

**ANTI-BRIBERY POLICY
AND PROCEDURES**
(effective 1st November 2024)

DLN Technosys LLP. and our affiliates must comply with all anti-bribery laws, including the **U.S. Foreign Corrupt Practices Act** (“**the FCPA**”) and the **UK Bribery Act** (“**Bribery Act**”), and conduct **DLN Technosys LLP**’s business operations around the world in a lawful and ethical manner. It is a violation of this policy and the applicable laws for a **DLN Technosys LLP associate** or affiliate to (a) directly or indirectly, give, offer, promise, receive, request, agree to receive or approve a bribe to or from any person in order to obtain or retain business for **DLN Technosys LLP**, or for any improper business purpose and (b) fail to maintain **DLN Technosys LLP**’s books and records accurately and follow the internal accounting controls of **DLN Technosys LLP**. **DLN Technosys LLP**, our affiliates, our associates, agents, third-party representatives, and joint venture partners are required to comply with this policy. Violators face severe disciplinary action (up to and including termination), and criminal penalties up to imprisonment, as well as other harsh fines and penalties.

You must also continue to follow **DLN Technosys LLP**’s Code of Business Conduct and Ethics. This policy is intended to supplement the Code of Business Conduct and Ethics, which is incorporated by reference into this policy.

I. WHO IS COVERED BY THIS POLICY

- **DLN Technosys LLP.** and its affiliated companies.
- **DLN Technosys LLP**’s associates, employees , wherever located.
- **DLN Technosys LLP**’s agents, brokers, joint venture partners and third party representatives.

II. WHAT YOU ARE NOT ALLOWED TO DO UNDER THIS POLICY

You are not allowed to violate this policy, or any anti-bribery laws. This policy contains

- (a) anti-bribery provisions and (b) books and records/internal controls provisions.

A. Anti-bribery Provisions: No Bribes or Anything of Value to or from any person

1. You must never directly or indirectly, give, offer, promise, receive, request, agree to receive or approve a payment or anything of value, directly or through third parties, to or from any person, in order to obtain business for **DLN Technosys LLP**, or to gain an improper advantage or benefit for **DLN Technosys LLP**.

2. A “person” includes any individual or company in the private or public sector and any officials. “Official” includes any officer or employee of a government or any government’s department, agency, or branch, any political party, party official or candidate for political office, or an employee of a public international organization, and any person acting on behalf of one of these persons.

3. An improper payment under this policy and the anti-bribery laws includes a financial or other advantage that is either requested, received, offered or given in order to improperly influence a person to provide a business opportunity or to retain business, or otherwise to obtain an improper advantage.

4. An improper business purpose exists when the payment is requested, received, offered or made to influence a person to do or stop doing something in violation of his or her legal duty. Such a payment is improper even if the purpose is to influence the person to make a sound business decision. The improper payment still violates this policy and may violate the anti-bribery laws, even when it does not result in a successful business outcome for **DLN Technosys LLP**.

Example: **DLN Technosys LLP** is in a competitive bid to sell shelters to a company in Nepal. We believe we are the best fit, but the prospect’s decision-makers refuse to travel overseas to attend a demonstration unless their spouses and children can accompany them. The **DLN Technosys LLP** account manager arranges a trip overseas for the prospective customer’s decision makers, as well as the decision makers families (at **DLN TECHNOSYS LLP** expense). **DLN Technosys LLP** is not selected as the preferred vendor after the overseas trip. Nonetheless, this conduct violates this policy and may violate anti-bribery laws, because the travel expense for family members was not directly related to the evaluation or demonstration of the software.

5. If you know that an improper payment is intended to be passed on to a person by a broker, agent or other third party, or if you have a “firm belief” that the payment will be passed onto a person, you have “knowledge” of misconduct. “Sticking one’s head in the sand”, or looking the other way will not protect an associate, officer or director from creating legal exposure for **DLN Technosys LLP** or the associate, as “conscious disregard” or “willful blindness” constitutes “knowledge” of wrongdoing and creates legal liability under the anti-bribery laws.

6. Fees significantly higher than normal and guarantees of success are red flags indicating potentially illegal payments under this policy and the anti-bribery laws. **DLN Technosys LLP** will not pay unusually large or above-market fees, commissions, costs or other expenses for goods or services.

B. Requirements for Accurate Books & Records/Adequate Internal Controls

DLN Technosys LLP’s books and records must be accurate, and the accounts must fairly reflect the transactions and activities of **DLN Technosys LLP**. **DLN Technosys LLP** has a system of internal accounting controls that are designed and maintained to provide all financial and accounting assurances required for a Indian privately owned

company.

1. Our company internal controls provide assurances that:

- Company transactions are properly authorized by management.
- Access to company assets is restricted and requires management's appropriate authorization.
- Transactions are recorded as required for preparation of **DLN Technosys LLP's** financial statements, and in a way **that DLN Technosys LLP's** assets can be accounted for.

2. Examples of problematic books and records/internal controls activities under this policy and anti-bribery laws include the following:

- Payment to a person that is described in accounting entry as a “Miscellaneous fee”.
- Associates or third parties submitting false or inaccurate expense account reports.
- Description of a payment as an “overhead expense” instead of a “commission”.
- Making false or artificial entries into **DLN Technosys LLP**’s books and records or being part of an arrangement or activity that results in falsification of **DLN Technosys LLP**’s books and records.
- Permitting or causing someone else to use **DLN Technosys LLP**’s funds for an illegal or unauthorized purpose.
- Creating or using an off-the books “slush” fund.

III. OTHER PAYMENTS FOR LIMITED PURPOSES UNDER THIS POLICY

This policy permits payments to be made to persons in connection with **DLN Technosys LLP**’s business under very limited circumstances and highly technical, legal conditions. These payments include payments to officials that are lawful under local law, and reasonable and bona fide expense reimbursement or costs covered for persons directly related to marketing and promotion of **DLN Technosys LLP**’s products or directly related to the performance of a contract. Legal department must be consulted **prior** to making the payments in order to verify that the payments are permissible under **DLN Technosys LLP** policy and applicable laws and that the payments are reasonable and proportionate under all the circumstances. Failure to do so could result in severe penalties for you and **DLN Technosys LLP**.

A. Facilitating Payments or “Grease Payments” Prohibited

Although the FCPA permits so-called “facilitating payments” to local foreign officials when permitted by local law, the UK Bribery Act does not. Therefore, facilitating payments are **prohibited** under this policy, unless you have received prior approval of the Legal Department.

B. Payment Under Local Law Exception Must be Pre-Approved

Whenever **DLN Technosys LLP** Legal Department determines that the written laws and rules of the foreign country allow a payment to be made to an official in that country, it may be possible for you to seek permission to make a payment to that official without violating **DLN Technosys LLP's** policy. However, since no country's written laws allow bribery, you must contact the Legal Department before making any payment to an official based on local custom, law, or practice. The Legal Department must analyze the payment request in light of **DLN Technosys LLP's** policy, the anti-bribery laws, and a written local legal opinion obtained from the foreign country as to whether local law permits the proposed payment to an official.

C. Business Entertainment, Travel and Gifts Restricted

This policy allows associates, brokers, agents and third party representatives to reimburse or cover the reasonable and bona fide expenses of a person that are (a) directly related to the marketing, promotion, demonstration or explanation of **DLN Technosys LLP's** products and operations; or (b) directly related to the performance of a contract between **DLN Technosys LLP** and the person. However, you must obtain prior approval from the Legal Department before making or approving any promotional, or marketing payments, or payments that you believe relate to contract performance by **DLN Technosys LLP**. Business entertainment for any **private persons** must be reasonable and proportionate, and must be given in a legitimate effort to gain business.

1. *The following expenses are NOT acceptable under DLN Technosys LLP's policy:*

Lavish or extravagant business entertainment (e.g., travel to golf outing in an exotic location; side trip from business meeting city to tourist / exotic destinations).

“Golf Course membership” or other entertainment that is sexually oriented, such as “adult entertainment.”

Any entertainment that could be interpreted as a bribe, incentive or kick-back.

Entertainment, gifts or travel paid for with personal funds for a foreign official in order to avoid seeking required approval or required reporting and recordkeeping.

Meal, hotel, air and entertainment expenses for family members of foreign officials.

Gifts that are not permitted by **DLN Technosys LLP's** gift policy or that exceed local law amounts for gifts to a person in the country, or are otherwise expensive, and designed to impress or influence a person in a manner disproportionate to the business relationship.

Cash, extremely generous gift cards, or traveler's checks.

All expenses in the acceptable examples will be documented, and receipts maintained. Failure to do so could create serious legal exposure for associates, joint venture partners, and third party representatives, as well as **DLN Technosys LLP**.

D. Political Contributions Prohibited

It is against this policy and **DLN Technosys LLP's** Code of Business Conduct and Ethics for any associate, Officer, Director, broker, agent or joint venture partner to make contributions to candidates for any foreign or domestic political office with the intent to gain an improper advantage or benefit for **DLN Technosys LLP**. Associates, brokers, agents, joint venture partners, and third party intermediaries are prohibited from making a political contribution on behalf of **DLN Technosys LLP**.

E. Donations to Charities on Behalf of DLN Technosys LLP is Restricted

No **DLN Technosys LLP** associate, Officer, Director, broker, agent, joint venture partner, or third-party representative is permitted to make a charitable donation to a charity on behalf of **DLN Technosys LLP** without prior review and approval of the Legal Department. The Legal Department and requesting person must provide information indicating that the charity is legitimate, the donation will be for proper charitable purposes, and the donation will not directly or indirectly be used for personal benefit by a person who is associated with the charity.

IV. DLN Technosys LLP's Procedure for Foreign Third Party Relationships and Hiring.

DLN Technosys LLP requires associates to conduct appropriate anti-bribery and reputational due diligence for all alliance members (whether the relationship is formal or informal), agents, brokers, distributors, consultants, and joint venture partners or other third parties (“third party representatives). Due diligence will help prevent policy and anti-bribery breaches involving a third party representative. Associates should also report to the Legal Department any anti- bribery “red flags” described below, because actions of **DLN Technosys LLP**’s alliance members and representatives can create criminal and civil liability under anti-bribery laws for associates, Officers, Directors, and the company.

The following are some of the key steps that will be taken before entering relationships with partners and representatives, depending on the circumstances. Some steps may not be necessary if the risks posed are low, or if other public information is readily available about the third party. **Completion of due diligence and continued compliance is the responsibility of the business unit that engages the third party.** Consult with the Legal Department for approval of any due diligence process exceptions.

A. Conduct Reasonable Due Diligence

Before entering into, or renewing any agreement with, or compensating a third party representative, associates must perform an analysis of that party’s reputation for, and history of, legal compliance, particularly with respect to anti-bribery laws and regulations. The third party representative’s qualifications for **DLN Technosys LLP**’s role should also be determined and documented, as follows.

1. Questionnaire

Due diligence should begin by having the third party representative complete a questionnaire, an example of which is attached to this policy. The questionnaire provides relevant background, formation, and business information about the third party representative (or employment history, as applicable); the company's relationship to, or projects involving government officials, including government appointments; a list of family members or relatives in government positions; and any ownership interests in the third party representative. The questionnaire should be tailored to suit the situation.

2. The Due Diligence Report or File

After completing due diligence, a written summary of the findings should be recorded; or at the least, the due diligence documentation files should be maintained. The attached example checklist may be used for this purpose.

a) Background Information Needed on Third Party Rep or Business Partners

- Information on qualifications and competence
- Relevant financial statements
- Description of ownership percentages of third party shareholding, particularly any government ownership or funding
- Country in which the work will be performed
- Person who recommended the third party representative
- The licensing or permitting organization for the third party's operations, if any

b) References and Compliance Verification

The due diligence report should also include a Google search plus at least two of the following types of verification information:

- Check of verified business references
- A statement on whether the DLN Technosys LLP.'s policy have been reviewed with the third party representative or business partner
- International Chamber of Commerce or Trade Association reference in local country

c) Embassy Check

The Local Embassy provides information on local parties for inclusion in due diligence reports. After consulting the Legal Department, you may need to contact the commercial attaché regarding the third party representative.

d) Some Red Flags

Other regulatory agencies may adopt these or other indicia as “red flags” for potential non-compliance with applicable laws. If more than one of the below red flags exist, DLN Technosys LLP is required to take enhanced measures to address the red flags before proceeding with the transaction or engaging with a third party representative or business partner.

- The third party or prospective business partner is related to a government official.
- In the past, the third party requested false invoices or any other type of false documentation.
- Refusal by the third party to cooperate with due diligence or to agree in writing to follow DLN Technosys LLP’s anti-bribery policy, and anti- bribery laws.
- The foreign country has a reputation for corruption and bribery. (<http://media.transparency.org/imap/cpi2009/>)
- The structure and operations of the third party representative indicate that corrupt practices are used.
- Convictions or charges exist for violations of local laws relating to award of government contracts.
- Requests made for over-invoicing, or that all or a portion of the commission be paid in a third party country, to a third party, in cash or otherwise untraceable funds.
- Heavy reliance by party on political and government contacts instead of knowledgeable staff or invested time and effort.
- Refusal or inability to develop or implement a market development program, as needed.
- A desire to keep the representation secret.

- Relationship problems with other companies.
- Does not appear to be qualified or trained to bring in the accounts promised.

3. Anti-bribery Certification

Any third party conducting business as a **DLN Technosys LLP** alliance member or representative must complete **DLN Technosys LLP**'s anti-bribery certificate, a sample of which is attached to this policy. **DLN Technosys LLP**'s anti-bribery certification describes the anti-bribery requirements covering the third-party representative and prohibits him or her from violating **DLN Technosys LLP**'s policy and anti-bribery laws, and states the consequences of violations, which include termination or forfeiture of compensation

B. Annual Reviews and Certifications for Third Party Representatives

All foreign third party representatives should undergo compliance reviews prior to any amendment or renewal of the relationship, to determine their compliance with **DLN Technosys LLP**'s policy and contractual requirements, as well as to ensure their execution of new anti-bribery certifications, as required. More frequent reviews may be required in high risk relationships.

V. ANTICORRUPTION DUE DILIGENCE IN DLN TECHNOSYS LLP MERGER & ACQUISITIONS

In high risk countries for corruption, **DLN Technosys LLP** is required to perform reasonable anti-bribery due diligence on joint venture partners and target companies for acquisition before finalizing the venture or acquisition. The due diligence should include the above steps in Part IV of this policy. It may also include interviews of key target company officers, and a sample of supervisory employees whose functions will interact with **DLN Technosys LLP**. The anti-bribery due diligence should also include relevant document reviews, and it should also seek to determine if the target maintains accurate books and records, and whether it has any system of internal accounting controls. In exceptional cases, **DLN Technosys LLP** may have to determine whether or not a violation by the target uncovered during due diligence must be disclosed to U.S. enforcement authorities before the transaction may proceed. The Legal Department should coordinate and supervise all anti-bribery merger and acquisition due diligence, as appropriate.

VI. MONITORING COMPLIANCE

The Compliance and or the Legal officer will oversee and supervise periodic compliance audits that assess the level of employee and business unit compliance with **DLN Technosys LLP**'s anti-bribery policy, and also whether additional procedures are necessary to meet **DLN Technosys LLP**'s dynamic operating needs and compliance risks.

VIII. TRAINING AND COMMUNICATION

The Legal Department will oversee and coordinate periodic training on this policy for affected associates, Officers, Directors and third party representatives/business partners. The **DLN Technosys LLP** business managers are responsible for ensuring that agents and business

partners receive copies of any relevant policy updates or communications.

IV. REPORTING VIOLATIONS OR SUSPECTED MISCONDUCT

Any associate, Director, Officer, agent or business partner who learns information about a suspected violation of this policy and/or anti-bribery laws must report it to a supervisor, or to the Legal Department. DLN Technosys LLP prohibits retaliation against an employee who makes a report of a suspected violation of this policy and/or anti-bribery laws in good faith.

This policy does not address every aspect of anti-bribery compliance. It is designed to provide guidance for DLN Technosys LLP associates, Officers, Directors, agents, and business partners. These guidelines are in addition to the guidelines set forth in the Code of Conduct and any other policy, code or guideline established by DLN Technosys LLP with respect to the conduct of its employees.

X. PENALTIES

Violations of this policy and/or anti-bribery laws can result in termination of agreements or termination of employment from DLN Technosys LLP for individuals, as well as severe fines and penalties, and imprisonment. In addition, DLN Technosys LLP can face millions of dollars in fines and penalties for anti- bribery violations, and tens of millions in fines for violations of both the anti-bribery and books and records requirements due to provisions that allow fines of twice the profit on any unlawfully obtained business, as well as the gross amount of the pecuniary gain, among other provisions.

XI. IMPLEMENTATION FORMS

Sample forms that help implement this policy are attached to the end of the policy. Questions and Answers that may be helpful are also attached to this policy.

ANTI-CORRUPTION CHECKLIST FOR ALLIANCES AND OTHER REPRESENTATIVES

New and Renewing Alliances:	Responsible	When
Completed Due Diligence Questionnaire	Business sponsor	Prior to signature of contracts
Due Diligence Report	Business sponsor	Prior to signature of contracts
Signed Antibribery Certification	Business sponsor	Prior to signature ¹ of contracts
Additional Requirements in High-Risk Countries ²		
Training Complete	Business sponsor	Prior to signature of contracts
Signed Anti-bribery Acknowledgement	Business sponsor	After completion of training and annually thereafter
Supplemental Due Diligence	Business sponsor	Annually
Annual or more frequent Anti-Bribery Certification	Business sponsor	Annually or more frequently if red flags arise
Supplemental Due Diligence	Business sponsor	Annually