

ANTI-BRIBERY AND ANTI-CORRUPTION POLICY**I) Introduction**

This Anti-Bribery and Anti-Corruption Policy (the 'Policy' or 'ABAC Policy') provides a framework for providing information and guidance on how to recognize and deal with bribery and corruption issues. SecureKloud Technologies Limited ('The Company' or 'SecureKloud' or 'We') practices a zero-tolerance approach to bribery and corruption. SecureKloud is committed to act with integrity. As part of this commitment, any form of bribery and corruption is not acceptable.

II) Purpose of the Policy

This Policy is intended for the following purposes:

- i) to enable employees to understand circumstances which may give the appearance of corruption or unethical business conduct;
- ii) to ensure they avoid any form of conduct which is clearly prohibited; and
- iii) to encourage them to promptly seek guidance whenever necessary.

The Company expects all the stakeholders to follow the ABAC Policy or the applicable laws around bribery and corruption, whichever is stricter irrespective of their location, and such persons are required to read, understand and adhere to this policy. This policy applies to all dealings, transactions and expenses for and/or on behalf of the Company. The policy is applicable to all employees, directors, Board members, consultants, vendors, and other third parties

III) Forms of bribery that pose the greatest risk**A. Engaging Third Parties**

The Company engages multiple third parties to act on its behalf, including vendors, dealers, liaison agents, consultants to interact with government authorities, etc. Every Stakeholder appointed to act on behalf of the Company must be selected based on their commercial and technical expertise and SecureKloud's need for their services. Stakeholders are prohibited from fulfilling any corrupt offer, request, demand or promise for payment to be made or received directly or through any third party.

B. Gifts, Hospitality and Business Promotion Expenses

Stakeholders shall not accept or offer gifts to any Government official (GO) as defined under the Indian Prevention of Corruption Act 1988 including any Judge, quasi-judicial authority, member of Tribunal, including any person empowered by law to discharge, whether by himself or as a member of any body of persons, any adjudicatory functions or any person authorized by a Court of justice to perform any duty, in connection with the administration of justice, including a liquidator, receiver or commission appointed by such Court or any private person. Any payment or benefit conveyed to a GO must be fully transparent, properly documented, and accounted for.

C. Political Contributions

We are committed to not supporting any specific political party or having any political affiliation. No contribution shall be made by Stakeholders 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 stakeholder shall use their job title or affiliation with the Company in connection with political activities.

D. Charitable Contributions and Sponsorships

The Company shall ensure that charitable contributions and sponsorships are not used as a vehicle for bribery or corruption. Stakeholders may make donations and charitable contributions in their personal capacity, provided they are legal and ethical and not used as schemes to conceal any bribery or other corrupt practice.

E. Facilitation Payments

We prohibit facilitation or grease or unofficial payments of any kind. It is also our policy that we work to ensure that our Stakeholders do not make facilitation payments on our behalf for the purpose of expediting or securing routine, non-discretionary government action, such as soliciting government contracts, securing a business permit or license, customs invoice or visa, or providing services like police protection.

F. Kickbacks

The Company prohibits kickbacks of any kind and it is also our policy that we work to ensure that our Stakeholders do not make kickbacks on our behalf.

IV) Reporting

The employees shall report their concerns to HR officer through email, siva.kumar@securecloud.com. For further investigation, as soon as possible if they have a reason to believe or suspect, that a breach of this Policy has occurred or may occur in the future. All such disclosures will be appropriately investigated, and no unfair treatment will be meted out to an employee who raises concerns. This means the employee will be supported in providing evidence about his concerns and protected from threats or any abuse of power or other unfair treatment because of having raised a concern in good faith. The whistleblower and Vigil mechanism policy is available at www.securecloud.com

V) Record-Keeping

We shall keep financial records and have appropriate internal controls in place, which shall evidence the business reason for making payments to third parties. All accounts, invoices, memoranda and other documents and records relating to dealings with third parties, such as clients, suppliers and business contacts, shall be prepared and maintained with strict accuracy and completeness.

VI) Enforcement - Disciplinary Approach

The Company's ABAC Policy shall be promoted and enforced consistently amongst Stakeholders with clear and consistent disciplinary consequences to anyone who violates the Policy. We reserve the right to terminate a contractual relationship with any Stakeholder if they breach the Policy. Failure to ensure compliance with this ABAC Policy could lead to serious consequences for Stakeholders, including but not limited to:

- i) Dismissal / termination of employment
- ii) Termination of business relationship
- iii) Reputational damage
- iv) Reporting to regulatory authorities
- v) Conviction of offender under the applicable laws and regulations
- vi) Personal criminal liability, including fines and / or imprisonment

VII) Training And Communication

As part of the prevention, identification and detection of Anti-bribery and Anti-corruption issues, trainings and risk assessments shall be conducted. SecureKloud is committed to training its Employees in relation to anti-corruption issues and its procedures and controls. All Employees will be given access to this Policy. Wherever relevant, appropriate training will be provided to new and existing Employees.

*Amended with effect from March 28, 2025