

PRINTLINK COMPUTER AND COMMUNICATION PRIVATE LIMITED**ANTI-BRIBERY AND ANTI-CORRUPTION POLICY****Released on May 18, 2016****Reviewed & Revised on Aug 08, 2023**

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18-05-2016	Head HR	17-08-2023	COO	Managing Director

ANTI BRIBERY AND ANTI-CORRUPTION POLICY

One of the core principles set out in the PCC Code of Conduct 2015 states: 'We are committed to operating our businesses conforming to the highest moral and ethical standards. We do not tolerate bribery or corruption in any form. This commitment underpins everything we do.'

Our Company, having adopted the PCC Code of Conduct in 2015, is therefore committed to acting professionally, fairly and with integrity in all its business dealings and relationships wherever it operates, and to implementing and enforcing effective systems to counter bribery. This includes compliance with all applicable laws, prohibiting improper payments, gifts or inducements of any kind to or from any person, including officials in the private or public sector, customers and suppliers. Our Company is equally committed to the prevention, deterrence and detection of bribery and other corrupt business practices.

Bribery and corruption can take many forms including cash or gifts to an individual or family members or associates, inflated commissions, fake consultancy agreements, unauthorized rebates, non-monetary favors and false political or charitable donations. These actions may be undertaken directly or through a third party. It is illegal and immoral to, directly or indirectly, offer or receive a bribe.

Printlink Computer and Communication Private Limited recognises and follows all applicable laws and regulations and respects lawful customs of the regions where we operate and transact. In India, under the provisions of Prevention of Corruption Act, 1988 (PCA), acceptance or attempted acceptance of any form of illegal gratification (i.e., anything of value other than a legal entitlement) by a public servant is a punishable offence. Companies Act, 2013 also has provisions to prevent corruption in corporate sector.

In addition to the Prevention of Corruption Act, 1988, the Indian Penal Code, 1860 ("IPC"), Prevention of Money Laundering, 2002, Central Vigilance Commission Act, 2003, Lok Ayukta Acts of various states shall also apply to offences relating to or resulting in corruption and bribery and resolutions available.

In conformity with that, we are committed to acting and building relationships based on integrity and fairness in all our dealings. Hence, Printlink has adopted a "Zero Tolerance" approach to bribery and corruption. Our Code of Conduct also articulates this intent in clear and express terms.

It would also be pertinent to note that the Prevention of Corruption Act, 1988, was amended in 2018 by the Prevention of Corruption (Amendment) Act, 2018. The key amendments include:

- 'supply' side of bribery (i.e. bribe giving) is covered by making it a substantive offence under the PCA and the bribe giver shall no longer enjoy immunity from prosecution;
- Bribe is referred to as "undue advantage" which is defined as any gratification whatever, other than legal remuneration, where the word "gratification" is not limited to pecuniary gratifications or to gratifications estimable in money;

- a company could be held liable under the PCA as an offender if any person 'associated' with the company gives a bribe. Under the PCA, a person is said to be associated with the commercial organisation, if such person performs services for or on behalf of the commercial organisation irrespective of any promise to give or giving of any undue advantage which constitutes an offence under the PCA. o The capacity in which the person performs services for or on behalf of the commercial organisation shall not matter irrespective of whether such person is employee or agent or subsidiary of such commercial organisation. o Whether or not the person is a person who performs services for or on behalf of the commercial organisation is to be determined by reference to all the relevant circumstances and not merely by reference to the nature of the relationship between such person and the commercial organisation. o If the person is an employee of the commercial organisation, it shall be presumed unless the contrary is proved that such person is a person who has performed services for or on behalf of the commercial organisation.
- However, a company would be able to defend itself by proving that it had in place adequate procedures (as may be prescribed by the government) designed to prevent persons associated with it from undertaking such conduct; and
- every director, manager, secretary or other officer with whose 'consent or connivance' the offence was committed, would be liable under the PCA.

In addition to the PCA, the following laws in India also presently apply to offences relating to or resulting in corruption and bribery and resolutions available in case of occurrence of corruption or bribery: i) Indian Penal Code, 1860 ("IPC"); ii) Prevention of Money Laundering, 2002; iii) Central Vigilance Commission Act, 2003; iv) Lok Ayukta Acts of various states.

OBJECTIVE

The purpose of the policy is to safeguard and promote legitimate business throughout the organization and to prevent and prohibit corruption, bribery and similar acts in connection with the organization. It requires employees, directors, officers of the Company and third parties subject to this ABAC Policy to recognize questionable transactions, behaviour or conduct, and to take steps to record, comply and follow procedures set in place to deal with such behaviour or conduct.

SCOPE & APPLICABILITY

This policy shall be applicable and binding on all employees, or any other person associated with Printlink Computer and Communication Private Limited (hereinafter referred as "Printlink" or "Company" and for the purposes of this document includes all employees and associates with subsidiaries and affiliate companies) and such other persons, including those acting on behalf of our Company, including directors, distributors, vendors, consultants, advisors, suppliers, contractors or other third parties engaged with Printlink are aware of and adhere to these standards, across all locations. This policy should be read in conjunction with our Code of Conduct and Partner's Code of Conduct.

Printlink will communicate the policy and practical procedures and its approach for the implementation of the policy to its employees and will publish this policy on its corporate website. Every employee is bound to comply with anti-bribery policy, as part of the Code of Conduct.

ANTI-BRIBERY & CORRUPTION

Under no circumstances, any employee may offer, promise or grant anything of value to

- a. Government Official
- b. Any person, or members of their family
- c. A third party
- d. Charitable organization suggested by such a recipient
- e. Policyholders and prospective customers in the form of rebate or any other inducement;
- f. Or any other entity and/or individual, directly or indirectly related and having a conflict of interest with the employee.

For influencing the recipient to take or refrain from taking any official action, or to induce the recipient to conduct business with Printlink.

ACCEPTING GIFTS AND ENTERTAINMENT

In general, employees may not accept gifts or the conveyance of anything of value (including entertainment) from current or prospective clients of Printlink and its financial consultants or agents, partners, vendors, any other entity, any other entity or individual, directly or indirectly related and having a conflict of interest with the employee.

Employees may never accept a gift under circumstances in which it could even appear to others that the business judgment may be compromised. Similarly, employees may not accept or allow a close family member to accept gifts, services, loans or preferential treatment from clients, agents or others in exchange for a past, current or future business relationship with Printlink.

Cash gifts or their equivalent (e.g., gift cards or vouchers) may not be accepted under any circumstances. Non-cash gifts may be accepted when permitted under applicable law if they are (1) nominal in value (e.g. diaries, planners and similar stationery, inexpensive food items or any other items up to a maximum of approx. INR 5,000); (2) appropriate, customary and reasonable meals and entertainment at which the giver is present, such as an occasional business meal or sporting event; or (3) appropriate, customary and reasonable gifts based on family or personal relationships, and clearly not meant to influence Printlink's business. If employees have any questions about the appropriateness of accepting a gift, invitation, raffle or other prize, employee should disclose and discuss the matter with their manager prior to participation or acceptance.

GIVING GIFTS AND PROVIDING ENTERTAINMENT

In certain circumstances, giving gifts and providing entertainment may be seen as a conflict of interest by others, or in extreme cases, bribery. Appropriate gifts and entertainment may be offered to clients, by person authorized to do so, subject to the procedures applicable for Printlink.

GOVERNING BODY

The governing body includes the Managing Director & Chief Operation Officer. They are responsible for assessing corruption risk environment where the company operate, setting the company's anti-corruption standards, providing guidance, and ensuring adherence to anti-corruption laws and regulations.

RESPONSIBILITY

As a part of engagement with Printlink and as an ethical responsibility, all the stakeholders such as Board of Directors, senior management, managers and all other employees shall be responsible for the enforcement of and compliance with this policy on business conduct to ensure awareness and compliance.

Employees need to be alert about possible violations of this policy and report them to the HR/ Legal/ Audit department or the Managing Director of Printlink, Business Head or the Head of Department. Employee must cooperate in any internal or external investigations of possible violations. If one is asked to make a payment on the Company's behalf, one should always be mindful of what the payment is for and whether the amount requested is proportionate to the goods or services provided. One should always ask for a receipt, which details the reason of the payment. If one has any suspicions, concerns or queries regarding a payment, one should raise these with the governing body, wherever possible, prior to taking any action.

BREACH

Violation of any of the orders, laws, rules and regulations under this policy may subject the employee to criminal or civil liability, including potential prosecution, fines and other penalties for improper conduct, as well as imprisonment or may result in corrective/ disciplinary action by Printlink, including termination from the employment.

Red Flags

Following is a list of "red flags" that may indicate the possible existence of corrupt practices and should be kept in mind by those subject to this Policy:

- a. Use of an agent with a poor reputation or with links to the government

- b. Unusually large commission payments or commission payments where the agent does not appear to have provided significant service
- c. Cash payments, or payments made without a paper trail or without compliance with normal internal controls
- d. Payments to be made through third party countries or to offshore accounts
- e. Private meetings requested by public contractors or companies hoping to tender for contracts
- f. Unexplained preferences for certain sub-contractors
- g. Invoices rendered or paid in excess of contractual amounts
- h. This list is not exhaustive and one should be alert to other indicators that may raise a suspicion of corrupt activity

REVIEW

This policy shall be periodically reviewed and updated by the Human Resources Compliance team, if there are significant changes in the applicable regulations. This policy draws from the Code of Conduct, Anti Bribery and Anti-Corruption Policy of the company; which are accepted by all the new joiners, thus mandating employees to oblige by the policy. In case of any discrepancies found in the policy, the relevant portions of the Code of Conduct, Anti Bribery and Anti-Corruption Policy should be the standard. Awareness on this policy will form part of the induction process where if required, employees will receive relevant inputs on how to implement and adhere to this Policy.

Any exceptions and future modifications to this policy would be subject to approval by the Chairperson of the Governing committee.

COMPLIANCE OFFICER

The compliance of this Policy shall be with the Head HR & GM-Finance and Commercial. They oversee the implementation and enforcement of anti-corruption policies. Every query or concern raised by any person/s in relation to any suspected violation of this policy shall be investigated as per the policy and submit report to the Governing Committee. The Governing Committee has the right to take appropriate action or close the case on non-receipt of the evidence or required information.

CHANNEL FOR COMPLAINT:

Complaint can be made by any employee or any other person associated with our Company and such other persons, including those acting on behalf of our Company and includes directors, financial consultants, corporate agents, brokers, distributors, vendors, consultants, advisors, suppliers, contractors or other third parties.

The complainant may send a communication through email or directly in writing through a letter to,

The Head HR
Printlink Computer and Communication Pvt. Ltd.
783, Saheednagar, Bhubaneswar
Odisha - 751007

Or

Managing Director

Email at hrm@printlinkindia.com

REFERENCES

[1]. Code of Conduct

[2]. Anti Bribery and Anti-Corruption Policy