

# Anti-Bribery and Gifts & Entertainment Policy

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\* The Anti Bribery Policy and the Gifts & Entertainment Policy have now been merged into this Anti-bribery and Gifts & Entertainment Policy for effectiveness and better governance

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## 1. Definitions

S No	Defined Term	Definition
1	Applicable Anti – Bribery Laws	Means the UK Bribery Act 2010 (“ <b>UKBA</b> ”), the US Foreign Corrupt Practices Act 1977 (“ <b>FCPA</b> ”), the Proceeds of Crime Act 2002, the Prevention of Corruption Act 1988 (“ <b>POCA</b> ”), Anti-graft and Corrupt Practices Act 1960 (RA 3019), Code of Conduct and Ethical Standards for Public Officials and Employees 1989 (RA 6713), Presidential Decree 46 punishing the receiving and giving of gifts for Public Officials and employees, the Financial Conduct Authority (“ <b>FCA</b> ”) Handbook’s Principles for Business (in particular, Principles 1, 2, 3 and 8) and the FCA’s Financial Crime – A Guide for Firms (in particular, Sections 2 and 6 of Part 1) and other Applicable Anti-Bribery Laws.
2	Appropriate Value:	The threshold of the value of the Gifts and / or Entertainment, as set out in Clause 5 I. of this Policy, that may be offered to or received by a Firstsource Personnel, either from another Firstsource Personnel or a Third Party (including prospective clients, Clients, prospective Vendors, board of directors or any other person) and beyond which it is mandatory for the Firstsource Personnel.
3	Bribe / Bribery	An inducement or reward, in cash or kind, or any other undue benefit; offered, requested or received or promised to be offered, requested or received, either directly or through a Third Party, as an inducement to perform or refrain from performing certain acts or deeds, with a view to gain an undue advantage of any nature whatsoever, including personal, commercial, regulatory or contractual. Such inducement or reward may include cash, cash equivalents, kickbacks, gifts, entertainment, loans, inflated commissions, unauthorized rebates, political / charitable contributions or other advantages to which the person would not normally be entitled to. The term Bribery as used in this Policy means and include the definition of Bribery under all Applicable Anti-Bribery Laws.
4	Client	Means the entity to whom Firstsource provides good and / or services
5	Corruption	Corruption is dishonest or illegal conduct or an abuse of power by persons in position of power and influence. Corruption may include giving or accepting Bribes or inappropriate gifts, double-dealing, under-the-table transactions, diverting funds, laundering money, defrauding investors etc. The term Bribery as used in this Policy means and includes the definition of Bribery under all Applicable Anti-Bribery Laws
6	Event	An instance where a Gift and/ or Entertainment is received or provided
7	Entertainment	Shall mean and include: a. Meals (including Appetizers, entrees, drinks, desserts, other food and beverages etc.) Receptions, Tickets to (in-person or virtual) sports, music, cultural or any other Events, or business conferences where Firstsource Personnel, Clients, Vendors, members and representatives of the Third Party providing the tickets attend the Event together.

8	Gift	<p>A tangible asset of value received without consideration in cash or kind and include but are not limited to:</p> <ul style="list-style-type: none"> <li>a. Merchandise (includes Gift baskets, wine, clothing, mugs, pens, collectibles, and hospitality bags);</li> <li>b. Tickets to in-person or virtual, sports, music, or cultural Events where Firstsource Personnel, Clients, Vendors and representatives of the Third Party providing / receiving the tickets do not attend the Event together.</li> <li>c. Travel or lodging whether or not associated with a business conference, meeting, or Event; or</li> </ul> <p>Favourable terms or discounts on a product or service for the team member's benefit that are not otherwise available to all Firstsource Personnel within the same geographic location.</p>
9	Government Official/ Public Official	<ul style="list-style-type: none"> <li>1. Any officer or employee or person acting on behalf of a government department or agency</li> <li>2. Any officer or employee of a company or business owned in whole or part by a government or government agency. For example, certain banks in UK and India have government stake</li> <li>3. Any officer or employee of a government international organization such as the United Nations</li> <li>4. Any officer or employee of a political party or any person acting in an official capacity on behalf of a political party</li> <li>5. Any candidate for political office</li> <li>6. Any person working for a state-owned institution. For example, Municipal Corporation, Electricity and Pollution boards, City Council etc</li> </ul>
10	Firstsource Personnel	All Firstsource employees, officers, apprentices, trainees and interns.
11	Foreign Public Official / Foreign Official	Any officer or employee of a foreign government or any department, agency, or instrumentality of a foreign government including any officer or employee of a public organization, or any person acting in an official capacity for any foreign government agency, department or instrumentality, or for a public international organization. An entity hired to review bids on behalf of a government agency would also be construed as a 'Foreign Public Official'
12	Infrequent	Not more than once a quarter, subject to maximum of three in a financial year
13	Policy	This Anti-bribery and Gifts and Entertainment Policy
14	Third Party/ies	Any individual or organization who or which comes into contact with Firstsource Personnel during the course of business and includes, inter alia, potential contractors, business partners, joint venture partners, Clients, advisers, intermediaries, subcontractors
15	Vendor/s	All individual proprietary concerns, companies, firms, non-profit organizations, agents and representatives with whom Firstsource has a contractual relationship for procurement of goods and/ or services either for itself or for provision of services to its customers / Clients

## 2. Introduction and Purpose

Firstsource has a “zero tolerance” policy towards Bribery and Corruption. Firstsource has designed this Policy to ensure adherence by Firstsource Personnel, Clients and Vendors to Applicable Anti-Bribery Laws.

Where the laws or regulations of any jurisdiction require adherence to higher standards than set out in this Policy, Firstsource shall comply with such higher standards.

Firstsource recognizes that industry practices may vary from country to country or from culture to culture. What is considered unacceptable in one place may be considered acceptable, usual or customary practice in another. Nevertheless, a strict adherence to the guidelines set out in this Policy is expected of all Firstsource Personnel, Clients and Vendors at all times.

Firstsource aims to limit its exposure to Bribery by:

- I. Compliance with the UKBA, the FCPA, the POCA and other Applicable Anti-Bribery and Corruption Laws and regulations in all the geographies that it operates in.
- II. Setting out a clear policy with zero tolerance towards non-compliance.
- III. Obtaining support and commitment from the board of directors of Firstsource to carry out business fairly, honestly and openly.
- IV. Assessing the nature and extent of its exposure to potential external and internal Bribery risks.
- V. Enabling Firstsource Personnel to make appropriate decisions when offering, providing, agreeing to receive or receiving Gifts and Entertainment while conducting business on behalf of Firstsource
- VI. Ensuring all accounts, receipts, invoices and other documents and records are prepared and maintained with strict accuracy and completeness. No accounts are to be kept “off the record” to facilitate or conceal improper payments.
- VII. Applying adequate due diligence procedures, in respect of persons who perform or will perform services for or on behalf of Firstsource.
- VIII. Training and increasing awareness amongst all Firstsource Personnel, so that they can recognize and avoid their and others’ involvement in Bribery.
- IX. Creating awareness amongst all agents, representatives, Vendors, Clients and business partners about this Policy.
- X. Encouraging its Firstsource Personnel, Vendors, Clients and business partners to be vigilant and to report any concerns regarding Bribery, providing them with suitable channels of communication and ensuring sensitive information is treated appropriately.
- XI. Rigorously monitoring and investigating instances of alleged Bribery.

- XII. Taking firm and immediate action against any Firstsource Personnel, Vendor, Client, prospective client, prospective vendor or Third Parties involved in Bribery while conducting business for or on behalf of Firstsource.
- XIII. Continuous seeking and monitoring to improve process and controls that helps to prevent Bribery.

### 3. Policy Coverage

This Policy is applicable to all Firstsource Personnel, Vendors, Clients, and Third Parties in their dealings with Firstsource and with each other in relation to Firstsource's business.

### 4. Prohibition of Bribery

This Policy strictly prohibits:

- I. Promising, offering, or giving a Bribe to any other person to induce such person to perform or omit to perform a function or activity or to reward such person for improper performance (or non-performance) of a function or activity, including Kickbacks in the form of payments or otherwise to secure business advantages or contracts.
- II. Making facilitation or "grease" payments (made to expedite the performance of a routine action by any person or organization), even if it represents local practice or custom; and
- III. Offering, providing, requesting or accepting Gifts and/ or Entertainment to or from Government Officials.
- IV. The prohibition and consequences under this Policy extend to any person who approves any of the above activities, expressly or impliedly; knowingly participates in such activities in any manner; or suspects such activities and does not take any action in the manner set out in this Policy.

### 5. Gifts & Entertainment

Business Gifts and Entertainment (for example, prizes, tickets, meals, etc) are commonly offered as a token of friendship and goodwill and used to strengthen working relationships among business partners. Providing or accepting occasional meals, small company mementos and tickets to sporting and cultural events may be appropriate in certain circumstances. However, if offers of Gifts and/or Entertainment are frequent or of substantial value, they can create the appearance of, or an actual, conflict of interest or illicit payment (including a Bribe).

## I. Appropriate Values for Gifts & Entertainment

As a general rule, Firstsource Personnel shall avoid offering and receiving of Gifts and Entertainment. However, Firstsource understands that in certain business scenarios, purely for social reasons (and not for obligatory or influencing reasons) Firstsource Personnel may face situations when offering or receiving Gifts or Entertainment are unavoidable. Any offering and receipt of Gifts and/ or Entertainment by a Firstsource Personnel shall be subject to this Policy.

Before any Firstsource Personnel offers or accepts a Gift or any form of Entertainment, they shall refer to this Policy (available on the intranet and the Firstsource website) to ensure compliance.

### A. Following are the thresholds for Appropriate Value of Gifts

Region	Currency	Amount	Frequency
India	Indian National Rupee (INR)	2000	Per Person Per quarter
UK	British Pound Sterling (GBP)	20	Per Person Per quarter
US	United States Dollar (USD)	25	Per Person Per quarter
Philippines	Philippines Peso (PHP)	1500	Per Person Per quarter
Canada	Canadian Dolla (CAD)	35	Per Person Per quarter
Mexico	Mexican Peso (MXN)	500	Per Person Per quarter

### B. Following is the threshold of Appropriate Value of Entertainment

Region	Currency	Amount	Frequency
India	Indian National Rupee (INR)	4000	Per Person per quarter
UK	British Pound Sterling (GBP)	40	Per Person per quarter
US	United States Dollar (USD)	50	Per Person per quarter
Philippines	Philippines Peso (PHP)	3000	Per Person per quarter

Canada	Canadian Dollar (CAD)	75	Per Person per quarter
Mexico	Mexican Peso (MXN)	1000	Per Person per quarter

The above Appropriate Values for Gifts and / or Entertainment shall be applicable subject to the following conditions:

1. Subject to the other terms set out in this clause, no prior approval is required if the Gifts and / or Entertainments are offered or received within the limit of the Appropriate Values and frequency identified in this Policy.
2. The offering or receiving Gifts and / or Entertainment (even if within aforementioned “Appropriate Value”) with the intention of or prospect of influencing the recipient’s or provider’s business decision-making is unacceptable and a violation of this Policy. Such transactions should be transparent and the Head of the Department (“**Department Head**”) and / or immediate supervisor of the Firstsource Personnel offering or receiving the Gift and / or Entertainment shall scrutinize the frequency of business Gifts and / or Entertainment within the Appropriate Values in order to ensure that the prospect of influencing the recipient’s or provider’s business decision-making is not questionable.
3. Firstsource Personnel may offer or receive Gifts and / or Entertainment of more than the aforesaid Appropriate Values provided that:
  - a) Appropriate approval is obtained as set out in in the clause related to “Exception Approval” of this Policy.
  - b) It is Infrequent in nature.
  - c) There is no express or implied understanding or an apprehension that the parties involved in exchange of the Gift and / or Entertainment (notwithstanding the Appropriate Value) are entitled to preferential treatment of whatsoever nature, including an award of business, better prices or improved terms of sale.
  - d) In case where a Firstsource Personnel is offering Entertainment, the expense of any such Entertainment has been borne by the senior-most Firstsource Personnel present during the Event.
  - e) The Entertainment is not unlawful, cause of nuisance, insensitive or uncouth and occurs at a business appropriate venue.
  - f) It would not affect the legitimacy and good standing of Firstsource.
  - g) The Event is disclosed promptly and transparently reported by the Firstsource Personnel receiving or offering the Gift & / or Entertainment in terms of the clause related to “Exception Approval” of this Policy.



- h) The Gift and / or Entertainment is reasonable and appropriate in the context of the business occasion; and
  - i) Gifts and / or Entertainment are of a nature that do not violate this Policy, any law or regulation or the standards of business conduct of the giver and recipient's organization.
  - j) Entertainment not viewed as excessive in the context of the business occasion.
- 4. Firstsource Personnel may receive Gifts when attending an official conference or ceremonial Event, which may be prohibited or beyond the Appropriate Value under this Policy, however it may be impractical or offensive to refuse such Gift at the conference or Event. In these cases, Firstsource Personnel shall immediately, following the receipt of such Gift, report the receipt of the Gift on the Gift and Entertainment Tracker ("**G&E Tracker**") and forward it to his or her Department Head.
- 5. Firstsource Personnel may consult the respective Department Head or Legal and Compliance Team when in doubt as to whether a Gift and / or Entertainment is appropriate to give or receive.
- 6. Each Department Head is responsible for ensuring that the Firstsource Personnel under the span of such Department Head adheres to this Policy and is accountable for any non-compliance hereunder.

## II. Exception Approval

Firstsource expects Firstsource Personnel to adhere to the Appropriate Values defined within this Policy. However, in the eventuality of an exception, approval should be taken from the business unit ("**BU**") head ("**BU Head**") or Department Head (Grade B & above), for offering or accepting such Gift and/ or Entertainment. In case the BU Head or Department Head is offering or accepting Gift and/ or Entertainment above the Appropriate Value identified in section 5. I. above, approval should be obtained from CEO / CFO. The request for approval must clearly define the purpose, amount and nature of the exception.

### III. Disclosure of Gifts and / or Entertainment

Firstsource Personnel and owner Departments within Firstsource (“**Department**”) are required to continuously track and disclose to their respective Department Heads any Gift and / or Entertainment offered or received. They are also required to report all such Gifts and / or Entertainment offered or received to Legal and Compliance Team on quarterly basis. In cases where the value of Gifts and/ or Entertainment are beyond the Appropriate Values, an approval from Grade B and above within the Department to which the Firstsource Personnel belongs to must be taken. The disclosure is to include type of Gift and/ or Entertainment, name of recipient / organization, business purpose and value of the Gift and/ or Entertainment received/ given in the G&E Tracker circulated at the end of each quarter by Legal & Compliance Team (refer to Annexure 1 for the details being captured in the G&E Tracker). If requested, the relevant supporting documents (receipts, pre-authorization mails, etc.) must be submitted along with the expense reimbursement claims associated with Gifts and/ or Entertainment

## 6. Permitted and prohibited acts:

### I. Gifts and Entertainment

This Policy prohibits offering and receiving the Gifts and / or Entertainment in the following circumstances irrespective of the value of such Gifts and / or Entertainment:

- a. Gifts in cash or cash equivalent (such as Gift cards or Gift certificates).
- b. “Adult” Entertainment or any sort of Event, including but limited to involving nudity or lewd or lascivious behavior; Gifts and / or Entertainment that are prohibited by applicable laws.
- c. Gifts and / or Entertainment to or from Government / Public Officials.
- d. Gifts and / or Entertainment that are contrary or prohibited to be given or received by a policy in force in the giver / recipient’s organization.
- e. Gifts in the nature of a Bribe (as defined in this Policy); and
- f. Gifts and / or Entertainment that are paid for in a personal capacity in order to avoid having to report it to Firstsource or seek approval.

## II. Gifting and entertaining Government Officials

The provision of Gifts and/ or Entertainment to Government Officials is strictly prohibited except if such Government Official is attending or participating in an Event or function organized by Firstsource and meal and/ or a souvenir is exchanged or provided as part of the ceremony and appropriate approvals have been taken from the respective Department Head or the BU Head. Any such food/ souvenir/ Entertainment shall be strictly in compliance with the Appropriate Values set out in this Policy and the amount has to be approved by the BU Head or Department Head and declared in the quarterly G&E Tracker.

## III. Political Contributions

Firstsource prohibits receiving or offering (directly or indirectly) remuneration, Gifts, making any payments or donations or providing comparable benefits to any political party, political party officials, workers or candidates on its behalf or using any of its resources or funds for any such purpose whatsoever.

## IV. Charitable Contributions

Charitable Contributions must not be used to conceal a Bribery/ Kickback. Charitable Contributions must always meet high ethical standards and must not have the perception of impropriety. There must not be any solicitation of a Third Party for participation in Firstsource Personnel or Firstsource sponsored charitable or quasi charitable endeavors. The purpose of charitable contribution must not be directly or indirectly linked with business interest. If any Firstsource Personnel is approached by any Third Party (including Client or Vendor or Government Official) to make any such Charitable Contribution or if any Firstsource Personnel has any doubts about any Charitable Contribution, he or she must immediately contact the General Counsel of the respective geography for further clarification.

## V. Expense Reimbursements on behalf of Third Parties

Only those expenses will be reimbursed on behalf of Third Parties which are in accordance with the appropriate reimbursement procedure as prescribed by the Finance Team and which are permitted to be reimbursed by Department Head or the BU Head of the department or BU claiming such reimbursement. Full details of any expenses will need to be provided along with details of individuals participating in the Event and all relevant supporting documentation, such as, invoices or receipts. All expenses to be reimbursed need to be approved by respective BU and Department Heads. Firstsource Personnel submitting any inaccurate or misleading claims will be liable for disciplinary action, which may lead up to termination of employment.

Firstsource Personnel cannot circumvent this Policy by routing any payment which is improper in nature (including Bribes) through a Third Party. This will still be deemed to be the responsibility of the Firstsource Personnel who sanctions such routing, and the individual will be subject to any liabilities which may result from such actions.

## VI. Conflict of Interest

Firstsource Personnel should not offer or receive Gifts and / or Entertainment to and from any Client, Vendor or Third Party with whom Firstsource is in a position of authority and influence or vice versa, or with whom such Firstsource Personnel negotiates the terms of Firstsource's relationship with such party.

## 7. Potential Risks and Threats / Red Flags

During the course of performing their duties, Firstsource Personnel and respective Firstsource Departments may encounter several circumstances in their course of work at and for Firstsource, which may pose a risk of Corruption or Bribery ("**Red Flags**"). This section sets out a set of illustrative, but not exhaustive scenarios that Firstsource Personnel and Departments may face while performing their duties as per their respective ownerships. Any of the following matters should immediately be reported at [whistleblowing@firstsource.com](mailto:whistleblowing@firstsource.com).

### I. Government Official / Public Official/ Third Parties / Vendors

- a. A Government Official/ Public Official or a Third Party indicates or requests payment, special fees or special favours for performing an official duty or in exchange of any other advantage to Firstsource or any Firstsource Personnel.
- b. A Third Party or Government Official/ Public Official requests cash payments.

- c. A Third Party or Government Official/ Public Official demands Gifts and/or Entertainment prior to or during the continuance of a business relationship with Firstsource.
- d. A Third Party or Government Official/ Public Official requests that certain payments or covenants not be covered in any documentation or requests the use of side letters to document certain terms.
- e. Vendor refuses to certify compliance with anti-Bribery or UKBA / FCPA requirements.
- f. Vendor refuses to complete agent/ consultant/ Vendor questionnaire regarding relationship with or interests involving Government Officials/ Public Officials/ Foreign Public Officials/ Foreign Officials.
- g. Requests for commissions to be paid in a third-party country, to a Third Party, or in cash or untraceable funds.
- h. Heavy reliance by Vendor on political or government contacts as opposed to knowledgeable staff and investment of time to promote the Firstsource's interests

## II. Firstsource Personnel and Departments

- a. Any Firstsource Personnel engages with a Third Party for any perceived or actual gain either on behalf of Firstsource or self and does so in the course of his/ her employment or engagement with Firstsource.
- b. Continued acceptance of sub-standard quality goods and/ or services from Vendors.
- c. Any conflict of interest as defined in Conflict of Interest Policy.
- d. On-boarding of unqualified Third Party as a Vendor at Firstsource.
- e. Unauthorized, unplanned and/ or suspicious travel and expenses which are unaccounted for.
- f. Any anomalies or 'out of Policy' Gifts, Entertainment or Hospitality offered or received by or from Vendors and Clients not disclosed, reported or recorded in the G&E Tracker by the Firstsource Department/ BU.
- g. The timing of any Gift or Entertainment offered or received for example, immediately prior to or during the term of any contract or other related negotiations / discussions.
- h. Bribing or influencing Vendors, prospective suppliers, Clients and/ or prospective Clients for Firstsource's business.
- i. Accepting or offering Bribes or unauthorized Gifts and Entertainment from/ to Clients, Vendors, prospective suppliers and/ or prospective Clients
- j. Vague, non-specific, incorrect, fudged description of payments made in entries of Firstsource records.
- k. Payment descriptions that do not correspond to the appropriate account.
- l. General purpose or miscellaneous accounts that are used to hide improper payments.
- m. Submission of false or inaccurate expense account reports.

## 8. Due Diligence and Declarations

Firstsource shall carry out a due diligence of the Vendors with whom it has business dealings. Further, Vendors interacting or engaging with Firstsource or acting on behalf of Firstsource shall be informed of this Policy and required to abide by this Policy. At the time of the engagement with Firstsource, each Vendor will be provided a copy of this Policy by the Firstsource Department which is liaising with the Vendor for the engagement. A declaration on compliance of these policies shall also be obtained from all Vendors on annual basis by the Global Commercial Team.

Any non-compliance to this Policy by a Vendor shall be treated with zero tolerance and Firstsource shall, in all cases, have the right to terminate any arrangement or understanding with that Vendor.

## 9. Records and Reporting

The prevention, detection and reporting of Bribery is the responsibility of all Firstsource Personnel, Clients, Vendors and Third Parties. Firstsource is committed to ensuring that all Firstsource Personnel, Clients, Vendors and Third Parties have a safe, reliable, and confidential way of reporting any suspicious activity.

### I. Maintenance of appropriate records

The expenses incurred on Gifts and / or Entertainment are to be accurately recorded by the respective Departments and in the books of accounts in a fair and transparent manner. All Firstsource Personnel must keep timely, exhaustive and accurate records of any expenditure made on Gifts and / or Entertainment provided on Firstsource's behalf or by using Firstsource funds. The reason for such expenditure must be specifically and accurately recorded. Firstsource Personnel must also keep exhaustive records of any Gifts and/ or Entertainment received from Third Parties, receipts from Third Parties and Government Officials/ Public Officials for any payments made to them by such Firstsource Personnel in official capacity on behalf of Firstsource.

Firstsource Personnel are prohibited from making any false or misleading entries in such records.

All records maintained under this Policy must be retained for ten [10] years or in accordance with the prescribed retention period in applicable laws, whichever period is longer.

## II. Quarterly Gifts & Entertainment Dashboard

In the month following the end of each financial quarter, Legal and Compliance Team prepares and circulates to the BU and Department Heads for their respective spans / area of control, a Gifts and Entertainment dashboard (“**Dashboard**”) for that financial quarter. The Dashboard contains details of the amounts spent and received by Firstsource Personnel on Gifts and Entertainments in the financial quarter being reported on.

To compile this Dashboard, Legal and Compliance Team coordinates with BU and Department Heads to identify the points of contact (“**POCs**”) for their respective span. Once the POCs are identified, Legal and Compliance Team coordinates with the nominated POCs to collate the details of all Gifts and Entertainment offered or received in the quarter for the entire team / Department.

Once the details are received and collated, the Legal and Compliance Team reviews the transactions to ascertain any transaction which is over and above the Appropriate Values as identified in this Policy and coordinates with the nominated POCs to obtain the necessary approvals.

## III. Whistleblowing

Any breach or potential breach of this Policy by any Firstsource Personnel, Client, Vendor or a Third Party in relation to matters concerning Firstsource should be reported at [whistleblowing@firstsource.com](mailto:whistleblowing@firstsource.com). Such report shall be made as soon as practicable, upon the complainant learning of the actual or potential breach of this Policy. For further details on reporting a breach of this Policy, Firstsource Personnel may refer to the Whistle Blower Policy available on the Firstsource intranet.

Firstsource is committed to ensuring that no one suffers detrimental treatment for reporting any breach of this Policy to Firstsource. All reports made under this Policy are confidential and identity of the complainant shall not be disclosed by Firstsource, except to those persons who are directly involved in the investigation concerning the complaint. Any Firstsource Personnel, Client, Vendor and Third Party can report concerns in confidence and without fear of retribution. Appropriate action will be taken against the individuals proven to be involved in any attempted retribution. Any form of retribution should be reported at [whistleblowing@firstsource.com](mailto:whistleblowing@firstsource.com). All concerns raised and reports made are duly investigated as per Firstsource policies.

## 10. Training

Firstsource shall require all new Firstsource Personnel to undergo training on this Policy.

Following Firstsource Personnel will need to undergo Annual Refresher Training on this Policy:

- All Firstsource employees who are Grade B and above
- Firstsource employees from Administration, Procurement / Commercial, Legal & Compliance and Sales Teams who are Grade D and above (employees with high exposure to Bribery)

The purpose of such trainings will be to sensitize Firstsource Personnel to concerns of Bribery and to familiarize them with this Policy.

All Firstsource Personnel undertaking the Annual Refresher Training on this Policy shall provide declaration on Conflict of Interest on the LMS portal in the prescribed format.

## 11. Breach

This Policy is designed to enable Firstsource Personnel, Clients, Vendors and Third Parties to identify and effectively report a breach or potential breach of this Policy. Any breach or potential breach of this Policy by Firstsource Personnel may result in disciplinary action, leading up to and including termination of employment. Any breach of this Policy by a Vendor will lead to Firstsource terminating the contract with the Vendor and seeking remedies under law for damages, if any. Any breach of this Policy by a Third Party may result in such Third Party's business proposal being rejected by Firstsource.

## 12. Impact on Clients

In case any Bribery incident affects a particular Client or their reputation, the same shall be escalated to the Client by Firstsource immediately upon becoming aware, through the respective Client Relationship Manager as per the Client escalation matrix. Certain Clients may have specific BAU reporting requirements which are detailed in Annexure 4.

As the FCPA and the UKBA are applicable to many of Firstsource's Clients and customers, Firstsource Personnel must be particularly mindful of not exposing such Clients or customers to liability.



## 13. Review

This Policy is continually evolving. This Policy, neither can, nor intends to, encompass every situation. This Policy may undergo changes based on business requirements and changes in law and regulations from time to time.

## a. Annexure 1 Frequently Asked Questions on UKBA (UK)

S. No	Nature of Query	Query Description	Answer
1	Background	What is the UKBA)?	The UKBA came into force on 1 July 2011. It amends and reforms the UK law on combating Bribery. The UKBA is a modern and comprehensive law which enables courts and prosecutors to respond more effectively to Bribery.
2	Provisions	What are the offences under the UKBA?	<p>Under the UKBA creates the following offences:</p> <ul style="list-style-type: none"> <li>• Offering, promising or giving a financial or other advantage (<b>Active Bribery</b>)</li> <li>• Requesting, agreeing to receive or accepting a financial or other advantage (<b>Passive Bribery</b>)</li> <li>• Bribery of foreign public officials</li> <li>• The failure of commercial organizations to prevent Bribery by an associated person (<b>Corporate offence</b>)</li> </ul> <p>If the offence is proved to have been committed with the consent or connivance of a senior officer within the company, that person is also guilty of the offence and liable to be prosecuted.</p>
3	Provisions	What is a 'financial or other advantage'?	A 'financial or other advantage' is not defined in the UKBA, but it could potentially encompass items such as contracts, non-monetary Gifts and offers of employment.
4	Provisions	Who is a 'Foreign Public Official'?	<p>'Foreign Public Official' is defined as an individual who,</p> <ul style="list-style-type: none"> <li>• Whether elected or appointed, holds a legislative, administrative or judicial position of any kind of a country or territory outside the UK</li> <li>• Exercises public function for or on behalf of a country or territory outside the UK for any public agency/ enterprise of that country or territory</li> </ul>

			<ul style="list-style-type: none"> <li>Is an official or agent of a public international organization (such as the UN or the World Bank)?</li> </ul>
5	Provisions	Who is an 'associated person'?	<p>An 'associated person' is defined as a person who 'performs services' for or on behalf of the organization. It includes both employees and a range of persons connected to the business, e.g. consultants and agents. The UKBA lists employees, agents and subsidiaries as examples of "associated" persons. They may also include suppliers and contractors. The concept of a person who 'performs services for or on behalf of the organization' aims to embrace the whole range of persons connected to an organization who might be capable of committing Bribery on the organization's behalf.</p>
6	Applicability	Who does the UKBA apply to?	<p>The UKBA applies to-</p> <ul style="list-style-type: none"> <li>British Citizens (working in the UK or elsewhere in the world)</li> <li>Individuals ordinarily resident in UK</li> <li>Any corporate incorporated in UK</li> <li>Any corporate entity carrying on all or part of business in UK and both UK and foreign companies are covered, provided they have some operations in the UK.</li> </ul>
7	Applicability	Will a company be liable under the UKBA if an offer or promise of unethical payment has been made to a foreign official but actual payment has not been made?	<p>Yes. As provided by the UKBA, a company can be liable not only for making improper payments, but also for an offer, promise or authorization of a corrupt payment, even if its employees or agents do not actually make a payment. In other words, a corrupt act need not succeed in its purpose for a company to become liable under the UKBA.</p>
8	Applicability	Is Bribery outside the UK within the scope of the UKBA?	<p>Yes. If the business is subject to the UKBA as per the list in question 6 above, then Bribery, wherever it occurs in the world, is within the scope of the UKBA.</p>
9	Applicability	Does the UKBA apply only to Bribery in the public sector?	<p>No, it applies to Bribery in both the private and the public sectors.</p>

<b>10</b>	Applicability	If I already comply with local Anti-Corruption laws do I still need to ensure compliance with the UKBA?	Yes, adherence to local law does not provide exemption from the UKBA.
<b>11</b>	Applicability	Is there any Indian equivalent of the UKBA?	Payment of / Offering a Bribe to a Government Official is illegal as per Indian Law as well. The POCA prohibits such payments and any offense is punishable. Imprisonment may extend to five years and the individual/ company shall also be liable to fine. In terms of accounting provisions, all companies listed on the Indian stock exchanges must comply with Clause 49 of the Listing Agreement which provides for exercise of adequate internal controls over financial reporting.
<b>12</b>	Ensuring Compliance	Within an organization who is responsible for ensuring compliance with the UKBA?	Every Firstsource Personnel, Vendor, Client, Third Parties and individuals associated with Firstsource has to ensure compliance with the UKBA. The respective Departments/ BUs of Firstsource are responsible for ensuring compliance with the UKBA within their respective spans.
<b>13</b>	Ensuring Compliance	What are facilitation payments? Are they allowed under the UKBA?	A facilitation payment is money paid to someone as a way of ensuring that they perform their duty, either more promptly or at all. Common examples may be payments to facilitate routine governmental action, such as to an immigration official to speed up a customs check or visa.  There is no exception under the UKBA for facilitation payments and it always treats them as Bribes.
<b>14</b>	Ensuring Compliance	What if an employee or an agent of a subsidiary pays a Bribe on Firstsource's behalf?	A Bribe on behalf of a subsidiary by its employees or agents creates liability for its parent company and/or any other subsidiaries of the parent company, if it cannot be shown that the employee or agent intended to obtain or retain business or a business advantage for the parent company or other subsidiaries.

<b>15</b>	Ensuring Compliance	Which are the areas vulnerable to Bribery?	<p>Areas vulnerable to Bribery include (this is not an exhaustive list):</p> <ul style="list-style-type: none"> <li>• Interactions with Government Officials</li> <li>• Use of Third-Party agents, consultants and other intermediaries</li> <li>• Facilitation payments</li> <li>• Travel, entertaining and Gift giving to customers and other relevant commercial organizations</li> <li>• Charitable contributions and community payments</li> <li>• Cash, petty cash, Vendor disbursements and other high-risk transactions</li> <li>• Mergers and acquisitions</li> <li>• Customs, offset arrangements and licensing.</li> </ul>
<b>16</b>	Ensuring Compliance	Are there any exceptions or defences in place to the anti- Bribery provisions?	<p>An organization will not be liable if it can prove that it had “Adequate Procedures” in place to prevent Bribery. The Ministry of Justice has released guidance on “Adequate Procedures” and prescribes six high level principles which organizations should consider when developing their Anti-Bribery procedures. The six principles are:</p> <ul style="list-style-type: none"> <li>• Proportionate procedures</li> <li>• Top level commitment</li> <li>• Risk assessment</li> <li>• Due diligence</li> <li>• Communication and training</li> <li>• Monitoring and review</li> </ul>
<b>17</b>	Ensuring Compliance	How does Firstsource ensure that all Vendors that Firstsource deals with comply with UKBA requirements?	<p>Firstsource has a framework in place to build deterrence and assess compliance to this Policy for its Vendors. Incorporating appropriate drafting in our Vendor agreements and tracking Gifts and Entertainment assist with compliance.</p>
<b>18</b>	Consequence of Non-Compliance	What are the penalties under the UKBA?	<p>The criminal courts can prosecute both individuals involved and the company. Individuals are subject to up to 10 years’ imprisonment and/or an unlimited fine.</p>

			Companies may be subject to an unlimited fine.
<b>19</b>	Consequence of Non-Compliance	Besides penalties, what are the other consequences of non-compliance with the UKBA?	<ul style="list-style-type: none"> <li>• Professional fees and management costs of defending an investigation</li> <li>• On-going independent compliance monitor costs</li> <li>• Payment of any profits earned as a result of the Bribery</li> <li>• Civil litigation</li> <li>• Potential debarment from tendering for government contracts</li> <li>• Reputational damage</li> <li>• Loss of investor confidence</li> </ul>
<b>20</b>	Enforcement	Who is responsible for the enforcement of the UKBA compliance?	The Serious Fraud Office, a UK government agency, is responsible for enforcement of the UKBA.

## b. Annexure 2 – Frequently Asked Questions about FCPA (US)

Sl No	Nature of Query	Query Description	Answer
1.	Background	What is the FCPA?	Congress enacted the FCPA in 1977 in response to revelations of widespread Bribery of foreign officials by U.S. companies. The FCPA was intended to halt those corrupt practices, create a level playing field for honest businesses, and restore public confidence in the integrity of the marketplace.
2.	Provisions	What are the provisions under the FCPA?	<p>The FCPA contains two major provisions:</p> <p>The first provision contains specific Anti-Bribery regulations.</p> <p>The Anti-Bribery provisions of the FCPA make it unlawful for a U.S. citizen and certain foreign issuers of securities to make a corrupt payment to a foreign official in order to induce the official to misuse his or her official position; for example, to wrongfully direct business to a company or to cause the official to not conduct an audit. These provisions also apply to foreign firms and persons who are involved in furtherance of such a corrupt payment whilst in the United States.</p>

3.	Provisions	Who would be considered a 'foreign official' under the FCPA	'Foreign Official' as broadly defined in the Act includes any officer or employee of a foreign government or any Department, agency, or instrumentality thereof, or of a public international organization, or any person acting in an official capacity for or on behalf of any such government or Department, agency, or instrumentality, or for or on behalf of any such public international organization
4.	Provisions	Are payments prohibited only to foreign government officials under the FCPA	<p>In addition to payments to foreign officials, the FCPA also prohibits illicit offers and payment to foreign political parties, officials of a foreign political party, or candidate for foreign office</p> <p>A potential problem can arise where a U.S. person's foreign agent or partner makes political campaign contributions to persons in the country where they are doing business.</p> <p>Any United States company should consider instituting a policy that prohibits its foreign agents, partners or consultants from making any political contributions whatsoever for or on behalf of their venture or relating in any way to the venture. In the absence of a blanket prohibition, all proposed foreign political contributions by an agent, consultant or employee should be reviewed by the legal team / Legal and Compliance team of Firstsource on a case-by-case basis. Firstsource may also approach the DOJ FCPA for review or opinion.</p>
5.	Provisions	Do the Anti-Bribery provisions in the FCPA specify Bribes of a particular purpose only or are all kinds of Bribes, for whatever purpose, covered under FCPA?	<p>The Anti-Bribery provisions of the FCPA make it unlawful to make a "corrupt" payment to a government official. A "corrupt" payment is one that is made for the purpose of inducing the government official to otherwise misuse their authority. Examples may include directing business to a particular firm, foregoing government inspections or audits, etc.</p> <p>The FCPA may not govern Bribes paid for other reasons. These are covered under other civil and criminal laws, both in the US and other countries.</p>
6.	Provision	Will a company be liable under the FCPA if an offer or promise of an unethical payment has been made to a foreign official but actual payment has not been made?	<p>Yes. As provided by the FCPA, a company can be liable not only for making improper payments, but also for an offer, promise or authorization of a corrupt payment, even if its employees or agents do not actually make a payment.</p> <p>In other words, a corrupt act need not succeed in its purpose.</p>

<b>7.</b>	Provision	Are only cash payments prohibited under the FCPA?	<p>The FCPA prohibits paying, offering, promising to pay money, Gifts or anything of value.</p> <p>Although no FCPA decision has dealt with the concept of a “thing of value”, it clearly includes cash, cash equivalents and other forms of valuable inducements. However, there could be transactions which do not have any direct value attached to them but still can be considered as Acts of Bribery e.g. Making improper payments in other forms, hiring of relatives/friends etc.</p> <p>Federal courts in the US addressing similar criminal statutes have construed the term broadly to include tangible and intangible property such as “information”, the testimony of a witness, loans and promises of future employment, a college scholarship and sports equipment.</p>
<b>8.</b>	Provisions	Does the FCPA prohibit Bribes from being paid to private non-governmental entities?	<p>The FCPA anti- Bribery provisions do not govern, or specifically prohibit Bribes paid to officers or employees of private non-governmental entities.</p> <p>However, commercial Bribery payments that are mischaracterized on the books and records of a public company constitute an FCPA books and records violation or a violation of the FCPA’s internal controls provision.</p> <p>Moreover, such payments would fall under violations of other civil/ criminal laws of the country of operations. It is best to consult the legal team / Legal and Compliance team of Firstsource, before such payments / offer for such payments are made.</p>
<b>9.</b>	Provisions	Are there any exceptions or defences in place to the anti-Bribery provisions?	<p>The FCPA contains an explicit exception to the Bribery prohibition for "facilitating payments" relating to "routine governmental action" and provides affirmative defences which can be used to defend against alleged violations of the FCPA.</p> <p>The UKBA and POCA do not permit facilitation payments.</p>
<b>10.</b>	Provisions	What activities would be considered as routine governmental action?	<p>Routine governmental actions would include non-discretionary government functions such as the processing of permits, licenses, visas and work orders or other official documents, providing police protection, power and water supply, cargo handling or protection of perishable products and scheduling inspections associated with contract performance or transit of goods across country. These routine actions would typically be considered “non-discretionary” in order to fall under the facilitating payments exception.</p> <p>Routine governmental action does NOT include any decision by a foreign official to award new business or to continue business with a particular party.</p>



11.	Applicability	What is the applicability of the FCPA for Firstsource?	The FCPA is applicable to payments, offers, or promises made for the purpose of: (i) influencing any act or decision of a foreign official in his official capacity, (ii) inducing a foreign official to do or omit to do any act in violation of the lawful duty of such official, (iii) securing any improper advantage; or (iv) inducing a foreign official to use his influence with a foreign government or instrumentality thereof to affect or influence any act or decision of such government or instrumentality. In addition, the payment, offer, or promise must be made in order to assist “in obtaining or retaining business for or with, or directing business to, any person.
12.	Applicability	Do overseas transactions related to mergers and acquisitions or joint ventures also come under the scope of the FCPA? If so, what can I do to ensure at the time of mergers/ acquisitions that my overseas transactions do not violate FCPA requirements	<p>FCPA issues can also arise in any transaction ranging from foreign investments or acquisitions, joint ventures, licensing arrangements, infrastructure projects, offset, counter trade agreements, and mergers.</p> <p>A corporation can violate the FCPA as much for the actions of a joint venture partner or a subcontractor as it would for the actions of a traditional agent, sales representative, or consultant. Companies operating internationally should implement procedures and steps to assure that FCPA and related compliance considerations are taken into account in every overseas transaction.</p> <p>Some elements that need to be included in the procedures and methodologies of reviewing and implementing all overseas transactions are:</p> <ul style="list-style-type: none"> <li>• selection criteria for Third Party contractors,</li> <li>• highlight joint venture’s business with foreign governments,</li> <li>• due diligence and reputation check,</li> <li>• contract provisions with Third Parties,</li> <li>• related and unrelated transactions and</li> <li>• close watch on red flags that indicate improper payments.</li> </ul>
13.	Applicability	If I already comply with local Anti-Corruption Laws do I still need to ensure compliance with the FCPA	Yes, adherence to local law does not provide exemption from FCPA.

<b>14.</b>	Applicability	Is there any Indian equivalent of the FCPA?	<p>Payment of / offering Bribes to Government officials is illegal as per Indian Law as well. The POCA prohibits such payments and any offense is punishable by up to five years in jail and fine.</p> <p>In terms of accounting provisions, all companies listed on Indian stock exchanges must comply with Clause 49 of the Listing Agreement which provides for exercise of adequate internal controls over financial reporting.</p>
<b>15.</b>	Applicability	Is there a European equivalent of the FCPA?	<p>Yes, UK has introduced the Bribery Act on 1 July 2011 .</p> <p>In addition, then on 21 November 1997, OECD Member countries and five non-member countries, Argentina, Brazil, Bulgaria, Chile and the Slovak Republic, adopted a Convention on Combating Bribery of Foreign Public Officials in International Business Transactions under which it has been established that any offer, promise or any undue pecuniary or other advantage made by a person in these countries, whether directly or through intermediaries, to a foreign public official, for that official or for a Third Party, in order that the official act or refrain from acting in relation to the performance of official duties, in order to obtain or retain business or other improper advantage in the conduct of international business, would be considered as a criminal offence under the law.</p>
<b>16.</b>	Enforcement	How allegations are raised which may lead to an FCPA Investigation?	<p>FCPA tip offs could be brought by former or current employees, competitors, agents, sub-contractors, foreign government officials or party representatives, joint venture partners, public filings, federal agency audits, journalists or news accounts or internet surveillance.</p> <p>Firstsource may also declare a violation voluntarily to the authorities.</p>
<b>17.</b>	Enforcement	What kind of charges are levied for FCPA violations	FCPA violations may be charged as civil and/ or criminal charges.

<b>18.</b>	Enforcement	Who looks into allegations of violations of the FCPA?	<p>Allegations of civil violations of the Anti-Bribery and recordkeeping provisions are investigated by the SEC's Division of Enforcement.</p> <p>Allegations of FCPA criminal violations are generally investigated by the Federal Bureau of Investigation.</p> <p>The FBI is required by internal regulations to bring alleged FCPA violations to the fraud section of the criminal division of the Department of Justice. However no prosecution of alleged FCPA violations may be instituted without the express permission of the Department of Justice Criminal Division.</p>
<b>19.</b>	Enforcement	What does informal and formal investigation mean	<p>In an informal investigation, the SEC/DOJ may, on its own, ask Firstsource to submit certain documents as per the requirement and also interview certain employees. These are generally done to understand the nature and accuracy of allegations received.</p> <p>A formal investigation is initiated only after a 'formal order of investigation' is issued by the SEC.</p>
<b>20.</b>	Ensuring Compliance	Who is responsible for ensuring compliance with the FCPA within an organization?	<p>The management of Firstsource is responsible for ensuring FCPA compliance.</p> <p>Every Firstsource Personnel, Vendor, Client, Third Parties and individual associated with Firstsource is to ensure compliance with the FCPA.</p>
<b>21.</b>	Ensuring Compliance	If an employee notices an FCPA violation in Firstsource, who must it be reported to?	In the Event a Firstsource Personnel notices FCPA violations or breaches, they are required to report such violation or breach as identified in this Policy and the Whistle Blower Policy.
<b>22.</b>	Ensuring Compliance	How often should compliance to FCPA be reviewed?	The FCPA does not mention specific timelines / periods for review. However, as a general practice, the compliance should be reviewed at least annually. This should include an evaluation of the Board of Directors as to the effectiveness of the Anti-Bribery Policy and procedures.
<b>23.</b>	Ensuring Compliance	How does Firstsource ensure that all Vendors that Firstsource deal with comply with FCPA requirements?	<p>A risk based due diligence questionnaire is developed for Third Parties dealing which involve higher risks, for example agents for governmental contracts, licenses.</p> <p>Firstsource is implementing a governance framework to build deterrence and assess compliance to this Policy for its Vendors. Appropriate drafting in our Vendor agreements and tracking Gifts and Entertainment assists with compliance.</p>

24.	Ensuring Compliance	What action should be taken in the Event that a Third Party or intermediary that Firstsource works with has made payments prohibited under the FCPA?	<p>If any such non-compliance is discovered, Firstsource Personnel must</p> <ol style="list-style-type: none"> <li>1) Immediately stop all work with the concerned Third Party</li> <li>2) Notify the Legal and Compliance team at <a href="mailto:whistleblowing@firstsource.com">whistleblowing@firstsource.com</a></li> </ol>
25.	Ensuring Compliance	Is a director of a company liable he/ she had no knowledge of prohibited payments being made by his/ her intermediaries?	<p>FCPA provides for two kinds of knowledge – actual knowledge and constructive knowledge.</p> <p>The FCPA does not require proof of actual knowledge for the corrupt act. A person may be equally liable on the basis of constructive knowledge. The FCPA provides that a person's state of mind is "knowing" with respect to conduct, a circumstance, or a result if -</p> <ol style="list-style-type: none"> <li>1) such person is aware that such person is engaging in such conduct, that such circumstance exists, or that such result is substantially certain to occur; or</li> <li>2) Such person has a firm belief that such circumstance exists or that such result is substantially certain to occur</li> </ol> <p>Knowledge of the existence of a particular circumstance is established if a person is aware of a high probability of the existence of such circumstance.</p> <p>In case it can be established that a director had actual or constructive knowledge of the act, and he/ she did not make any effort to investigate the potential violation, then such director will be liable for the violation. It is best to consult Firstsource's legal team before proceeding in such issues.</p>
26.	Consequence of Non- Compliance	What are the penalties for FCPA Non-compliance?	<p>Non-compliance can result into statutory criminal penalties for individuals including fines up to \$ 1 million per violation or imprisonment for up to five years. Business entities may be fined up to \$ 2 million per violation.</p> <p>As the Anti-Bribery provisions contain no period of limitation for criminal actions and the FCPA penalty provisions do not override the alternative fine provisions, these penalties may be increased significantly.</p> <p>Further, fines imposed on individuals may not be paid by their employers or principals.</p>

<b>27.</b>	Consequence of Non- Compliance	Besides penalties, are there any other consequences of non- compliance to FCPA?	FCPA non-compliance can lead to 1) Being subject to various investigations by government agencies 2) Substantial loss of reputation globally 3) Loss of business
<b>28.</b>	Consequence of Non- Compliance	How can one reduce the damage caused by the FCPA violation?	The Fraud section of the DOJ, which reviews all FCPA criminal matters, has recently made clear that fulfillment of the voluntary disclosure and prompt remedial action can in certain circumstances allow a corporation to sign agreements and avoid criminal charges. Hence the two most important aspects are 1) Immediately reporting the violation to the SEC and cooperating with investigations, 2) Prompt remedial actions/ procedures are put in place to deter repetition of such corrupt acts
<b>29.</b>	Consequence of Non- Compliance	Can out of court settlements be considered on being found non compliant to the FCPA?	Yes. There are cases where an out of court settlement has been considered for a FCPA claim.  This possibility exists only if Firstsource can demonstrate it has implemented an enhanced FCPA Compliance program

### c. Annexure 3 – Frequently Asked Questions about POCA (India)

Sl No	Nature of Query	Query Description	Answer
1.	Definition	What is the POCA?	The Prevention of Corruption Act, 1988 (No. 49 of 1988) is an Act of the Parliament of India enacted to combat Corruption in government agencies, private and public sector businesses in India

2	Provisions	What are the more relevant provisions under the POCA which apply to private organizations?	<p>The POCA largely covers government organizations and public servants, however, there are recent amendments to the POCA which have introduced commercial establishments into the ambit of its applicability. The more relevant sections concerning the business of a private organization like Firstsource are provided in a summarized manner below:</p> <p><b>Chapter I: Preliminary</b> - This chapter contains sections describing title, territorial applicability and definitions. Two of the main definitions are "public servant" (also being referred to as "Government Official" in this Policy and "undue advantage" which means any gratification (not limited to pecuniary gratification) other than legal remuneration.</p> <p><b>Chapter II: Appointment of Judges</b> – this chapter states the compliances for the Central Government which is the appropriate authority under the POCA to appoint special judges and covers the powers of such special judges and the nature of cases triable by special judges.</p> <p><b>Chapter III: Offences and penalties</b> – This chapter describes the offences under the act and the penalties imposed specifically on public servants in relation to taking and giving Bribe, obtaining undue advantage. It also covers penalties imposed on commercial organizations and on persons acting on behalf of commercial organizations who give or promise to give any undue advantage to a public servant intending (a) to obtain or retain business for such commercial organization or (b) to obtain or retain an advantage in the conduct of business for such commercial organization.</p> <p>Where an offence of bribing a public servant is committed by a commercial organisation, and such offence is proved in the court to have been committed with the consent or connivance of any director, manager, secretary or other officer shall be of the commercial organisation, such director, manager, secretary or other officer shall be guilty of the offence and shall be liable to be proceeded against and shall be punishable with imprisonment for a term which shall not be less than three years but which may extend to seven years and shall also be liable to fine.</p> <p><b>Chapter IV: Investigation</b> – This chapter details how the investigation is to be carried out by Govt. Agencies.</p>
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3	Provisions	How have the recent amendments broadened the scope of the POCA?	<p>The POCA was amended in 2018. Below is a summary of key changes brought by these amendments.</p> <ol style="list-style-type: none"> <li>1. Bribe giving – Earlier, the POCA did not specifically address Bribery from a giver perspective. With the amended law, Bribe giver is covered and shall be punished (except where such bribe giver was compelled to give the Bribe, and if it is reported to the authorities within seven days)</li> <li>2. Liability for corporates –             <ol style="list-style-type: none"> <li>a. If a person associated with a commercial organisation gives or promises undue advantage to a public servant for obtaining / retaining business or get an advantage, the organisation shall be punishable with a fine</li> <li>b. Directors, managers, secretaries or other officers to be held liable if offence committed with their consent or connivance</li> <li>c. It shall be a defence for the commercial organization to prove that it had in place adequate procedures designed to prevent persons associated with it from undertaking such conduct.</li> </ol> </li> <li>3. Punishment provisions – Punishment related provisions have also been enhanced in the amended law</li> <li>4. Corruption trials are to be completed in two years, extendable up to a maximum of four years</li> </ol>
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#### d. Annexure 4 – Client specific BAU requirements

Firstsource will ensure compliance with this Policy and /or Client specific policies that are made available to Firstsource during its engagement with the Client. Firstsource shall comply with its Client's BAU requirements including but not limited to the following:

1. Report all Annual Refresher Training data in Risk Profile meetings/Supplier Risk dashboard etc.,
2. Report on the Conflict of Interest and/ or Gift, Entertainment and Hospitality (GEH) log entries and highlight non-compliance if any, to appropriate Firstsource stakeholders (site leaders) on a monthly basis. Seek a confirmation from them post reporting.

3. Conflicts of Interest & GEH register test details should be reported as part of monthly surveillance plan to the Client. All the Financial Crime Policy testing results (including Anti Bribery) should be reported in the Supplier risk dashboard.
4. In case of Healthcare business, providing to or accepting any Gifts or from patients of Firstsource's Clients without the prior written approval of the Firstsource healthcare compliance officer.

Please reach out to the Legal and Compliance Team in case of any queries relating to the above requirements

## e. Annexure 5 – G&E Trackers

### G&E Tracker (Received)

Following information needs to be filled in the G&E Tracker Received

- i. Sr. No
- ii. Month
- iii. Location
- iv. Geography
- v. Category (Gift / Entertainment)
- vi. Employee Name
- vii. Employee Department
- viii. Department Owner
- ix. Name of the Client if received from the Client
- x. Name of Client's Representative
- xi. Name of Vendor
- xii. Name of Vendor's Representative
- xiii. Description of Gift / Entertainment
- xiv. Date of Receipt
- xv. Purpose
- xvi. Gift / Entertainment Value



- xvii. Currency
- xviii. Value per person
- xix. Was the Gift / Ent provider an existing Vendor/Client of Firstsource
- xx. Was the Gift / Ent offered above prescribed limit
- xxi. If the Gift is inappropriate as per G&E policy, has it been returned?  
Yes/No/NA)
- xxii. Date of return of Gift
- xxiii. Was prior approval obtained prior to offering the Gift / Ent (Yes / No)

### G&E Tracker (Offered)

Following information needs to be filled in the tracker for Gifts / Entertainment Offered

- i. Sr. No
- ii. Month
- iii. Location
- iv. Geography
- v. Category (Gift / Entertainment)
- vi. Employee Name
- vii. Employee Department
- viii. Department Owner
- ix. Name of the Client if offered to the Client
- x. Name of Client's Representative
- xi. Name of Vendor
- xii. Name of Vendor's Representative
- xiii. Description of Gift / Entertainment
- xiv. Date of Offer
- xv. Was it provided to existing Vendor / Client
- xvi. Purpose

- xvii. Gift / Entertainment Value
- xviii. Currency
- xix. Value per person
- xx. Was the Gift / Ent offered above prescribed limit
- xxi. Was prior approval obtained prior to offering the Gift / Ent (Yes / No)

Both these formats can be obtained from Legal NA Compliance Team if required.