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## 1 Purpose

The employee code of conduct is a framework of guiding principles for employees of Telecom Network Solutions Pvt. Ltd. to ensure compliance with all legal and ethical standards in work related matters. The code specifies the standards of behavior for employees in the performance of their duties.

The following principles embody the Code:

- 1.1 To act with integrity and professionalism in the performance of their duties and be scrupulous in the proper use of TNS information, funds, equipment and facilities.
- 1.2 To exercise fairness, equity, proper courtesy, consideration and sensitivity in all their dealing in the course of carrying out their duties;
- 1.3 To avoid real, apparent or perceived conflict of interests. Employees need to understand that the Employee Code of Conduct also applies to and embraces adherence of the formal policies and procedures of the company in the conduct of their roles.

## 2 SCOPE

This policy is applicable to all Employees of TNS and associated entity.

## 3 DEFINITIONS

For the purposes of this document the following definitions apply:

- 3.1 “Company” means Telecom Networks Solutions Private Limited and its offices, factories and branches in Delhi or any other place in India.
- 3.2 “Employees” mean all employees of the company who are appointed to positions that are of permanent or on probation and Trainees or on fixed term contract.
- 3.3 “Associated Entity” means an entity, individual or organization including, but not limited to suppliers, consultants, channel partners or any other party involved in activities
  - I. whereby any products, services or other deliverables will be provided to or made available to TNS, or
  - II. for which TNS will make beneficial or other non-commercial contributions.

## 4 CODE OF CONDUCT

### 4.1 HUMAN RIGHTS

We respect all internationally recognized human rights including the International Bill of Human Rights and the principles concerning fundamental rights set out in the International Labor Organization’s Declaration on Fundamental Principles and Rights at Work. We strive to avoid infringing on the human rights of others and address adverse human rights impacts with which TNS is involved.

We shall, in all contexts, seek ways to honor the principles of internationally recognized human rights, even when faced with conflicting requirements.

We are committed to implementing the United Nations Guiding Principles on Business and Human Rights throughout our business operations.

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#### 4.1.1 **Prohibition of Forced Labor**

Modern day slavery, including forced, bonded or compulsory labor and human trafficking are strictly prohibited. Employees shall be free to leave their employment after reasonable notice as required by applicable law or contract.

Employees shall not be required to lodge deposits of money or identity papers with their employer.

#### 4.1.2 **Fair Employment Conditions**

Employees shall understand their employment conditions. All employees must be provided with a Appointment Letter that outlines the basic terms and conditions of employment in a language understandable to them.

Employees must be well aware about the all HR Policies on Fair Pay and terms and comply with applicable laws or industry standards, Working hours, Weekly Off, Leaves, Deduction from wages

Corporal punishment, physical or verbal abuse, bullying or other unlawful harassment and any threats or other forms of intimidation shall be prohibited.

#### 4.1.3 **Prohibition of Child Labor**

No person shall be employed who is below the minimum legal age for employment. Minimum age is the age of completion of 18<sup>th</sup> Birth anniversary.

Children shall not be employed for any hazardous work, or work that is inconsistent with the child's personal development. A child means a person below the age of 18 years. Personal development includes a child's health or physical, mental, spiritual, moral, or social development.

#### 4.1.4 **No Discrimination**

All employees shall be treated with respect and dignity.

All kinds of discrimination based on partiality or prejudice is prohibited such as discrimination based on race, colour, gender, sexual orientation, gender identity, marital status, pregnancy, parental status, religion, political opinion, nationality, ethnic background, social origin, social status, indigenous status, disability, age, union membership or employee representation and any other characteristic protected by local law, as applicable.

Employees with the same qualifications, experience and performance shall receive equal pay for equal work with respect to those performing the same jobs under similar working conditions.

*(refer to the TNS HR Policy HR 20)*

#### 4.1.5 **Safe and Healthy Working Conditions and environment**

The health and safety of our employees shall be prioritized. A healthy and safe working environment.

Appropriate health and safety information and training shall be provided to employees including, but not limited to: risks they are exposed to, arrangements for safe evacuations of buildings and correct handling and

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marking of high-risk working conditions and machineries.

Our Zero Tolerance Safety Rules apply to all employees, and are intended to help us achieve our vision of zero incidents.

We shall provide support to employees to maintain a balance between work and personal life.

*(refer to the TNS HR Policy HR 13)*

#### 4.1.6 **Sexual Harassment of women at Workplace**

“Sexual Harassment” includes any one or more of the following unwelcome acts or behavior (whether directly or by implication) namely:

- i. physical contact and advances; or
- ii. a demand or request for sexual favors; or
- iii. making sexually colored remarks; or
- iv. showing pornography; or
- v. any other unwelcome physical, verbal or non-verbal conduct of sexual nature.

*(refer to the TNS HR Policy HR 18)*

#### 4.2 **ANTI CORRUPTION**

TNS has a zero-tolerance policy towards any form of corruption and financial irregularity, for example bribery, kickbacks, facilitation payments, fraud, and money laundering. We are committed to fight corruption, including bribery and extortion, negligent financing of criminal activities and/or unethical practices. With respect thereto, the following apply:

*(refer to the TNS HR Policy HR 24)*

##### 4.2.1 **ANTI BRIBERY**

No Employee at any level, representing TNS may, directly or indirectly, demand or accept from, or offer or give to, employees or other representatives of business partners or any other third parties (e.g. authorities), any kind of bribe, kickback or any other unlawful or unethical benefit.

##### 4.2.2 **GIFTS AND HOSPITALITY**

We may not offer to, or accept from, business partners, or other third parties, gifts, benefits, reimbursements, or entertainment that would constitute a violation of laws or that could suggest a conflict of interest, divided loyalty, or be perceived as an improper attempt to influence business decisions or otherwise affect the recipient’s performance or work duties.

Certain gifts or benefits are never allowed to be either offered or accepted; money, loans, gift vouchers, kick-backs, work for private purpose, unethical benefits, vacations, or similar benefits addressed to individuals at any event eg: Birthdays, Marriage in family, Festivals (Diwali).

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#### 4.2.3 **GOVERNMENT / PUBLIC OFFICIALS**

We applied Strict rules when we interact with government entities and their employees or representatives. Normally nothing of value should be promised, offered, or provided to a public official, either directly or indirectly. Unofficial payments demanded by public officials intended to speed up or secure the performance of routine government actions are not allowed by TNS.

### 5 **WHISTLE BLOWER**

All Employees, consultants and contractors must adhere to TNS commitment to conduct its business and affairs in a lawful and ethical manner. All employees, consultants and contractors are encouraged to raise any queries with the TNS Authority.

- 5.1 In addition, any employee, associated entity of TNS who becomes aware of any instance where TNS receives a solicitation to engage in any act prohibited by this Policy, or who becomes aware of any information suggesting that a violation of this Policy has occurred or is about to occur is required to report it to the TNS Authority.
- 5.2 Any Employees, associated entity, who refuse to engage in or permit a bribery offence, or who raise legal or ethical concerns or report another's wrongdoing, are sometimes worried about possible repercussions. TNS commitment to encourage openness and will support anyone who raises genuine concerns in good faith under this Policy, even if they turn out to be mistaken. No directors, officers, employees, consultants and contractors of TNS will suffer demotion, penalty, or other adverse consequences for refusing to engage in or permit a bribery offence or for raising concerns or for reporting possible wrongdoing, even if it may result in the Company losing business or otherwise suffering a disadvantage.
- 5.3 TNS prohibits retaliatory action against any person who raises a concern in good faith.

### 6 **RISK ASSESMENT**

Standard business risk assessments will be conducted on an annual basis to determine the level of controls necessary for a particular aspect of the Company's operations, including in relation to procurement and tender processes.

- 6.1 Risk assessments should give consideration to:
  - 6.1.1 "Transactional risks", which includes an assessment of the risks associated with a business transaction undertaken by the Company or its Associated Entities;
  - 6.1.2 "Business opportunity risks", which includes the risk that pursuing or obtaining business opportunities may result in acts of bribery or corruption; and
  - 6.1.3 "Business partnership risks", which includes risks deriving from relationships with or partnership with other Associated Entities.

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6.2 Records and documentation must be kept of each risk assessment as part of the system of internal controls and record keeping discussed in Section 10.

## 7 DUE DILIGENCE

The Company will conduct appropriate due diligence to inform risk assessments and ensure compliance with the Policy.

7.1 While the list is not exhaustive, and warning signs will vary by the nature of the transaction, expense/payment request, geographical market or business line, common warning signs that should be considered as part of any due diligence include:

7.1.1 that an Associated Entity has current business, family or some other close personal relationship with a customer or government official, has recently been a customer or government official or is qualified only on the basis of his influence over a customer or government official.

7.1.2 A customer or government official recommends or insists on the use of a certain business partner or Associated Entity.

7.1.3 An Associated Entity has a poor reputation or has faced allegations of bribes, kickbacks, fraud or other wrongdoing or has poor or non-existent third-party references.

7.1.4 An Associated Entity does not have an office, staff or qualifications adequate to perform the required services

7.1.5 An expense/payment request by an Associated Entity is unusual, is not supported by adequate documentation, is unusually large or disproportionate to products to be acquired, does not match the terms of a governing agreement, involves the use of cash or an off-the-books account, is in a jurisdiction outside the scope in which services are provided or to be provided, or is in a form not in accordance with local laws.

7.2 Records and documentation must be kept of due diligence as part of the system of internal controls and record keeping.

## 8 INVESTIGATION AND DOCUMENTATION OF REPORTS

Any report of solicitations to engage in a prohibited act or possible violation of the Policy will be investigated initially by the Compliance Officer. Where the matter is deemed potentially serious it will be promptly reported to the Management / Board of Directors, the Chairman of the Audit Committee, and where appropriate, to the Chairman of the Board, and the following procedure will be followed:

8.1 The report will be recorded and an investigative file established. In the case of an oral report, the party receiving the report is also to prepare a written summary.

8.2 The Chairman of the Audit Committee will promptly commission the conduct of an investigation. At the election of the Chairman of the Audit Committee, the investigation may be conducted by TNS personnel, or by outside counsel, accountants or other persons employed by the Chairman of the Audit Committee. The investigation will document all relevant facts, including persons involved, times and dates. The Chief Executive Officer or the Chairman of the Audit Committee

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shall advise the Board of Directors of the existence of an investigation.

- 8.3 The identity of a person filing a report will be treated as confidential to the extent possible, and only revealed on a need-to-know basis or as required by law or court order.
- 8.4 On completion of the investigation, a written investigative report will be provided by the persons employed to conduct the investigation to the Chief Executive Officer and the Chairman of the Audit Committee. If the investigation has documented unlawful, violative or other questionable conduct, the Chief Executive Officer or the Chairman of the Audit Committee will advise the Board of Directors of the matter.
- 8.5 If any unlawful, violative or other questionable conduct is discovered, the Chief Executive Officer shall cause to be taken such remedial action as the Board of Directors deems appropriate under the circumstances to achieve compliance with the Policy and applicable law, and to otherwise remedy any unlawful, violative or other questionable conduct. The persons employed to conduct the investigation shall prepare, or cause to be prepared, a written summary of the remedial action taken.
- 8.6 In each case, the written investigative report (or summary of any oral report), and a written summary of the remedial action taken in response to the investigative report shall be retained along with the original report by or under the authority of the Chairman of the Audit Committee.

## 9 **COMMUNICATION OF THE POLICY**

To ensure that all directors, officers, employees, consultants and contractors of TNS are aware of the Policy, a copy of the Policy will be provided to them and they will be advised that the Policy is available on TNS website and ESP (Employees Service Portal) for their review. All directors, officers, employees, consultants and contractors of TNS will be informed whenever significant changes are made.

## 10 **TRAINING**

Training on this Policy will form part of the induction process for all new directors, officers, employees and consultants of TNS. All existing directors, officers, employees and consultants will receive relevant training on how to implement and adhere to this Policy.

TNS's zero-tolerance approach to bribery and corruption must be communicated to all suppliers, contractors and business partners at the outset of our business relationship with them and as appropriate thereafter. For advice on these communications, please contact the Compliance Officer.

## 11 **MONITORING AND REVIEW**

The Compliance Officer will monitor the effectiveness and review the implementation of this Policy, considering its suitability, adequacy and effectiveness. Any deficiencies identified will be rectified as soon as possible.

Internal control systems and procedures will be subject to audits to provide assurance that they are effective in countering bribery and corruption.

All employees, consultants and contractors of TNS are responsible for the success of

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this Policy and should ensure they follow the procedures set out herein to disclose any suspected wrong doing.

All employees, consultants and contractors of TNS are invited to comment on this Policy and suggest ways in which it might be improved. Comments, suggestions and queries should be addressed to the Compliance Officer.

## 12 CONSEQUENCES OF NON-COMPLIANCE WITH THE POLICY

Failure to comply with this Policy may result in severe consequences, which could include internal disciplinary action or termination of employment or consulting arrangements without notice. Violation of this Policy may also constitute a criminal offence under Indian Laws. If it appears in the opinion of the Board that any employee, consultant or contractor of TNS may have violated such laws, then TNS may refer the matter to the appropriate regulatory authorities, which could lead to civil or criminal penalties for TNS and/or the responsible person.

## 13 AMENDMENT OF POLICY

The Company reserves the right to amend, abrogate, modify and revise any or all clauses of this policy depending upon market practices, exigencies of business.

## 14 INTERPRETATION OF POLICY

Human Resources will interpret the contents of this policy.