

## Entune Code of Business Principles

### **1. Compliance with Laws, Rules, and Regulations**

#### General

Entune is represented as company abide to the terms, you agree to abide by the terms of this Code and acknowledge that compliance with this Code is required to maintain your status as an ENTUNE Supplier or Customer or Employees. You agree that all business conducted on behalf of Entune shall be accomplished in full compliance with applicable laws, rules, regulations, and policies. If local laws are less restrictive than the principles set forth in this Code, Suppliers are expected to, at a minimum, comply with the Code. If local laws are more restrictive than this Code, Suppliers are expected to, at a minimum, comply with applicable local laws.

#### Anticorruption Laws

Entune shall not make, authorize, or offer any bribes, kickbacks, or payments of money or anything of value to anyone, including officials, employees, or representatives of any government or public or international organization, or to any other third party (public or private sector) for the purpose of obtaining or retaining business, or influencing any other favourable business decision, that is related in anyways to Entune. This includes giving money or anything of value to anyone when there is reason to believe that it will be passed on to a government official or the decision maker at a customer or potential customer company for this purpose. Employees and vendors are required to comply with the Indian prevention of Corruption Practices Act and all applicable local antibribery laws.

#### Antitrust and Competition Laws

Antitrust and competition laws are designed for Entune to protect customers and competitors against unfair business practices to promote and protect healthy competition. Company is committed to observing the applicable antitrust or competition laws of the organizations, and Entune expects its employees, customers and suppliers to comply with all applicable antitrust or competition laws as well. Antitrust or competition laws vary from country to country, but generally such laws prohibit agreements or actions that unreasonably restrain trade, are deceptive or misleading, or unreasonably reduce competition without providing beneficial effects to customers. Such agreements or actions are against to the policy of Entune.

#### Export Laws

Export control laws of Entune govern exports of commodities and technical data, including items that are hand carried as samples or demonstration units in luggage and written or oral disclosure of technical data. Entune requires suppliers, customers and employees of Entune to comply fully with these laws. Failure to comply could result in the loss or restriction of export privileges.

#### Freely Chosen Employment

Forced, bonded, or indentured labour or involuntary prison labour is not to be used. All work will be voluntary, and workers should be free to leave upon given reasonable notice and at their own will. Workers shall not be required to forfeit any documents related to travel, identification, and so on, including but not limited to government-issued identification, passports, or work permits, as a condition of employment

#### Child Labour & Forced labour Avoidance

Child labour is not to be used in any stage of business activities. The term “child” refers to any person employed under the age of 18, (where the law of the country permits) under the age for completing compulsory education, or under the minimum age for employment in the country – whichever is greatest. The use of legitimate workplace apprenticeship programs, which comply with all laws and regulations, is supported.

Under no circumstances Entune use forced labour, whether in the form of compulsory or trafficked labour, indentured labour, bonded labour, or other forms. Mental and physical coercion, slavery and human trafficking are prohibited. The rights of workers to freedom of association and collective bargaining are recognised and respected. Workers are not intimidated or harassed in the exercise of their right to join or refrain from joining any organisation.

### **Working Hours**

Studies of business practices clearly link worker strain to reduced productivity, increased turnover, and increased injury and illness. Workweeks are not to exceed the maximum set by local law. Further, a work week will not be more than 60 hours per week, including overtime, except in emergency or unusual situations. Workers shall be allowed at least one day off per seven-day week.

### **Wages and Benefits**

Compensation paid to workers shall comply with all applicable wage laws, including those relating to minimum wages, overtime hours, and legally mandated benefits. In compliance with local laws, workers shall be compensated for overtime at pay rates greater than regular hourly rates. Deductions from regular contractual wages as a disciplinary measure shall not be permitted. The basis on which workers are being paid is to be provided in a timely manner via pay slips or similar documentation.

### **Humane Treatment & POSH**

There is to be no harsh and inhumane treatment, including any sexual harassment, sexual abuse, corporal punishment, mental or physical coercion, or verbal abuse of workers; nor is there to be the threat of any such treatment. POSH committee has been formed to monitor and regularise the best practices in the organisation to avoid sexual harassment.

### **Non discrimination**

Entune employees should be committed to a workforce free of harassment and unlawful discrimination. Employees shall not engage in discrimination based on culture, race, colour, age, gender, gender identity or expression, sexual orientation, ethnicity, disability, pregnancy, religion, political affiliation, union membership, or marital status in hiring and employment practices such as promotions, rewards, and access to training. In addition, workers or potential workers should not be subjected to medical tests that could be used in a discriminatory way.

### **Freedom of Association**

Open communication and direct engagement between employees and management are the most effective ways to resolve work place and compensation issues. Entune Management and Customers are to respect the rights of employees to associate freely, join or not join labour unions, seek representation, or join workers’ councils in accordance with local laws. Employees shall be able to communicate openly with management regarding working conditions without fear of reprisal, intimidation, or harassment.

## **2. Health and Safety**

At Entune we recognize that the quality of services, consistency of productivity, and workers’ morale are enhanced by a safe and healthy work environment. Entune and its Customers also recognize that ongoing employee input and education is key to identifying and solving health and safety issues in the workplace.

Entune shall prevent employee exposure to potential safety hazards (for example, electrical and other energy sources, fire, vehicle, and fall hazards) and make sure they are to be controlled through proper design and administrative controls, preventive maintenance, and safe work procedures (including lockout-tagout). Where hazards cannot be adequately controlled by these means, workers are to be provided with appropriate personal protective equipment.

Employees shall not be disciplined for raising safety concerns. Entune identify and assess emergency situations and events and minimize their impact by implementing emergency plans and response procedures, including emergency reporting, employee notification and evacuation procedures, worker training and drills, appropriate fire detection and suppression equipment, adequate exit facilities, and recovery plans. Procedures and systems are to be in place to manage, track, and report occupational injury and illness, including provisions to encourage worker reporting, classify and record injury and illness cases, provide necessary medical treatment, investigate cases and implement corrective actions to eliminate their causes, and facilitate the return of workers to work.

Our employees are provided with clean toilet facilities, access to potable water, and sanitary food preparation and storage facilities. We provide safe and healthy accommodational environment to our employees.

### **3. Environmental**

Waste of all types, including water and energy, is to be reduced or eliminated at the source or by practices and facility processes; conservation; recycling; and reusing materials. Wastewater and solid waste generated from Entune and sanitation facilities are to be monitored, controlled, and treated.

We are to adhere to all applicable laws and regulations regarding prohibition or restriction of specific substances and regulations for recycling and disposal.

### **4. Management System**

Company shall adopt or establish a management system whose scope is related to the content of this Code. Entune management system shall be designed to ensure compliance with applicable laws, regulations, and customer requirements related to services conformance with this Code; and identification and mitigation of operational risks related to this Code. It should also facilitate continual improvement. Company commit to the statements on corporate social and environmental responsibility, affirming compliance and continual improvement. Company hold clearly identified company representatives responsible for ensuring implementation and periodic review of the status of the management systems. Company identify, monitor, and understand applicable laws, regulations, and customer requirements. Company establish a process to identify the environmental, health, and safety and labour practice risks associated with business operations.

Company determine the relative significance for each risk and implementation of appropriate procedural and physical controls to ensure regulatory compliance to control the identified risks. Company create and maintain written standards, performance objectives, targets, and implementation plans including a periodic assessment of business performance against those objectives. Company establish programs for training managers and employees to implement business policies and procedures. Company establish and monitor ongoing processes to assess employees' understanding of and obtain feedback on practices and conditions covered by this. Periodic self-evaluations shall be conducted by organisation to ensure conformity to legal and regulatory requirements, the content of the Code, and requirements related to social and environmental responsibility. Company establish a process for timely correction of deficiencies and creation of documents and records to ensure compliance and conformity along with appropriate confidentiality to protect privacy.

### **5. Responsibility for Company Resources**

Employees are expected to safeguard Entune resources, which include property, assets, intellectual property, company technology assets (network, phone, Internet, software applications, and e-mail systems), trade secrets,

and other confidential, proprietary, or sensitive information while performing work for Entune. Use of Entune resources without proper approvals or for anything other than to perform Entune work activities is strictly prohibited. Intellectual property rights of Entune must be protected. Entune confidential or sensitive information must be protected. Company may only possess such information if they need to do so to perform work activities. Employees should not use this information for gain or advantage and should never share this information without appropriate Entune approval. All confidential or sensitive information obtained by a company must have documented authorization in place. Inappropriate use of Entune Internet or e-mail is strictly prohibited. Employees are expected to safeguard confidential information by not reproducing copyrighted software, documentation, or other materials without permission and by not transferring, publishing, using, or disclosing it other than as necessary in the ordinary course of business or as directed or authorized. Employees should observe applicable data privacy standards.

Materials that contain confidential information or that are protected by privacy standards should be stored securely and should be shared only internally with those employees with a "need to know." For example, Entune confidential information may include, but is not limited to, software and other inventions or developments (regardless of the stage of development) developed or licensed by or for Entune, marketing and sales plans, competitive analyses, product development plans, pricing, potential contracts or acquisitions, business and financial plans or forecasts, and prospect, customer, and employee information.

However, the terms of any confidentiality provision in the agreement between Employees and Entune will govern confidentiality terms between the parties. Entune retains the right to monitor its assets and work environments in compliance with applicable state, and local law. We monitor to promote safety, prevent criminal activity, investigate alleged misconduct and security violations, manage information systems, and for other business reasons.

Entune ensures to have all the employees go through information security process and adhere to the company policy by duly signed Non-Disclosure Agreement before onboarding and maintain such records and revise the same on case to case basis.

## **6. Business Conduct**

Entune expects suppliers to compete fairly and ethically for all business opportunities. Suppliers involved in the sale or licensing of products and services and the negotiation of agreements and contracts to Entune must ensure that all statements, communications, and representations to Entune are accurate and truthful.

### **Financial Integrity**

Accurate and reliable financial and business records are of critical importance in meeting Entune's financial, legal, and business obligations. Companies should not have any false or inaccurate entries in the accounting books or records related to Entune for any reason. Companies business records must be retained in accordance with record retention policies and all applicable laws and regulations. Companies should not knowingly shift an expense to a different accounting period.

### **Conflicts of Interest**

The term "conflict of interest" describes any circumstance that could cast doubt on the employee's ability to act with total objectivity with regard to the supply of services to Entune. Entune wants its employees' services to come easily and be free from any conflicting interests.

A conflict of interest also exists when there is a choice between acting in a personal interest (financial or otherwise) or in the interest of Entune. While engaged in Entune-related work, you must exercise reasonable care and diligence to avoid any actions or situations that could result in a conflict of interest. This includes not accepting any secondary employment or other outside activity that creates a conflict of interest with Entune or in any way compromises the work you are to perform for Entune.

Entune expects employees to prevent or immediately disclose a conflict of interest or the appearance of a conflict of interest as soon as possible to their line manager or HR Department.

Offering and Accepting Business Courtesies, Suppliers should use discretion and care to ensure that any expenditure offered to or received by any Entune employee is in the ordinary and proper course of business and could not reasonably be construed as a bribe or improper inducement.

Business courtesies cannot be designed or appear to be designed to influence the recipient and secure unfair preferential treatment.

All and any conflict of interest in any business dealings with clients, of which Entune is aware, will be declared to clients and allow them with opportunity to take appropriate action. Any ownership or beneficial interest in a Entune's business by a government official, representative of a political party or a client's employee are declared to clients prior to any business relationship being entered into.

Any business entertaining or hospitality with the clients will be kept reasonable in nature, entirely for the purpose of maintaining good business relations and not intended to influence in any way client's decisions about how client awards future business. Gift giving should occur sparingly and always be legitimate and aligned with company policies.

## **7. Reporting Concerns**

The standards of conduct described in these guidelines are critical to the ongoing success of Entune's relationship with its Employees or vendors. If you have questions or concerns about compliance or ethics issues while working for Entune or want to report illegal or unethical activities:

Call us at +91-080-61879600

Send an e-mail to [rajesh.kumar@entune.co](mailto:rajesh.kumar@entune.co).

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Begur Hobli, Electronic City Phase 1

Bangalore – 560100

All matters raised in good faith through these reporting lines will be handled on a confidential, nonretaliatory basis. All information will be maintained as confidentially as practical in light of the need to conduct an investigation and implement remedial measures. Anonymity will be granted upon request by the reporting person.

For ENTUNE IT Consulting Pvt Ltd

Rajesh Kumar

Manager (Human Resources)

