

Code of Conduct & Ethics of Sigma e Solution Pvt. Ltd.

I. APPLICABILITY

This Code is applicable to Sigma e Solution Pvt. Ltd., 201, 2nd Floor, Mahabir Tower, Main Road, Ranchi-834001 (Registered office) and its employees and all other offices and POC as an organization involved in sales, service, and also upon the partners, associates, resellers, authorised dealers and service providers and to all personnel employed by or engaged to provide services to us (either "Partner" or "us") throughout the world.

II. COMPLIANCE WITH LAWS, REGULATIONS, AND BUSINESS CONDUCT PRACTICES

Compliance means not only observing the law, but also conducting corporate business in a way that recognizes our ethical responsibilities and fulfils them. Where local laws are less restrictive than this Code, we must comply with the Code, even if our conduct would otherwise be legal. On the other hand, if local laws are more restrictive than the Code, we must always, at a minimum, comply with those laws.

We must maintain open and frank business dealings with all Partners and strives to develop mutually advantageous relationships.

No Improper Payments

We must not make or promise to make corrupt payments of money or anything of value, directly or indirectly, to any government or public international organization officials, political parties, or candidates for political office, or any company director, officer, employee, or agent of a commercial customer or supplier, for the purpose of obtaining or retaining business or securing any improper advantage.

Financial Integrity

We must accurately document all transactions related to -our contract with all companies and relevant order forms in our financial books, records, statements, and in reports and other documents provided to Companies and prevent side agreements, whether oral or written. The handling and disbursement of funds related to the partner companies and business transactions must be pursuant to a duly authorized written companies Contract with clearly defined procedures. Documents must not be inappropriately altered or signed by those lacking proper authority. No undisclosed or unrecorded fund or asset related to any companies or transaction may be established or maintained for any purpose.

Our financial books, records, and statements shall properly document all assets and liabilities and accurately reflect all transactions of your company related to those companies products and services, and our business records must be retained in accordance with record retention policies and all applicable laws and regulations.

We also follow the rules and regulations of the respective partner companies documentation requirement for justification of additional discount required, for order loading, for reward the customer or any employee of the respective companies, customer of


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third party must be not allowed and the matter is to be immediately reported to the concern companies compliance/ legal departments.

Business Courtesies that May Be Extended

We must use discretion and care to ensure that expenditures on customers and on Companies and their personnel or representatives are reasonable and in the ordinary and proper course of business and could not reasonably be construed as bribes or improper inducement or otherwise violate applicable laws and/or regulations. In no event we should offer or accept business meals or attend business functions at establishments featuring adult entertainment.

In any case, business courtesies offered cannot be construed as intended to influence the judgment of the recipient so as to secure unfair preferential treatment or gain improper advantage.

Business Courtesies that May Be Received

We all are responsible for ensuring that acceptance of any business courtesies, gifts, or entertainment is proper and could not reasonably be construed as an attempt by the offering party to secure favourable treatment or otherwise violate applicable laws and/or regulations.

Competition Laws

We are committed to observing rigorously the applicable competition laws in India. These laws seek to protect the competitive process so that consumers receive the benefits of vigorous competition. Violations of competition laws may result in severe penalties, including large fines and jail terms. You must comply with these laws at all times.

You must not agree with any competitors to fix or control prices; structure or orchestrate bids to direct a contract to a certain competitor or reseller (bid rigging); boycott suppliers or customers; divide or allocate markets or customers; or limit the production or sale of products or product lines. Such agreements are against public policy and are against our policy. You must not engage in discussions of such matters with partner companies, with or representatives of other companies. In addition, you must refrain from discussions with competitors about (1) prices, (2) costs, (3) profits or profit margins, (4) production volumes, or (5) bids or quotes for a specific customer's business.

Unfair methods of competition and deceptive practices are also prohibited. Examples of these include making false or misleading statements about your company's products or services, falsely disparaging an our competitor or its products or services, making product or service claims without facts to substantiate them, or using our's or another company's trademarks in a way that confuses the customer as to the source of the product or service.

Intellectual Property and Obligations of Confidentiality

We respect the intellectual property rights of others and expects other companies to respect its intellectual property rights. You are responsible for protecting our intellectual property rights. An important element of such protection is maintaining the confidentiality of our trade secrets and proprietary information.

You must safeguard confidential information by not transferring, publishing, using, or disclosing it other than as necessary in the ordinary course of business or as directed or authorized by us. You must observe applicable data privacy standards. Materials that contain confidential information or that are protected by privacy standards should be stored securely and shared only internally with those employees with a need to know.

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Conflicts of Interest

The term "conflict of interest" describes any circumstance that could cast doubt on your ability to act with total objectivity with regard to the distribution of our products and services. We want our Partners' loyalty to be free from any conflicts of interest. Conflict of interest situations may arise in many ways. If you feel that you have an actual or potential conflict with us or any of its employees you must report all pertinent details to us.

Business And Employment Relationships

We affirm the principle of equal employment and business opportunities without regard to any protected characteristic, including but not limited to: race, religion, national origin, color, gender, gender identity, age, disability, pregnancy, marital status, national origin/ancestry, military status, or sexual orientation. Our policy prohibits harassment in any form, and we expect that you practice and promote a work environment free from harassment, as appropriate under local laws.

III. GENERAL CONTRACTING ISSUES

We expect you and your employees to compete fairly and ethically for all business opportunities. Your employees who are involved in the sale or licensing of products/services, the negotiation of agreements, or the delivery of services to customers are expected to understand and honor the terms of contractual agreements. You must ensure that all statements, communications, and representations to customers are accurate and truthful as they relate to us.

Dealing with Government

Our standards and the applicable laws for dealing with government employees and officials are more stringent than standards for commercial company employees

You must strictly observe the laws, rules, and regulations that govern the acquisition of goods and services by any governmental entity of any country and the performance of government contracts. Activities that may be appropriate when dealing with non-government customers may be improper and even illegal when dealing with government. If you deal with any governmental entity, including public international organizations, you are responsible for learning and complying with all rules that apply to government contracting and interactions with government officials and employees, including but not limited to the following requirements:

- You must not attempt to obtain, directly or indirectly, from any source, procurement-sensitive government information that is not publicly available or otherwise authorized for disclosure by the government, confidential internal government information, such as pre-award, source selection information, or any proprietary information of a competitor, including, for example, bid or proposal information, during the course of a procurement or in any other circumstances where there is reason to believe the release of such information is unauthorized.
- We must ensure the submission of accurate invoices to the government and comply with all laws regarding invoicing and payments.
- In dealing with government employees and officials, we shall not give or offer, either directly or indirectly, any gratuity, gift, favour, entertainment, loan, or anything of monetary value to any government official or employee except as may be permitted by applicable law.
- We shall not provide, attempt to provide, offer, or solicit a kickback, directly or indirectly, to obtain or reward favourable treatment in connection with any transaction.



V. ENFORCEMENT

The Partner Code of Conduct and Business Ethics places us, all other companies whom we work for/with them and in the forefront with those corporations throughout the world that emphasize the importance of honest business conduct and solid business ethics. Our standards can be met only with your cooperation. All companies trusts that we will recognize that we must adhere to the standards of this Code. Any violation of this Code will constitute the basis for the immediate termination of our agreements with partner companies and the cancellation of any pending fees payable to us, pursuant to applicable laws and without any liability to companies.

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