

CODE OF CONDUCT & STANDARD ETHICS

1. Introduction

At Incedo, we believe in doing the right thing. We aim for this document to serve as the roadmap to enable all of us to make consistent choices and conduct self, appropriately.

We expect every personnel, whether working as an employee, consultant, fulltime or part time, intern or in any other capacity who has signed this document (hereinafter referred as "You"/ "Your"/"Yourself"/"Incedo Personnel"), to act in accordance with this Policy. This policy can be found on our Internal Portal **The HUB** and YOU have a duty to be well versed as well as comply with it.

2. Confidential Information

Information that is not available to the public, whether it concerns Incedo or its customers or any third parties with whom Incedo has a confidentiality agreement, should be considered confidential information. Information which is circulated internally within Incedo should not be considered available to the public unless also contained in a published Incedo news release. YOU should not comment on speculation or other information which may be published by the media (print, radio, TV, Internet, etc.) concerning Incedo and/or its customers. YOU must be conscious of the need to protect the sensitive, proprietary, and confidential information entrusted to them in connection with their jobs, including software, the business, financial, development, and marketing plans associated with Incedo, senior management changes and the confidential data of Incedo's customers and personnel. Keep in mind that harmful disclosure may start with the smallest leak of information. Fragments of information disclosed by Incedo Personnel may be pieced together with fragments from other sources to form a fairly complete picture.

The unintentional disclosure of confidential information can be just as harmful as intentional disclosure. To avoid unintentional disclosure, do not discard documents containing confidential information without shredding them first, lock files containing confidential information and never discuss confidential information that has not been made public by Incedo with any unauthorized person. YOU should not discuss confidential information with authorized Incedo person if in the presence of others, employees or third parties, who are not authorized. This also applies to discussions with family members or with friends, who might innocently or inadvertently pass the information on to someone else.

Confidential information may not be disclosed except as authorized by Incedo. YOUR disclosure of confidential information may harm Incedo's customer relationships and is grounds for disciplinary action, up to and including termination of employment.

If someone outside Incedo asks questions about Incedo, its employees or its business activities, including who our customers are or what new contracts have been signed or are in the pipeline, either directly or through

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another person, YOU should not attempt to answer them unless YOU are certain that YOU are authorized to do so. If not authorized to answer, YOU should take the inquirer's name, number, and business affiliation, refer them to the appropriate source within Incedo and provide the information to the appropriate source.

Inquiries by industry analysts and investors should be referred to the Head of Finance (or her/his designate) as soon as possible. All recruiting firms requests for information on former employees should be referred to the Head - Human Resources (or her/his designate) without discussion. If YOU receive a request from an attorney, investigator, or any law enforcement officer for information on or to conduct an interview concerning Incedo's business, the request should be referred to the Head - Human Resources (or her/his designate). Similarly, unless authorized to talk to the media, or to anyone else writing about or otherwise covering Incedo or the industry, YOU should direct the person to Head of Marketing. If YOU don't know the functional area to which the questioner should be referred, questions should be directed to YOUR respective manager.

Besides YOUR obligation of not to disclose any of Incedo's confidential information to anyone outside the company, employees, company person, may not use such information for personal matters. These obligations apply whether or not YOU, YOURSELF has developed the information.

Incedo's computer software, documentation and related materials are protected by copyright as well as being preserved as trade secrets in the company. In some instances, Incedo has access to copyrighted or copyrightable materials owned by others. Whether owned by Incedo or by third parties, all Incedo Personnel should be aware that no third party may be permitted to make copies without authority in advance from Incedo's management.

Never accept confidential information regarding competitors unless from an authorized source by that competitor. If YOU inadvertently receive such information, they should immediately inform the Head - HR. Never contact a former Incedo Personnel in an effort to obtain unauthorized confidential information.

Notwithstanding the above, during the course of relationship with Incedo, YOU may become aware of information about Incedo or other companies, such as customers, suppliers or competitors that has not been made public.

YOU may not use such nonpublic or "inside" information about Incedo or another company for YOUR financial benefit or to gain illicit leverage of any kind. Incedo will not tolerate the improper use of inside information. Here are some examples of how to avoid the improper use of inside information:

- If YOU know that Incedo is about to announce a new product or make a purchasing decision that could affect the price of the stock of a competitor or supplier, YOU should not buy or sell the securities of that company until after the information becomes public
- Similarly, if YOU have material non-public information about Incedo or know that Incedo is about to make an announcement that could affect the price of its own securities, YOU should not buy or sell Incedo securities until after the announcement

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- YOU should not buy or sell the stock of a customer or supplier based on any inside information YOU have about that company
- YOU should not disclose inside information to Incedo person who do not have a business need to know, or to anyone outside of Incedo
- YOU should not evade these guidelines by acting through anyone else. Until the information is officially disclosed to the public and the public has had an opportunity to absorb it (this usually takes about two trading days after official disclosure through a press release or otherwise), YOU must refrain from the purchase or sale of securities of the corporation to which the information relates

YOU should immediately report any incident associated with any of these prohibited activities to Incedo's Management or the Head - Human Resources. Any report of such behavior will remain confidential and may not be retaliated against.

3. Conflict of Interest

YOU must conduct YOURSELF with the highest standards of integrity, honesty, and fairness to avoid any conflict between YOUR personal interests and the interests of Incedo. A conflict of interest exists whenever an personnel's interest in a competitor, customer or supplier is to the extent or nature that it affects, or appears to affect, the personnel's responsibilities towards Incedo. An obvious example is a personnel authorizing purchases from a customer/supplier in which he or she has an actual or prospective ownership, financial or other significant interest. Thus, YOUR responsibility to Incedo and YOUR personal desire to benefit from such a transaction are incompatible. In this regard, YOU should avoid even the appearance of impropriety.

YOU may not own a financial interest in, lend substantial sums to or borrow substantial funds from any Incedo customer, supplier or competitor that might cause divided loyalty or even the appearance of divided loyalty. Whether there is a financial conflict of interest depends upon many factors, including: (a) the YOUR ability to influence Incedo decisions that might affect personal financial interest, (b) the size of the investment in relation to the YOUR income, investments, and financial needs, and (c) the nature and extent of the competition or the relationship between Incedo and the other business.

Unless otherwise permitted by Incedo, YOU shall not: (a) sell his or her own services or products, or those of another person or firm, if Incedo offers similar services or products, or (b) engage in activities which enhance the marketability of or otherwise support a competitor's products or services. YOU may not conduct Incedo business with a member of YOUR family, or with an individual or a business organization with which YOU or YOUR family has an association or with any other business entity, without first obtaining written approval from YOUR manager and the Head - Human Resources.

YOU may not personally take advantage of a business opportunity rightfully belonging to Incedo or derive personal profit, gain, or advantage (other than compensation from Incedo) as a result of any transaction undertaken on behalf of Incedo. YOU should neither purchase nor seek to purchase any corporate asset not offered publicly for purchase, either directly or indirectly through family or other affiliations.

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YOU must promptly disclose in writing actual or potential conflicts of interest to YOUR manager. The manager will review the matter and communicate Incedo's position in writing. The manager should seek the advice of the Head - Human Resources and/or the CEO. Approval will not be given unless the relationship will neither interfere with concerned personnel's duties nor damage Incedo or its reputation. The manager's response will indicate either (a) that Incedo has no present objection to the relationship, but the decision is subject to future review, or (b) the steps to be taken to resolve the conflict to Incedo's satisfaction.

4. Official Communication

To keep YOU informed, Incedo communicates information about new account wins, corporate events, and personnel moves. We do this to keep everyone apprised of Incedo's progress and exciting events shaping our future.

In order to maintain some control over this news, Incedo is asking YOU to treat all internal communication as CONFIDENTIAL. With all of the Internet chat rooms, electronic mail, and instant news vehicles, rumors and information can make its way to the public very quickly. These "news leaks" not only damage our credibility but can harm our relationships with customers who prefer for our agreements to remain anonymous.

If YOU are identified to be communicating internal news to outside audiences, disciplinary action may be taken up to and including termination.

5. References

It is Incedo's policy to provide relationship verification letters to its personnel or former personnel upon request. All requests should be directed to the Human Resources Department. Such verification letters will confirm the dates during which the personnel worked at Incedo and job title. However, Incedo will not provide reference or experience letters that indicate a current or former personnel learned, used, or possessed specific skills while employed by Incedo. Incedo personnel may not provide any reference or experience letters in their capacity as Incedo personnel. If Incedo personnel provide references in their individual capacity, they must not use Incedo letterhead or sign the letter as an Incedo personnel. In addition, letters provided in a personnel's individual capacity must include the following statement:

"The opinions expressed in this letter are those of the undersigned and are not authorized by and do not necessarily reflect the opinions of Incedo, Inc. (or its subsidiaries/group companies) or any of its officers, employees or agents."

6. Personnel/Customer Relations

Incedo personnel are key contributors to the delivery of quality service to our customers. Incedo recognizes the importance of its personnel and works hard to provide strong support in order to focus on customer satisfaction rather than internal issues. In spite of our best efforts, problems may occasionally arise. When this happens, YOU

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should immediately contact YOUR Incedo manager, not the customer.

We all have an individual responsibility not to burden our customers with internal Incedo matters, whether personal or business related. Involving customers in our problems is an imposition on their time, may complicate and delay resolving the matter and is damaging to the professional image of Incedo and Incedo personnel. Incedo is committed to treating its personnel fairly and if YOU feel that YOUR immediate Incedo manager is not responsive to YOUR issue or concern, notify his or her Incedo manager or superior and finally, Head - Human Resources but never the customer.

YOUR adherence to this policy will help Incedo to grow by continuing to provide quality service and maintaining and improving healthy working relationships with our customers.

7. Internet Access Policy

Incedo's Internet connection is a corporate resource, and during business hours should be used only for Incedo's business purposes. Whenever personnel is using Incedo's Internet connection, she/he should use good judgment and adherence to the policies below. Personnel working at customer sites are required to adhere to the customers' policies on Internet use.

The primary purposes of Incedo's Internet connection are:

- Electronic Communications: Electronic communication systems and all messages generated on or handled by electronic communications systems, including back-up copies, are considered to be the property of Incedo Inc. (including its subsidiaries).
- World Wide Web access
- Usenet access
- Due to the potential for viruses and other security risks, personnel may only download material related to Incedo's business. Additionally, downloading, including "browsing," of the following type of material is prohibited at any time:
 - Any material which, when taken as a whole, appeals to the prurient interest, depicts, or describes sexual conduct in a patently offensive way and lacks serious literary, artistic, political, or scientific value.
 - "Cracking" software, utilities, or sites intended to expose or exploit security deficiencies in Incedo's or any other information system.
 - Any illegal materials or materials whose purpose is to facilitate illegal activity.
 - Any software ("freeware" or "shareware") of any kind, though this material may be "browsed." The following general activities are also prohibited:
 - Use of Incedo Internet resources for non-Incedo commercial purposes, e.g., in support of a home business.
 - Mass mailings of unsolicited e-mail, e.g., for advertising purposes.
 - Operation of any kind of "server" software (httpd, ftpd, etc.).*
 - Changing network settings (e.g., IP address, DNS information) from those set up by the IS team.
 - Installation of software that constantly updates information for display or later retrieval, e.g., PointCast.
 - Sending out any non-business-related material when posting for public access.

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- Individual passwords must never be shared or revealed to anyone else besides the authorized user. To do so, exposes the authorized user to responsibility for actions the other party takes with the password.
- Misrepresenting, obscuring, suppressing, or replacing a user's identity on an electronic communications system is forbidden. The username, electronic mail address, organizational affiliation, and related information included with electronic messages or postings must reflect the actual originator of the messages or postings.
- Except as otherwise specifically provided, YOU may not intercept or disclose, or assist in intercepting or disclosing, electronic communications.
- YOU must not use profanity, obscenities, or derogatory remarks in electronic mail messages discussing employees, customers, competitors, or others.

All Internet/Electronic communications use, the same as any computer use and all files on Incedo equipment, is subject to discretionary monitoring and auditing by authorized personnel. Incedo may, in its discretion, log web sites visited, files downloaded, time spent on the Internet and related information, and managers may receive reports of such information.

Messages no longer needed for business purposes must be periodically purged by users from their personal electronic message storage areas.

8. Legally Sensitive Issues

Incedo often encounters situations where there is more than one method which may be used to achieve its business goals. The alternative methods may bear different levels of legal liability risk. Officers and personnel who encounter these situations should contact the appropriate person in the HR and/or Legal Department to discuss the potential legal issues and ways of minimizing legal risk before proceeding. These legally sensitive areas include such topics as:

- Soliciting competitors' employees
- Terminating employees
- Claims of harassment or discrimination
- Sensitive business strategies
- Discussing competitors with third parties
- Discussing the company's future prospects with potential investors
- Discussions with competitors
- Relations with government officials
- Exporting technology
- Immigration issues
- Any potential litigation

To the extent written communication on these topics is desirable, it should be routed to or from the Legal Department for protection, under attorney/client privilege, from discovery.

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9. Media Relations

In Incedo's competitive environment, it is more important than ever to maintain consistency in company messages. Incedo's intention is to provide consistent, timely messages that reflect the company's broad strategic objectives. To help obtain that consistency, all of the company's contacts should be coordinated through the Vice President of Marketing. These contacts include but are not limited to news releases, requests for interviews, media events, investor relations presentations and letters to the editor, etc. that focus on Incedo or purport to represent company viewpoints.

To ensure we accomplish our objectives, YOU should avoid commenting on matters related to Incedo or matters that relate to our business without the prior involvement of Vice President - Marketing. Unless categorically designated as one, you should not represent or act as spokesperson for Incedo without first contacting Vice President - Marketing. If YOU are contacted directly by someone outside of Incedo (for example a reporter, editor, stock analyst, investment banker, etc.) YOU should note the caller's name, company, telephone number and topic and immediately contact Vice President -Marketing. Only the Vice President of Marketing, Chief Financial Officer, Chairman or Chief Executive Officer is authorized to speak on behalf of Incedo. Ensure all media announcements and press releases are approved in advance by Vice President- Marketing.

10. Outside Employment/Activity

Because outside employment may affect the service YOU render to Incedo and its customers, Incedo employees are permitted to accept outside employment only after prior approval of Incedo and in accordance with the following provisions. Employees may not accept supplementary employment which involves:

- Any position which would be in direct competition with Incedo.
- Use of Incedo or Incedo's customers' equipment, supplies, or facilities.
- Participating in activities while on Incedo time.
- Participating in activities which might adversely affect Incedo's or the employee's community relationship or image.

11. Protection and Use of Incedo's Assets

Incedo's assets are of great value for our competitiveness and success as a business. Incedo's assets include both physical assets such as supplies and use of Incedo equipment, systems, and facilities but also intangible assets such as information on business strategies and clients. Protecting all of these assets is very important. Loss, theft, or misuse of Incedo assets jeopardizes our future. For this reason, personnel are personally responsible not only for protecting Incedo property entrusted to them, but also for helping to protect the company's assets in general. Incedo equipment, systems, facilities, laptops, corporate charge cards, supplies, personnel, and other assets must be used only for conducting Incedo's business. All Incedo property is subject to search without notice including desks, computer files, email, voicemail, etc. Incedo reserves the right to require disclosure of all passwords to all files and information maintained on **Incedo** property.

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Personal expenses should not be paid by Incedo even if later reimbursed to the company unless unavoidable. Any exception to this policy must be pre-authorized in writing.

For the rare occasion where a personal expense to a third party may be connected to a business expense, e.g., a personnel adding a personal stopover to a business flight, the personnel should get the appropriate pre-approval if possible and if the flight is to be booked by the company the personnel should write a check to the company for the extra cost of the personal stopover before the company books the trip if possible. If pre-approval and pre-payment is not possible, subsequent approval and payment must be made within 10 business days of incurring the expense. For circumstances where personnel wants to use a company asset, e.g., use of a company car for personal purposes while in India on a business trip, the personnel should get the appropriate pre-approval and should reimburse the company cost within 10 business days of the company letting YOU know the final cost to the company. All exception pre-approvals should be copied to the CEO.

YOU should report all violations of this policy to Incedo's VP - HR as soon as it comes to their attention. He will then inform the Chairperson of the Governance Committee.

12. Solicitation

Soliciting by personnel in any form during working time is prohibited unless approved by the personnel's manager. Non-Incedo personnel distribution or solicitation anywhere on company premises at any time is also prohibited.

Participating in Demonstrations:

Kindly do not engage YOURSELF or participate in any demonstration, which disrupts the normal functioning of the Company

Canvassing of Non-Official or other Influence:

Kindly do not indulge in any attempt, to bring any outside influence in respect of matters pertaining to YOUR service in the Company.

13. Bribery

Incedo will not tolerate, under any condition, offering or receiving of bribes or any other form of improper payments generally known as "grease payments". YOU should not, directly, or indirectly, give or agree to give and/or accept or agree to accept, any gifts, personal benefits, or money in any manner whatsoever that are or could be construed as intending to influence the decision of customers, suppliers, government officials or political representatives. YOU should never do anything to induce or facilitate someone else to breach this standard and always report any violations or suspected violations to Legal and/or Admin department.

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14. Conduct

Incedo strives to provide all its personnel with a healthy, safe, and productive work environment that is free from discrimination and harassment based on race, color, religion, sex, sexual orientation, age, national origin, disability, or veteran status. The use of racial, religious, or other slurs or any other remarks, jokes or conduct that creates an offensive work environment will not be tolerated. Incedo expects personnel to be polite, professional, and courteous to fellow personnel as well as to customers and to refrain from swearing, rowdiness or any other inappropriate behavior. Each of us has the responsibility to do our utmost to make all of our customers feel that the treatment they receive is friendly, courteous and a natural part of our commitment to providing quality service. Fighting, abusive or threatening language or behavior and the possession of weapons of any type will not be tolerated. Any conduct by YOU that violates this standard of conduct shall be subject to disciplinary action up to and including termination.

Incedo will not tolerate discrimination, sexual harassment, physical or verbal threats or any other form of harassment or abuse, all of which deny any personnel the opportunity to contribute to the best of their abilities and deprives the company of their full talents. Integrating the unique abilities and talents of a diverse work force allows for greater flexibility and creativity in the workplace and in the community. Preventing harassment, discrimination and threats is a matter of respecting each other's rights and dignity, which is a basic value at Incedo. Incedo personnel and business associates are entitled to conduct their business in a work environment free of these distractions. To help ensure such an environment, all personnel must take any discrimination, harassment or threat seriously and promptly advise appropriate management.

Whether YOU are on or off duty, YOUR conduct reflects on Incedo. YOU are constantly encouraged to observe the highest standards of professionalism at all times.

15. Guidelines for Appropriate Conduct

As an integral member of the Incedo team, YOU are expected to accept certain responsibilities, adhere to acceptable business principles in matters of personal conduct, and exhibit a high degree of personal integrity at all times. This not only involves sincere respect for the rights and feelings of others but also demands that both in YOUR business and in YOUR personal life YOU refrain from any behavior that might be harmful to YOU, YOUR coworkers, and/or Incedo, or that might be viewed unfavorably by current or potential clients or by the public at large. Whether YOU are on or off duty, or working in an Incedo or client facility, YOUR conduct reflects on Incedo. YOU are, consequently, encouraged to observe the highest standards of professionalism at all times.

Listed below are some of the rules and regulations of Incedo. This list should not be viewed as being all- inclusive. Types of behavior and conduct that Incedo considers inappropriate, and which could lead to disciplinary action up to and including termination of employment without prior warning, at the sole discretion of the company, include, but are not limited to, the following:

- Falsifying employment or other Incedo records
- Violating Incedo's nondiscrimination and/or sexual harassment policy

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- Soliciting or accepting gratuities from customers or clients
- Establishing a pattern of excessive absenteeism or tardiness
- Engaging in excessive, unnecessary, or unauthorized use of Incedo's or its client's supplies, particularly for personal purposes
- Reporting to work intoxicated or under the influence of non-prescribed drugs
- Illegally manufacturing, possessing, using, selling, distributing, or transporting drugs
- Bringing or using alcoholic beverages on Incedo property or using alcoholic beverages while engaged in Incedo business while off Incedo's premises, except where authorized
- Fighting or using obscene, abusive, or threatening language or gestures
- Stealing property or assets from coworkers, clients or Incedo
- Having unauthorized firearms on Incedo premises or while on Incedo business
- Disregarding safety or security regulations of Incedo or its clients
- Engaging in insubordination
- Failing to maintain the confidentiality of Incedo or client information
- Using the computer to do anything that is of an unethical, immoral, or illegal nature

Perhaps the best guideline of all is to use good judgment. It would be virtually impossible to cite examples of every type of activity that might give rise to a question of unethical or inappropriate conduct. Therefore, it is important that each of us rely on our own good judgment in the performance of our duties and responsibilities. When situations occur where the proper course of action is unclear, request advice and counsel from YOUR department head. The reputation and good name of Incedo depends entirely upon the honesty and integrity of each one of us.

16. Compliance with Laws

It is Incedo's policy to comply with all applicable legal requirements, especially applicable laws, and regulations. Any personnel whose work is affected by laws and regulations should acquire sufficient understanding of them in order to recognize danger areas and to know when management or Human Resource advice is needed. A personnel dealing with any potentially sensitive legal issue, such as discussions with or about competitors, sensitive business strategies or recruiting or terminating employees in certain situations should ensure confidentiality of such issues and contact his Project Manager.

Incedo is in a "high technology" industry. As a result, Incedo technology in the form of software, products and all technical data relating to the design, production and use of such software or products is subject to U.S. and foreign export control laws and regulations (especially applicable for onsite project work). This means that when Incedo products and technical data are exported, Incedo must, if required, obtain an export authorization from the U.S. or appropriate foreign government. While most personnel are not likely to be involved in the direct export of Incedo software, products, or data, they should be aware of how export law affects the company. Export laws apply to all international transactions, including intra-company, with suppliers, other software and equipment manufacturers and affiliate/group companies - any relationship where Incedo will be involved in exporting commodities, technical data, software, technical assistance, and similar support. It is against the law and Incedo policy to facilitate the unauthorized export of Incedo technology. If YOU have questions on export

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related issues, then YOU should talk with YOUR respective project manager or Incedo's IT Infra department or its Human Resource designate.

17. Smoking

Incedo is committed to maintaining a smoke-free work environment. Smoking is not allowed in company facilities, company sponsored meetings or in company vehicles. This policy applies to all personnel, employees, vendors, guests, and customers.

18. Drinking and Substance Abuse

The consumption, possession or supplying of alcoholic beverages (except at functions sponsored by or approved by Incedo) and illegal drugs are prohibited in company facilities, vehicles or on company premises. Reporting for work under the influence of alcohol or non-prescribed drugs is not recommended and might result in disciplinary action up to and including termination. If requested by client or consultants at the client site, drug testing may be required.

19. Distracted Driving

Incedo advocates for safe and responsible driving habits. For purposes of this policy, portable communication devices (PCDs) includes but is not limited to, wireless phones, computers, online email, pagers, palm pilots, pda's, and any other electronic device being held in the person's hand.

In order to foster a safe driving environment and to protect the welfare not only of our personnel, but other persons whose safety could be jeopardized by distracted driving, the following guidelines has been adopted.

- Employees who drive on Company Business must abide by all state or local laws prohibiting or limiting PCD use while driving. Further, even if usage is permitted, employees may choose to refrain from using any PCD while driving. "Use" includes, but is not limited to, talking, or listening to another person or sending an electronic or text message via the PCD. "Company Business" includes, but is not limited to, going to or from any Incedo facility or Incedo related activity even if the use of the device is not related to Incedo business.
- Plan ahead so that YOU can use the PCD before or after, but not during, the running of a motor vehicle.
- If acceptance of a call is absolutely necessary while You are driving, and permitted by law, You must use a hands-free option and advise the caller that You are unable to speak at that time and will return the call shortly.

Avoid all distractions and concentrate fully on the safe operation of YOUR motor vehicle particularly if there is an adverse weather, traffic, or road condition.

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20. Conduct Outside Workplace/Worktime

Incedo reserves the right to terminate the relationship between YOU and Incedo in totality or in part with immediate effect in the event where solely as per Incedo's discretion, YOU are found to be subscribing; expressing; OR propagating views that can be detrimental to Incedo's image. For an action under this provision, it would be immaterial whether the remarks are expressed during official engagement or in personal space elsewhere. Following can be an illustrative, but not an exhaustive list of activities/ views expressed on any public or private forum, that can call for action within this provision

- Inciting violence in any form
- Cyberbullying
- Endorsing racial discrimination
- Endorsing terrorism
- Putting out gender / religion / racially / ethnically sensitive remarks
- Spreading communal hate, etc.

I hereby acknowledge that I have read the above statement, by signing this document I agree to follow Code of Conduct & Standard Ethics.

Name & Signature:

Date: *VENKATA SUJAY 08/01/2024*