



## GIFTS AND ENTERTAINMENT POLICY

In connection with certain holidays and other occasions, it is customary in many parts of the world to give and receive nominal value gifts to customers and vendors, respectively, who have a business relationship with the Company. However, we should be careful that we do not violate any regulations or incite conflict of interest while doing so.

While offering or receiving gifts, we should keep the following in mind:

- It is not done to obtain or retain business or gain an improper advantage in business.
- It is lawful under the country's laws where the gift is being given and permitted under the client's policies.
- It constitutes a bona fide promotion or goodwill expenditure.
- It is not in the form of cash.
- The gift is of nominal value (on an individual and aggregate basis).
- The gift is accurately recorded in the Company's books and records.