ethically, fairly and in Cigniti's best interest.

What is a "conflict of interest"?

A "conflict of interest" exists when any personal or professional interest is adverse to or may appear adverse to the interest of the company. A "conflict of interest" can occur whenever a person has two or more competing interests-personal or otherwise-that may interfere with his or her ability to make impartial decisions.

A perceived conflict of interest that calls into question our business integrity can be as damaging to our reputation and business as the existence of an actual conflict. Cigniti associates shall avoid situations where a conflict of interest might occur or appear to occur on account of personal transactions and investments which conflicts with the interest of the company. Conflicts of interest can make it difficult for us to perform objectively and effectively for Cigniti. When there is a potential or actual conflict of interest, we have a responsibility to disclose it immediately.

As a rule, employees must avoid conducting any Cigniti business with a relative (which includes a "significant other") or a business in which a relative is associated in a key role. If such a related-party transaction is unavoidable, the employee must fully disclose the nature of the related-party transaction to his/her HR manager.

Members of an employee's immediate family and those in a close personal relationship may be considered for employment based on their qualifications and they may be hired if such employment would not create manager-subordinate relationship or such other professional relationships which could impair the employee's independence or influence the judgement of either party directly or indirectly. If a close personal relationship exists or develops between two employees, both employees involved must bring this to the attention of their manager and HR manager. Attempts will be made to find a suitable resolution.

You need to act:

Know that Cignitians, and their close-relatives, must never:

- Compete against the company.
- Use their position or influence to secure an improper benefit for themselves or others.
- Use company information, assets or resources for your gain or the improper benefit of others.
- Take advantage of inside information or their position with the company.
- Accept fees or honoraria in exchange for services provided on behalf of the company.
- Give a gift or entertainment to anyone to improperly influence him or her to take action in favour of Cigniti.

Discrimination or Harassment in the Workplace

We believe in treating all its employees with respect and dignity, and in fostering an atmosphere of open communication, trust and mutual respect.

Our company maintains a work environment that is free of discrimination, harassment and also ensures that it complies with all fair employment practices. Our policy against discrimination aligns with our position on diversity. The company follows the laws that prohibit discrimination in employment practices, wherever we do business. Cigniti does not tolerate verbal or physical conduct by any employee that harasses another employee or creates an intimidating, offensive or hostile work environment. All Cigniti associates must report discrimination or harassment immediately to your Human Resource contact.

As part of our inclusive culture, we never allow discrimination or harassment based on any of the following characteristics: race, colour, religion, gender, national origin, citizenship status, age, disability, sexual orientation, marital status, education, economic background, veteran status or any other protected status under applicable laws. This extends to all aspects of the employment relationship, including recruitment, transfers, promotions, training, termination, compensation, rewards and working conditions.

You need to act:

If you witness or experience any form of discrimination or harassment, you need to report it immediately to manager, HR, or helpline (reach2resolve@cigniti.com). Cigniti will not tolerate retaliation against anyone making a report.

"Harassment" may include verbal abuse, epithets, sexually explicit or derogatory language, display of offensive cartoons or materials, mimicry, lewd or offensive gestures, and telling of jokes offensive to the above-protected class members.

"Discrimination" includes denying raises, benefits, promotions, leadership opportunities, making determinations regarding a person's salary or performance evaluations on the basis of a person's gender, gender identity or gender expression, pregnancy, race, colour, national origin or ancestry, disability, sexual orientation, age, religion, veteran status, height, weight or marital status.

**Learn More:
Prevention of Sexual Harassment Policy**



Workplace Health and Safety

We place the highest priority on the health and safety of our workforce and protection of our assets and the environment.

What is "Workplace Violence"?

A safe and healthy environment is free of violence. An act of violence can take many forms. It can be a verbal, written or physical threat. It can be an act of intimidation or abuse. It can be a physical assault.

Cigniti places a high priority on the health and safety of its workforce and protection of the environment. In the conduct of its business affairs, Cigniti complies with all regulations regarding the preservation of the environment of the territory it operates in. Our company is committed to providing good physical working conditions and encourages high standards of hygiene and housekeeping.

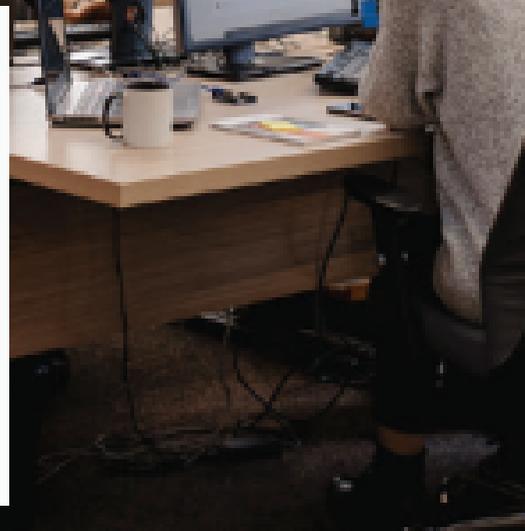
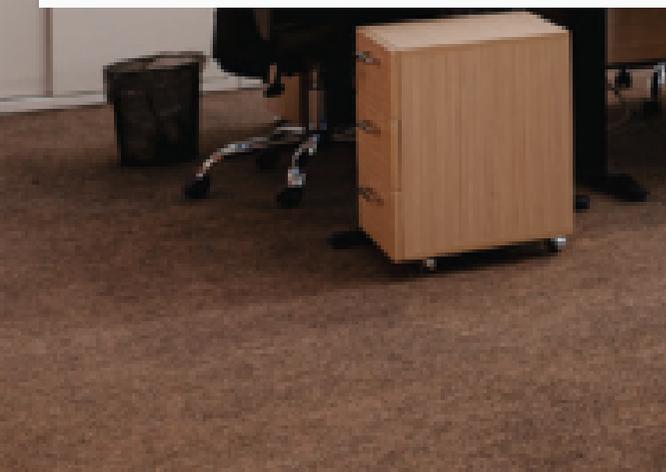


You need to act:

Every Cigniti employee has responsibility for maintaining a safe and healthy workplace by following health and safety rules and practices and reporting accidents, injuries and unsafe equipment, practices or conditions promptly. Being under the influence of illegal drugs and/or alcohol on the job is prohibited.

Safety is everyone's responsibility - if you see something that you think is unsafe or could cause an accident, act to deal with it or tell someone immediately. Never agree to do anything if you don't have the appropriate knowledge or training to do it safely.

If you witness an act of violence in the work environment, between your co-workers or others, report it right away. If the situation escalates and there is a threat to your immediate safety or the safety of those around you, act to ensure your safety and contact local security, the police or HR.





Confidentiality & Privacy

We recognise, respect and protect the privacy and confidentiality of all our Employees and Business partners.

What is "Confidential information?"

"Confidential information" is information that is not currently known or generally available to the public. Confidential information falls into the following categories:

- Cigniti's confidential information includes information referred to as "inside information" and "material, non-public information".
- Personal information, internal tools or databases.
- Third-party information marked as "confidential".

We value and protect our confidential information and we respect the confidential information of others. Confidential information is non-public information that might provide Cigniti with a competitive advantage, or cause Cigniti business harm or legal exposure if disclosed without authorization. Confidential information includes personal account information of cardholders as well as intellectual property, business, marketing and service plans, internal tools, databases, account or financial records, salary information, and any unpublished data and reports.

You need to act:

All Cigniti associates must maintain the confidentiality of information entrusted to them by Cigniti or its clients following laws, regulations, contracts, and applicable policies. Use of confidential information for personal gain is strictly prohibited.

Learn More:

[Information security and Management Process](#)

Data Privacy

We adhere to strict standards when processing our employee's personal information and our business partners data. All personal data collected and held by Cigniti will be processed fairly, transparently, carefully and in compliance with the locally applicable data privacy laws. We respect the confidentiality of personal data, in both paper and electronic form. Personal data is an important asset, and the way we handle this data is critical to our success, demonstrates respect and promotes trust.

You need to act:

It is our responsibility to respect and protect the confidentiality of all of these categories of information. Confidential employee information shall not be disclosed to anyone outside the company without proper authorization or unless required by law.

Learn More:

[Information security and Management Process](#)

Protection of Information and Intellectual Property (IP)

We focus on being good stewards of the assets we use and protect it every day.

You should know:

Cigniti's information and intellectual property—inventions, patents, trade secrets, trademarks, copyrights, design rights, know-how and other proprietary information are vital resources. They include both the Company's paper and electronic records and also the systems that store, process or transmit Company information. Cigniti policies safeguard all information assets against theft, unauthorized disclosure, misuse, trespass and careless handling. Employees must comply with all laws, regulations and contractual commitments regarding the valid and enforceable intellectual property rights of third parties, including patents, copyrights, trade secrets and other proprietary information.

You need to act:

- You should not copy or replicate other people's ideas without abiding by IP Laws.
- Keep your new ideas confidential and talk to Legal about how to protect them.
- Consult with your manager or HR before allowing third parties to use our brands or other intellectual property.
- Raise your concerns if you identify that another business has copied our IP or breached our IP rights.
- Remember that improper handling, unauthorized use or distribution of this information would violate company policy and may be grounds for disciplinary action, including termination.
- Know that breaching these guidelines could be illegal and result in civil or criminal penalties.

Examples of improper handling include unauthorized viewing, copying, distributing, removing from the premises, damaging and altering of information.

Learn More:

[Intellectual Property Protection Agreement](#)





Anti-Bribery & Kickbacks

We have a zero-tolerance policy for bribery or kickback or any other form of improper payment.

Cigniti takes its commitment to integrity very seriously and does not tolerate bribery or kickbacks in any form. We never encourage our employees to offer, pay, solicit or accept bribes or kickbacks in any form, whether directly or indirectly. This policy is intended to assist employees in conducting their self and the Company's business legally, ethically and with integrity, and to protect them and the Company from the risk of adverse legal consequences.

"Bribery" is an offer, promise, or payment of cash, gifts, or even excessive entertainment, or an inducement of any kind offered or given to a person in a position of trust to influence that person's views or conduct or to obtain an improper advantage."

A "kickback" is the return of a sum already paid or due to be paid as a reward for awarding or fostering business.

You need to act:

- Each employee has a responsibility to ensure that the company will not get involved in any kind of bribery.
- Neither employee nor any other person representing Cigniti such as agents, joint venture partners or others, may on any occasion, directly or indirectly, offer anything of value to any person that directly or indirectly represents a client to gain an advantage or as a reward for favour.
- Know that you should be mindful of the bribery risks posed by engaging with public officials and ensure our engagements are always open, honest and transparent.

Know that you should co-operate fully with law enforcement agencies and investigators and support prosecution or disciplinary action where enough evidence exists in case of any bribery been reported.

Insider Trading

We must never use material non-public information of any kind for personal gain.

What is Insider Trading?

"Insider trading" is using confidential price-sensitive knowledge and data that can provide an unfair advantage when buying and selling shares of a publicly-traded company. It refers to transactions in a company's securities, such as stocks or options, by corporate insiders or their associates based on information originating within the firm that would, once publicly disclosed, affect the prices of such securities. Corporate insiders are individuals whose employment with the firm or whose privileged access to the firm's internal affairs (as large shareholders, consultants, accountants, lawyers, etc.) giving them valuable information.

Through your employment, you may learn sensitive information about Cignit or other companies before it is made public. You may simply overhear a conversation or come across a memo left at a photocopier. Using this information for your financial or other personal benefit or conveying this information to others constitutes a violation of this policy and may even violate the law. This includes buying or selling the securities of any company about which you have material non-public information and giving this "inside information" to anyone else who might base financial trades on the information you've shared.

You need to act:

- You must not disclose confidential information to anyone else unless you are authorized to do so.
- Do not recommend or suggest that anyone else buy or sell the securities of any company, including Cignit, while you have inside information about the company.
- Maintain the confidentiality of company information and do not convey information to anyone outside the company unless it is necessary for the company's business activities.
- You must not engage in market abuse by spreading false information or engaging in other activities designed to manipulate the price of a company's securities.





Anti-Trust/Competition Laws

We are committed to engaging in fair and vigorous competition, in compliance with all antitrust and competition laws and regulations.

What are Anti-Trust/Competition Laws?

Anti-trust refers to government policy to regulate or break up "monopolies" in order to promote free competition and attain the benefits that such competition can provide to the economy and society as a whole. Antitrust laws are statutes developed to protect consumers from rapacious business practices by making it illegal for businesses to compete in unfair ways. Anti-trust law aims to protect trade and commerce from unfair restraints, monopolies and price-fixing.

The purpose of anti-trust or competition law is to ensure that the free market system works properly, and that competition among companies is fair. Our success is built on excellence in all areas of our business. We must all ensure that Cigniti's business is always in compliance with these laws. We must be very careful when having contact with our competitors. Anti-trust laws prohibit any agreements with competitors that might restrain trade. We do not want to even create the appearance that we have entered into any such agreement. Even communications with competitors that were intended to be completely innocent might give rise to accusations. Exchanging any information with a competitor can also give rise to concerns.

Cigniti will not tolerate any conduct which violates these requirements. It is not permitted for anyone in our company to direct, participate in, approve or tolerate any violation of antitrust or competition laws. Besides, managers are responsible not only for their conduct but also for the conduct of their team.

You need to act:

- Know that any proposed discussions with competitors must be reviewed with your manager or HR in advance.
- Ensure that you do not propose or reach an agreement or understanding with any competitor regarding any aspect of competition.
- Avoid discussions or interactions with competitors that may create the appearance of improper agreement or interaction.
- Act independently at all times. Never agree with competitors to reduce competition between us.
- Know that you cannot agree to fix prices or agree where we will or will not operate.

Social Media

We aim to ensure our employees are protected while using social media and feel empowered to contribute to collaborative online activity when it supports their role within the company.

What is Social Media?

Social media enables individuals to share their insights, express their opinions and share information within the context of a globally distributed conversation. Social media is the collective of online communications channels dedicated to community-based input, interaction, content sharing and collaboration. Websites and applications dedicated to forums, microblogging, social networking, social bookmarking, social curation, and wikis are among the different types of social media.

Social media affords us many opportunities to connect with our stakeholders through blogs, social networking sites, microblogs, photo and video sharing sites, chat rooms, forums and wikis, to name a few. Any inappropriate content posted by an employee will be investigated and may result in disciplinary action.

You need to act:

- Be transparent in your purpose and ensure that any posts of a personal nature do not bring you, or by association our company or your colleagues, into disrepute.
- Show proper respect for the laws governing copyright and fair use of copyrighted material owned by others, including the company's copyrights and brands.
- Be careful not to divulge any confidential information about our company when using any form of social media.
- Never use social media to disparage our clients, employees or other stakeholders, or make misleading or unsupported statements about Cignit, its products, its competitors or their products.
- Be aware that electronic postings you make using company technologies can be attributed to Cignit, so take particular caution when drafting communications on company-provided laptops, computer systems or other devices.
- Take care not to disclose any confidential or proprietary information and take particular care not to infringe anti-competition rules.

Learn More:
Social Media Policy





Theft

We make every attempt to provide a safe, secure and honest working environment for our all employees.

Cigniti's DDCB policies safeguard company assets or information assets against theft and misuse. It is the policy of Cigniti that theft of any kind, or in any degree, will not be condoned by the company and will result in disciplinary action which includes termination. Theft will be dealt as soon as it is brought to the attention of authorities and will result in appropriate action of the individuals involved.

You need to act:

- Each employee has a duty to Cigniti to report any instance of suspected theft or misuse of Cigniti assets as per this code for further investigation.
- All Cigniti employees must safeguard Cigniti's assets, protect them from loss and ensure their efficient use.
- Employees are advised to observe and bring to notice if there are any irregularities or suspect that company property is being diverted or looted.
- Employees must never take part in any activity that involves theft, fraud, embezzlement, extortion or misappropriation of Cigniti's assets.
- Employees should not take Cigniti assets or property for personal or third party use or gain, nor give them away, sell or trade them without proper authorization.
- Theft of company assets may result in termination and criminal prosecution of the person, who involves in such action.
- Cigniti is also concerned about the employee's assets. Employees are advised to take care of their personal belongings, in case if there any event of theft of employee's belongings, you can immediately bring the same to the notice of the security and HR head for necessary action.

Drugs and Alcohol

We are always dedicated to achieving an environment free of drug and alcohol use for the health and well-being of our stakeholders.

Use of drugs or alcohol can pose serious health and safety hazards in the workplace. 'Drug abuse' is defined as the use of chemical substances that lead to an increased risk of problems and an inability to control the use of the substance. Cigniti is committed to achieving an environment free of substance abuse for the health and well-being of employees and the benefit of the company. At Cigniti, use of illegal drugs, alcohol and non-prescription drugs are strictly prohibited. Being under the influence of drugs and alcohol during working hours or on company property is violation of this code.

You need to act:

- While at work or on company business, you should be alert, never impaired and always ready to carry out your work duties.
- Possession and use of legally prescribed drugs are allowed, but you are responsible for ensuring that while in the workplace their use will not affect your health and safety.
- Violations of this policy may result in serious disciplinary action and including immediate termination of employment.



Books and Records

We maintain our books and records accurately, thus it reflects the true nature of our business transactions.

Cigniti's books and records will be prepared accurately and honestly, both by our accountants who prepare records of transactions and by any of us who contribute to the creation of business records. "Books and Records" are mandatory entries into those documents that track the activity, events, or decisions on the subject for which the records are maintained. It is Cigniti policy to ensure that all internal and external reports and documents constitute full, fair, accurate, timely, and understandable disclosures. We communicate truthfully and accurately with our employees and clients in all emails, letters, proposals, representations and certifications and contract reports. We maintain all relevant contract documentation as per all applicable regulations and contract provisions. Forging or altering documents belonging to Cigniti is treated as a fraudulent and prohibited activity.

You need to act:

- It is your responsibility to accurately report and record financial transactions. Do not enter any diversion of accounts receivable payments or other cash receipts or cash.
- If you become aware of any inaccurate discrepancy, you must report it immediately to your manager or contact your HR department.
- Be knowledgeable about procurement and expense reporting procedures and policies.
- Employees required to do so are to keep accurate records for their time and the time-keeping requirements of government contracts must be strictly adhered to.
- Do not enter information in the company's books or records that intentionally hides, misleads or disguises the true nature of any financial or non-financial transaction, result or balance.
- Always cooperate and communicate openly with team members in Internal Audit, Finance and Human Resources.





Infra Misuse

We ensure that computer and telecommunication systems are used only for Company business.

Use of the computing and network facilities at Cigniti, as well as all other computing and network facilities throughout the company, is subject to certain rules. These rules concern what is considered unacceptable behaviour and misuse, as well as what may infringe license terms or may be otherwise meant illegal. Employees should know that use of computing facility at Cigniti is permitted for bonafide purposes only and is subject to proper authorization. A person, who intentionally accesses or intercepts any program or data without authority or permission to do so commits an offence as per law, will result in disciplinary action up to and including termination from services of the organization.

You need to act:

You may not, while acting on behalf of the company or while using it is computing or communications equipment or facilities, shall not:

- Access the internal computer system (also known as "hacking") or other resources of another entity without express written authorization from the Head of ICT (Information and communication technology of Cigniti); or
- Commit any unlawful or illegal act, including harassment, libel (defamation), fraud, sending of unsolicited bulk email (also known as "spam") in violation of applicable law, trafficking in contraband of any kind, or espionage.
- If you receive authorization to access another entity's internal computer system or another resource, you must make a permanent record of that authorization so that it may be retrieved for future reference, and you may not exceed the scope of that authorization.
- Unsolicited bulk email is regulated by law in several jurisdictions. If you intend to send unsolicited bulk email to persons outside of the Company, either while acting on the Company's behalf or using its computing or communications equipment or facilities, you should contact your manager for approval.
- All data residing on or transmitted through the Company's computing and communications facilities, including email and word processing documents, is the property of the Company and subject to inspection, retention and review by the Company as per applicable law.

Learn More:

[Information security and Management Process](#)



Purchasing Violations

We strive to be fair in our choice of suppliers and consultants and are honest in all business interactions with them.

We base our vendor and supplier relationships on the fundamental principles of fairness, honesty and mutual respect. We honour our commitments and follow through on our promises and agreements with vendors and suppliers. We only do business with vendors and suppliers that have high standards of conduct. We expect our vendors and suppliers to adhere to ethical and legal requirements in their business dealings with their employees, their local communities and Cigniti. We do not encourage or create improper acquisition of proprietary information, source selection material, or classified data. Before entering into any purchase, we seek assistance from the purchasing organization and ensure we follow purchasing and approval authority policies. We make all purchasing decisions in the best interests of our Company and not on personal considerations.

You need to act:

- Employees should carry purchasing activity in such a way that, all the appropriate purchasing channels or controls must be utilized.
- Employees should not purchase any goods or services from the vendors those are tied up with Cigniti on the grounds of individual interest.



Child labour

We prohibit the use of any form of child or involuntary labour.

Cignit abides by all local employment laws related to the minimum age of employment or a country-wide minimum age requirement, whichever is higher and does not tolerate underage child labour. As a corporate-wide policy, Cignit does not employ anyone under the age of sixteen (16) except in countries which allow the employment of apprentices at a younger age. Cignit supports bringing down unlawful child labour and child exploitation in all ways.

You need to act:

- Ensuring compliance with child labour laws is a critical component of each employee's responsibilities, regardless of the individual's role within the organization.
- Proper procedures must be followed to prevent penalties from governmental or regulatory bodies on the employment of minors.
- If there is ever any question about the hours' minors are permitted to work, or about prohibited work activities, you should immediately contact your HR representative for clarification.

Equal Employment Opportunity

We are committed to create an inclusive work environment by providing equal employment opportunities to foster diversity in the workplace, and to treat all employees equally irrespective of gender, age, physical disability, creed, religion, sexual orientation, racial background, pregnancy, place of origin, caste, political affiliation or other discriminatory factors. We value diversity in our workforce and leadership and encourage developing talent within the organization. We work best when there is an atmosphere of mutual trust and co-operation. To promote this atmosphere at Cignit, we should always treat others with respect and value their contributions.

Our Responsibilities Make all decisions relating to employment relationship, such as hiring, training, promotion etc. without any discrimination based on merit. Treat others and their ideas with respect. Do not distribute or display discriminatory material. If you supervise others, judge them on performance. Assign work and make work-related decisions solely based on qualifications, abilities and potential.

Learn More:
[Diversity & Inclusion Policy](#)



Timely and Truthful Public Disclosure.

In reports and documents filed with or submitted to the Securities and Exchange Commission and other regulators by the Company, and in other public communications made by the Company, the Covered Parties involved in the preparation of such reports and documents (including those who are involved in the preparation of financial or other reports and the information included in such reports and documents) shall make disclosures that are full, fair, accurate, timely and understandable. Where applicable, these Covered Parties shall provide thorough and accurate financial and accounting data for inclusion in such disclosures. They shall not knowingly conceal or falsify information, misrepresent material facts or omit material facts necessary to avoid misleading the Company's independent public auditors or investors.

Significant Accounting Deficiencies

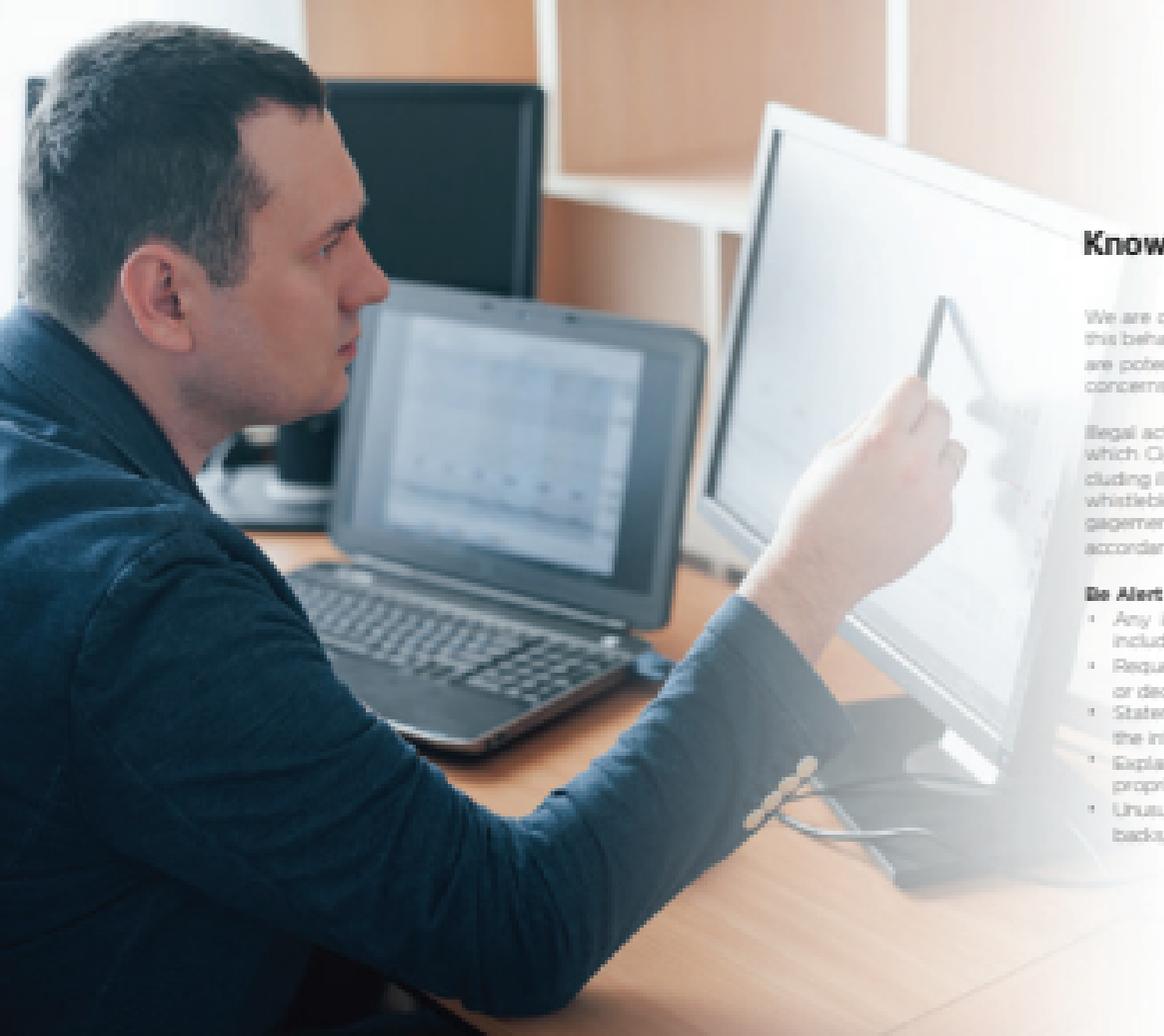
The CEO and each senior financial officer shall promptly bring to the attention of the Audit Committee any information he or she may have concerning (a) significant deficiencies in the design or operation of internal control over financial reporting which could adversely affect the Company's ability to record, process, summarize and report financial data or (b) any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's financial reporting, disclosures or internal control over financial reporting.

Whistle blowing

The work environment requires our people to blow the whistle in some instances. It is necessary to report any signs of negligence, abuses or dangers that might result in serious personal, commercial or social damage. If our superiors do not act to curtail or mitigate such negligence, abuses or dangers, it may be necessary to 'blow the whistle' to help correct the problems or reduce the risk.

Learn More:
[Whistle Blower Policy](#)





Known or Suspected Illegal Acts by Clients

We are committed to acting lawfully and ethically, and to encouraging this behavior in others. If you become aware of activities by a client that are potentially illegal or may raise ethical issues, you should raise your concerns.

Illegal acts committed by clients or third parties associated with a client which Cogniti personnel learn of or suspect during an engagement (including illegal acts alleged by third parties such as regulatory agencies or whistleblowers), should be promptly brought to the attention of the engagement partner, who will report it to the appropriate firm resources in accordance with firm policies.

Be Alert to:

- Any information regarding potentially illegal behavior by a client, including news reports or outside information.
- Requests from a client for advice about the legality of a particular act or decision.
- Statements, conduct, or transactions that appear to be designed with the intent to deceive others.
- Explanations or support for transactions that seem suspicious, inappropriate, or lack substance.
- Unusual payments, refunds, or relationships that may represent bribes, kickbacks, or money laundering.

Dignity and Respect

Our leaders shall be responsible for creating a conducive work environment built on tolerance, understanding, mutual cooperation and respect for individual privacy.

Everyone in our work environment must be treated with dignity and respect. We do not tolerate any form of harassment, whether sexual, physical, verbal or psychological.

We have clear and fair disciplinary procedures, which necessarily include an employee's right to be heard.

We respect our employees' right to privacy. We have no concern with their conduct outside our work environment, unless such conduct impairs their work performance, creates conflicts of interest or adversely affects our reputation or business interests.





Corruption

Our employees and those representing us, including agents and intermediaries, shall not, directly or indirectly, offer or receive any illegal or improper payments or comparable benefits that are intended or perceived to obtain undue favours for the conduct of our business.

Anti-money laundering

Anti-money laundering refers to a set of laws, regulations, and procedures intended to prevent criminals from disguising illegally obtained funds as legitimate income. Anti-money-laundering laws and regulations target criminal activities including market manipulation, trade in illegal goods, corruption of public funds, and tax evasion, as well as the methods that are used to conceal these crimes and the money derived from them. Cigniti is committed to complying with all anti-money laundering laws and regulations around the world, as applicable to Cigniti.



Gifting and Entertainment

We never give or receive inappropriate gifts, travel arrangements or entertainment. Strong personal and professional relationships with our customers and other business partners are essential to our success. Sometimes, we provide or receive business courtesies, such as reasonable entertainment and modest gifts. But, we never allow these courtesies to affect our ability to make objective business decisions or create the appearance that our objectivity has been compromised. Also, we avoid using gifts and entertainment as a means to improperly influence our business partners.

We do not accept travel or accommodations in connection with entertainment, and we don't accept any entertainment that exceeds \$25 (or a lower threshold according to the laws of your location) in value without prior approval from HR Head/ Internal Core Committee

Participating in reasonable business entertainment is acceptable as long as it is:

- Customary in scale and expense;
- In an appropriate setting;
- In furtherance of a business relationship; and
- Not intended, or doesn't appear to improperly influence a business decision.

Without approval from both your manager and Compliance Officer, we do not exchange any of the following business gifts:

- Cash or cash equivalents, such as gift cards, shopping vouchers, fuel cards or dining vouchers;
- Expensive tickets to major cultural or sporting events, such as the Olympics, World Cup, Super Bowl, major Film Festivals, Wimbledon, World Series, Stanley Cup Finals, NBA Finals or NCAA Basketball Final Four;
- Extravagant gifts, such as jewellery or other luxury items;
- Travel arrangements to attend an entertainment event; and
- Anything with value above the local pre-set limit.



Freedom of association

We recognize that employees may be interested in joining associations or involving themselves in civic or public affairs in their capacities, provided such activities do not create an actual or potential conflict with the interests of our company. Our employees must notify and seek prior approval for any such activity as per the 'Conflicts of Interest' clause of this Code and under applicable company policies and law.

Working outside employment with us

Taking employment, accepting a position of responsibility or running a business outside employment with our company, in your own time, with or without remuneration, could interfere with your ability to work effectively at our company or create conflicts of interest. Any such activity must not be with any customer, supplier, distributor or competitor of our company. Our employees must notify and seek prior approval for any such activity as per the 'Conflicts of Interest' clause of this Code and under applicable company policies and law.



Integrity of information and assets

Our employees shall not make any willful omissions or material misrepresentation that would compromise the integrity of our records, internal or external communications and reports, including the financial statements.

Our employees and directors shall seek proper authorization before disclosing company or business-related information, and such disclosures shall be made per our company's media and communication policy. This includes disclosures through any forum or media, including through social media.

Our employees shall ensure the integrity of personal data or information provided by them to our company. We shall safeguard the privacy of all such data or information given to us under applicable company policies or the law.

Our employees shall respect and protect all confidential information and intellectual property of our company.

Our employees shall safeguard the confidentiality of all third-party intellectual property and data.

Our employees shall not misuse such intellectual property and data that comes into their possession and shall not share it with anyone, except under applicable company policies or the law.

Our employees shall use all company assets, tangible and intangible, including computer and communication equipment, for the purpose for which they are provided to conduct our business. Such assets shall not be misused. We shall establish processes to minimize the risk of fraud and misappropriation or misuse of our assets.

We shall comply with all applicable anti-money laundering, anti-fraud and anti-corruption laws and we shall establish processes to check for and prevent any breaches of such laws.

Learn More:
[Information Security Management System Policies](#)

Client information /data storing

During our business operations, we often have access to personal information related to customers and others. While protecting this information may now be a legal requirement, for us at Cigniti, data privacy has always been a matter of trust and respect for others. We respect the personal information of our customers and others. Protecting their privacy is very important to us.

Our responsibilities:

Protect the confidentiality of personal information of current and former customers, as well as job applicants, business partners and customers.

- Access and use personal information solely for legitimate business purposes and only if you have a need to know.
- Return or destroy personal information that is no longer required by you for business reasons in accordance with our document retention policies.
- When sending personal information across borders or to third parties, make sure that such transmissions are for legitimate business reasons and that they comply with local law. Also ensure that the recipient will safeguard the information.
- Sensitive personal information, such as social security numbers, medical records, credit card and bank account numbers require special handling based on local law.
- Do not forward customer or other business information and documents to personal email IDs (such as Gmail or Hotmail).
- Do not use public file hosting services (such as Dropbox, SkyDrive, iCloud, Amazon Cloud Drive) to backup customer or other business information and documents.

If you notice a breach of this policy or receive a customer inquiry or complaint about handling of personal information, forward the inquiry or complaint to reach2realive@cigniti.com.

We do not promote our products for uses other than what it is approved for. We do not disparage competitors nor their products. We always obtain all necessary approvals for marketing materials. We do not include false or misleading information or any misrepresentation, overstatement of the efficacy of our products, or statements that downplay or minimize the risks associated with our products.

Learn More:
[Information Security Management System Policies](#)





Friends and Relatives; Co-Worker Relationships

Avoid participating in the management of or decision-making regarding potential or existing Cigniti business relationships that involve your relative, spouse or significant other, or close friends. This includes being the hiring manager for a position for which your relative or close friend is being considered or being a relationship manager for a company associated with your spouse or significant other.

To be clear, just because a relative, spouse/significant other, or close friend works at Cigniti or becomes a Cigniti competitor or business partner doesn't mean there is a conflict of interest. However, if you are also involved in that Cigniti business relationship, it can be very sensitive. The right thing to do in that situation is to discuss the relationship with your Manager or Compliance officer or write to reach2resolve@cigniti.com.

The Company permits the employment of Relatives of employees. To reduce the possibility or perceptions of favoritism and avoid placing the Company and its employees with conflict of interests, the Company has established the guidelines for all employees.

Learn More:
[Employment of Relatives and Work Relationships Policy](#)

Contributing to Our Community

We believe in creating opportunity and making a difference in the world. We develop meaningful connections through our involvement with civic, charitable and philanthropic organizations.

You should carefully examine any requests to the Company for charitable donations and obtain the necessary approvals for corporate charitable gifts under the Corporate Giving Guidelines. You should seek proper approval before acting as a Cigniti representative at any community event, donating Cigniti funds or making contributions in Cigniti's name.

Stewarding Our Environment

We view ourselves as environmental stewards. We have a responsibility and a commitment to minimize our direct and indirect impact on natural resources. As such, we promote sustainable commerce, implement green business practices within our operations and support environmental causes through volunteering and philanthropy.

Our respect for the environment guides us to conserve and protect natural resources and manage our energy usage.

Learn More:

[Corporate Social Responsibility Policy](#)



Communicating with the public

We are committed to transparency in our disclosures and public communications. Cigniti needs a clear, consistent voice when providing information to the public and the media. For this reason, only authorized persons must speak on behalf of the Company. Never give the impression that you are speaking on behalf of the Company in any communication that may become public if you are not authorized to do so.

Our responsibilities

If you receive an inquiry regarding Cigniti's activities, results, plans or its position on public issues and you are not specifically authorized to respond, refer the request to Corporate Communications (corpcomm@cigniti.com).

No person other than the members of the Communications Department which is part of the Strategic Marketing Department, Investor Relations Department and selected persons who are authorized to speak from Business Units of Cigniti should communicate any non-public information regarding Cigniti with the media, analysts, investors or anyone outside Cigniti.

If you intend to write or publish a book, article or manuscript or deliver a presentation which relates in any way to Cigniti's business, you must receive prior approval of your manager and HR manager. If the publication or presentation identifies you as an employee of Cigniti, it must state that: **"The views expressed in this article/ presentation are mine and Cigniti does not subscribe to the substance, veracity or truthfulness of my views."**

Learn More:
[Social Media Policy](#)



Protection and Proper Use of Company Resources

We all have a responsibility to use Company resources honestly and efficiently. All resources should be treated with care and used for legitimate business purposes. Suspected or known loss, theft, damage or misuse of resources should be reported immediately.

We are each expected to use our computer and network systems appropriately and follow Company policy at all times. Multiple technology resources are available to help do our jobs. In some cases, we may be able to use personal devices to perform certain work-related functions. It is important to follow Company policy and protect the information stored on or sent through these resources.

Company resources include physical property, such as Company funds, supplies and equipment. They also include intangible assets, such as Company time, confidential information and intellectual property and information systems.



Political Activities

Employees are expected to refrain from political activities that have the potential to enhance or harm the Company's reputation. For this reason, employees must be careful when involving themselves in political activities and should coordinate their efforts through appropriate channels. Any political contribution by Cigniti must be lawful and approved by the compliance officer. Approval should not be given to any political contributions by Cigniti which, by their scale or affiliation, might be excessive, inappropriate, or could be misconstrued as an improper inducement. All political contributions must be recorded accurately and in accordance with Cigniti books and records, policies and procedures.

Our Responsibilities

Take steps to ensure that personal political opinions and activities are not viewed as those of Cigniti. Before committing the Company to any corporate political spending or use of resources, obtain prior approval from the compliance officer. Make sure that all political contributions are recorded accurately and under Cigniti's policies and procedures.



Global trade

Many laws govern the conduct of trade across borders, including laws that are designed to ensure that transactions are not being used for money laundering, others that prohibit companies from illegal trade boycotts, as well as laws regulating exports.

We are committed to complying with all such laws that are applicable in the countries in which we operate. Each of us is responsible for knowing the laws that apply to our jobs and seeking expert advice if in doubt about the legality of an action.

Our responsibilities

Maintain appropriate import, export and customs records at each Cignit business location.

- Seek guidance from the Legal & Compliance Department to ensure that shipments of information, products, goods, software or technology across borders comply with laws governing imports and exports.
- To help prevent and detect money laundering and terrorist financing, watch for any suspicious payments, which may include cash or the equivalent (where cheques/ checks or wire transfers are the norms) payments made from personal accounts instead of business accounts.
- Carry out a screening to ensure that we do not do business with sanctioned persons, groups or entities that are identified on government restricted party lists.
- Always consult the Legal & Compliance Department before initiating business in a country new to Cignit.



Embracing Our Diversity

Our diversity of people and ideas makes us great.

We are committed to treating each other in a fair, respectful and honest manner in all interactions in the workplace.

Good communication is the key to successful teamwork. Good communication includes being respectful and professional, even when we disagree.

We pride ourselves in having a diverse and inclusive workplace where each employee is expected to treat others with dignity, courtesy and respect. We do not tolerate discrimination.

At Cignit, we practice good judgment by making decisions that are right for our Company, our communities and each other. We begin by hiring, promoting and compensating employees based on their ability to perform their job responsibilities, without regard to age, race, color, national origin, physical or mental disability, gender, religion, sexual orientation, gender identity, gender expression, marital or veteran status, condition of pregnancy, genetic information or any other legally protected characteristic.

Learn More:
Diversity & Inclusion Policy



Human rights

Cigniti prohibits any act of human trafficking, slavery, servitude, and forced or compulsory labour throughout the organization, its business and its supply chain.

We support fundamental human rights for all people. We will live up to and champion a commitment to human rights among our employees, business partners and suppliers, and comply with the applicable laws in every country in which we operate.

We also insist that our suppliers prohibit forced labour or other compulsory labour in all their operations.

Our responsibilities

- Understand relevant laws and regulations that apply to your work, and never intentionally engage in conduct that violates applicable laws and regulations.
- Be alerted to changes in the law or new requirements that may affect your work.
- If you are in a leadership position at Cigniti, take steps to ensure that suppliers know our standards and live up to them.
- Be vigilant and look out for any signs of violation of human rights or employment laws.
- Report to reach2resolve@cigniti.com, leadership on any supplier or business partner who keep alternative sets of payroll records or do not welcome audits, inspections or on-site visits.





Personal investments and corporate opportunities

Employees may not own, either directly or indirectly, a substantial interest in any business that does or seeks to do business with, or is in competition with Cigniti, without written approval of the CPD, Cigniti Limited.

Employees are also prohibited from making personal business or investment opportunities that are discovered during the course of their work at Cigniti.



Modern Slavery

Modern Slavery is a crime resulting in an abuse of human rights by the offences of slavery, servitude and forced or compulsory labour. Cigniti know modern slavery can exist in any industry and comply with the Modern Slavery Act 2015. We at Cigniti are committed to evolving our practices to combat slavery and human trafficking and encourage the same standards from our business partners and suppliers.

Learn More:
[Modern Slavery Statement](#)

Preventing Retaliation



Managers must listen openly to concerns about misconduct, respond appropriately, and never retaliate against those who raise issues in good faith. Lack of content/ expert knowledge could cause anxiety on an employee's part to believe it to be wrong— that's fine.

It is a violation of our policy and contrary to our values to engage in retaliatory acts against any employee who reports wrongdoing of any type, or any employee who testifies, assists or participates in a proceeding, investigation or hearing relating to allegations of misconduct.

Cigniti takes claims of retaliation seriously. All such claims will be thoroughly investigated and if substantiated, retaliators will be disciplined up to and including termination. If you believe you have been retaliated against, you should report such action to reach2resolve@cigniti.com or use any of the reporting methods described in the COBC.

Waivers

Only our Board of Directors may waive a provision of the Code for a Board or Executive Staff member, and we disclose promptly any waiver granted as required by law. Only a Compliance Officer may waive a provision of the Code for employees other than Executive Staff members. Contact your manager or a Compliance Officer if you have a question about whether a waiver is required.



Conclusion



It's impossible to spell out every possible ethical scenario we might face. Instead, we rely on one another's good judgment to uphold a high standard of integrity for ourselves and our company. We expect all Cognitians to be guided by both the letter and the spirit of this Code. Sometimes, identifying the right thing to do isn't an easy call. If you aren't sure, don't be afraid to ask questions to your manager, HR, Legal or Ethics & Compliance team.

Reporting Options

Email: Reach2Resolve reach2resolve@cigniti.com

Phone: +91 40 4038 2255

Web: <https://www.cigniti.com/contact-us/>

Fax: +91 40 4038 2299

By Mail:

Cigniti Technologies Ltd

6th Floor, ORION Block, 'The V' (Ascendas)

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