

## Anti-Corruption and Bribery Policy I 2020

### 1.0 Objective

1.1 To facilitate employees to get an appropriate accommodation on rent.

### 2.0 Eligibility

2.1 All Regular employees in Benefit Plan Q, R & S.

### 3.0 Disclaimer

3.1 Coforge Limited reserves the right to continue/modify/suspend the scheme at any time.

### 4.0 Benefit

4.1 This policy entitles all eligible employees to the actual rent for a Company Leased Office cum Residence, subject to the HRA/CLA entitlement.

#### 4.2 Security Deposit:

4.2.1 Coforge Limited will make a payment of advance or security deposit to the landlord subject to the following limits:

| Location         | Security Deposit Limit                     |
|------------------|--|
| Bombay/Bengaluru | Ten times the CLA or HRA whichever is less |
| Other Cities     | Six times the CLA or HRA whichever is less |

4.2.2 If the owner of the accommodation is the spouse of the employee or any relative then this security deposit will not be made available.

**Note:** This clause shall also hold for all renewal of leases. All employees, who have availed the Security Deposit, are expected to return the deposit amount on the day of renewal of the lease.

4.3 During the period the employee is utilizing the leased accommodation, in case there is any change in the rental charge / security deposit / advance, these will be borne by the employee.

4.4 In case the employees' employment with Coforge Limited is severed for any reason, any security deposit / advance that has been paid for the accommodation, has to be recovered from the employee and returned to Coforge Limited before he / she can be relieved from the services of Coforge Limited.

4.5 Identification of the lease accommodation will be the responsibility of the employee.

4.6 All charges other than rent e.g. water, electricity, society membership/services, maintenance and repair, etc. will be borne by the employee.

## Annex C-Company Leased Accommodation Scheme I 2020

- 4.7** It is the responsibility of the employee to ensure that the leased accommodation is free of all encumbrances, including legal or otherwise, both at the time of taking the lease and after the expiry / termination of the lease or after the employee is transferred.
- 4.7.1 The leased accommodation facility will be available to the employee till such time that he / she is transferred / remain in the services of Coforge Limited. On separation,
- 4.7.2 the employee will be required to hand over vacant possession of the leased accommodation to the Company with all dues paid to date, before being relieved from the services of the Company.
- 4.7.3 On transfer or service severance, the employee needs a clearance from Regional FSO for security deposit recovery / termination of lease on employee Clearance Certificate.
- 4.8** In case there is any breakage / damage of the leased premises which are claimed by the Lessor, it will be the responsibility of the employee to compensate to the Lessor without any liability being passed on to Coforge Limited.
- 4.9** In case the accommodation is retained beyond the date of relieving (with the consent of Coforge Limited and the Lessor) the liability towards rent, security deposit, advance and other charges will not be borne by Coforge Limited but by the concerned occupant.
- 4.10** The company leased Office cum Residence is being provided for the exclusive use of the employee and his / her family only. No part of it can be sublet or used in any other way except as residence-cum- office of the employee.
- 4.11** The rent of the premises will be directly paid by Coforge Limited through Account Payee cheque to the Lessor.
- 4.12** Reimbursement of movement expenses/brokerage will be as follows:

| Plan | Movement                                 | Brokerage Expenses  | Reimbursement Frequency |
|------|--|---|-------------------------|
| Q    | ₹20,000/- or actuals, whichever is less. | One and a half month's basic salary or a month's rent, whichever is less. | Once in 33 month        |
| R&S  | ₹35,000/- or actuals, whichever is less. |   |                         |

- 4.12.1 In case of movement to new premises, reimbursement of expenses incurred for packing, transportation, loading / unloading of personal belongings including vehicles will be made once in 33 months (3 agreement periods of 11 months each). However, this is not applicable for the first time occupation under the CLA scheme.
- 4.12.2 Reimbursement towards brokerage expenses are applicable in case of first time occupation of any CLA. This will not be payable in case where the house is owned by the employees' spouse or parents.
- 4.12.3 In case of continuation of CLA arrangement for the same premises, brokerage charges (if any) will be applicable from the 23rd month onwards.

4.12.4 In order to claim reimbursements, the following must be ensured:

- i. Form CLA-4 of the Scheme must be filled and deposited to the Regional FSO.
- ii. The time difference between change of residence should be a minimum of 33 months.
- iii. All the below valid support documents should accompany the claims:
  - a. Landlord Details
  - b. Ownership Proof of the Residential Property
  - c. PAN Card copy
  - d. Vendor Registration at Vendome
  - e. Cancelled cheque of Landlord's bank a/c with CLA
  - f.

**4.13** For taxation purposes, CLA hiring charges of furnishings (in case of existing lease agreements) will be treated as perquisite value in the hands of the employee.

### **5.0 Procedure**

**5.1** On receipt of the intimation regarding eligibility for company leased accommodation, the employee has to declare to P&SA, FSO-HO (through FSO Region) whether he / she would like to utilize the CLA as per the CLA-I and send all contract documents as per the CLA-3. The cost of the stamp paper should be Rs. 150/- and will be borne by the employee.

**5.2** It is mandatory to register the lease in case the lease is signed for >11 months for all regions except Maharashtra where all the lease deeds, irrespective of the duration, need to be registered.

**5.3** Coforge Limited will bear an amount up to Rs.1000/- towards registration of the lease deed. The balance amounts, if any, will be borne by the employee.

**5.4** In case the CLA option is chosen, the employee will ensure completion of the standard lease agreement form, which has to be signed by the Lessor first and by the authorized signatory of Coforge Limited subsequently.

**5.5** The lease shall be valid only after the approval of the CEO who will sign the standard lease agreement on behalf of Coforge Limited.

**5.6** The employee will also complete and submit the undertaking CLA-2 pertaining to CLA.

**5.7** Notice as per the Lease Agreement has to be given by the employee to the FSO Region, two weeks prior to the requisite notice period so that the Lessor may be notified. In case of any delay in intimation in this regard, leading to notice rent becoming payable, the same shall be borne by the employee.

**5.8** On completion of the lease agreement, FSO Region will prepare the cheque towards rent and/or security deposit / advance as per employee's entitlement (after securing the payment advice from FSO-HO) and send the same to the employee.

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**5.9** The renewal of agreements will be done by FSO Region as per CLA 5. In the case of Termination of Lease, CLA 6 will be sent to the landlord. Copies of CLA 5 and CLA 6 are to be sent to FSO region immediately by the employee.

**5.10** Transportation expenses and /or brokerage claims, if applicable, can be claimed by submitting Form CLA 4 along with the following proofs, to the FSO:

- i. CLA Brokerage: Receipt by broker for the brokerage paid
- ii. Transportation: Invoice and proof of payment of invoice amount with Form CLA 4

**5.11** FSO Region will verify the eligibility and reimburse the expenses after obtaining approval from Vertical Delivery Head/Service Line Head/Function Head/CEO.

### **6.0 Domestic Transfers**

**6.1** In the case of Non Voluntary Permanent transfer, the employee may retain the Company Leased Accommodation at the source region for a month after transfer and may be permitted to finalize a leased accommodation in the destination region while still holding a valid lease.

**6.2** The transferred employee will then follow the same procedure as outlined earlier for securing a new lease.

### **7.0 Inter-Country Transfers**

**7.1** In the case of inter-country transfer, the employee may retain the Company Leased Accommodation at the source region for a maximum period of 3 months after the effective date of transfer. The employee is required to submit post-dated cheques for 6 months to FSO region towards payment of rent, as a security measure.

**Note:** (i) The standard lease agreement and undertaking are **NOT to be re-formatted** and are valid only in the standard format.

(ii) The Security Deposit /Advance facility is intended only for cases where lease cannot be obtained without the same. It must be the endeavor of every employee to ensure that the lowest possible amount is paid on these accounts.

### 8.0 Glossary

- HRA** – House Rent Allowance
- CLA** – Company Leased Accommodation
- P&SA:** Payroll & Schemes Administration
- FSO-HO:** Financial Service Organization- Head Office
- CLA-1:** CLA Declaration Form
- CLA-2:** Undertaking
- CLA-3:** Service Agreement
- CLA-4:** Claim Form for Reimbursement of Movement/Brokerage Expenses
- CLA-5:** Letter of Lease Renewal and Enhancement of Rent
- CLA 6:** Letter of Lease of Termination

### 9.0 References: NA

### 10.0 Ready Reckoner

| Benefit Plan     | Coverage (INR)  | Premium                  |
|------------------|---|--------------------------|
|                  |   | ( INR; Inclusive of Tax) |
| Security Deposit | <b>Bombay/Bengaluru:</b> Ten times the CLA or HRA, whichever is less. | CLA – 1                  |
|                  |   | CLA – 2                  |

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|                   |  |         |
|-------------------|--|---------|
|                   | <b>Other cities:</b> Six times the CLA or HRA, whichever is less.  | CLA – 3 |
| Rent              | Actual rent subject to the HRA/CLA entitlement.<br>Charges other than rent e.g. water, electricity, society membership/services, maintenance and repair, etc. will be borne by the employee  |         |
| Movement Expenses | <b>Plan Q:</b> ₹20,000/- or actuals, whichever is less   | CLA – 4 |
|                   | <b>Plan R&amp;S:</b> ₹35,000/- or actuals, whichever is less<br>Reimbursement of actual expenses incurred for packing, transportation, loading/unloading of personal belongings, including vehicles, will be made once in 33 months. |         |
| Brokerage         | Up to one and a half-month's basic salary or a month's rent, whichever is less.  | CLA – 4 |
|                   | Reimbursements of actual expenses towards brokerage, incurred in case of movement to new premises, will be made once in 33 months.   |         |

### 11.0 Version Change History

| S. NO. | VER. NO. | PREPARED BY   | REVIEWED BY    | REVISION DATE | APPROVED BY     | RELEASE DATE | REASONS FOR NEW RELEASE        |
|--------|----------|---------------|----------------|---------------|-----------------|--------------|--------------------------------|
| 1      | 1        | Jyoti Mehta   | Sameer H Pande | 1-Apr-13      | Rosita Rabindra | 1-Apr-13     | Revised Version                |
| 2      | 1.1      | Jyoti Mehta   | Sameer H Pande | 29-Jul-13     | Rosita Rabindra | 30-Jul-13    | Eligibility Criteria Redefined |
| 3      | 2        | Jyoti Mehta   | Sameer H Pande | 25-Mar-14     | Rosita Rabindra | 1-Apr-14     | Annual Review                  |
| 4      | 3        | Balram Singh  | Sameer H Pande | 25-Mar-15     | Rosita Rabindra | 1-Apr-15     | Annual Review                  |
| 5      | 4        | Balram Singh  | Sameer H Pande | 25-Mar-16     | Rosita Rabindra | 1-Apr-16     | Annual Review                  |
| 6      | 5        | Balram Singh  | Rajeev Kumar   | 31-Mar-17     | S Viswanathan   | 1-Apr-17     | Annual Review                  |
| 7      | 6        | Balram Singh  | Rajeev Kumar   | 29-Mar-18     | S Viswanathan   | 1-Apr-18     | Annual Review                  |
| 8      | 7        | Samrina Anwar | Nadeem Khan    | 29-Mar-19     | S Viswanathan   | 1-Apr-19     | Annual Review                  |
| 9      | 8        | Samrina Anwar | Nadeem Khan    | 1-Apr-20      | Kannika Sagar   | 1-Apr-20     | Annual Review                  |