



latentview

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LATENT VIEW ANALYTICS LIMITED

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ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

1. POLICY STATEMENT

This Anti-Bribery and Anti-Corruption Policy (the 'Policy') provides a framework for ensuring compliance with legislations governing bribery and corruption globally.

Latent View Analytics Limited ('LatentView or the Company') has a zero-tolerance approach to bribery and corruption and are committed to acting professionally, fairly and with integrity in all our business dealings and relationships, wherever we operate, and to implementing and enforcing effective systems to counter bribery. Our associates are prohibited from engaging in any acts of bribery or potential acts of bribery.

We uphold all laws relevant to countering bribery and corruption applicable to us in the conduct of our business across all the jurisdictions in which we operate. No Associate can waive compliance with the Policy.

This policy should be read in conjunction with the Code of Conduct of the Company.

We strive to implement and enforce effective systems to counter bribery and promote "Zero Dishonesty" The objective of this policy is to spread awareness about the possible misconducts related to bribery and corruption amongst employees and set responsibility of all the employees, vendors and partners' etc. to vigilantly observe and uphold the position against bribery & corruption and to ensure compliance with regulatory requirements with respect to Anti-Bribery and Anti-Corruption laws.

2. PURPOSE

The purpose of this Anti-Bribery and Anti-Corruption Policy is to ensure that the Company sets up adequate procedures in order to prevent the Company's involvement in any activity relating to bribery, facilitation payments, or corruption, even where the involvement may be unintentional including but not limited to government and non-government organisation. It requires employees, directors, officers of the Company and third parties subject to this Policy to recognize questionable transactions, behaviour or conduct, and to take steps to record, comply and follow procedures set in place to deal with such behaviour or conduct.

3. SCOPE

This policy applies to all individuals working for LatentView at all levels and grades, including directors, senior managers, officers, other employees (whether permanent, fixed-term or temporary), consultants, contractors, trainees, interns, casual workers and agency staff, agents, or any other person associated with our Company and such other persons, including those acting on behalf of our Company. The Company shall recommend adoption of this Policy to the Boards of its subsidiaries, associates and joint ventures.

4. **DEFINITION**

i. **Associates**

This includes officers, directors, employees (whether regular, fixed-term, contractual or temporary), consultants, trainees, casual workers and agency staff, volunteers, interns, agents, sponsors, vendors, clients or any other person associated with us, or any of our subsidiaries, associates, joint ventures or their employees, wherever located.

ii. **Bribe/ Bribery:**

Bribery includes offering, promising, giving, receiving, soliciting or accepting of a financial or other undue advantage, or any other object of value, with the intention of influencing or rewarding the behaviour of a person in a position of trust to perform a public, commercial or legal function to obtain or retain a commercial advantage. Bribes are payments made in the form of money or anything of value in return for a business favour or advantage. For e.g. Gifts taken or received to unfairly influence a business outcome, facilitation payments made for facilitating the performance of a routine governmental action etc.

This Policy prohibits Associates from giving bribes not only to any public/government official but also to any private individual. Bribery in any form will not be tolerated.

iii. **Corruption**

Corruption includes wrongdoing on the part of an authority, or those in power, through means that are illegitimate, immoral, or incompatible with ethical standards.

iv. **Third Party**

Third party means any individual or organisation that an associate may come into contact with the Company or transact with the Company , and includes actual and potential clients, customers, suppliers, distributors, business contacts, agents, advisers, business associates and government, non-government organizations and public bodies including their advisors, representatives and officials, politicians and political parties.

The Company shall clearly convey to third parties representing the Company that we expect them to comply with our Anti-Bribery and Anti-Corruption policy.

5. **ACTIONS / BEHAVIOUR THAT MAY BE CONSTRUED AS 'BRIBERY'**

- a) give, promise to give, or offer, a payment, gift, entertainment or hospitality to secure or award an improper business advantage;
- b) give, promise to give, or offer, a payment, gift, entertainment or hospitality to a government official, agent or representative to facilitate, expedite, or reward any action or procedure;

- c) accept or demand payment from a third party knowing or suspecting it is offered with the expectation that it will obtain a business advantage for them;
- d) induce another individual or associate to indulge in any of the acts prohibited in this policy;
- e) threaten or retaliate against another associate who has refused to commit a bribery offence or who has raised concerns under this policy;
- f) give or accept any gift where such gift is or could reasonably be perceived to be a contravention of this policy and / or applicable law; or
- g) engage in any activity that might lead to a breach of this policy.

6. GIFTS AND HOSPITALITY

- This policy does not prohibit normal business hospitality, so long as it is reasonable, appropriate, modest, and bona fide and made in the normal course of business and corporate hospitality and if its purpose is to improve company image, present our products and services, or establish cordial relations and does not create the appearance (or an implied obligation) that the gift giver is entitled to preferential treatment, an award of business, better prices, or improved terms of service; Gifts and Hospitality under Normal business hospitality must always be approved at the appropriate level of Company management.
- Associates should always assess the purpose behind any hospitality or entertainment. Hospitality or entertainment with the intention of improperly influencing anyone's decision-making or objectivity, or making the recipient feel unduly obligated in any way, should never be offered or received. Associates should always consider how the recipient is likely to view the hospitality. Similarly, associates must also decline any invitation or offer of hospitality or entertainment when made with the actual or apparent intent to influence their decisions.
- Gifts can in some cases influence, or appear to influence, decision-making, for example by persuading the recipient to favour the person who made the gift over his own employer. Associates should think very carefully before making, or receiving, gifts. Gifts can occasionally be offered to celebrate special occasions (for example religious holidays or festivals or the birth of a child) provided such gifts do not exceed INR 5000 for associates in India or USD 100 for associates outside India, and are occasional, appropriate, totally unconditional, and in-fitting with local business practices. No gift should be given or accepted if it could reasonably be seen improperly to influence the decision-making of the recipient.
- Some types of gifts are never acceptable including gifts that are illegal or unethical, or involve cash or cash equivalent.

- It is acceptable to offer modest promotional materials to contacts. Use of one's position with the Company to solicit a gift of any kind is not acceptable. However, the Company allows associates occasionally to receive unsolicited gifts of a very low intrinsic value from business contacts provided the gift is given unconditionally and not in a manner that could influence any decision-making process.
- Associates may never pay on their personal account for gifts or hospitality in order to avoid this policy

7. DONATIONS

- i. The Company may make charitable donations that are legal and ethical under local laws and practices and in compliance with this policy. The Company shall ensure that the charity or a support is for a legitimate cause, and that donations are not being used as a channel for Bribery.
- ii. Any associate may also, in their personal capacity, make donations that are legal and ethical under local laws and practices. However, it must be ensured that charitable contributions are not used as a scheme to conceal Bribery.

8. POLITICAL CONTRIBUTIONS

The Company is committed to not supporting any specific political party or having any political affiliation. No contribution shall be made by associate on behalf of the Company either directly or indirectly to any political party or for any political purpose without the prior approval of the Board of Directors. No associate shall use their job title or affiliation with the Company in connection with political activities.

9. RESPONSIBILITIES OF ASSOCIATES

Associates must ensure that they have read and understood this policy and, must at all times comply with the terms and conditions of this policy.

Prevention, detection and reporting of corruption are the responsibility of all those working for the Company or under Company's control. All associates are required to avoid any activity that might lead to, or suggest, a breach of this policy.

Associates must notify their reporting manager or consult an appropriate member of the Human Resource (HR) team as soon as possible if they believe or suspect, or have a reason to believe or suspect, that a breach of this policy has occurred, or may occur in the future. Please note that a failure to report an actual or suspected breach of this policy is itself a breach of this policy.

Any associate who breaches any of the terms of this policy will face disciplinary action, which could result in dismissal for gross misconduct. The Company reserves its right to terminate a contractual relationship with other associates and other associated persons, as the case may be if they breach any of the terms and conditions of this policy.

10. RECORD KEEPING AND INTERNAL CONTROLS

The Company will keep accurate and complete financial records and have appropriate internal controls in place which will evidence the business reason for making payments to, and receiving payments from, third parties. No accounting entry, expense, provisions will be kept “off the books” in order to facilitate or conceal improper payments or arrangements.

Associates must ensure that all expense claims relating to hospitality, gifts or expenses incurred to third parties are submitted in accordance with the Company’s applicable policy and specifically record the reason for such expenditure. Associates shall further ensure that all expense claims shall comply with the terms and conditions of this policy.

All accounts, invoices, memoranda and other documents and records relating to dealings with third parties, such as clients, suppliers and business contacts, should be prepared and maintained with accuracy and completeness.

11. REPORTING VIOLATIONS

Associates are encouraged to raise concerns relating to any issue or suspicion of any non-compliance, malpractice and other illegitimate arrangement at the earliest possible stage. If Associates are unsure whether a particular act constitutes bribery or corruption, you should raise the matter with your reporting manager or consult an appropriate member of the Human Resource (HR) team. Concerns should be reported by following the procedure set out in the Whistleblower Policy of the Company, which is available on website of the company.

12. VIOLATIONS AND PENALTIES

In addition to the individual penalties including statutory penalties provided under any law for the time being in force, any employee who breaches this Policy will be subject to disciplinary action, which could result in termination of the employee’s services, or any other action as deemed fit by the company.

13. TRAINING AND COMMUNICATION

Dissemination of this policy for new joiners shall be carried out at the time of induction. This policy will also be shared with all existing associates. If Associates have any query about this policy, Associate should contact their reporting manager.

The Company’s zero-tolerance approach to bribery and corruption should be communicated to all agents, suppliers, contractors and business partners of Associates at the outset of the Company’s business relationship with them and as appropriate thereafter. Wherever possible, all third parties should be sent a copy of this policy at the outset of the business relationship.

14. AMENDMENTS TO THE POLICY

Any or all provisions of this policy would be subject to revision / amendment as per any guidelines issued by the Government from time to time and as approved by the Board of Directors of the Company.

The company reserves the right to modify, cancel, add or amend rules/ provisions specified in this policy.

15. DISSEMINATION

The contents of this Policy shall be disclosed on the Company's website (www.latentview.com) and shall also be incorporated in the Company's Contracts with its Vendors.