



Handbook - INDIA

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Brillio Technologies Private Limited
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India

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Document Information Page

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12.	04-Apr-2018	Updated New Brillio Values	M
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14.	23-Oct-2018	Added "Personal Data Protection" details	A
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Welcome to Brillio!

Dear Brillian,

WELCOME TO THE NEW KNOW HOW!!

This is about us. It's about who we are and how we think about ourselves. We - each and every one of us - already embody Brillio. This is just a small reminder of the values we share, and the potential we have to change business for the better with The New Know How.

OUR CORPORATE VALUES

CUSTOMER SUCCESS

We will strive to exceed expectations and always do the 'right thing' for our customers, in alignment with our business strategy

WE CARE

We care about our customers, colleagues and partners, and seek to promote trust and positive collaboration in everything we do

ENTREPRENEURIAL

We will nurture an entrepreneurial mind set challenging the status quo and by encouraging and supporting calculated risks

EXCELLENCE

We will create an environment of EXCELLENCE BY DESIGN and will always bring the best version of ourselves, our

Welcome!

Raj Mamodia
CEO

Employment Policies

Orientation & Handbook Acknowledgement

Newly hired employees (permanent and direct contractors) are urged to attend an in-person orientation conducted by the HR department at our Bangalore Office. During this program, you will receive important information regarding the company's business, policies and procedures, benefits plus other information necessary to acquaint you with your job and the company. You will also be asked to complete all necessary joining formalities at this time.

Please participate in our orientation program to familiarize yourself with your new company and its policies and benefits. We encourage you to ask any questions you may have during this program so that you will understand all the guidelines that affect and govern your employment relationship with us.

Any reference to "Company" or "The Company" in this Handbook refers to Brillio. A soft copy of this handbook is available at <https://brillioonline.sharepoint.com>. Future Brillio policy and procedure additions and revisions will be available and recorded on our Intranet.

The policies stated in this handbook are subject to update, modification or change at the sole discretion of Brillio. By your continued service to Brillio it is deemed that you agree with and will abide by the terms of this handbook and any update or modification made to the policies herein at that applicable time.

You are required to sign the handbook Acknowledgement as a condition of employment.

Should you have questions regarding any policies or other content herein, please contact your Human Resources department.

Code of Business Conduct & Ethics

Code of Business Conduct and Ethics

This Code of Business Conduct and Ethics (the “Code”) sets forth legal and ethical standards of conduct for directors, officers and employees of Brillio (the “Company”). This Code is intended to deter wrong doing and to promote the conduct of all Company business in accordance with high standards of integrity and in compliance with all applicable laws and regulations. This Code applies to the Company and all of its subsidiaries and other business entities controlled by it worldwide.

If you have any questions regarding this Code or its application to you in any situation, you should contact your Manager or human resources.

Compliance with Laws, Rules and Regulations

The Company requires that all employees, officers and directors comply with all laws, rules and regulations applicable to the Company wherever it does business irrespective of whether the same may be Company’s offices or Company’s client locations or work from home and in any of the shifts, including night shift, as may be decided by the Company keeping in mind business needs and requirements. You are expected to use good judgment and common sense in seeking to comply with all applicable laws, rules and regulations and to ask for advice when you are uncertain about them.

If you become aware of the violation of any law, rule or regulation by the Company, whether by its officers, employees, directors, or any third party doing business on behalf of the Company, it is your responsibility to promptly report the matter to your Manager or to Human Resources. While it is the Company’s desire to address matters internally, nothing in this Code should discourage you from reporting any illegal activity, including any violation of the securities laws, antitrust laws, and environmental laws or any other central, state or foreign law, rule or regulation, to the appropriate regulatory authority. Employees, officers and directors shall not discharge, demote, suspend, threaten, harass or in any other manner discriminate or retaliate against an employee because he or she reports any such violation, unless it is determined that the report was made with knowledge that it was false. This Code should not be construed to prohibit you from testifying, participating or otherwise assisting in any state or central administrative, judicial or legislative proceeding or investigation.

Conflict of Interest

Employees, officers and directors must act in the best interests of the Company. You must refrain from engaging in any activity or having a personal interest that presents a “conflict of interest.” A conflict of interest occurs when your personal interest interferes, or appears to interfere, with the interests of the Company. A conflict of interest can arise whenever you, as an officer, director or employee, take action or have an interest that prevents you from performing your Company duties and responsibilities honestly, objectively and effectively.

Insider Trading

Employees, officers and directors who have material non-public information about the Company or other companies, including our suppliers and customers, as a result of their relationship with the Company are prohibited by law and Company policy from divulging confidential Company or client information, as well as from communicating such information to others who might trade on the basis of that information. While the Company is not yet publicly traded, many of our clients are. To help ensure that you do not engage in prohibited insider trading and avoid even the appearance of an improper transaction, the Company has adopted this policy.

If you are uncertain about the constraints on your purchase or sale of any client or other business partner securities or the securities of any other company that you are familiar with by virtue of your relationship with the Company, you should consult with the Chief Financial Officer before making any such purchase or sale.

Confidentiality

"Confidential Information" shall mean any nonpublic information that Brillio specifically regards as, or marks or designates, either orally or in writing, as confidential or which, under the circumstances surrounding the disclosure, ought to be treated as confidential and includes Works made for Hire. Confidential Information further includes, but is not limited to, documentation, corporate information, financials, client lists, business practices, sales practices, human resource practices, systems, schematics, architectures or drawings, descriptive materials, specifications, software (source code or object code), client information, information received from other entities that the Employees are obligated to treat as confidential and other materials and information that are by nature deemed to be confidential.

"Confidential Materials" shall mean all tangible materials containing Confidential Information, including without limitation drawings, schematics, written or printed documents, computer disks, tapes, and compact disks (CD), whether machine or user readable.

Employees, officers and directors must maintain the confidentiality of confidential & proprietary information entrusted to them by the Company or other companies, including our suppliers and customers, except when disclosure is authorized by a Manager or legally mandated. Unauthorized disclosure of any confidential information is prohibited. Additionally, employees should take appropriate precautions to ensure that confidential or sensitive business information, whether it is proprietary to the Company or another company, is not communicated within the Company except to employees who have a need to know such information to perform their responsibilities for the Company.

Third parties may ask you for information concerning the Company. Subject to the exceptions noted in the preceding paragraph, employees, officers and directors (other than the Company's authorized spokespersons) must not discuss internal Company matters with, or disseminate internal Company information to, anyone outside the Company, except as required in the performance of their Company duties and after an appropriate Employee Non-Disclosure & Confidentiality Agreement is executed. This prohibition applies particularly to inquiries concerning the Company from the media, market professionals including institutional investors. All responses to inquiries on behalf of the Company

must be made only by the Company's authorized spokespersons. If you receive any inquiries of this nature, you must decline to comment and refer the inquirer to your Manager or one of the Company's authorized spokespersons. The Company's policies with respect to public disclosure of internal matters are described more fully in the Company's Employee Non-Disclosure & Confidentiality Agreement, executed by you at the time of your appointment.

You also must abide by any lawful obligations that you have to your former employer. These obligations may include restrictions on the use and disclosure of confidential information, restrictions on the solicitation of former colleagues to work at the Company and non-competition obligations.

Honest and Ethical Conduct and Fair Dealing

Employees, officers and directors should endeavor to deal honestly, ethically and fairly with the Company's suppliers, customers, competitors and employees. Statements regarding the Company's products and services must not be untrue, misleading, deceptive or fraudulent. You must not take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts or any other unfair-dealing practice.

Protection and Proper Use of Corporate Assets

Employees, officers and directors should seek to protect the Company's assets. Theft, carelessness and waste have a direct impact on the Company's financial performance. Employees, officers and directors must use the Company's assets and services solely for legitimate business purposes of the Company and not for any personal benefit or the personal benefit of anyone else.

Employees, officers and directors must advance the Company's legitimate interests when the opportunity to do so arises. You must not take for yourself personal opportunities that are discovered through your position with the Company or the use of property or information of the Company.

Gifts and Gratuities

The use of Company funds or assets for gifts, gratuities or other favors to employees or government officials is prohibited, except to the extent such gifts are in compliance with applicable law, insignificant in amount and not given in consideration or expectation of any action by the recipient.

Employees, officers and directors must not accept, or permit any member of his or her immediate family to accept, any gifts, gratuities or other favors from any customer, supplier or other person doing or seeking to do business with the Company, other than items of insignificant value. Any gifts that are of significant value should be returned immediately and reported to your Manager. If immediate return is not practical, they should be given to the Company for charitable disposition or such other disposition as the Company, in its sole discretion, believes appropriate.

Common sense and moderation should prevail in business entertainment engaged in or on behalf of the Company. Employees, officers and directors should provide, or accept, business entertainment to or from anyone doing business with the Company only if the entertainment is infrequent, modest and intended to serve legitimate business goals.

Bribes and kickbacks are criminal acts, strictly prohibited by law. You must not offer, give, solicit or receive any form of bribe or kickback anywhere in the world.

Accuracy of Books and Records and Public Reports

Employees, officers and directors must honestly and accurately report all business transactions. You are responsible for the accuracy of your records and reports. Accurate information is essential to the Company's ability to meet legal and regulatory obligations.

All Company books, records and accounts shall be maintained in accordance with all applicable laws, rules, regulations and standards and accurately reflect the true nature of the transactions they record. The financial statements of the Company shall conform to generally accepted accounting principles and the Company's accounting policies. No undisclosed or unrecorded account or fund shall be established for any purpose. No false or misleading entries shall be made in the Company's books or records for any reason, and no disbursement of corporate funds or other corporate property shall be made without adequate supporting documentation.

It is the policy of the Company to provide full, fair, accurate, timely and understandable disclosure in reports and documents filed with, and in other public communications.

Concerns Regarding Accounting or Auditing Matters

Employees with concerns regarding questionable accounting or auditing matters or complaints regarding accounting, internal accounting controls or auditing matters may confidentially, and anonymously if they wish, submit such concerns or complaints in writing to the Company's Chief Financial Officer at the Company's principal offices. All such concerns and complaints will be forwarded to the Chief Financial Officer, unless they are determined to be without merit by the Chief Financial Officer of the Company. In any event, a record of all complaints and concerns received will be provided to the Chief Financial Officer and Board of Directors each fiscal quarter.

The Chief Financial Officer will evaluate the merits of any concerns or complaints received by it and authorize such follow-up actions, if any, as it deems necessary or appropriate to address the substance of the concern or complaint.

The Company will not discipline, discriminate against or retaliate against any employee who reports a complaint or concern, unless it is determined that the report was made with knowledge that it was false.

Dealings with Independent Auditors

No employee, officer or director shall, directly or indirectly, make or cause to be made a materially false or misleading statement to an accountant in connection with (or omit to state, or cause another person to omit to state, any material fact necessary in order to make statements made, in light of the circumstances under which such statements were made, not misleading to, an accountant in connection with) any audit, review or examination of the Company's financial statements or the preparation or filing of any document or report with any state or Central agency. No employee, officer

or director shall, directly or indirectly, take any action to coerce, manipulate, mislead or fraudulently influence any independent public or certified public accountant engaged in the performance of an audit or review of the Company's financial statement.

Waiver of this Code of Business Conduct and Ethics

While some of the policies contained in this Code must be strictly adhered to and no exceptions can be allowed, in other cases exceptions may be appropriate. Any employee or officer who believes that an exception to any of these policies is appropriate in his or her case should first contact the Chief Financial Officer. If the Chief Financial Officer agrees that an exception is appropriate, the approval of the Board of Directors must be obtained. The Board of Directors shall be responsible for maintaining a record of all requests for exceptions to any of these policies and the disposition of such requests.

Any executive officer or director who seeks an exception to any of these policies should contact the Chief Financial Officer. Any waiver of this Code for executive officers or directors or any change to this Code that applies to executive officers or directors may be made only by the Board of Directors of the Company and will be disclosed as required by applicable law.

Reporting and Compliance Procedures

Every employee, officer and director has the responsibility to ask questions, seek guidance, report suspected violations and express concerns regarding compliance with this Code. Any employee, officer or director who knows or believes that any other employee or representative of the Company has engaged or is engaging in Company-related conduct that violates applicable law or this Code should report such information to the Chief Financial Officer at the Company's principal offices. You may report such conduct openly or anonymously without fear of retaliation. The Company will not discipline, discriminate against or retaliate against any employee who reports such conduct, unless it is determined that the report was made with knowledge that it was false, or who cooperates in any investigation or inquiry regarding such conduct. Upon receipt of a report, the Chief Financial Officer must immediately inform the Board of Directors.

You may report violations of this Code, on a confidential basis, by contacting the Company's Chief Financial Officer. While we prefer that you identify yourself when reporting violations so that we may follow up with you, as necessary, for additional information, you may leave messages anonymously if you wish.

If the Chief Financial Officer receives information regarding an alleged violation of this Code, he or she shall, as appropriate, (a) evaluate such information, (b) if the alleged violation involves an executive officer or a director, inform the Chief Executive Officer and Board of Directors of the alleged violation, (c) determine whether it is necessary to conduct an informal inquiry or a formal investigation and, if so, initiate such inquiry or investigation and (d) report the results of any such inquiry or investigation, together with a recommendation as to disposition of the matter, to the Board of Directors for action. Employees, officers and directors are expected to cooperate fully with any inquiry or investigation by the Company regarding an alleged violation of this Code. Failure to cooperate with any such inquiry or investigation may result in disciplinary action, up to and including discharge.

The Company shall determine whether violations of this Code have occurred and, if so, shall determine

the disciplinary measures to be taken against any employee who has violated this Code. In the event that the alleged violation involves an executive officer or a director, the Chief Executive Officer and the Board of Directors, respectively, shall determine whether a violation of this Code has occurred and, if so, shall determine the disciplinary measures to be taken against such executive officer or director.

Failure to comply with the standards outlined in this Code will result in disciplinary action including, but not limited to, reprimands, warnings, probation or suspension without pay, demotions, reductions in salary, discharge and restitution. Certain violations of this Code may require the Company to refer the matter to the appropriate governmental or regulatory authorities for investigation or prosecution. Moreover, any Manager who directs or approves of any conduct in violation of this Code, or who has knowledge of such conduct and does not immediately report it, also will be subject to disciplinary action, up to and including discharge.

Dissemination and Amendment

This Code shall be distributed to each new employee, officer and director of the Company upon commencement of his or her employment or other relationship with the Company and shall also be available to each employee, officer and director of the Company, and each employee, officer and director shall certify that he or she has received, read and understood the Code and has complied with its terms. The Company reserves the right to amend, alter or terminate this Code at any time for any reason. This document is not an employment contract between the Company and any of its employees, officers or directors.

Social Media Code of Conduct

The following principles apply to professional use of social media on behalf of Brillio as well as personal use of social media when referencing Brillio. (which should be broadly understood for purposes of this policy to include blogs, wikis, microblogs, message boards, chat rooms, electronic newsletters, online forums, social networking sites, and other sites and services that permit users to share information with others in a contemporaneous manner) Online collaboration enables people to share knowledge and ideas regardless of rank, title or experience. It's a way for us to take part in conversations around the work we do at Brillio and show our expertise in these areas. All employees must have a Brillio social media handle on social networking sites (LinkedIn, Facebook, Twitter, Instagram etc.) Please refer to the document on Social Media Guidelines in your employee agreement for further details.

Be Mindful: Keep in mind that most online social computing platforms are like public marketplaces—what's out there is available for all to see. In these days of shifting privacy policies and powerful search engine indexing, you can't always be sure what is being shared, viewed or archived. What you post will reflect on you, so be consistent with the way you would wish to portray yourself to friends, family, colleagues and clients.

Be Responsible: You are personally responsible for your words and actions, no matter where you are, even in the online world. Please remember that when you participate in social media, you are speaking as an individual and not on behalf of Brillio. Identify yourself using the first person singular.

When you discuss Brillio-related information online, be transparent by giving your name and role and mentioning that you work for Brillio. If you have an individual site that refers to or has an impact on Brillio, use a disclaimer such as “The views expressed on this site are my own and not those of Brillio.”

Where applicable law permits, know that Brillio reserves the right to monitor use of social platforms and take appropriate action to protect against misuse that may be harmful to Brillio’s reputation.

Establishing a company account or becoming an official Brillio representative that shares information about Brillio and the areas we work in, requires approval from Brillio or the local Marketing & Communications teams. Only these accounts may display the company logo. If you would like to represent Brillio or create a company account, please contact your local Marketing and Communications team. If a member of the press or online media contacts you about online content concerning Brillio, please refer them to the Brillio press office, or your local PR manager.

Be Respectful: Your behaviour online should be consistent with Our Code of Business Ethics. You have the opportunity to help shape Brillio’s reputation online. Use your expert knowledge to enrich discussions, help solve problems, share the excitement of our work environment, and promote learning and idea-sharing. Please bear in mind that the tone you use online can be interpreted in different ways by your readers, due to a lack of non-verbal communication or cultural differences. Some participants may not be familiar with abbreviations, emoticons and other common codes used in online communication. Build trust by keeping a respectful tone, even when disagreeing with others, and by responding to comments in a timely manner. If you realize that you’ve made a mistake, try to correct it promptly.

Do not engage in any conduct online that would not be acceptable in your workplace or that is unlawful. Any online behaviour should be consistent with the employer’s policies and practices on ethics, confidential information, discrimination and harassment. Since online tone can be interpreted in different ways by readers, Brillians’ should not engage in any online conduct that would not be acceptable or appropriate in the workplace, including derogatory, discriminatory remarks, threats, intimidation, harassment, insults, slander, defamation or pornography.

Confidentiality: Always protect clients’, Brillio’s and suppliers’/Vendor’s confidential and other proprietary information. Don’t put anything online that you wouldn’t share with a journalist, client, analyst or competitor. Make sure any reference to clients, partners and suppliers does not violate any non-disclosure obligations. Please also remember your confidentiality obligations under your employment agreement.

Don’t disclose information about colleagues or other persons, misuse their personal data, or publish their photos without their permission.

Don’t use social computing platforms to exchange information that is client, company or vendor confidential. Public sites are not appropriate sites for internal communication with other Brillians.

Copyrights: Comply with laws and regulations and more particularly with laws governing intellectual property rights, including copyrights and trademarks. You must not post content or take any action that violates the law or infringes Brillio or any third party’s intellectual property rights.

Privacy Policy

Brillio's comprehensive Privacy Policy seeks to address the following three transaction areas:

- a. Privacy policy to handle information/data as shared by others via Brillio's website.
- b. Confidentiality agreement(s) are signed by Brillio's employees to protect all data gathered while delivering on client engagements: each Brillio employee signs a confidentiality agreement(s) with the Company at the time of joining. By signing this, each employee agrees to compliance with privacy, security and confidentiality of Brillio's clients' information. All documents and material related to our clients' project(s) are returned to the client upon the completion of the project. These transactions ensure that our clients protect the sensitive data related to their operations.
- c. Maintaining the privacy of our employees' personal, employment, educational and health related information.

Privacy

Brillio respects and is committed to protecting your privacy. You can view our web site without divulging any personal information about yourself. We have created this Privacy Statement to disclose what happens with the personal information you provide to us through this process.

There are times when it is important for us to request information from you. Such requests may be part of registration, insurance enrollment, payroll process, verification checks, feedback, online surveys, contests, and/or order forms. Some of our forms request users to provide personal information that is required for us to process the user's request. Occasionally, other information is also requested from the user to determine the demographics of Brillio's audience. For example, we might ask for Name, Company Name, Address, and E-mail Address. At no time, however, will Brillio, sell, trade, and rent or distribute personal information to any outside organization.

This web site may make message boards, forums, chat rooms, and/or news groups available to its users. Please understand that any information disclosed in these areas becomes public information. These areas shall be used in a noncommercial manner only. You shall not publish or otherwise distribute any content containing a solicitation of funds, advertising, promotion, solicitation for goods or services, or other commercial matter. Except where expressly authorized by Brillio, you agree not to store or collect data about other users on the web site.

Brillio may provide links to Internet sites maintained by others. Brillio is not responsible for the contents of, or any products or services offered in, those third party web sites. You should be aware when you are leaving Brillio's web sites and be sure to read the privacy statements of each and every web site that collects personally identifiable information. Any links provided by Brillio to any third party web site are provided to you as a convenience only. You should not infer that Brillio endorses or accepts responsibility for non-Brillio web sites by the inclusion of any such links to those web sites.



Brillio also needs its employees to commit to privacy/ confidentiality of information that is provided to Brillio and its contractors for executing clients' project(s) onsite, offsite or offshore.

Brillio ensures and guarantees that all information provided by its clients for the execution of clients' project(s) is maintained confidentially and disclosures are made only to those actually working on the project on a need-to-know basis.

Further each Brillio employee signs a confidentiality agreement with the company at the time of joining. By signing this, each employee agrees to compliance with privacy, security and confidentiality of Brillio's clients' information. All documents and material related to our clients' project(s) are to be returned to the client upon the completion of the project.

Client Requirements with Regards to Brillio's Privacy Policy

Brillio complies with our clients' requirements with regards to our Privacy Policy for the projects executed onsite as well as offsite. For onsite projects we adhere to our clients' privacy policies as well. For offsite projects, Brillio is open to independent third parties conducting a review and periodic audit of its facilities and infrastructure to validate that it is in compliance with the required levels of security and related privacy issues.

Categories of Information We Collect

We collect personal information about you from the following sources:

Information we receive from you on all your new hire documents such as: employment application, resume, employment verification form, insurance enrollment form, PF & ESI nomination form, bank account opening form, etc.

Information we receive from consumer and civil reporting agencies and other outside sources as part of the security background check as part of our employment application process and conducted only following receipt of your signed Authorization for Release. This information includes county and state criminal background check, financial credit check, drug testing, residence check, passport check, education verification and prior employment verification etc.

Note: Background verification (Highest Qualification & previous two employments) is conducted for all Brillians.

Categories of Information We Disclose

We disclose only relevant information to outside parties as required in response to a client project placement or client vendor audit, or a legal demand, such as court ordered subpoena or a Department of Defense employment verification.

Should we receive a subpoena, then a copy will be provided to you within the time limit prescribed by law.

Should we receive employment verification from an outside party, we will reply only if it is accompanied by your signed authorization to release confidential information.

Should we receive employment verification from a mortgage lender or other financial institution, we will only disclose the required payroll historical information and only if the verification request is accompanied by your signed authorization to release confidential payroll information.

Your consent on personal information collection and sharing is important. In case, you wish to revoke your consent at any point of time, you can send in your request to VP - HR explaining the reason for withdrawal. The decision will be at the discretion of the management.

Foreign Corrupt Practices Act Company Policy (FCPA)

The global presence of Brillio, requires strict adherence to international regulations restricting the use of corruption and bribery to gain a financial advantage. This policy details Brillio's corporate policy against improper conduct by company officials, employees, agents and partners in maintaining foreign relationships.

As a top tier primary vendor with numerous international companies as clients, Brillio continuously strives to maintain compliance with all laws and regulations, foreign and domestic. The Foreign Corrupt Practices Act Company Policy ("Policy") is followed by Brillio's affiliates, subsidiaries, and contractors ("Brillio Partners") as well. Brillio imposes strict guidelines on all Brillio Partners to abide by the Foreign Corrupt Practices Act of 1977, as amended ("FCPA").

Brillio Prohibits All Unlawful and Improper or Unethical Payments to Foreign Governmental Officials Anywhere in the World.

All Brillio officers, directors, employees and agents are required to comply strictly with all applicable internal controls for the approval and screening of any expenditures involving provision of benefits to government officials.

The FCPA and other applicable laws also require that Brillio keep accurate records of transactions and transfers of assets to ensure compliance with this obligation. These laws apply to all U.S. corporations, their domestic and foreign subsidiaries, partnerships and other business organizations, as well as to all persons acting on behalf of those entities. All transactions should be recorded in a timely and accurate manner and any information material to a transaction must be recorded. No transaction should ever be entered into that requires or contemplates the making of false or fictitious records in whole or in part. These requirements apply to all transactions falling under the FCPA, regardless of whether they would be otherwise considered financially material.

IN ADDITION TO COMPLIANCE WITH THE FCPA AND THIS POLICY, EVERY OFFICER, DIRECTOR, EMPLOYEE AND AGENT IS REQUIRED TO COMPLY WITH THE ANTI-CORRUPTION AND ANTI-BRIBERY LAWS OF EACH COUNTRY IN WHICH BRILLIO DOES BUSINESS.

Scope

The scope of the FCPA covers any person from making use of interstate commerce corruptly, in furtherance of an offer or payment of anything of value to a foreign official, foreign political party, or candidate for political office, for the purpose of influencing any act of that foreign official in violation of the duty of that official, or to secure any improper advantage in order to obtain or retain business.

Application

The FCPA and this Policy apply to all officers, directors, employees and agents of Brillio and all U.S. and foreign corporate subsidiaries and affiliates. All Brillio personnel for whom this Policy applies shall act in a manner consistent with the guidelines and align their conduct to strictly follow all such rules.

Guidelines

Every Brillio employee, including officers, directors, agents and contractors and their subsidiaries and affiliates that are working on behalf of Brillio are required to comply with the following guidelines:

a) Prohibition on Gifts or Valuable Benefits to Foreign Officials

A “government official” includes any candidate or prospective candidate for political office, or anyone acting on their behalf, and an official, employee, or agent of a political party, a governmental agency, a state-owned enterprise, or an entity owned or controlled by a unit of government. Many individuals who are not considered public officials under local law qualify as government officials under the FCPA. For example, any employee of a state-controlled commercial enterprise, regardless of rank, must be treated as a government official

A “thing of value” may include any tangible or intangible benefit. Examples include: cash; cash-equivalents (such as gift cards); gifts; travel; meals; entertainment; use of vehicles and accommodations; and even valuable favors such as educational opportunities and employment for friends and relatives. There is no minimum value; even small gifts are “things of value

Except as expressly provided elsewhere in this policy, it is prohibited to make or authorize a gift, promise, offer, payment, or provision of any “thing of value” to any “government official” directly or indirectly through third parties; in connection with the activities of Brillio.

b) Pre-approved Gifts - Allowable Nominal Value

It is permissible for Brillio to offer or provide nominal gifts in a foreign country to a foreign official if the following enumerated guidelines are strictly followed:

- (i) the gift is offered or given under circumstances in which gift-giving is widely accepted and customarily practiced within the country’s culture or tradition;
- (ii) the total value of each gift is considered reasonably nominal in monetary value; and

- (iii) the gift is not offered or provided in exchange or as consideration by the foreign official or those acting on behalf of the foreign official for any official act or omission or other corrupt purpose.

As indicated below, you must obtain appropriate supervisor approval prior to giving any such gifts (even pre-approved gifts) and comply with the applicable record-keeping requirements.

c) Doing Business with Third Parties

Brillio is responsible under the FCPA for any corrupt actions by affiliated third parties, such as, subcontractors, joint venture partners or independent agents retained to represent Brillio or otherwise perform services on its behalf.

Relationships with third parties are a common source of FCPA violations for US companies. Every Brillio employee, officer or director retaining third parties acting in Non-US jurisdictions on behalf of Brillio is therefore responsible for screening and overseeing such third parties as necessary to ensure they do not intend or are otherwise unlikely to engage in improper practices.

In determining whether to engage a particular third party, one should consider factors such as the third party's reputation and qualifications, the manner and reasonableness of compensation, the relationship, if any, between the owners and employees of the third party and a foreign official, the presence or absence of any secret partners, the willingness of the third party to fully disclose its relationship with us and the legality of the relationship under local law.

Any agreement to retain a third party for purposes likely to involve interaction with foreign government officials on Brillio's behalf must be reviewed by the Legal Department or Brillio's Chief Financial Officer ("CFO") to ensure appropriate contractual and legal protections against potential FCPA violations, including express representations and warranties that such party will fully comply with the FCPA and all other applicable anti-corruption and anti-bribery laws.

Understandings and Expectations

At the inception of Brillio's formation as an international corporation, strict enforcement to the FCPA was imposed to ensure Brillio personnel did not violate any Anti-Bribery or Anti-Corruption regulations.

Conduct

Every Brillio officer, director, manager, employee or agent is strictly prohibited from initiating any solicitation or accepting any offer that would otherwise induce a foreign official to take any government action or make any government decision to better Brillio's financial position.

Any action that creates even the appearance of an improper payment to a government official must be avoided. Regardless of the customs of a particular country, Brillio policies and applicable laws must be followed in all relationships with government officials

Authorizations

Every officer, director, employee and agent must comply with all applicable approval and documentation processes with respect to any payment to a foreign official to ensure compliance with Brillio company policy and the FCPA. No payments falling under this policy may be made without complying with the applicable approval processes, including approval from the applicable Brillio Department Head with ultimate authorization coming from the CFO.

All employees must fully document all expenditures involving foreign officials (even if approved), regardless of the monetary value of the gift in accordance with applicable expense reporting procedures if you have any questions regarding the financial reporting obligations applicable to you, please contact Brillio's Legal or Human Resource Department accordingly.

Consequences

Brillio takes bribery and corruption very seriously, and any employee found to be violating this policy will be subject to disciplinary action, which may include termination. Violation of the FCPA and related laws by a Brillio officer, director, employee or agent can result in millions of dollars in fines against Brillio and can subject the individual employee to prosecution, criminal fines and imprisonment.

Brillio encourages its employees to report any suspicious activity that may violate this policy. There is a confidential and discrete way to report any violations or suspicious activity that is described below. An employee's failure to report known or suspected violations may lead to disciplinary action.

Reporting a Violation

Any transaction, regardless of the dollar amount, may give rise to violations of anti-bribery and corruption laws and regulations, including the FCPA. Thus, it is important that every Brillio employee understands the rules and reports any wrongdoing he or she notices as soon as possible. If you believe a violation is occurring or has occurred, you should report it immediately to the Brillio Legal or Human Resources Department.

Any employee, who in good faith, lawfully and truthfully, seeks advice, raises a concern or reports misconduct is doing the right thing, No matter how you choose to report, as long as your report is made honestly and in good faith, Brillio will take no retaliatory action against you for making the report. Allegations of retaliation will be investigated and appropriate action taken.

Anti-Bribery Company Policy

The global nature of our business demands that Brillio conducts its business in strict compliance with applicable laws and regulations, including national and international anti-bribery and corruption laws, and expects the same from its employees.

Brillio prohibits acts of corruption and payment and receipt of Bribery, whether direct or indirect. Because of the damage corruption does to the public at large, it is illegal worldwide and each country has its own Anti-corruption/Anti-bribery Laws that have to be complied. You need to assume that these Anti-corruption/Anti-bribery Laws apply to everyone and every party associated with Brillio, in any Geography.

WHAT IS BRIBERY?

Bribery, in broad terms, is the receiving or offering of undue reward or anything of value and includes payments to secure a business advantage, financial or otherwise, to which the Company is not entitled. Anything of value can be a bribe, including a gift in kind or some other favor such as an offer of employment to a relative of the person being bribed. It will involve the giver and the receiver in the improper performance of a personal, company or official responsibility.

Bribery and corruption can take many forms, including but not limited to:

- Cash payments;
- Phony jobs;
- Kickbacks;
- Political contributions;
- Charitable contributions;
- Social benefits; or
- Gifts, travel, hospitality, and reimbursement of expenses.

The Bribery Act creates three prime offences:

- **Paying or Receiving bribes:** Two general offences covering the offering, promising or giving of an advantage, and requesting, agreeing to receive or accepting of an advantage;
- **Bribing a foreign public official:** A discrete offence of bribery of a foreign public official ; and
- **Failure by a company to prevent bribery:** A new offence of failure by a commercial organization to prevent a bribe being paid to obtain or retain business or a business advantage (should an offence be committed, it will be a defense that the organization had adequate procedures in place to prevent bribery).

ZERO BRIBERY PLEDGE

Each Employee at Brillio commits not to exercise undue influence in performing its obligations under this Agreement and not to make or receive any payment or any promise to make/receive any payment of any kind, either directly or indirectly, to/from any employee, representative or agent of any potential customer, or to/from any government official, political party, or candidate for political office, or any instrument thereof.

PERMITTED PAYMENTS:

In its guidance to the Bribery Act, the UK government has stated that bona fide hospitality and promotional expenditure to improve a company's image, present products and services, or establish cordial relations with clients, is completely legitimate.

Employees should consider the following in determining whether a gift, hospitality or expense is acceptable:

1. *it is not made with the intention of influencing, inducing or rewarding a third party in order to gain any advantage through improper performance, or in explicit or implicit exchange for favors or benefits;*
2. *be bona fide, moderate and reasonable;*
3. *not embarrass Brillio by its nature;*
4. *be fully compliant with the applicable Anti-corruption Laws;*
5. *be accurately recorded in the Company's books and records with supporting's.*
6. *it does not include cash or a cash equivalent (such as gift certificates or vouchers);*
7. *it is appropriate in the circumstances, and*
8. *it is given openly, not secretly.*

Please note Employees must seek prior approval from their Managers/Unit/Function Heads for all gifts or benefits received or offered prior to final acceptance.

AUDIT & RECORD

Any gift, entertainment or hospitality given, received or offered will be accurately recorded, and no expenditure may be made with the express or implied agreement that it is to be used for any purpose other than as described by the records reflecting the expenditure.

EMPLOYEE RESPONSIBILITY

Your conduct can reinforce an ethical atmosphere and positively influence the conduct of fellow associates. If you are powerless to stop suspected misconduct or discover it after it has occurred, you must report it to the appropriate level of management at your location. If any Employee is aware of bribery that person must report it immediately. If any Employee has a concern about any malpractice, he/she should raise his/her concern with his/her senior manager. If he/she feels unable to do this, it should be raised with the Management who will investigate the matter. Such approaches will be treated in confidence and with discretion.

DEALING WITH THIRD PARTIES

Each Employee ensures that all obligations under this Section be passed on to any third party that Employee contracts or uses in its performance of this Agreement, or that takes over any obligation, or part thereof.

DISCIPLINARY ACTION

Any employee who violates the terms of this Policy will be subject to disciplinary action. Any employee who has direct knowledge of potential violations of this Policy but fails to report such potential violations to Company management will be subject to disciplinary action. Any employee who misleads or hinders investigators inquiring into potential violations of this Policy will be subject to disciplinary action. In all cases, disciplinary action may include termination of employment. In the event of such termination, Brillio shall be under no further obligation resulting hereunder, except payments for services rendered and the Employee shall indemnify Brillio from any damages, claims, penalties or other losses resulting from that breach. Brillio shall be entitled to any other remedies available at law or in equity.

Open Door Policy, Dispute Resolution and Arbitration

Open Door Policy

At Brillio we have an Open Door policy which means that all managers have their “door open” to employees to listen to their concerns. Furthermore, managers will make a sincere attempt to address any concerns that you may have through to resolution.

In those situations where a resolution is not reached, we believe that you should have an opportunity to direct your work-related concerns through a dispute resolution procedure.

However, before availing yourself of our dispute resolution procedure, should your concern not be with a policy or practice of the Company, but rather with a coworker’s behavior, then discussion of the problem with the person you are having an issue or problem with is a good first step.

The Company believes that you will be able to resolve most issues by engaging in a professional, non-emotional discussion of the issue at hand directly with the person with whom you have the issue or problem. As a result, this person will most likely respect you for giving them the opportunity to be a part of the resolution directly one-on-one, whether or not they perceived it as a problem initially.

Going to or confiding in a non-managerial co-worker in most cases will not resolve the issue, and may even result in an unnecessary escalation of the issue or in a proliferation of gossip – neither of which will help you resolve your complaint or problem. If your attempt to resolve your problem with the person with whom you are at odds is unsuccessful, then proceed to Step One outlined below.

Misunderstandings or conflicts arise in any organization. To ensure effective working relations, it is important that such matters be resolved before serious problems develop. Most incidents work themselves out over time. However, should a situation persist that you believe is detrimental to you or to Brillio, you should follow the procedure described here for bringing your complaint to management’s attention.

Dispute Resolution

The Company attempts to resolve promptly all disputes that are appropriate for handling under this policy.

(1) An appropriate dispute is defined as an employee's expressed dissatisfaction concerning any interpretation or application of a work-related policy by management, managers, or other employees. Examples of matters that may be considered appropriate disputes under this policy include:

- (a) A belief that Company policies, practices, rules, regulations, or procedures have been applied inconsistently to an employee;
- (b) Treatment considered unfair by an employee, such as coercion, reprisal, harassment (including sexual harassment), or intimidation;
- (c) Alleged discrimination because of race, color, sex, age, religion, national origin, marital status, or disability; or
- (d) Improper or unfair administration of employee benefits or conditions of employment such as scheduling, vacations, benefits, promotions, leave entitlement, holidays, performance review, salary, or seniority.

(2) Employees should notify the Company in a timely fashion of any dispute considered appropriate for handling under this policy. This dispute resolution procedure is the ideal remedy for employees with appropriate complaints. As used in this policy, the terms "timely fashion," "reasonable time," and "promptly" generally will mean ten working days.

(3) The dispute resolution procedure has a maximum of three steps, but disputes may be resolved at any step in the process. Disputes will be addressed until the employee is satisfied, does not file a timely appeal, or exhausts the right of appeal under the policy. A decision becomes binding on all parties whenever an employee does not file a timely appeal or when a decision is made in the final step and the right of appeal no longer exists.

(4) Employees who feel they have an appropriate dispute should proceed as follows:

- (a) Step One - Promptly bring the complaint to the attention of your immediate manager. If the dispute involves the manager, then you may proceed directly to step two. Your manager should investigate the complaint, attempt to resolve it, and give a decision to you within a reasonable time. Your manager may prepare a written and dated summary of the dispute and proposed resolution.
- (b) Step Two - Appeal the decision to the most Senior Manager or Business Head, if dissatisfied with your Manager's decision, or initiate the procedure with the most senior technical or operations manager if Step One has been bypassed. This appeal or initial dispute notification must be made in a timely fashion using a written form provided for this purpose. The manager's version of the dispute and decision will then be submitted using a similar written form. The most Senior Manager or Business Head will, in a timely fashion, confer with the employee, the manager, and any other members of management considered appropriate; investigate the issues; and communicate a decision in writing to all the parties involved.
- (c) Step Three - Appeal an unsatisfactory department head decision to the Head HR. The timeliness requirement and procedures to be followed are similar to those in Step Two. The Head HR will take the necessary steps to review and investigate the dispute

and will then issue a written, final, and binding decision. This is the final internal escalation within Brillio without escalating to Arbitration.

(5) The human resources department will provide training and support to Managers and department Heads in dealing with your complaints. In addition, you are encouraged to consult with your human resources department, your manager, or other members of management on a less formal basis regarding your concerns.

(6) Final decisions on disputes will not be precedent-setting or binding on future disputes unless they are officially stated as Company policy. When appropriate, the decisions will be retroactive to the date of the employee's original dispute notification.

(7) Information concerning disputes is kept confidential to the extent that is reasonably possible. Managers, Department Heads, and other members of management who investigate a complaint may discuss it only with those individuals who have a need to know about it or who are needed to supply necessary background information or advice.

(8) Time spent by employees in dispute discussions with management during their normal working hours will be considered hours worked for pay purposes.

(9) Employees will not be penalized for proper use of this dispute resolution procedure. However, it is not considered proper use if an employee raises complaints in bad faith or solely for the purposes of delay or harassment or repeatedly raises meritless disputes. Implementation of this dispute resolution procedure by an employee does not limit the right of the Company to proceed with any disciplinary action as long as it is not in retaliation for the use of the dispute resolution procedure. Furthermore, employees and managers are prohibited from retaliating against an employee who properly uses this dispute resolution procedure.

(10) The Company may, at its discretion, refuse to proceed with any dispute it determines improper under this policy.

Arbitration

Those work-related controversies between you and the Company, or between you and other Company employees, that have not been settled by the dispute resolution procedure outlined above will be settled by an alternative dispute resolution procedure known as arbitration. Decisions reached as a result of arbitration are final and binding.

Any such arbitration must be requested in writing not later than one year from the date the controversy arose, and can be brought by you only after you have exhausted Company dispute resolution procedures.

The losing party will pay all reasonable attorneys' fees incurred by the prevailing party. Each party waives the right to file a lawsuit in court. The sole and exclusive method to resolve any claim is arbitration, as provided here.

Equal Employment Opportunity & Diversity Policy

Brillio's continued success is based on the ability to attract highly qualified candidates and reward successful performers through promotion and incentive.

Brillio provides equal employment opportunity to all applicants and employees without regard to race, color, religion, sex, sexual orientation, marital status, national origin, ancestry, citizen or immigration status, age, handicap or disability.

Brillio expressly prohibits any form of unlawful employee harassment based on race, color, religion, sex, sexual orientation, marital status, national origin, ancestry, citizen or immigration status, age, handicap or disability. Improper interference with the ability of Brillio's employees to perform their expected job duties is not tolerated.

To this end, the Brillio shall:

- Recruit, hire, upgrade, train, promote and take all other employment actions towards persons in all classifications without regard to race, color, religion, sex, sexual orientation, marital status, national origin, ancestry, citizen or immigration status, age, perceived handicap or disability, and medical condition
- Base employment decisions on the principles of Equal Employment Opportunity and with the intent to further The Company's commitment.
- Take affirmative action to ensure that minority group individuals, females, and qualified disabled persons are brought into the work force and that these individuals are encouraged to aspire for promotion and are considered as promotional opportunities arise.
- Take action to prevent harassment or intimidation of all employees.

This policy applies to all terms and conditions of employment including, but not limited to, hiring, placement, promotion, termination, layoff, recall, transfer, leave of absence, compensation, benefits and training. We encourage any employee with questions regarding this policy to contact their manager or the human resources department.

Employee Health and Safety Policy

Brillio is committed to providing a safe and healthful working environment for our employees at our facilities, and we are confident that our clients are equally committed to the same at their locations. Should you be working at a client site, please follow their health and safety rules and procedures.

All employees are expected to maintain safe and healthy working conditions and to adhere to proper operating practices and procedures designed to prevent injuries and illnesses at our and our clients' sites. These practices and procedures include but are not limited to:

-
- Exercising maximum care and good judgment at all times to prevent accidents and injuries,
 - Reporting to managers and seeking first aid for all injuries, regardless of how minor,
 - Reporting unsafe conditions, equipment, or practices to management,
 - Maintaining proper posture and the bending of the knees if lifting heavy items,
 - Walking, not running, up and down staircases,
 - Driving at a safe speed in the parking lot,
 - Observing conscientiously all safety rules and regulations at all times, and
 - Notifying your manager before the beginning of the workday of any medication you may be taking that may cause drowsiness or other side effects that could lead to injury to yourself or others.

Brillio also encourages employees to follow health and safety practices to avoid occupation related hazards that arise in the IT industry. Employees are encouraged to:

- Maintain a proper posture while working at the desk
- Take adequate breaks from staring at the computer screen to rest the eyes
- Perform desk-based exercises to relieve muscles and alleviate stress. Some examples include, extending and rotating the wrists clockwise and anti-clock wise to loosen up wrist muscles to prevent Carpel Tunnel like syndromes, rotate the neck clockwise and anti-clockwise to relieve muscles, conduct sitting stretches of the arms and back to release tension , get up from the desk and walk a few rounds on the floor to maintain blood flow to the legs relieve stress from the body etc.

We sincerely appreciate all our employees in complying with the safety and health procedures that we have laid down as well as adhere to the health and safety policies of our clients.

Child Labour and Forced Labour

Brillio prohibits the hiring of individuals under 18 years of age, which is the minimum legal age of employment as per the act.

Brillio's policy is not to support Child Labour or use forced, bonded (including debt bondage), slavery or trafficking of persons. Brillio is committed to implementing the provisions of the Child Labour Prohibition and Regulation Act, 1986. Brillio is aware of social reality of the existence of child labour and recognizes that this evil cannot be eradicated by simply setting up rules or inspections. Brillio works in a pro-active manner to eradicate child labour by actively contributing to the improvement of children's social situation. Brillio encourages its suppliers to work towards a no child-labour policy through verifying age records before hiring.

Brillio is in the process of developing systems to capture vendor sustainability. One of the aspects of which will be to assess the vendor's fair human rights practices, including child labour, forced, bonded (including debt bondage), slavery or trafficking of persons..

BRILLIO CORPORATE SUSTAINABILITY POLICY

Introduction

Brillio's Corporate Sustainability Policy is aimed at incorporating a strong social and environmental agenda into our existing framework; ensuring we go beyond just economic, legal and regulatory compliance.

At Brillio, we believe in the mantra of "Think Sustainable; Act Responsible" as we embark on a journey to better understand the social and ecological impact of our business and integrate sustainability into our business strategy.

This policy was built on GRI framework to ensure that our organization's overall performance management practices considers "triple bottom line" (Economic, Social and Governance)

Ethics, Governance and Transparency

We as an organization,

- **Comply** with all applicable local, national and international laws, regulations and codes of practice.
- **Ensure** we operate our business ethically and with integrity.
- **Ensure** and **maintain** the highest standards of ethical governance in how we conduct our business.

Environmental Sustainability

We are committed to measuring, tracking and minimizing our environmental impact. Through our 'Environmental Policy' we aim to,

- **Ensure** compliance to all applicable environmental and legal requirements, and strive to go 'beyond compliance'.
- **Adopt** a philosophy of 'Measure, Reduce and Offset', our environmental impact, and ensure a continuous review of our progress towards our targets.
- **Explore** resource optimization of key resources such as electricity, energy, water, etc so as to minimize carbon emissions and waste.
- **Incorporate** the '3R's of waste management' – Reduce, Reuse and Recycle.
- **Strive** to address sustainability across our supply chain.

Workplace Sustainability

We at Brillio believe that our sustainability is directly linked to our employees and their actions, therefore we,

- **Provide** a safe, healthy and motivated work environment.
- **Ensure** a safe workplace with diversity, equal employment practices and an environment free of discrimination and harassment.
- **Confirm** that child labor is not used in any of our business operations and across our value chain.
- **Promote** an environment of social and environmental responsibility.
- **Encourage** healthy living and better, more informed, sustainable lifestyle choices.

Corporate Social Responsibility

Our CSR policy epitomizes Brillio's values in defining its responsibility as a Corporate Citizen. It lays down the guiding principles by which Brillio undertakes socially relevant programs for welfare and overall sustainable development for the society at large.

- **Foster** a climate for social responsibility and volunteering towards the community. Brillio's "Bringing Smiles (CSR initiatives) aims to help benefit underprivileged and differently-abled children while also inculcating independence and self-sustainability. Other areas of interest include promotion of education, employment and livelihood enhancing skills; technology for good education along-with other aspects of sustainable development.

Brillio's sustainability journey also comprises of constantly working with its external stakeholders and suppliers to ensure transparency and accountability in our business decisions and performance.

This policy will be reviewed periodically with key stakeholders and updated as required to guarantee Brillio's constant endeavor to become a leader in Sustainability and Corporate Responsibility.

General Information Security Management System (ISMS) Role & Responsibilities

Physical Access Control

- You are issued an access card when you join Brillio.
- Always use your access card to enter & exit the facility.
- Do not leave the main entry doors open.
- Do not let in unauthorized (staff / outsiders) persons into the facility.
- If you notice anybody piggy backing or doors which do not lock automatically, report the incident to the Security staff.

While Working Remotely

- Lock Your Doors.
 - Confidential corporate information could be at risk while working from home

- Always lock your doors to improve the security
- Laptop / Devices Security
 - Never leave computers or devices in a vehicle.
 - Keep laptops and devices with you at all times while on the road.
 - Trunk of your car is not safe

Clear Screen & Clear Desk

- You are responsible for keeping your computer secure, including access to it.
- Lock your workstation every time you leave your desk.
- Keep hardcopies of all sensitive documents locked.
- Do not save any files on the desktop.(C:\Documents and Settings\your name\Desktop)

Password Policy

- You are provided a password for system and network access.
- Change the default password on first login.
- Select a robust password of minimum 15 characters.
- Password must include alphanumeric characters and at least one special character.
- Passwords will expire after every 365 days.
- Password will be locked out after 5 unsuccessful logins.
 - NEVER share your passwords.
- ☐ Client mandated Password policy to be followed where applicable

Multi Factor Authentication (MFA):

Brillio leverages Microsoft Authenticator to protect various systems and services against password attacks.

MFA provides a second layer of security for Brillio account authentication by requiring two pieces of information to authenticate the identity: First factor using Brillio domain password (something you know) and Second factor as verification via an app or a text (something you have).

Additional Users Responsibility

- Users are accountable for their login credential – user id and password
- User should ensure the User Name and Passwords are not identical.
- Users should ensure confidentiality of the passwords
- Users should not keep records of passwords (paper, software file or on handheld device)
- Users should not share passwords.
- Users should change passwords at regular intervals

- Users should change passwords when there is an indication of possible system or password compromise
- Users should Terminate or secure active sessions when finished
- Users should Logoff terminals, PC or servers when the session is finished
- Users should not include unencrypted passwords in automated logon processes (stored in a macro or function key)

Computer Usage

- NEVER test security weaknesses, report them.
- NEVER Share directories on your PC. Should you have a compelling business reason for doing so, ensure the share is removed immediately after usage
- Do NOT share root drives.
- Do NOT use modems in the organisation LAN. If you have a specific need, get a security clearance from your superior and IT department.
- Do NOT store or access any data that can be classified as pornographic, hacking, racist or provocative.
- Do NOT download and install freeware or /shareware - should you have a business reason to install freeware/shareware, please get approval by your Superior and Head IT.
- Never install/uninstall any hardware/software that is not authorized by IT personnel.
- Ensure that Antivirus software is updated regularly.

Internet Access

- Internet access is provided for business use.
- Do not download MP3, screen savers
- If you need specific services, like chat, ftp, etc., get an approval of the Superior and then contact IT Operations team.
- If you land on un-intended sites or getting automatic pop-up sites, while trying to reach some sites, call IT Help desk and register the incident.

Secure your Data Card and/ or Home Wi-Fi devices

- Ensure Data card / Home Wi-Fi devices are secure.
- Change your Data Card / Home Wi-Fi devices password frequently, to ensure protection of your network to prevent malicious parties having access to connected devices.
- Ensure WPA2 or WPA3. encryption is enabled.

Secure Networks

- Utilize Virtual private network (VPN) to ensure data is secured and encrypted during transit.
- Ensure your End user systems have the Firewall enabled - Firewalls act as a line defense to prevent threats entering your system.

Remote Connectivity

- External access to Brillio Resources and Customer resources must be authenticated, authorized and controlled.
- You will be accessing your respective networks via Remote Desktop Protocols (RDPs).
 - Use protocols advised by IT and Customer. Do not use any other open source protocols.

Prohibited websites are

- Adult and Sexually Explicit sites
- Government Sensitive and Terrorist Organization Sites
- Marriage Sites
- Spamming Sites
- Hacking sites
- Remote Proxies
- Gambling sites
- Job Search
- Any site, which encourages earnings by means of commission on sales, sub-contract for recruitment/placement etc.

Laptop Security

- Ensure physical safety & security of the your Laptops
- Ensure the laptop is kept in your immediate possession in a locked environment.
- You are accountable for the theft or any damage to the laptop
- Report any theft or damage to Head-IT Operations & Head-Admin as quickly as possible to ensure further damages are prevented.
- Never install/uninstall any hardware/software that is not authorized by IT personnel.
- Shall ensure at all times that Anti virus software is updated regularly.
- Ensure Backup is done for all critical information stored on your laptop
- Ensure that you do not use dial-up facility when the laptop is connected to Brillio networks.
- Visitor's Laptop shall be restricted from connecting to Brillio network.

- Connecting to Brillio network shall be allowed only after inspection & prior approval by authorized IT personnel

Virus Protection

- Ensure your computer has antivirus installed; else call IT Help desk
- Do not uninstall the antivirus program; if it causes system conflicts call IT Help desk for help.
- Adhere to alerts and warnings related to virus issued by Brillio IT team.
- If you receive virus through mails, please contact IT Help desk immediately.
- Do not open any email message or e-mail attachments which is received from unknown sources and immediately delete such e-mails as it may contain virus

Antivirus software

- Antivirus software is enabled on your end user devices. This acts as the next line of defense for detecting and blocking malware.
- Ensure you keep the Antivirus signature updated regularly.

Software patches updates

- Software Patch updates often include patches for security vulnerabilities.
- Ensure Software Patch releases are updated regularly and seek help from IT Operations for any clarification.

Electronic Mail

- Brillio electronic mail should be used only for the conduct of the Brillio business
- Do NOT send chain mails, or mails containing large attachments which do not classify as business communication
- Be careful when addressing e-mail – know whom you are sending the mail to. Do not use
- The “Reply to All” option without checking.
- Do NOT respond to mails that ask you to click on a link from people you do not know.
- Do NOT send or respond to SPAM. Your address book will be copied or deleted or
- Misused more and damages can be caused to your data.
- Do not provide company mail id for subscribing to online magazines & newsletters

Phishing emails and sites

- Phishing emails, voicemails (vishing) and text messages (smishing) are used by cybercriminals to “phish” for information.
- Cybercriminal activities are expected to rise during a pandemic scenario and specifically Phishing emails bound to increase.
- Phishing emails target remote workers in a bid to steal their personal information or gain access to company accounts.
- Common signs of a phishing site include lack of an HTTPS padlock symbol (although phishing sites increasingly have SSL certificates), misspelled domain names, poor spelling and grammar, lack of an “about” page, and missing contact information
 - To spot a phishing email,
 - Check the sender’s email address for spelling errors
 - Look for poor grammar in the subject line and email body.
 - Hover over links to see the URL
 - Don’t click links or attachments unless you trust the sender 100 percent.
 - If in any doubt, contact the alleged sender using a phone number or email address that you find somewhere other than in the suspicious email.

Application downloads

- Do not install any Freeware or evaluation software on your systems - seek IT OPs Team help
- If you are not able to interpret the licensing applicability, contact IT OPs Team.
- Should you need specific software, contact your manager for approval and IT Help desk for installation.

Data Backup

- It is your responsibility to initiate backup requests to IT OPs Team by sending a completed Backup Request/Archival form, approved by your reporting manager.
- Backup is performed daily, weekly, fortnightly & monthly.
- Restoration Requests have to be routed through the reporting manager to IT Team.
- Only critical information required for business operations shall be backed up.
- Data to be backed up should not reside in the C drive (root drive)
- Source codes should be stored in VSS/CVS only.
- Your emails shall be backed up only if the you close outlook express access before leaving for the day

Data Security & Protection

- Data can be lost in a number of ways, including human error, physical damage to hardware, or a cyberattack. Ransomware and other types of malware can wipe entire systems without you having a chance to spot it.
 - Ensure you commit your work / data / information frequently to the central repository at Organizational or Customer Location as per your project practice.
- For remote access applications / Data you should use a VPN. VPNs provide a secure connection to different services (web pages, email, a SQL server, Cloud etc.) and can protect data in transit.
- Do not store Business critical data (customer and organization data on your local desktops / laptops)
- Do not store business critical data on personal USB/ Mass storage devices.
- Ensure encryption is enabled on your end point devices to protect data on your device.
- When processing / accessing personal / PII / PHI data ensure personal data protection practices are followed.
- Do not send emails with sensitive data as this could be intercepted by a third party.

Incident Reporting

- If you observe any violations of the policies or any malfunction of systems, which could lead to a security breach, report such incidents to your reporting manager immediately/ IT Team.
- Sample of security incidents:
 - Any visitor without visitor badge.
 - An outsider has gained un-authorized access to the premises of Brillio.
 - Any visitor in the work area without an escort.
 - Any sensitive information on desks unattended.
 - Any access-controlled doors non-operational.
 - Your colleague violating Brillio Information Security policies.
 - Personal friends / visitors inside the premises without permission from higher ups.
 - Any Virus attack

Social Engineering

- Do not disclose your password to others ... even system administrators... unless absolutely required.
- Do not give out sensitive information over email/telephone. (Unless you are authorized to do so as part of customer facilitation)
- Do not leave sensitive documents on your desk /printer /fax /public places
- Never discuss your company confidential information with outsiders even in informal gatherings
- Never use company confidential information to solicit for better opportunities.

Personal Data Protection

- People have a right to privacy.
- Respect their privacy by restricting what personal data they collect and process and by safeguarding that data.
- Privacy obligations apply to any information, either by itself or used with other pieces of information, that could identify an individual person
- This includes addresses, passport numbers, driver's license numbers, financial details, biometrics, union memberships, medical history, location data, or information relating to a person's sexual, religious, or political orientation.
- Ensure
 - Personal data for individuals shall be processed lawfully, fairly, and in a transparent manner. People need to be told what is being collected and for what purpose.
 - Personal data shall be collected for specified, explicit, and legitimate purposes. It shall not be used for any other reasons that conflict with these purposes.
 - Personal data shall only be kept and processed for as long as it is required for that purpose and for no longer than that.
 - Personal data must be kept up-to-date and accurate.
 - People have the right to receive a copy of their data, or can request that their personal data no longer be used. In some cases, they can have it deleted entirely.
 - Do take appropriate security measures to protect personal data against accidental or unlawful destruction, loss, alteration, or disclosure.

Information security awareness training

- All new joiner needs to complete "Annual security awareness training" within 1 month of joining.
- All Brillio employees need to complete mandatory "Annual security awareness training" on annual basis.
- Additionally, other security training initiatives are conducted.
 - Periodic Phishing campaigns
 - Fortnightly Cyber Pulse security short video learning

Service Working Procedures

Work Timings, Attendance and Swipe Card Policy

The Company has set this policy to facilitate customer convenience and improve individual productivity and comply with labor laws and regulations.

Our official working timings in India are:

Monday to Friday 0830 - 1730 hours

Lunch break 1230 - 1400 hours (one hour between 12:30 pm to 2:00 pm)

Employees working in shifts will adhere to their shift timings. Brillio is flexible in terms of work timings, it gives flexibility to the employees to come and leave office as per their comfort as long as the work is not getting affected and the manager is fine with it.

Every employee is issued a swipe card duly signed by an authorized signatory having the following:

- Employee's photograph
- Employee Number
- Contact telephone number
- Blood group
- Company Address

There are certain restricted areas in the premises for which uniquely configured swipe cards are designed. They are then sanctioned to those authorized to enter these restricted areas, such as "server room" and a "project specific area".

Procedures

Attendance-recording machines have been installed in our Bangalore office to record the time of entry and exit of employees. Employees are expected to swipe in when they come in and record the time of leaving the office.

All employees are responsible to swipe in and out every time they come in or out from any of the entry doors. The attendance of employees is recorded through the swipe card system.

All employees working at Client site will adhere to the Client's working timings and attendance process.

Dress Code

All individuals are expected to be attired in a presentable manner.

Business Formal clothing or Smart Casual clothing may be worn on any day (Monday through Friday).

Shirts/T-shirts/Tops with potentially offensive words, terms, logos, pictures, cartoons or slogans will be considered as inappropriate clothing.

For Male Employees - Bermudas and shorts are not acceptable. Being barefoot, wearing sandals and slippers within the premises is not permitted.

For Female Employees - Mini-skirts, shorts, sundresses, beach dresses and spaghetti-strap dresses are inappropriate for the office.

Smoking Policy

In order to maintain a safe and comfortable working environment and to ensure compliance with applicable laws, smoking inside Brillio & Client premises is prohibited.

Smokers should familiarize themselves with areas outside the premises where smoking is permitted, whether it is at a Brillio office or at the client site.

Strict adherence to this policy is expected as Brillio may be subject to criminal and civil penalties for violations of applicable smoking laws.

Employees smoking in any non-smoking area will be subject to corrective action.

Compensation - Pay Cycle and Pay Checks

Brillio's employees are paid on a monthly schedule. Therefore, there are 12 paychecks per year.

Paydays are the last working day of the month for that month's salary.

All required deductions, such as for professional and Income tax, and all authorized voluntary deductions, such as for health insurance deductions, voluntary PF, etc. if any, will be deducted automatically from your paychecks.

Please review your pay slips on ASCENT for errors. If you find any discrepancy, do raise a ticket in the ASCENT Portal.

You must safeguard the Company's interest and maintain confidentiality of business Information. Sharing or discussing of personal information like salary and bonus / incentive pay with other employees or other individuals is against the Company policy.

Retirement

Brillio has a retirement policy to ensure a uniform retirement age for individuals and ensure statutory compliance. The retirement age is **60** years and it shall be with effect from the last day of the month in which the individual completes sixty years.

Procedures

On receipt of the No Dues Certificate from HR, Finance will prepare a Full and Final Settlement Statement which will include details of salary and allowances, leave encashment, ledger outstanding, LTA and any other payments which are either due to or from the company, from or to the retiring individual.

HR will issue the following, to the retiring individual:

- Relieving Letter
- Experience Letter

Finance will issue the Statement of Full and Final Settlement.

Termination of employment

Termination of employment may be owing to the following reasons:

- An employee attaining the age of 60 years and or the expiry of a fixed term contract.
- An employee willfully resigning from the company after serving the notice period as specified in the appointment letter/employment agreement.
- An employee being charged of misconduct as per the clause related to termination of the employee hand book.
- Redundancy of job/role, or for any economic, technological, structural or other similar reasons. This would be termed as retrenchment.
- Retrenchment: Retrenchment in this context is defined as termination of service by the company for any reason where there is “surplus manpower”, including the cessation of business for any reason, but does not include disciplinary punishment, retirement or termination for ill health. For retrenchments, employees with more than one year’s service, are entitled to compensation equivalent to 15 days’ basic pay for each completed year of service.
- However, a distinction is made for cessation of business for reasons beyond the control of the employer. In such circumstances the employee is still entitled to a redundancy payment, but the amount is less than that given for termination of employment due to other reasons, being a sum equivalent to no more than the average of three months’ pay.

Exit Process (Resignation / Termination and Notice Period)

Resignation / Termination

An employee who plans to resign from the services of the company is expected to send a resignation letter/email to the Reporting Manager.

For all employees, the notice period will be according to the terms outlined in the letter of appointment or any subsequent communication thereof.

The appointment contract can be terminated by either party by giving **three (3) months*** prior written notice. The period of notice shall commence from the date of submission of the resignation letter. In some cases, the Company may at its discretion reduce the notice period depending on current role the employee is performing and time taken to transition the duties.

In the event that the Company terminates the contract, it may, at its discretion, reduce the period of notice it is required to give the employee and in lieu thereof compensate the employee by paying a sum equivalent to the Basic Salary + HRA for the balance notice period. Should Brillio terminate the employment with cause (willful misconduct, non-performance, corrective action, insubordination, illegal action, criminal history, falsification of data etc.), Brillio will not provide any notice period or pay thereof.

During the notice period, employee shall be required to carry on with his / her duties in a professional and diligent manner and assist in the transitioning of his / her role/functions to a person nominated by the Company. In the event the employee fails to do so, employee shall be liable to compensate the Company for any losses suffered in this regard. Further, the Company shall have the right to set off such losses against amounts due to employee, if any.

The Company may, at its discretion, reimburse notice pay to a new hire that is paid out to the employee's previous company on not serving the desired notice period. This amount paid by Brillio will be subject to the employee serving the company for at least one year (unless and otherwise mentioned in the terms of appointment) from the date of joining, failing which the same amount will be adjusted against the full and final settlement.

An employee cannot seek an early relieving date and offer to compensate the company with notice pay. The decision to relieve early is at the sole discretion of the company.

The Unit/Function Head, is empowered to decide on an early release of the employee depending on project/assignments being duly completed.

*The notice period of employees designated at Band M4 and above is specified in their agreement.

Procedures

- On receipt of the employee's resignation letter, the Reporting Manager will send it to HR Business Partner indicating the date by which the employee can be relieved.
- Individuals who resign must meet the HR Business Partner and ensure that the "No Dues Certificate" is signed by the concerned function representative and submit the same to the HR Ops Team. HR Ops Team can process the settlement only after receiving the "No Dues Certificate" complete in all respects.
- The Finance Department, will prepare the Full and Final Settlement Statement which will include details of salary and allowances, leave encashment details, ledger outstanding for all travel, loan accounts, LTA and any other payments which are either due to the company / employee.
- Finance Department will also issue the Statement of Full and Final Settlement to the individual.

- For any outstanding dues from the employee, the employee will be required to settle the same, only after which the relieving letter and experience letter will be issued. For any outstanding dues from the company, the relieving letter and experience letter will be issued on the last working day.
- HR will also issue a Salary certificate on specific request by the employee.
- The Final Settlement amount will be given to the employee or credited to bank account not later than two months from the date of leaving.
- PF balances standing to the credit of the employee will be settled in accordance with rules of the Provident Fund Act.
- Gratuity would be paid to the employee as per the Payment of Gratuity Act 1972 & only if the employee has been with the company for at least five years.
- As a part of the separation process, the email access, access card, insurance and other benefits will be terminated on the last working day of the employee.
- The employee is expected to submit the access card along with the complete NDC and exit interview form to HR Ops Team.

Brillio benefits

Employees are requested to go through all the policies/benefits related documents uploaded on our Intranet.

Brillio employees can raise tickets at Bria in OTG, for any reporting/clarification/escalation on the following topics.

- HR Policies - Eligibility, Leaves, Access to Portals, Reimbursements, Performance Management, Team Outings, Exit & Final settlement process, Notice period, Loss of Pay
- Benefits - Insurance related queries, Eligibility, Claim process, Provident Fund, Corporate Health checkup
- Letters - Appointment Letter, Address Proof, Experience Letter, Salary Certificate, Transfer Letter etc.
- Night Shift/On Call Allowance - Eligibility, Computation, Approvals
- Bonus Pay - Rating, Computation, Payment period and Process
- Suspicious, Unethical, Fraudulent, Discriminatory Behavior, etc.

The turnaround time to respond to emails is within 2 working days and the resolution time will depend on issue to issue. If you do not receive any response within the defined timeline, you can write to your respective HR Business Partner.

Grievance Handling Process

For any employment related grievances, employee can contact the concerned person as per the below given matrix:

First Level Escalation:

- Madhumati Basak : email id madhumati.basak@brillio.com

- Abhishek Agrawal : email id abhishek.agrawal@brillio.com
- Dheepak Sivam : email id dheepak.sivam@brillio.com
- Aditi Sood : email id Aditi.sood@brillio.com
- Anju George : email id anju.george@brillio.com
- Ashish Srivastava : email id ashish.srivastava@brillio.com
- Jeena Mathew : email id jeena.mathew@brillio.com
- Sakshi Kabra : email is Sakshi.kabra@brillio.com

Second Level Escalation:

- Jayarajan C : email id Jayarajan.c@brillio.com
- Pratibha Rao : email id Pratibha.rao@brillio.com

Final Level Escalation:

- Rajesh Patro : email id rajesh.patro@brillio.com

Corrective Action Plan

A “Corrective Action” is a disciplinary action in response to other types of violations other than lack of performance.

It is our policy to administer corrective action in a fair and consistent manner. The objective of corrective action is to correct inappropriate behavior including but not limited to suspicious, unethical, fraudulent behavior, discriminatory behavior, etc. and in doing so, protect the interests of the company.

An employee may be subject to corrective action when that employee fails to meet standards and expectations set out by management.

Specific corrective action shall be administered in accordance with the company’s Corrective Action program as outlined below.

NOTE: THE TYPES OF CONDUCT LISTED BELOW DO NOT INCLUDE ALL THAT MAY RESULT IN DISCIPLINARY ACTION.

The company reserves the right to inspect or conduct searches of company property, including but not limited to desks, files and computer systems, at any time. In addition, where it is determined that there is reasonable cause, the company reserves the right to inspect or conduct searches of employee’s personal property on the company’s premises, and to implement other measures deemed appropriate at the sole discretion of the company. Any employee who unreasonably refuses to cooperate with such investigations may be considered in violation of this policy and may be subject to discipline for insubordination, up to and including termination. Violations involving theft or violence may be referred to local law enforcement agencies.

Types of Corrective Action

- Verbal Warning
- Written Warning
- Written Termination Warning (probation or suspension likely)
- Dismissal

Acts Requiring Corrective Action

Acts requiring corrective action are divided into three groups according to severity:

1. Minor
2. Major and
3. Intolerable Violations

The list is not all-inclusive nor is the stated corrective action necessarily applicable in every instance.

Minor/Major Violations (depending on the degree of severity):

- Threatening, intimidating, coercing or fighting with another employee;
- Willful insubordination or disobedience, whether or not in combination with another, of any lawful and reasonable order of the manager;
- Failing to follow the instruction of, or to perform work requested by, a superior or management;
- Failing to meet a Company measure of efficiency and productivity;
- Unauthorized or excessive absences more than the actual eligibility;
- Regular / Frequent late arrival/attendance and early departure from work (after 10.00 a.m. before 4.00 p.m. respectively) without keeping their immediate Managers informed;
- Abusing, wasting or stealing Company property, the property of any Company customer, or any other person;
- Removing Company property or records, or the property or records of any Company customer without proper authorization;
- Failure to safe-guard the Company's property/device, interference with any safety device and non-observance of all safety protocols;
- Falsifying your personnel records or providing any false or incorrect information about your previous employment and education qualification;

- Taking or giving bribes or any illegal gratification;
- Falsifying or failing to properly prepare and submit Company records or reports, including, without limitation, Time and Assignment Reports;
- Non-maintenance of confidentiality and integrity of data and information for all "confidential information" as defined in the Employee Non-Disclosure and Confidentiality agreement.
- Violating the law on the Company's premises or any customer's premises, or while performing your job duties, or acting in any other manner that may reflect adversely upon the Company, or any of its customers, including, without limitation, consuming or selling alcohol, illegal drugs or controlled substances, or being under the influence of alcohol, illegal drugs or controlled substances, while performing your job duties;
- Engaging in any type of behavior which creates discord or a lack of harmony during work hours, including, without limitation, spreading rumors, interfering with another Employee's ability to perform his/her job, or otherwise restricting the Company's work output or encouraging fellow Employees to do the same;
- Smoking in restricted areas or at non-designated times;
- Drunkenness, riotous, disorderly or indecent behavior in the premises;
- Sleeping or loitering during work hours;
- Gambling within the premises;
- Creating or contributing to unsanitary conditions on the Company's premises or the premises of any of its customers;
- Using obscene or abusive language in communicating with any superior, fellow Employee or customer;
- Failing to report any work related accident or injury involving a Company Employee or Company equipment;
- Distribution or exhibiting hand-bills, pamphlets, posters and such other things within the premises or causing to be displayed by means of signs or writing or other visible representation on any matter without previous approval of the Superior/Management;
- Unauthorized possession of any lethal weapon in the premises;
- Not abiding by the guidelines as mentioned in the section related sexual harassment;

Corrective Action Steps for Minor Violations:

- | | |
|---------------|----------------|
| 1. First step | Verbal Warning |
|---------------|----------------|

- | | |
|----------------|-----------------------------|
| 2. Second step | Written Warning |
| 3. Third step | Written Termination Warning |
| 4. Fourth step | Dismissal |

Corrective Action Steps for Major Violations:

- | | |
|----------------|--|
| 1. First step | Written Termination Warning (First & Final - probation or suspension likely) |
| 2. Second step | Dismissal |

Intolerable Violations:

- Willfully causing harm or injury to another employee
- Deliberate damage to the property of the Company, any Associated Company or Authorized Customer of the Company.
- Theft, fraud or falsification of records
- Non Adherence to the "employee non-disclosure and confidentiality agreement"
- Non Adherence to the following:
 - Access control policy
 - Physical access control policy
 - Information Security policy
 - Exchange of information policy.
 - Discrimination on grounds of sex, race, disability or sexual orientation. The above list is not exhaustive.

Corrective Action Step for Intolerable Violations:

- | | |
|---------------|-----------|
| 1. First step | Dismissal |
|---------------|-----------|

Dual Employment Policy

Employees are required NOT to take up any full-time or part-time employment with any other Company/ firm/LLP/ Partnership or any form of entity nor will they be involved in any other business relating to the business of Brillio during the term of their employment contract with Brillio Technologies Private Limited.

Zero Tolerance Policy

Cyber security incidents are growing at unprecedented pace. Critical infrastructure , Global enterprises including SMBs are constantly targeted by Cyber attacker.

Customer are more sensitive to security incident and scrutinize each incident.

Security incidents may have critical repercussions to Brillio in terms of reputational Loss , breach of client and Regulatory compliance and financial consequences.

Brillio is contractually and regulatory obligated to ensure security of ours and our client environments.

Below is the list of Zero Tolerance Security Incidents

1. **Sharing of Brillio/Client credential** (username/password, authentication keys/tokens , OTP etc)
2. **Disclosure/Theft/improper handling of Brillio data** (Intellectual Property , confidential/Protect, Personally identifiable information)
3. **Disclosure/Theft/improper handling of Brillio's client or partners Data** (Intellectual Property , confidential/Protect, Personally identifiable information)
4. **Download and installation of unauthorized software/tools** on Brillio or client environment.
5. Using **Web anonymizer proxy** to bypass organization or country specific internet policy restrictions.
- 6.

Any violation of the above, will be subject to severe disciplinary action.

Performance Improvement Plan (PIP)

The Performance Improvement Plan (PIP) is designed to facilitate constructive discussion between an employee and his or her Manager. It is used to clarify the work performance to be improved and plan for it.

It is implemented, at the discretion of the Manager, when it becomes necessary to help an employee improve his or her performance. The purpose of PIP outlined is to help the employee to attain the desired level of performance.

Should an employee's performance fall short of expectation, it is the Manager's duty and responsibility to guide the employee towards improving their performance. The Manager's guidance consists of timely communication of performance feedback through proper documentation typically known as a Performance Improvement Plan or "PIP".

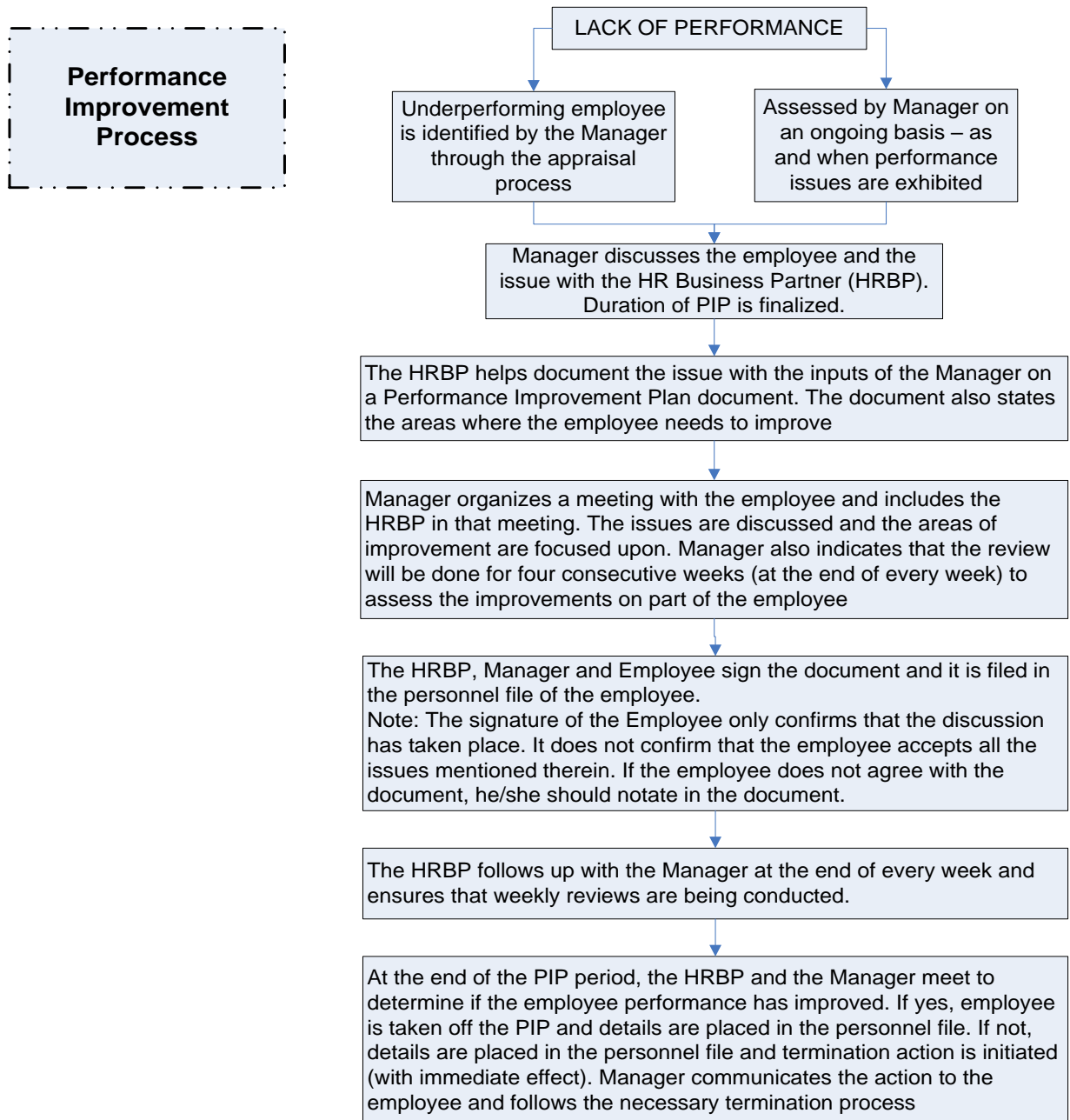
A good thing to remember throughout a PIP is to treat the employee with empathy, dignity and respect.

Performance Improvement documentation is typically one set of documentation followed up with weekly/fortnightly feedback over the PIP review period. If there is no visible improvement in the

performance, the PIP may lead to separation from employment. The duration of performance improvement that the employee will be placed on shall be for a minimum period of 4 (four) weeks and will be based on discussions between HR and the BU Head.

Performance Improvement Plan Process

The following process should be followed while documenting a PIP for an underperforming employee.



Jurisdiction: Any disputes arising out of the terms and conditions arising out of the Employee Handbook shall be subject to the laws of India and the courts in Bangalore shall have exclusive jurisdiction

BRILLIO CORPORATE SOCIAL RESPONSIBILITY (CSR) VOLUNTEERING GUIDELINES

At Brillio, we recognize Corporate Citizenship as the soul of our Organisation.

We invite and encourage all those interested in the CSR initiatives to register for the various volunteering opportunities within the Company. Employees can volunteer by undertaking activities in the areas of:

- Education
- Infrastructure Support
- Technology Support
- Health
- Volunteer for an Urban/ Rural Outreach Program
- Volunteer for Workshops/ Seminars

Before registering, we request you go through our CSR volunteering guidelines including the applicable terms and conditions mentioned below:

The following are the guidelines for CSR Volunteering, to be kept in mind by all the Employees:

These guidelines apply to all Employees of Brillio, across all the locations. The guidelines set up for volunteering must be followed by the employees during their volunteering activities.

- Brillio's Code of Conduct must be adhered to by the Employees during volunteering.
- Through the Company's intranet, <https://brillioonline.sharepoint.com/bringingsmiles/> employees can register, find volunteering opportunities as well as track their hours of volunteering
- All Employees may freely offer to take part in any of Brillio's listed CSR activities of their choosing. However, to ensure transparency and integrity, Employees are expected to inform their respective Managers about the volunteering task, before embarking upon them.
- Employees are requested to pledge hours of volunteering and will be allowed to volunteer during work hours. However, they will be expected to plan their work accordingly. There will not be any provision for a sabbatical or time off to exclusively undertake volunteering activities.
- A platform is provided for Employees to collaborate and form volunteering groups.
- Although the CSR Committee will have the primary responsibility to identify potential CSR projects/partners, the Employees are welcome to suggest/refer projects and partners for CSR Engagements to the Committee.
- Finally, do bear in mind, that,
- There are no additional incentives, financial benefits or direct/ indirect gains for the volunteering activities. It is to be kept in mind that Employees are encouraged to volunteer without an aim of personal gains, a part of developing Social empathy.

Weapons Free workplace policy

Purpose and scope

All Personnel have the right to a safe work environment. This Policy details Brillio's objective prohibiting the possession of firearms and other dangerous weapons while conducting Company business in, or away from, the workplace. This Policy applies to all Personnel. Any employee in violation of this policy will be subject to disciplinary action, up to and including termination.

Definitions

- Dangerous or Potentially Dangerous Weapons may include, but are not limited to:
 - firearms, loaded or unloaded, including pellet or "BB" guns.
 - explosives and explosive devices, including, but not limited to, fireworks and other incendiary devices.
 - police batons or nightsticks.
 - martial arts weapons.
 - bow and arrow style weapons.
 - knives.
 - any object that has been employed as a dangerous weapon.
- Good Faith Reporting means an open, honest, fair and reasonable report without malice or ulterior motive.
- Personnel means full-time, temporary, and part-time employees and contractors.
- Brillio or the Company means Brillio and its wholly owned subsidiaries and operated entities.

Policy

1 Prohibition

1.1 The Company prohibits the possession, use, carry, and transportation of any Dangerous or Potentially Dangerous Weapon(s) when conducting Company business, unless otherwise prohibited by law. This prohibition applies on or off all Company-owned or-controlled premises, in all Company vehicles (whether owned, leased or rented), and to all personal vehicles being used in the course of Company business.

1.2 Personnel licensed to lawfully carry firearms (openly or in a concealed manner) or weapons are NOT exempt from this Policy, unless otherwise prohibited by law.

2 Firearm safety

2.1 For Personnel in jurisdictions that permit firearms to be kept in personal vehicles, the vehicle must be locked, the firearms must be hidden from plain view, and be kept within a locked case or container within the vehicle.

3 Exceptions

3.1 If certain tools are reasonably required by Personnel to perform assigned duties, (e.g. box cutters or knives), possession of these tools, even if they are Dangerous or Potentially Dangerous, is permissible at the discretion of the relevant leader.

3.2 Persons authorized to carry Dangerous or Potentially Dangerous Weapons, include:

a) police officers or other law enforcement officials, members of the military, and/or other government agents visiting Brillio properties in the course of their duties.

Responsibility of the Personnel

Personnel must follow all applicable provisions and the spirit and intent of this weapons Free Workplace Policy and support others in doing so. Personnel must promptly report any suspected or actual violation of this Policy to HR Department, so that they can investigate and address it appropriately. Personnel who violate this policy or knowingly permit others under their supervision to violate it, may be subject to appropriate corrective action, up to and including termination of employment or contract, as applicable, in accordance with the Company's policies, employment practices, contracts and Processes.

Enforcement

This policy is administered and enforced by the human resources (HR) department. Anyone with questions or concerns specific to this policy should contact the HR department.

Handbook Disclaimer

This handbook has been prepared for our employees' and managers' convenience and general guidance. It is not a contract of employment. The contents of this manual and its terms and conditions do not create any legally binding obligation on the part of Brillio, and there are neither promises nor offers by Brillio contained in this manual.

Brillio promises nothing by setting forth the policies and procedures contained in this manual. These policies and procedures are not binding on the company, and they may be changed, amended, terminated or withdrawn by the company at any time and without any notice to you. This manual and the policies and procedures set forth herein give employee no rights. Brillio reserves the right, in its sole discretion, to interpret or apply any of the terms in this manual. Any such interpretation or application by the company shall be final and binding and shall not be subject to review by a court, an arbitrator, or anyone else. Brillio continues to have the absolute power to make all employment decisions.

Brillio may modify the terms of this Handbook from time to time where necessary. Brillio encourages you to periodically review this Handbook for the latest information on our policies.



Brillio Technologies Pvt. Ltd.

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www.brillio.com

Handbook Acknowledgement

I acknowledge that I have received and reviewed the Brillio Employee Handbook, including the disclaimer on the previous page. I agree to abide by the policies stated in this Employee Handbook.
