

# **Cognizant Foundation**

## **Compliance Policies and Procedures\_V1.0**

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## Compliance Policies and Procedures

### Core Values and Code of Ethics

#### Scope

Cognizant Foundation (CF) adheres to the highest standards of conduct in managing its operations and working with various stakeholders across the country. Core Values and Code of Ethics serve as a guide to conducting operations in the right way.

CF's Core Values ("Values") are

- Transparency
- Passion
- Empowerment
- Collaboration
- Impact Focus
- Integrity

The Code of Ethics ("Code") applies to all CF employees, core committee members, Cognizant volunteers, Vendors and NGO partners (collectively "Associates") and CF Directors. This policy is applicable to CF related activities over which CF has operational control. This policy will be shared with the relevant stakeholders prior to they start their work with CF and acknowledgement sought as detailed in Annexure G.

When conducting Operations on CF's behalf, the Associates should always ask themselves whether the actions taken are consistent with CF's core values and standards in this Code.

#### Requirements

- CF Directors and Associates must be committed to upholding the Company's value, including complying with the laws of the country, in which CF operates. It is not only the right thing to do but also an integral part of CF's commitment to excellence and dedication
- CF employees must be familiar with, understand and uphold the Code and must be aware of policies that are relevant to their job responsibilities.
- CF Directors and Associates must report any suspected violations of the Code, Company policies or law to the CEO / CF Board of Directors
- CF Directors and Associates must promote a culture of compliance in which each individual must understand their responsibilities and feel comfortable asking questions or reporting suspected violations without fear of retaliation.

- CF Directors and Associates must foster a spirit of ethics, integrity and lawfulness by personally leading compliance efforts. They should not retaliate or tolerate retaliation against any individual for making a good faith report.
- CF Directors and Associates must report any suspected violation of this Code, Company policies or law, to the CEO / CF Board of Directors

CF must consistently incorporate the following ethical standards into its day-to-day operations.

### **Practising Good Corporate Citizenship**

- **Labour Practices**

CF must uphold human rights in all its operations. All CF Associates are entitled to fair wages and hours, consistent with local laws, and are entitled to work in an environment free from discrimination. CF does not make use of child labour (i.e., a person under the minimum age provisions of applicable laws and regulations) or forced labour (i.e., prison labour, indentured labour, bonded labour, military labour, slave labour), does not condone any form of human trafficking, and will not work with third parties who engage in such practices.

- **Environmental Practices**

CF is committed to preserving the environment and complying with all applicable environmental laws, regulations and standards.

- **Adhering To Safety Standards**

CF Associates are expected to promptly report any potential health and safety issues to their reporting manager. The Associates are expected to maintain their safety, as well as the safety of fellow CF Associates.

As part of the commitment to maintaining a safe working environment, the Associates should not react with violence, threats of violence, abuse, or retaliation. This includes implicit or explicit verbal threats, intimidation, bullying, or any physical act of violence. If any Associate witnesses or is the victim of an act of violence, intimidation, the threat of violence, abuse, retaliation, intimidation, or other threatening behaviour, he/she must report it to their reporting manager immediately. If Associates find themselves or fellow Associates in danger, they must contact the local authorities immediately-

Just as violence should not be introduced into the workplace, the Associates must not work under the influence of drugs or alcohol. The use, sale, purchase, or possession of illegal drugs, as well as the abuse of alcohol or doctor-prescribed drugs in the workplace, are strictly prohibited. The Associates should report to their reporting manager if they notice another Associate's performance on the job is impaired due to the use of alcohol, illegal substances, or drugs, or that another Associate is using illegal substances in the workplace.

Additionally, all Foundation activities must be conducted with all necessary permits, approvals, and controls.

### **Safekeeping of Company Assets**

CF Associates must protect company assets from misuse, abuse, and theft. Such assets include monetary and physical property like equipment, supplies, facilities, and funds. It also includes intangible assets, like confidential information and intellectual property (“IP”), and the information systems that the Associates use for work. While Associates may make incidental personal use of CF assets, Company assets should be used primarily for CF work.

Intellectual property means the tools, methodologies, creative ideas, expressions, and their associated commercial value, including system code or designs, proprietary computer systems, and copyrights and trademarks.

Associates should never provide confidential information to a third-party without the appropriate approvals and non-disclosure agreements in place.

### **Respecting Others’ Privacy and Securing Their Data**

CF Associates must follow CF policies related to data privacy and data protection. CF Directors and Associates are required to comply with all applicable Indian laws.

### **Using Technology the Right Way**

CF Associates must protect the CF Information systems from unauthorised access or modification. CF assets like information systems and messages communicated are the sole property of CF, and where permitted, the Company reserves the right to monitor, audit and inspect the use of these resources. The Company may also block emails containing security-sensitive content.

When sending work-related communications in the capacity as a CF Associate, the Associates must maintain a professional tone, discuss only appropriate subjects and not threaten, libel, or defame any other person. The Associates should be thoughtful in all of communications and dealings with others, including on social media.

### **Communicating About Cognizant Foundation**

CF has a responsibility to disclose accurate information to the public. The Associates must not speak on behalf of CF, with any member of the media unless CF Associates are authorised to do so.

All public disclosures including press releases, speeches, and other communications must be accurate, timely, and representative of the facts.

If CF Associates are approached by any media person to speak on behalf of Company, the Associates should direct those queries to the Chief Executive Officer. The Associates should not attempt to provide any information. The Associates should ask the person approaching to send an email to the CEO, who will respond appropriately.

CF Associates must comply with the CF’s “Managing Internal and External Communication” policy.

### **Discrimination and Harassment**

- CF Directors and Associates must treat others with fairness and respect, and value each other’s contributions.
- CF Directors and Associates must never discriminate against a person’s legally protected characteristics, such as race, colour, religion, gender, gender identity, age, national origin, sexual

orientation, marital status, disability status, or veteran status as part of employment decisions including recruiting, hiring, training, promoting, terminating, or providing other terms and conditions of employment.

- CF Directors and Associates should also comply with all applicable equal employment opportunity laws, including those related to discrimination and harassment.
- CF Directors and Associates must never tolerate discriminatory conduct, abuse of authority, or harassment of any kind, including that of a sexual nature.
- CF Directors and Associates must also refrain from making jokes, slurs, or other remarks about a person's legally protected characteristics as applicable in a specific country, or those of a sexual nature.

CF shall at no time allow, encourage or create an offensive, violent, discriminatory, abusive, or hostile environment, whether in a location where Associates normally work or at other locations where Associates congregate for a work-related activity or event (such as a restaurant, hotel or conference centre). Similarly, Associates may not retaliate against a person who makes a report of discrimination or harassment in good faith, or who participates in an investigation.

**Waivers of Code.** While the policies contained in this Code must be strictly adhered to, an exception could be appropriate under special and limited circumstances. If the Associates believe an exception is appropriate, the Associate should contact the Chief Executive Officer or any of the Directors in CF Board.

## Anti-Corruption Policy

### Scope

Cognizant Foundation (CF) is subject to the anti-corruption laws that apply in the various jurisdictions where it operates. “Anti-Corruption Laws” means all applicable laws and regulations prohibiting bribery, corruption, kickbacks, or similar unlawful or unethical conduct, including, without limitation, the India Prevention of Corruption Act of 1988 and the anti-corruption laws of India.

All CF Associates are expected to comply with this Policy and its implementing procedures, which are designed to promote compliance with these laws throughout its operations. This includes all employees of CF, core committee members, Cognizant volunteers, CF vendors and partners (collectively “Associates”) and CF Directors. This policy is applicable to CF related activities over which CF has operational control. This policy will be shared with the relevant stakeholders prior to they start their work with CF and acknowledgement sought as detailed in Annexure G.

### Guiding Principles

CF is committed to conducting all activities ethically. In support of this commitment, every Associate must understand and comply with the following guiding principles:

- **No Bribes:** CF Directors and CF Associates should not authorise, offer, promise, or provide anything of value – including a bribe – to get any work completed in favour of CF or secure any advantage in connection with CF’s operations. CF Associates should not request or accept any bribes, kickbacks or other improper benefits.
- **Provide Gifts and Entertainment with Caution.** CF Directors and Associates should be mindful of unique risks and restrictions that apply to give gifts or entertaining, particularly where a Government Official is involved. Associates should follow the CF “Procedure for Gifts & Entertainment” for pre-approval requirements and restrictions when providing anything of value to anyone outside the Company – both recipients at Government entities and the private sector.
- **No Preferential Hiring:** CF Directors and Associates should not offer or promise employment to, or hire, relatives of an NGO partner or Government Official for improperly influencing their decision-making. Associates should follow the processes established by CF and ensure only qualified candidates are hired and any Conflicts of Interest are addressed.
- **Maintain Accurate Books & Records.** CF Directors and Associates should submit accurate and complete travel and expense reports, financial statements, project grants and other records. The Company’s books and records must correctly reflect the true nature of all transactions, no matter how small.
- **No Facilitation Payments:** CF prohibits facilitation payments – or small, unofficial cash payments to a low-level Government Official – to expedite routine administrative actions.
- **No Improper Conduct by Third Parties:** CF does not allow any third-party to act on its behalf in a way

that violates applicable laws or policies. Follow CF's third-party due diligence before engaging a third-party to act on CF's behalf in any dealings with Government Officials; Associates should be mindful in managing relationships with third-parties – including reviewing and approving invoices – of facts or circumstances that suggest the third-party may act improperly.

### Key Definitions - Anti-Corruption Policy

- **Anything of Value** includes items such as cash, bonuses, gifts, favours, charitable donations, political contributions, offers of employment, offers of hospitality/entertainment, kickbacks, or any other type of preferential benefit.
- A **bribe** is any payment or anything of value offered or provided to improperly influence a decision-maker or to obtain an unfair or improper business advantage.
- An act is **corrupt** if it is performed to gain an improper advantage, either by paying a bribe or through other means (for example, by paying a kickback or a payoff, or by laundering money).
- A **facilitation payment** is generally a small payment made to a low-level Government Official to secure or expedite the performance of routine, nondiscretionary government action.
- A **Government Entity** refers to any:
  - Government or government division;
  - Department, agency, or instrumentality of such a government or organisation;
  - Political party; or
  - Company or entity owned or controlled (partially or wholly) by or acting on behalf of any of the above.
  - Examples include: governments of countries, states, provinces or cities; the United Nations; the International Monetary Fund; a customs or patent office; and state-owned businesses, banks, hospitals, utilities, and universities
- A **Government Official** is any individual acting in an official capacity for or on behalf of a Government Entity.
  - Examples include a customs official; an inspector from a tax, health, or environmental agency; an employee of a state-owned bank; a journalist employed by a state-owned media company; a businessperson who is a consultant acting for and on behalf of such Government entity; and a professor or researcher at a state-owned university.



## Conflict Of Interest Policy

### Scope

This Policy outlines the principles regarding conflicts of interest and the responsibilities of Associates in managing such situations. This includes all employees of CF, core committee members and Cognizant volunteers, CF vendors and partners (collectively “Associates”) and CF Directors. This policy is applicable to CF related activities over which CF has operational control. This policy will be shared with the relevant stakeholders prior to they start their work with CF and acknowledgement sought as detailed in Annexure G.

### Guiding Principles

As CF Directors and CF Associates, certain outside activities, familial and other close personal relationships, and financial interests may create or appear to create a conflict of interest between personal interests and the interests of CF. Such activities, relationships and investments may give an Associate a motive to make a decision for personal reasons instead of in the best interests of CF, or cause others to believe that the Associate’s judgment is compromised.

To manage the risk that conflicts of interest pose to the organisation, CF Directors and Associates must:

- Never use or appear to use their positions, contacts or knowledge about CF for personal gain or benefit
- Recognise situations in which potential conflicts of interest may occur – by asking themselves whether someone might reasonably think that they are acting in their interests instead of the interests of CF
- Disclose conflicts of interest and potential conflicts of interest to the CEO / CF Board of Directors, depending on the nature of the activity, and discuss as appropriate

While it is not possible to list every situation that could pose a potential conflict of interest, there are certain contexts in which conflicts often can arise.

**Outside Employment and Board Memberships:** Employees shall not, without the Foundation’s prior written consent, be in any way, directly or indirectly, engaged or concerned with any other business or employment, during or outside their hours of work in the Foundation. Any other outside employment can also present conflict by making demands on time that interfere with the work of the CF.

Before accepting outside employment or any membership of any kind, employees must disclose such opportunities to their reporting managers and receive approval from the CEO / Board of Directors. Before seeking or taking a government or political role of any kind, CF employees must disclose such opportunities to their reporting managers and receive approval from the CEO / Board of Directors. They may, however, undertake honorary work of social or charitable or artistic or literary or scientific nature.

**Vendors and Partners:** Employees are prohibited from working for a vendor or partner of CF unless it meets a legitimate CF purpose

**Government Roles:** Employees’ service in government or political office may present a potential conflict of interest, particularly if CF could be impacted by decisions taken by any government agency, department, or office with which an Associate is affiliated.

**Financial Interests:** Having a substantial financial interest in an organisation can present a serious conflict of interest, particularly if the organisation competes or seeks to collaborate and work with CF. Such interests can include companies in which CF Directors or Associates invest, as well as CF Directors' or Associates' own outside business endeavours and companies. Accordingly:

- CF Directors' and Associates are prohibited from holding a substantial financial interest in a CF vendor or partner
- CF Directors' and Associates' should inform the CEO/ CF Board of Directors about their close personal relationship with anyone who holds a substantial financial interest in any CF vendor or partner
- Any other financial interests that could reasonably be seen as providing an incentive to make decisions, not in the best interest of CF must also be disclosed to the reporting manager or the Chief Executive Officer or the CF Board of Directors as appropriate.

**Personal Relationships.** Close personal relationships can cause real or perceived conflicts of interest through favouritism or the appearance of favoritism. To avoid this situation, CF Directors or Associates must not:

- Be in a supervisory or control relationship (e.g., having influence over conditions of employment) with another Associate with whom they are in a close personal relationship.
- Be involved in any hiring decision (including internal/external hiring and internal transfers) regarding individuals with whom they have a close personal relationship.
- Be involved in procurement or other CF decisions that could benefit individuals with whom they have a close personal relationship.

**Gifts and Entertainment.** Giving or receiving gifts, entertainment can present a potential conflict of interest because gifts and entertainment may influence or appear to influence decision- making. Please refer "Procedure for Gifts and Entertainment", which outlines approval requirements for gifts, entertainment and travel.

Most conflict of interest situations can be addressed in a mutually acceptable way. The best way to avoid and handle a perceived or actual conflict of interest is to disclose it to their reporting manager or the CEO or the CF Board of Directors as appropriate. It is the responsibility of CF Directors and Associates to understand when a conflict of interest may arise and disclose possible conflicts to their reporting managers or the CEO or the CF Board of Directors as appropriate. It is the responsibility of the reporting managers or the CEO or the CF Board of Directors to ensure that conflicts of interest are appropriately addressed.

#### Key Definitions - Conflict of Interest

- **Substantial financial interest** is a holding of more than 1% of the outstanding shares of a publicly held company or 5% of those of a privately held one.
- **Close personal relationships** are those between CF Directors or Associates and their family members, and friends.

## Procedure for Gifts and Entertainment

### Scope

This Procedure provides CF Directors and Associates with the guidance, limitations, and pre-approval requirements when gifts entertainment, and/or payment of travel expenses are provided to or received from third-parties and NGO partners. This includes all employees of Cognizant Foundation (CF), core committee members, Cognizant volunteers, CF vendors and NGO partners (collectively “Associates”) and CF Directors. This policy is applicable to CF related activities over which CF has operational control. This policy will be shared with the relevant stakeholders prior to they start their work with CF and acknowledgement sought as detailed in Annexure G.

### Key Definitions

- A “Gift” is a thing of value given to someone without payment. It could include, but is not limited to: cash; cash equivalents such as gift certificates and gift cards; tokens of esteem or gratitude; lavish items (e.g., cars, jewellery); favours; tickets for entertainment events (e.g., tickets to or attendance at sporting or musical events); discounts or credits; investment opportunities; honoraria; raffle/event prizes; gift baskets; wine; and logo-branded promotional items (e.g., coffee mugs, pens, notebooks, calendars).
- “Entertainment” means an event attended by a host and a recipient in connection with relationship building, and could include, but is not limited to meals (e.g., food, tea, coffee, biscuits, and doughnuts), refreshments, cocktail parties, conferences, concerts, sporting events.
- “Travel” means travel that is not related to work. Work-related travel will be guided by the ‘Travel and Expense Management Policy’

### Requirements

- Before offering or accepting Gifts and/or Entertainment with third-parties and NGO partners, CF Directors and Associates must:
  - i. Confirm that the Gift or Entertainment complies with the checklist given below in Table A
  - ii. Confirm that the Gift or Entertainment complies with the limitations and pre-approval requirements given below in Table B  
*Note: Limits for Gifts, Entertainment are per recipient, per month and aggregate for CF as a whole. For example, if a member of a team gave an approved gift to a particular NGO partner or Government Official the week before the request, the CF associate should not give that same NGO partner or Government Official another Gift.*
  - iii. CF Directors and Associates generally are not reimbursed for expenses that do not comply with these requirements
- If an Associate is offered a Gift or Entertainment that does not comply with the requirements outlined in this Procedure:
  - i. The Associate should politely decline the Gift or Entertainment
  - ii. If the Associate is uncomfortable declining an offer of a Gift or Entertainment, the Associate should immediately contact the CEO/ CF Board of Directors to determine the proper disposition

The requirements in this Procedure DO NOT apply to:

- Political contributions, which are governed by CF's Code of Ethics, Anti-Corruption Policy
- Gifts to Associates from CF management, which are governed by CF Reward & Recognition policy
- Gifts given between Associate co-workers
- Offers of employment, which are governed by CF People Management Policy as part of recruitment guidelines covering guidance for hiring relatives of Government Officials and referrals from Government Officials

**Table A - Checklist for Gifts, Travel & Entertainment**

The Gift and/or Entertainment <u>MUST</u> <u>BE</u> :	The Gift and/or Entertainment <u>MUST NOT</u> :
<ul style="list-style-type: none"> <li><input type="checkbox"/> Modest and non-lavish</li> <li><input type="checkbox"/> Customary for the occasion and recipient</li> <li><input type="checkbox"/> Permissible under laws, policies, and procedures applicable to the recipient</li> <li><input type="checkbox"/> Related to a clear and legitimate business purpose</li> <li><input type="checkbox"/> Given openly</li> <li><input type="checkbox"/> Record accurately in CF's books and records</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Involve cash or cash equivalents (e.g., gift cards, gift vouchers/certificates, coupons, checks, loans, money order, stock)</li> <li><input type="checkbox"/> Be offered or given to improperly influence or reward an action or decision of the recipient</li> <li><input type="checkbox"/> Be offered or given with the expectation of receiving an improper business advantage in return</li> <li><input type="checkbox"/> Be offered or given primarily for personal entertainment</li> <li><input type="checkbox"/> Create an actual or potential conflict of interest or appearance of impropriety based on the surrounding circumstances, including but not limited to: <ul style="list-style-type: none"> <li>○ The current work-related activities dynamics between CF and the giver's / recipient's organisation, such as the pursuit of specific new work-related activities, or other contract negotiations</li> <li>○ The value, frequency, or nature of the gift, entertainment provided</li> </ul> </li> <li><input type="checkbox"/> Embarrass CF or the other party if publicly disclosed</li> <li><input type="checkbox"/> Be funded in a manner (e.g., with Associate's personal funds) to avoid compliance with these requirements or CF policies</li> </ul>

**Table B - Limitations and Pre-Approval Requirements**

GOVERNMENT OFFICIAL RECIPIENTS				
India	No Pre-approval Required		Manager (Director level or above) Pre-Approval Required	
	Gifts	Entertainment	Gifts	Entertainment
<b>Government Official*</b> *Any individual acting in an official capacity for or on behalf of a: <ul style="list-style-type: none"> <li>• Government or government division;</li> <li>• Department, agency, or instrumentality of such a government or organisation;</li> <li>• Political party; or</li> <li>• Company or entity owned or controlled (partially or wholly) by or acting on behalf of any of the above.</li> </ul>	Flowers or token items (e.g., coffee mugs, pens, calendars) that are  ≤ INR 1000/-	≤ INR 1000/-	> INR 1001 to ≤ INR 3000/-  (or any gift that does not meet the criteria for no pre-approval)	> INR 1001 to ≤ INR 3000/-

ALL OTHER RECIPIENTS (INCLUDING CF EMPLOYEES )				
CF Chief Executive officer's Pre-Approval required for amounts exceeding Manager (Director level or above) Approval limits				
Region / Country	No Pre-approval Required		Manager (Director level or above) Pre-Approval Required	
	Gifts	Entertainment	Gifts	Entertainment
India	≤ Upto INR 1000/-	≤ Upto INR 1000/-	> INR 1001 to ≤ INR 3000/-	> INR 1001 to ≤ INR 3000

## Partner and Vendor Standards of Conduct

### Scope

The relationship between Cognizant Foundation and its Vendors and partners is an integral part of achieving and maintaining high performance in CF's operations. CF is committed to working with reputable NGO partners and Vendors that share its dedication to ethical conduct and policies.

The Partner and Vendors Standards of Conduct ("Partner and Vendor Standards") apply to all of CF's NGO partners, and vendors (collectively, "Partners"). This policy is applicable to CF related activities over which CF has operational control. This policy will be shared with the relevant stakeholders prior to they start their work with CF and acknowledgement sought as detailed in Annexure G.

All Partners must review CF Core Values and Code of Ethics (the "Code"), and CF Anti- Corruption Policy along with this Standard as they set forth the minimum standards and practices that CF's Partners are required to uphold.

### Requirements

CF has developed these Vendors and Partner Standards to set forth its expectations in regards to the Partner and Vendors' operations practices:

- **Compliance with Laws**
  - a. Partners must operate in full compliance with all applicable Indian laws and regulations
  - b. Partners must comply with all legal requirements pertaining to hours of work, wages, and working conditions
  - c. Partners must comply with all applicable, legally mandated standards for workplace health and safety
  - d. Partners must ensure that any legally mandated benefits are being provided to their employees and that there are no illegal deductions from employee benefits
  - e. Partners must comply with all local environmental laws applicable to their operations
- **Prohibition on Corrupt Behavior**
  - a. Partners must adhere to CF's Anti-Corruption Policy
  - b. Partners must operate with honesty and integrity
  - c. Partners must not engage in bribery, corruption, paying kickbacks, acting unethically, or giving anything of value to secure an unfair advantage, whether in dealings with government officials, political parties, or individuals in the private sector
  - d. Partners must not engage in any unethical business activity or arrangements with any CF Directors or Associates
  - e. Partners must not provide anything of value to any CF Directors or Associates, directly or indirectly, including any gifts, entertainment, travel expenses, discounts or credits, employment, investment opportunities, honoraria, or other things of value, in each case to improperly influence the CF Directors or Associates
  - f. Partners agree to obtain written approval from CF before making, offering, giving, or authorising, directly or indirectly, anything of value, including a political contribution, charitable donation, gift, entertainment, or hospitality, to or at the request of a Government Official in any way related to work carried out for CF

- **Accurate Books and Records:** Partners must keep accurate and complete financial books, records, and supporting documentation related to the goods and services provided to CF
- **Disclosure of Conflicts of Interest:** Partners must disclose all potential conflicts of interest before entering into a contract with CF. If a potential conflict of interest arises after a contract is entered into, the potential conflict must immediately be disclosed to CF
- **Pre-Approval for Use of Subcontractors:** Partners may not use subcontractors in performing their work for CF unless CF gives prior approval.
- **Commitment to Responsible Sourcing:** Partners should be committed to sourcing goods and services with the same fundamental support of human rights, labour, health and safety, environment, and ethics as set forth in these Partner and Vendor Standards.
- **Communication to Employees:** All Partners will communicate the provisions of these Partner and Vendor Standards to those Associates engaged in providing products or services to CF.
- **Access to CF:** CF may conduct announced or unannounced on-site inspections of Partner premises to monitor compliance with the Partner Standards. Partners must maintain all documentation necessary to demonstrate compliance with the Partners Standards on-site and cooperate with CF Associates or third-party monitoring firms in connection with such inspections.

#### Key Definitions – Vendor & Partner Standards of Conduct

- **“Government Entity”** means any government division; any department, agency, or instrumentality of such a government or organisation; any political party; or any company or entity owned or controlled by or acting on behalf of any of the above.
- **“Facilitation Payment”** means an unofficial payment to any person, including a Government Official, the purpose of which is to expedite or to secure the performance of routine governmental action. For purposes of this work, this does not include official, lawful expediting payments.
- **“Subcontractor”** means any third-party entity or person engaged by third-party to execute the work including any agent, contractor, developer, lawyer, consultant, freight forwarder, or representative