



Anti-Bribery & Anti-Corruption Policy

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Prepared by	Bhanumathi Santhosh		
Reviewed by	Chithra Thomas		
Approved by	Madhav Vijjali		

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1. PURPOSE

- Prevent any Wissens' employee from engaging in any corrupt practices that are against the rules, laws and regulations of India or any other countries and to define standards / rules for maintenance of accurate books and records, in accordance with United States Foreign Corrupt Practices Act-1977 (FCPA), United Kingdom Bribery Act,2010 (UKBA), Prevention of Corruption Act (Amendments) Bill - 2015 as well as other anti-bribery and corruption laws applicable in the country where Wissen has a business establishment.
- Provide guidance to Wissens' employees pertaining to identification of and reporting any violations pertaining to bribery and corruption, which they may encounter in the course of their work.

2. SCOPE

This policy applies to all employees, contractors, interns, and third parties associated with the company, regardless of position or location.

3. DEFINITIONS

NA

4. RESPONSIBILITIES

HR is responsible for oversight of the entire process

5. CLAUSES COVERED UNDER THE POLICY

5.1 Introduction

This Anti-Bribery and Corruption policy complements the core Wissen values of transparency, honesty, curiosity, respect, and integrity in every relationship.

Wissen adopts a zero-tolerance approach to bribery and corruption and is committed to conducting business in a professional and ethical manner while abiding by laws, rules and regulations framed to counter bribery and corruption.

What is Corruption

Corruption in business may include but is not limited to misappropriation of funds, misuse of office by the Company officials and dishonesty in financial matters or company assets/resources often to acquire illicit benefit. Its magnitude notwithstanding, corruption can hurt the image of the business and jeopardize its profitability. Corruption impedes economic growth by diverting public resources from important

priorities such as health, education, and infrastructure. It undermines democratic values and public accountability and weakens the rule of law.

What is Bribery

Giving, offering, promising, authorizing the giving of, soliciting, or accepting anything of value to, or from, any government official or employee, consultants, contractors, trainees, representatives, sponsors, or any other person associated with us, or any of our subsidiaries or their employees, wherever located or other party whether affiliated with a government or government entity, or private entity, with the corrupt intent to obtain or retain business, or secure an unfair business advantage.

What is Commercial Bribery

A commercial bribery typically occurs when a Company or representative of the Company offers something of value to another person with an intent to influence business decisions of partners, suppliers or buyers.

5.2 Wissen's AB&C Policy

Employees or third parties acting on behalf of the Company do not have the authority to offer payments of money or anything else of value, whether directly or indirectly, to a government official¹ or an individual, in a commercial transaction, to improperly induce that person to affect any act or decision in a manner that will assist the Company or any of its subsidiaries or divisions, or any of its employees, to obtain or retain business.

Every employee has the obligation to record accurately and fairly all of their transactions involving any expense of the Company or any other transaction involving the disposal or transfer of Company assets.

In addition to direct payments of money, other examples of prohibited payments would include the following made at the direction, or for the benefit, of a government official or a commercial business partner:

- Gifts, or travel, meals, entertainment, or other hospitality expenses;
- Contributions to any political party, campaign, or party official; or
- Charitable contributions and sponsorships.
- Business courtesies
- Sponsorship for undue benefits

5.3 Applicability Of Policy

This policy applies to all employees and third parties associated with Wissen,

- Employees include directors, senior managers, officers, employees (whether permanent or temporary), technical architects, advisors, consultants, interns, and trainees amongst others.

¹ Refer annexure 1 for the list of individuals who qualify as Government Officials.

- Third parties include, agents, consultants, contractors, subcontractors, sponsors, service providers and vendors.

5.4 Facilitation Payments

These are payments of small amounts to a foreign government² employee to expedite or secure performance of a routine, non-discretionary governmental action, such as properly obtaining visas, permits and licenses, police protection or utility services. Facilitating payments are not authorized by this Policy.

5.5 Gifts, Travel, Entertainment & Other Expenses

5.5.1 Gifts & Hospitality

Gifts and business courtesies are only to be offered or accepted if all of the following conditions are met:

- It is not done to obtain or retain business or gain an improper advantage in business,
- It cannot be offered when there is an ongoing active business negotiation.
- It does not violate the AB&C policies of the recipient.
- It is justifiable when offered or accepted i.e. it is reasonable, customary or is generally offered as an industry practice.
- It does not violate applicable law.
- Its public disclosure would not cause any disrepute to Wissen.
- If the value of gifts given or received exceeds the threshold for token gifts, prior written approval must be obtained from the HR Head.

However, the following must be kept in mind before offering or receiving gifts.

a. Government Officials

No gift can be offered to government officials and officials of public international organizations.

b. Government Customers

Items (such as pen and pencil sets, shirts, hats and other similar items) with logo of Wissen can be given to government customers³ as gifts in the ordinary course of business, provided that:

- Such gifts do not exceed US\$50 in value
- Only one such item per calendar year be given to any single government customer

²The U.S. Department of Justice and the Securities and Exchange Commission have adopted a very broad interpretation of what constitutes an instrumentality of a foreign government. For purposes of this Policy, any entity with significant governmental ownership or influence shall be viewed as an instrumentality of a foreign government.

- Presenting any such gift will be in conformity with the laws of the country in which the gift has been made; and
- The employee presenting such gift submits the checklist provided in Annexure 2 and obtains a prior consent from the business unit head or Chief Financial Officer (CFO).

An employee may receive a gift from government customer provided that it is reported to the Compliance team.

c. Vendor, Suppliers, Customers, Agents or Third Party

Wissens' employees will not offer or accept a gift to or from any vendor or customer or agent or any other third party, unless the gift is:

- Given openly and transparently,
- Modest in nature, not to exceed USD 100; and
- Not in anticipation to gain business or to prevent any sort of disciplinary action by regulatory authorities.

5.5.2 Entertainment or Recreation

Wissen will not provide entertainment or recreation to, or accept entertainment or recreation from, any Government Official or any vendor/supplier.

5.5.3 Travel

Wissen will not provide travel to, or accept travel from, a Government Official or Employee, and/or vendor/supplier/ customers, unless the travel is:

- Legitimately necessary to accomplish Wissen's business
- Consistent with Wissen's Travel Policy
- Not inclusive of any additional costs (e.g. airfare, meals) associated with any Family Member, or other guests who may travel with the recipient of the travel, unless such persons qualify to receive such travel support in their own right
- Not inclusive of any stopovers at locations other than the locations required by the business purpose of the travel, unless the recipient pays the cost of the stopover
- Permitted under local law
- Consistent with any applicable contractual requirements and
- Approved in advance by the Compliance team

5.5.4 Meals

Wissens' employees will neither provide a meal to, nor accept a meal from, Government officials or vendors or agents or customers or any other third party, unless the meal is:

- Held in an environment that is conducive to business; and

- incidental to a legitimate discussion regarding Wissens' business, such as business development and operational issues and
- modest in nature and not to exceed USD 250.

5.5.5 Business Courtesies

An employee of Wissen will neither directly nor indirectly:

- give, offer, promise, authorize the giving of, solicit, or accept 'Business Courtesies' to, or from, in order to improperly induce, reward or in any way influence
 - issuance of regulatory approvals by Governments or Government Entities
 - award of contracts or other business from, or with, any Government or Government Entity
 - any other activity to secure an unfair business advantage for Wissen
- give, offer, promise, authorize the giving of, solicit, or accept cash or cash equivalents (e.g., cheques, coupons, lottery tickets, gift certificates, gift cards, discounts over and above the discounts offered to the public) as 'Business Courtesies' to, or from, any third party under any circumstance; or
- use any third party to give, offer, and promise, authorize the giving of, solicit or accept a 'Business Courtesy' that is inconsistent with this Policy.

Wissen will ensure that

- it accurately records and report all expenses related to Business Courtesies in accordance with company policies governing expense reporting.
- All stakeholders should consult the Compliance Cell with any questions regarding this Policy, including the appropriateness of specific Business Courtesies or Business Courtesies not directly covered by this Policy by writing to ethics@wisseninfotech.com

Procedures

- Approval to Give/ offer/provide a Business Courtesy
 - An Employee wishing to provide a Business Courtesy should obtain a written prior approval from the business unit head. The approval should include:
 - description of the proposed 'Business Courtesy'
 - monetary value of the 'Business Courtesy' to be provided/offered/given
 - names of proposed recipients of the 'Business Courtesy', their titles, and names of the organization with which they are affiliated; and
 - business case for providing the 'Business Courtesy'.
- The business unit head will:
 - assess compliance with this Policy, including, but not limited to, the appropriateness of the Business Courtesy under local law.
 - document its assessment

- provide the requestor:
 - Written approval or denial; and
 - Instructions for any additional steps that must be taken prior to, in conjunction with, or after providing the Business Courtesy, if approved.
- Approval to Accept a Business Courtesy
 - An employee willing to accept the 'Business Courtesy' should obtain prior approval from the business unit head
 - Instance wherein an employee has accepted 'Business Courtesy' exceeding USD 250 should be immediately reported to the compliance team.

5.5.6 Company Sponsored Events

The Compliance team will monitor and manage all Company sponsored events/sporting events /entertainment events, including all geographic specific events for both private customers and government customers.

No gifts or business courtesies shall be offered to family members of private or government customers to attend Company-sponsored events/sporting/entertainment events.

5.5.7 POLITICAL AND CHARITABLE CONTRIBUTIONS

Wissen's employees will not give, offer, or promise contributions to any political candidates, parties, initiatives, referendums or other political campaigns. However, stakeholders may give, offer, or promise Contributions, Sponsorships, Education Grants, or grants to Charitable Organizations or other appropriate individuals or entities, if the contribution is:

- consistent with local laws;
- not connected to decisions related to the:
 - i. issuance of regulatory approvals by Government or Government Entities.
 - ii. award of contracts or other business from, or with, any Government or Government entity, customer or vendor,
 - iii. any other activity to secure an unfair business advantage for Wissen;
- approved in advance by:
 - i. the Compliance team in accordance with laid down procedures
 - ii. the Compliance team for any contribution to a single Charitable Organization or other applicable individual or entity, if the contribution, either individually or in aggregate with other contributions that have been made in the financial year, exceeds USD 1,000.
- beneficiaries of the donations should not be related to CEO, Directors or Executive Officers of the Company.
- paid directly to the Charitable Organization or other preapproved individual or entity benefiting from the contribution and not through a third party; and
- accurately recorded and reported in accordance with Wissen's accounting policies governing Corporate Contributions.

5.5.7.1 Money Laundering

Prohibition of Money Laundering

Wissen is committed to preventing and detecting any form of money laundering in its operations. Employees, contractors, vendors, and other stakeholders must not engage in, or facilitate, activities that involve:

- Concealing the origins of illegally obtained funds.
- Transferring, converting, or using funds derived from criminal activities.
- Assisting or being complicit in such activities.

5.5.7.2 Zero Tolerance Policy

The organization has a zero-tolerance approach toward money laundering. Any violation, whether intentional or through negligence, will result in:

- Immediate disciplinary action, up to and including termination of employment or business relationships.
- Reporting the incident to relevant regulatory and law enforcement authorities.

5.5.8 STAKEHOLDER'S RESPONSIBILITIES

Wissen will obtain an annual confirmation from all employees (including senior management), vendors, agents and other third parties stating;

- all employees (including senior management), vendors, agents and other third parties has not directly or indirectly on behalf of Wissen:
 - given, offered, promised, authorized to be given, solicited or accepted Anything of Value to, or from, any Government Official or any other party, whether affiliated with a Government or Government Entity, or private entity, with the corrupt intent to obtain or retain business, or influence pricing decisions, secure an unfair business advantage; or
 - used or authorized any third party to perform activities that are inconsistent either with this policy or any other Wissen's policy or procedure, the Code of Conduct, or applicable laws and regulations;
- all transactions have been accurately recorded and reported; and
- potential violations, if any, have been appropriately recorded and disclosed and that they are not aware of any unreported suspected violations

Employee, agents, vendors and other third parties are responsible for:

- reading, understanding and following the Code of Conduct, this Policy and all other applicable Wissen's policies;
- monitoring for, and reviewing with the Compliance Cell, any indicators of potential corruption risk or situations that warrant additional anti-corruption scrutiny, including, but not limited to:
 - Contract terms with vague deliverables or no description of the work that will be performed;
 - Insufficiently justified requests for amended contract terms;

- Requests for fees, bonuses, and other payments tied to the success of particular transactions;
- Requests for payments to be made to a different entity or in a different country;
- Requests by a Government Official or Employee to use a particular Contractor, Family Member, or Other Third Party; or
- Invoices that do not appear genuine: e.g., backdated, duplicate, or consecutively numbered invoices or round-dollar transactions;
- reporting all Suspected Violations to the Compliance Cell and
- cooperating with any compliance inquiry, audit, investigation, or other activity related to this policy and the Code of Conduct or a Suspected Violation including, but not limited to, reviews of, and interviews concerning, payments to third parties, expense vouchers and reports, and sample transactions.

The Compliance Cell is responsible for:

- development, communication and implementation of anti- bribery and corruption-related compliance policies;
- oversight, implementation, and monitoring of anti-corruption-related compliance training; and
- oversight and implementation of the Compliance Hotline (9966855682), including review, investigation and remediation of any reports of Suspected Violations.

Wissen will:

- not tolerate any form of Retaliation for reporting a Suspected Violation in Good Faith; and
- apply Corrective Action to Employees, Third Party Intermediaries, and Contractors for substantiated Compliance-Related Violations.

5.5.9 RECORDS

Wissen will keep financial records and have appropriate internal controls in place which will evidence the business reason for making payments to third parties.

All expenses claims relating to hospitality, gifts or expenses, business courtesies, donations, meals incurred for the benefit of third parties are submitted in accordance with our expense policy and specifically record the reason for the expenditure.

All accounts, invoices, documents and records relating to dealings with third parties, such as clients, suppliers and business contacts, should be prepared and maintained with strict accuracy and completeness. No transactions may be kept "off-book" to facilitate or conceal improper payments.

5.5.10 REPORTING A CONCERN

You are encouraged to raise concerns about any issue or suspicion of malpractice at the earliest possible stage. If you are unsure whether a particular act constitutes bribery or corruption, or if you have any other queries, these should be reported to the Compliance team by,

- Calling the Ethics Helpline on +91 9966855682
- Writing an email to ethics@wisseninfotech.com

5.5.11 NON - RETALIATION

Wissen prohibits any form of retaliation against employees who, for lawful purposes, make a complaint regarding a suspected ethics violation. Wissen also prohibits any form of retaliation against employees who provide information, cause information to be provided, or assist in an investigation conducted by the Company or any governmental body, regarding a possible violation of any law or regulation relating to fraud.

If an employee believes that he or she has been retaliated against (including threatened or harassed) in violation of this policy, he or she should immediately report it to the CEO/Compliance Officer/Ethics Helpline. Once an employee reports retaliation prohibited by this policy, Wissen will promptly investigate the matter. The investigation will be handled as discreetly as reasonably possible, allowing for a fair investigation and any necessary corrective action. Appropriate corrective action will be taken whenever a violation of this policy is determined to have occurred. Depending on the nature of the violation, the offending individual may be subject to disciplinary action up to and including termination. In addition, anyone who interferes with an investigation, or provides information in an investigation that the individual knows to be untrue or inaccurate, will be subject to disciplinary action, up to and including termination of employment. Retaliation against employees who in good faith file a complaint or participate in an investigation is strictly prohibited.

5.5.12 TRAINING AND COMMUNICATION

Training on this policy forms part of the induction process for all new employees. All existing employees will receive regular, relevant training on how to implement and adhere to this policy.

An online copy of the policy is available on the intranet and is accessible to all employees. This online copy is kept updated by the Compliance team.

Our zero-tolerance approach to bribery and corruption must be communicated to all suppliers, contractors, consultants, business partners and third parties at the outset of our business relationship with them and as appropriate thereafter.

5.5.13 MONITORING AND REVIEW

Wissens' Compliance Team will monitor the effectiveness and review the implementation of this policy, regularly considering its suitability, adequacy and effectiveness. Any improvements identified will be made as soon as possible.

The policy will continue to be in force unless superseded by a fresh policy. Management of the Company reserves the right to withdraw, cancel, amend, abrogate, modify or reinstate the policy fully or partially at any point of time.

5.5.14 PROCESS FOR GRIEVANCE REDRESSAL RELATED TO ANTI BRIBERY AND ANTI-CORRUPTION POLICY

5.5.14.1 Reporting Mechanism

- Grievances can be reported through any of the following:
 - Email: whistleblower@wisseninfotech.com or ethics@wisseninfotech.com
 - Written complaint to HR Head.
- Details Required for Filing Complaints:
 - Specific description of the incident, including dates, locations, and persons involved.
 - Any supporting evidence, such as emails, documents, or witnesses.
 - Optional anonymity, if requested by the complainant.
- Acknowledgment of Complaint
 - Upon receiving a grievance, the organization will acknowledge receipt within 48 hours.
 - The complaint will be logged in the Grievance Management System with a unique case number.
- Initial Assessment
 - The Compliance Officer or designated personnel will perform an initial review to:
 - Confirm the grievance is related to ABAC policy.
 - Assess the urgency and severity of the issue.
 - Identify immediate risks to the organization, if any.
 - Preliminary Actions:
 - If necessary, measures will be taken to mitigate risks, such as suspending suspect transactions or individuals involved
- Formation of Investigation Team
 - An impartial team will be formed to investigate the grievance, consisting of:
 - A lead investigator (internal or external).
 - Legal counsel (internal or external).
 - Subject matter experts, if required.
 - Conflict of Interest Declaration:

- Team members must declare and avoid any conflict of interest to ensure an unbiased investigation.
- Investigation Process
 - Evidence Collection:
 - Review relevant documents, emails, contracts, or communications.
 - Interview the complainant, witnesses, and the accused.
 - Confidentiality:

Information about the grievance and investigation will be kept confidential and shared only on a need-to-know basis.
 - Timeline:

Investigations will be concluded within a reasonable timeframe (e.g., 30 days), depending on the complexity of the grievance.
- Resolution and Corrective Action
 - Based on the investigation findings:
 - Appropriate disciplinary action will be taken against those found guilty of violating the ABAC policy.
 - Corrective measures will be implemented to prevent recurrence.
 - Policy and process updates will be made, if necessary.
 - Communication of Outcome:

The complainant will be informed of the outcome, subject to confidentiality constraints.
- Appeals Process
 - If the complainant is dissatisfied with the resolution, they may appeal the decision by submitting a written request to a higher authority, such as the Board of Directors.
- Non-Retaliation Clause
 - The organization strictly prohibits any form of retaliation against individuals who file grievances in good faith.
 - Retaliation complaints will be investigated separately, and disciplinary action will be taken against offenders.
- Record keeping

- All grievance-related documentation, including evidence, investigation reports, and resolutions, will be securely stored for a minimum of 7 years.
- Records will comply with applicable legal and regulatory requirements
- Periodic Review of Grievance Mechanism
 - The grievance redressal process will be reviewed annually to ensure alignment with legal requirements and industry best practices.

Annexure 1

Indicative list of persons who may be considered as Government Officials by the Company

1. Any person acting in an official capacity for a Government regardless of rank or position
2. Elected or appointed government officials
3. Officers and employees of government agencies
4. Employees of federal/union, state, regional and municipal agencies
5. Employees of entities that are partially or wholly owned by federal/union, state, regional or municipal agencies
6. Outside directors of state-owned entities
7. Part-time legislators
8. Royal family members
9. Political candidates
10. Officers of the World Bank, the United Nations or the International Monetary Fund
11. Professors and administrators of public universities and government-operated hospitals
12. Employees of a government-owned oil or gas company
13. Employees of a partially nationalized bank

Annexure 2

1.	Are you seeking approval to give or receive an Offering?
2.	Please provide details of the Giver(s) and Recipient(s) including names and job roles, and whether the proposed Offering involves directly or indirectly a Government Official?
3.	Please provide details of the Offering, e.g. meals, accommodations, theatre tickets, etc.
4.	Please state the value in US\$ of the Offering (1) per person and (2) in total.
5.	Please state when the offering is intended to be given / received.
6.	What is the purpose of the Offering? Please explain in detail the business rationale behind the Offering? If the Offering is an event of entertainment, will there be a presentation of Wissen's products or services?
7.	If you are the Recipient of an Offering, have you inquired whether the Offering is consistent with the Giver's policies / code of conduct? If yes, please provide a copy of the policy.
8.	Please confirm that there is no expectation of something in exchange for the Offering (i.e. The Recipient(s) are not expected to steer business to the Giver in return for receiving the Offering(s).
9.	Has any of the intended Recipients received or given any Offerings in the past? If yes, please provide details of all such Offerings over the last twelve months.
10.	Are there any other factors or information (particularly those set out in the Wissen Anti-Bribery policy) which the Anti-Bribery Committee should be aware of in assessing whether approval should be given for the Offering?