

Scope

This Procedure is applicable to all directors, officers, and employees worldwide as well as all Cognizant business units and subsidiaries, and joint ventures over which Cognizant has operational control (collectively “Associates”). This Procedure falls under the Anti-Corruption policy.

As part of customary business relations, we may occasionally offer and receive Entertainment and, in limited circumstances Gifts, to promote our services and strengthen business relationships. However, to avoid running afoul of any relevant law, rule or policy, we must use caution when offering or accepting any Gifts or Entertainment. This Procedure provides Associates with the requirements that must be satisfied before offering, or receiving, Gifts or Entertainment to/from any third party, including Cognizant clients, vendors, or business partners.

For the purposes of this Procedure, please take note of the following definitions:

- “Entertainment” means an event attended by both the offeror/provider and recipient of the activity and includes, but is not limited to, meals (e.g., food, beverages, service charges), refreshments, conferences, sightseeing tours, concerts, sporting events either as a spectator, such as professional football, or participant, such as golf, whether or not charitable in nature. Entertainment also includes travel to/from, and accommodation expenses at, the relevant event (such as at a site visit).
- A “Gift” is anything of value given to someone without payment. It includes, but is not limited to, cash or cash equivalents such as gift certificates and gift cards; tokens of esteem or gratitude; electronics; favors; tickets to concerts or sporting events not attended by the provider; discounts or credits; investment opportunities; honoraria; raffle/event prizes; gift baskets; wine; and merchandise (e.g., logo-branded promotional items such as coffee mugs, pens, notebooks, calendars, t-shirts).

Translations

[Chinese \(Simplified\)](#)
[English](#)
[French \(Canada\)](#)
[French \(France\)](#)
[German](#)
[Japanese](#)
[Portuguese](#)
[Spanish \(Latin America\)](#)

Related Policies and Processes

- [Code of Ethics](#)
- [Anti-Corruption Policy](#)
- [Global Travel & Expense Policy](#)
- [Procedure for Experiential Events](#)
- [Gifts, Entertainment & Hospitality](#)
[Frequently Asked Questions](#)
- [Gifts & Entertainment](#)
[Microlearning](#)

Requirements

Prior to offering or accepting Gifts and/or Entertainment to/from third parties, the Associate that is offering or accepting the gift and/or entertainment is responsible for confirming that the gift or entertainment meets the following requirements:

1. There is a legitimate business purpose.

- For genuine business reasons, not a personal benefit
- An opportunity to discuss Cognizant's (or the offering party's) business.
- An opportunity to strengthen the business relationship.

2. The gift or entertainment is permissible.

- Not prohibited under local laws or regulations, to the best of your knowledge
- Not prohibited by the recipient's corporate policies, including any applicable Supplier Code of Conduct
- Not prohibited under any commercial terms (e.g., MSAs, RFPs)
- Does not involve cash or cash equivalents.
- Does not involve activities that may reflect negatively on Cognizant.

3. The gift or entertainment is reasonable and appropriate.

- Unsolicited
- Customary for the occasion and in light of the recipient's seniority level, country and culture
- Modest and not lavish.
- Not embarrassing to Cognizant or you

4. The gift or entertainment is free from the appearance of undue influence.

- Offered openly
- Not associated with any procurement or contracting opportunities/negotiations
- Not offered with the expectation of receiving a business advantage in return
- Not provided to a decision-maker or influencer of any pending opportunities/negotiations
- Infrequent, not part of a pattern involving the same recipient or organization
 - i. As a general rule, infrequent means no more than one event/activity per half year where no pre-approval is required and no more than two events/activities per calendar year where Manager (D+) and/or Ethics & Compliance pre-approval is required, involving the same individual recipient.

5. The gift or entertainment has been pre-approved as applicable and is accurately recorded.

- Refer to the pre-approval chart below to determine if pre-approval is required.
 - i. Calculate the expected per-person value of all gifts and entertainment associated with the event/activity. Where either the per-person value of the entertainment or any gifts associated with the event/activity exceed a specified threshold (see page 4), you must obtain the required pre-approval for the event/activity as a whole. Note that a single event can include multiple activities over the course of multiple consecutive days (e.g., if an account team hosts two dinners and provides a welcome gift in connection with a three-day client site visit, the cost of the meals and gift should be aggregated).
- Where pre-approval is required, follow the determined process:
 - o Where Manager (D+) pre-approval is required please complete the Manager (D+) [pre-approval form](#)

- Where Manager (D+) pre-approval and Ethics & Compliance pre-approval is required please complete your [submission](#) (and include the manager (D+) [pre-approval form](#))
- Note that different thresholds apply to government-affiliated recipients; always check the [Government client list](#).
- As notified to you by Marketing, Experiential Events should follow the [Procedure for Experiential Events](#) in relation to obtaining the required pre-approval.
- Always record any gifts or entertainment accurately in Cognizant's books and records

Declining a Gift or Entertainment

If an Associate is offered a Gift or Entertainment that does not comply with the requirements outlined in this Procedure:

- The Associate should politely decline the Gift or Entertainment
- If the Associate is uncomfortable declining an offer of a Gift or Entertainment, the Associate should promptly contact [Ethics & Compliance](#) to determine the proper disposition.

Please note, charitable contributions or sponsorship that involve Cognizant giving or accepting Gifts & Entertainment from any third party, including Cognizant clients, vendors or business partners must comply with this Procedure as well as the Global Charitable Giving policy.

Questions and/or reporting violations.

If you have questions regarding this Procedure, please direct them to the Ethics & Compliance team and/or via the Q&A tool at www.cognizant.com/compliance-helpline. If you become aware of a violation of this Procedure, you must speak up and report it. Cognizant does not tolerate retaliation against any individual who submits a good faith report of a violation or possible violation of law, the Code of Ethics, or other Cognizant policies. To report a possible violation of this Procedure, visit Cognizant's Ethics & Compliance Helpline (a secure and confidential reporting system) at: www.cognizant.com/compliance-helpline.

PRE-APPROVAL REQUIREMENTS

GOVERNMENT OFFICIALS						
Region / Country	Manager (D+) <u>AND</u> E&C Office Pre-Approval Required					
	Gifts or Entertainment					
U.S. Government Official*	Anything of any value					
Region / Country	No Pre-approval Required		Manager (D+ or above) <u>AND</u> E&C Office Pre-Approval Required			
	Gifts or Entertainment					
Non-U.S. Government Official*	≤ US \$50		> \$ US 50			
<p>* Government Official includes anyone acting in an official capacity for or on behalf of:</p> <ul style="list-style-type: none">• Government.• Department, agency, or instrumentality (<i>any entity determined to be partially or wholly government/state-controlled having regard to an entity's ownership, control, status and function</i>) of such a government; and• Public international organizations. <p>Click here for Cognizant Government clients or refer to the LRN platform</p>						
NON-GOVERNMENT						
Region / Country	No Pre-approval Required		Manager (D+) Pre-Approval Required		Manager (D+) <u>AND</u> E&C Office Pre-Approval Required	
	Gifts	Entertain ment	Gifts	Entertain ment	Gifts	Entertain ment
United States, Canada, UK/I, Europe (Southern, Central and Northern), ANZ and Japan	up to US\$100	up to US\$250	US\$100-250	US\$250-500	>US\$ 250	>US\$ 500
Africa, ASEAN, Greater China, India, LATAM, Israel and Middle East and any other jurisdiction not explicitly mentioned.	up to US\$50	up to US\$125	US\$50-125	US\$125-\$250	>US\$ 125	>US\$ 250

The requirements in this Procedure DO NOT apply to:

- Gifts given internally within Cognizant such as gifts to Associates from Cognizant management, which are governed by HR-approved Reward & Recognition programs, and gifts given between Associate co-workers, which are governed by the Global Travel & Expense Policy.
- Client bonuses to Associates for exemplary performance, which should be reported to local Human Resources and Payroll.
- Offers of employment, which are managed by the [Talent Acquisition Group](#) and subject to the [Procedure for Anti-Corruption Compliance in Recruiting & Hiring Practices](#).