

## **CODE OF CONDUCT**

### **1.0 PURPOSE**

i-exceed Technology Solutions Pvt. Ltd. is committed to conducting its business in accordance with the applicable laws, rules and regulations with highest standards of business ethics. This code is intended to provide guidance and help in recognizing and dealing with ethical issues, provide mechanisms to report unethical conduct, and to help foster a culture of honesty and accountability

### **2.0 SCOPE**

The Code applies to all Employees of i-exceed Technology Solutions Pvt. Ltd. The same shall apply to all subsidiaries or affiliates in which i-exceed may directly or indirectly owns more than 50 percent of the voting control. All references to “i-exceed” or the “Company” includes i-exceed Technology Solutions Pvt. Ltd. and its subsidiaries and affiliates. All references to “employees” include regular employees, trainees, consultants, temporary and contract resources of i-exceed Technology Solutions Pvt. Ltd. and its subsidiaries or affiliates.

### **3.0 EMPLOYEES RESPONSIBILITIES TO THE COMPANY 3.1 GENERAL CONDUCT**

#### ***Honest and Ethical Conduct***

i-exceed expects all its employees to act in agreement with highest standards of personal and professional integrity, honesty and ethical conduct, while working on the Company’s premises, at offsite locations where Company’s business is being conducted, at Company sponsored business and social events or at any other place where you represent the Company.

#### ***Work Discipline***

Employees must adhere to work timings – come on time and leave for home on time. Staying beyond work hours must be for business needs like conference calls, supporting customers during development, etc. Employees shall not be absent from work without prior authorization from their reporting manager.

At i-exceed Quality is an important aspect. It is the responsibility of all employees to ensure quality on all work or tasks delivered by them.

All employees shall at all times make an endeavor to attend meetings/ trainings as are required of the employee for the benefit, growth and development of the Company. Not show disrespect to their superior officers or to the authority of the Board. Uphold values of trust, teamwork, objectivity, self- respect and human dignity when dealing with other employees of the Company.

### ***Dress Code***

Each employee is a representative of the Company. All employees must give utmost importance to personal grooming and adhere to the recommended dress code. Employees must dress neatly in a manner consistent with the nature of the work performed.

### ***Drug and Alcohol Abuse***

The Company strives to maintain a productive and healthy work environment in order to maintain its responsibilities towards its employees, customers and other stake holders. In order to maintain its responsibilities all Substance abuse or selling, distributing, possessing, using or being under the influence of illegal drugs and alcohol are absolutely forbidden while at work. ***Equal Opportunity Workplace free of Discrimination and Harassment***

i-exceed is committed to provide a work environment free of any discrimination and harassment. The Company is an equal opportunity employer and makes employment decisions based on merit and business requirement. i-exceed believes in equal work opportunity for all its employees and does not tolerate any act of favouritism or appearance of favouritism at the workplace.

At i-exceed, harassment of any type, which includes harassment based on race, religion, colour, sex, nationality, physical or mental disability, medical condition, age or any other origin protected by Union, State or Local law or regulation is strictly forbidden.

Any offensive physical, written or spoken conduct, including conduct of a sexual nature, is prohibited. This includes unwelcome advances, unwelcome requests for sexual favors or other unwelcome verbal or physical conduct. All such acts will be viewed seriously and will attract serious disciplinary action up to and including termination of employment.

If any employee believes he/she have been discriminated against or harassed or not given an equal opportunity at work, they can raise their grievance to their Supervisor or the HR Department.

### ***3.2 CONFLICT OF INTEREST***

Employees' decisions and actions in the course of employment with the Company should be based on the best interest of the Company and not based on the personal relationship or benefits. Each employee has a responsibility towards the Company and its stakeholders and though this responsibility does not prevent them from involving in personal transactions and investment, it does demand that they avoid situation where a conflict of interest might occur or appear to occur or when their ability to exercise independent judgment in the Company's best interest is compromised.

A conflict of interest exists where the interests or benefits of one person or entity conflicts with the interests or benefits of the Company. It is impractical to list the entire possible situation in which conflict of interest will occur, but some common examples are:

### ***Within Employment***

Personal relationship with a competitor, vendor or subordinate employee of the company, which impairs the employees' ability to exercise good judgment on behalf of the company, creates an actual or potential conflict of interest.

Any employee involved in any of the relationship mentioned above should immediately and fully disclose the circumstances to HR Department, to determine whether an actual or potential conflict of interest exists. If an actual or potential conflict of interest is determined, then the Company may take appropriate corrective action according to the situation. Failure in disclosing any such facts may lead to disciplinary action up to and including termination of employment.

### ***Outside Employment***

In consideration of the employment with the Company, employees are expected to devote their full time and attention in the interest of the Company. i-exceed forbids all employees from involving in all activities that interferes with their performance or responsibilities to the Company, accepting simultaneous employment with any other Company including Competitor Company , whether full time or part-time including services as Director, agent, contractor, vendor, supplier etc. except as approved by the Company.

### ***Related Parties***

As a general rule all employees should evade conducting Company's business with a relative or with business where a relative is associated in a significant role. Relatives include spouse, siblings, children, parents, grandparents, grandchildren, aunts, uncles, nieces, nephews, cousins, step relationships and in- laws.

The Company discourages employment of relatives in positions or assignments within the same department and forbids the employment of such individuals in position that have financial or other dependence or influence (e.g. Supervisor/Subordinate relationship, an Auditing or Control relationship).

If a relationship exists or develops between two employees, the employees need to bring it to the attention of HR Department. The Company has the prerogative to separate the employee by reassignment, if necessary.

Conflict of interest situations are not always easy to identify or resolve. As mentioned earlier, no policy can list down all possible situations in which a conflict of interest may arise. Therefore, employees who find themselves in a potential conflict of interest situation should discuss the matter with the HR Department.

**3.3 MAINTAIN AND PROVIDE ACCURATE AND HONEST BUSINESS RECORDS AND FINANCIAL REPORTS** i-exceed is committed to accurate record keeping. To meet its obligations, the Company must rely on employee truthfulness to ensure the accuracy of its financial statements.

Internal accounting controls and record keeping policies have been established in order for the Company to meet both legal and business requirements. All employees of the company are expected to strictly adhere to these policies.

No employee shall, directly or indirectly, knowingly falsify, cause or allow to be falsified any book, record or account of the Company. This includes expense accounts, time sheets, approval of vendor invoices, customer transaction records, or any other business record. No entries should be made that intentionally conceal the true nature of any transaction. No funds or accounts should be kept for purposes not fully and accurately disclosed. Unrecorded or "off the books" funds or assets may not be kept for any purpose.

All employees must protect Company assets and ensure their efficient use. The Company will not tolerate theft, misuse and waste of Company assets. All Company assets must be used strictly for legitimate Company business purposes.

### **3.4 DO NOT MISUSE PROPERTY OR EQUIPMENT**

Facilities like communications systems, hardware, software, Internet access, e-mail, and voice mail provided to employees are strictly for business purposes. All such systems and the communications made on them are the property of the Company. Employees are prohibited from using the systems for purposes that are illegal or otherwise contrary to this Code and other Company policies.

The security of our network and equipment is the responsibility of each employee. Security measures such as IDs, passwords, dial-up codes, and building access cards must be protected and used as intended. Employee must secure laptop computers, other computer devices, data, software and files and should log-off Company systems and networks, or use a password-protected screen saver whenever they leave their computer terminals.

Company-provided communications systems should never be used to harass or threaten anyone or to send obscene or insulting messages. Use of Company systems must conform to Company's Usage of Computing Equipment agreement.

The removal from i-exceed facilities of any of its property for a purpose other than use in i-exceed's business is prohibited unless specifically authorized by the appropriate department head. The foregoing policies apply to property such as furnishings, equipment and supplies, as well as to property created, obtained or copied by i-exceed for its exclusive use, such as files.

Except as limited by applicable laws, i-exceed reserves the right to monitor equipment, systems, and network activities, including, but not limited to, email, voice mail, Internet usage and any stored information, in appropriate circumstances and pursuant to applicable laws.

### **3.5 RESPECT THE INTELLECTUAL PROPERTY OF OTHERS**

All employees must comply with the laws and regulations that govern the rights to and protection of our own and others' copyrights, trademarks, patents, trade secrets, and other forms of intellectual property.

All employees must use software and content information only in accordance with the associated licenses and/or terms of use. The Company prohibits the making or using of copies of non-licensed copyrighted

material, including software, documentation, graphics, photographs, clip art, animation, movie/video clips, sound, and music.

Just as we are responsible to protect the confidentiality of Company and customer information, many associates also have an obligation to former employers to protect their information. The Company prohibits any employee from disclosing or using the confidential information of a former employer in connection with the employee's work at the Company.

Employees must also follow confidentiality restrictions from previous employers and not use or share that information at the Company.

Employees who join i-exceed from other organization should ensure that they do not bring any material (user manual, software etc.), which are considered proprietary to the previous companies.

The company prohibits download of shareware/P2P software of any type/freeware/licensed software without prior written approval.

### **3.6 PROTECT CONFIDENTIAL AND PROPRIETARY INFORMATION**

“Confidential” information is information that the Company considers private and which is not common knowledge among other persons or organizations that might find it useful for competitive or other reasons. This includes, among other things, its business, customers, associates, suppliers, vendors, developments, finances, and all our customers' confidential information

“Proprietary” information is information that the Company owns, develops, pays to develop, possesses, or to which it has an exclusive right.

Employees must maintain the confidentiality of all Company proprietary and confidential information. During the course of business, Confidential or Proprietary Information or Company trade secrets may become available to the employee. It is very important for all employees to safeguard such information.

Many of our customers have entrusted us with their sensitive confidential and proprietary information. In most such instances, the Company has entered into a written agreement to protect the customer's information and hold it in strict confidence. Often we are obligated not to disclose that we have received confidential information or that we are even dealing in any manner with the customer or prospective customer.

Employees must never use customer confidential information other than in accordance with such agreements, and for the business purpose defined in the agreement. Customer confidential information should not be discussed with anyone, including other Company associates, who do not have a business reason to know. Care must also be taken to refrain from discussing confidential information in public places or on non-secure communications such as cell phones.

Both during and after the employee's association with the Company, it is a violation of this policy to disclose, use, release or discuss any such Confidential, Proprietary or trade secret information, except as required by the Company.

It is also a violation of this policy for an employee to appropriate any Confidential, Proprietary or trade secret information for the employee's own use or to use such information in any way inconsistent with the interests of the Company.

This section applies to employee conduct toward other companies, as well as to employee activities within the Company. While an employee should always obtain as much information as possible about the marketplace, an employee must do that only in accordance with this policy. Employees must never be a party to a situation in which proprietary or confidential information has been obtained improperly from another company.

If an employee is approached with an offer of confidential information which may have been obtained improperly, the employee must immediately discuss this matter with her/his supervisor and/or the Company's legal department.

The files, manuals, reports, notes, lists and other records or data of the Company, in any form, including electronic, are the exclusive property of the Company and must be returned at the end of employment with the Company. Any Confidential, Proprietary or trade secret information to which an employee has access remains so after employment and may not be disclosed or used for any purpose after employment.

All requests for information from any outside source, such as the media, are to be referred to Corporate Communications.

### **3.7 GIFTS /ENTERTAINMENT TO CUSTOMERS**

Employees are prohibited to offer or accept gifts or entertainment of substantial value.

Employees may give normal minimal-value business amenities that facilitate discussion of business or foster good business relations. The sole intent of such an offering will be purely to gain goodwill and not for influencing or obligating the recipient to do business with the giver.

Business meals, drinks, tickets to sporting events, and the like, which do not exceed common courtesies are generally acceptable. However, the level of expense must be similar to what the Company's expense reimbursement policy would support and the frequency of such meals and entertainment from one source or to one recipient cannot be excessive or unreasonable.

It is critical that all expense report records accurately reflect gifts provided to customers, suppliers, partners or other third parties in order to comply with tax and other legal reporting requirements.

Any entertainment for overnight or longer must be approved by the employee's supervisor. It is strictly forbidden to accept Cash as gift

Corporate assets shall not be used to make contributions to any political party, committee, organization or candidate. Employees shall not make any payments in the nature of a "kick-back" or "bribe" to actual or potential customers, vendors, suppliers or business partners, or to any government official.

Employees may not solicit gifts, entertainment or favors of any value from persons or firms with which iexceed does, or potentially does, business. Nor may any employee act in a manner that would place any vendor or customer in a position where s/he may feel obligated to make a gift, provide entertainment, or provide personal favors in order to do business or to continue to do business with i-exceed. In case, on any unavoidable circumstances, if an employee has to accept a gift, they are required to report such event to the Company's HR Head.

Corporate and marketing events for multiple customers are not covered by this Code.

#### **4.0 RESPONSIBILITES WITH VENDORS AND SUPPLIERS**

Employees should carry out all transactions with vendors and suppliers on an arms-length basis. Competitive bidding should be used whenever possible. Decisions should be made on the basis of quality, price, availability and service. All vendors and suppliers should be dealt with fairly, honestly and openly. This code is applicable to all services provided to the Company as well as goods used by the Company. In addition, if the representative for the vendor or supplier is a former employee, family member or close personal friend, employee should disclose this information to their Supervisor

#### **5.0 RESPONSIBILITES APPLICABLE LAWS**

Employees must comply with all applicable laws, rules, regulations and regulatory orders. Violations of laws, rules, regulations and regulatory orders may subject employees to individual criminal or civil liability, in addition to the disciplinary action by the Company, up to and including termination from employment

#### **6.0 WAIVERS**

Any waiver of any provision of this Code of Conduct for Senior Management or any employee must be placed for approval before the Company's Board of Directors.

#### **7.0 COMPLIANCE WITH CODE**

Failure to read and/or to acknowledge the Code does not exempt employees from their responsibility to comply with the Code, applicable laws, regulations, and all i-exceed policies and guidelines that are related to their job.

The Code is not intended to cover every issue or situation an employee may face as an employee. Nor does the Code replace other more detailed policies and guidelines. Employees should use the Code as a reference guide in addition to i-exceed's policies and guidelines.

#### **8.0 DISCIPLINARY ACTIONS**

The matters covered in this Code are of utmost importance to the Company and its Stakeholders. It is expected of all employees to adhere to the rules in carrying out their duties for the Company. Any violation of Company's policies, rules and codes will warrant appropriate disciplinary action, up to and including termination of employment. In cases of violation of Laws, Company will cooperate fully with the appropriate authorities.

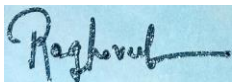
## **9.0 MODIFICATION**

Reviewing and updating various policies of the Company is a continuous process and i-exceed is committed to it. Therefor this Code of Conduct is subject to modification. Any amendment or waiver to this Code of Conduct should be approved by writing by the Directors and to be disclosed to all employees.

## **ACKNOWLEDGEMENT**

I have understood the standards and policies mentioned in the Code of Conduct and understand that there may be additional policies or laws specific to my job. I hereby agree to comply with the Code of Conduct.

If I have questions concerning the meaning or application of the Company Code of Conduct, I know I can consult my Supervisor/Manager and/or the Human Resources Department.

A handwritten signature in black ink on a light blue background. The signature appears to read 'Raghavendra'.

Employee Signature

Raghavendra Srinivas

Employee Name

4346

Employee No.



05/07/2023

Date