

Anti-Bribery & Anti-Corruption Policy

1. Statement of Policy

- 1.1 **Cineom Broadcast India Limited** is committed to operate its businesses conforming to the highest moral and ethical standards. We do not tolerate bribery or corruption in any form and comply with all laws and regulations which govern our operations across India and every other country in which we operate. This entails compliance with all laws, domestic and foreign, prohibiting improper payments, gifts or inducements of any kind to or from any person, including officials in the private or public sector, customers and suppliers. Our company is equally committed to the prevention, deterrence and detection of bribery and other corrupt business practices. This Anti-Bribery Policy (the "Policy") explains our individual responsibility to comply with anti-bribery and anti-corruption laws of the country and to ensure that any third parties that we engage to act on our behalf, do the same.
- 1.2 This Policy has been adopted and endorsed by Cineom senior management and is to be communicated to everyone in our business to ensure their commitment to it. Our senior management attaches the utmost importance to this Policy and as stated above will apply a "zero tolerance" approach to acts of bribery and corruption by any of our employees or by business partners working on our behalf, including advisors, agents or contractors.
- 1.3 Any violation of this Policy may result in disciplinary action, up to and including dismissal in appropriate circumstances. It is therefore extremely important that you familiarise oneself with this Policy and strictly adhere to it.

2. Scope of Policy

- 2.1 The principles and obligations outlined in this Policy apply to all employees of Cineom, members of Cineom Board of Directors, Cineom Partners and Cineom contractors (which include agents, consultants, outsourced personnel and other representatives). As such, each of us is responsible for adhering to these standards in our business interactions, and we must ensure that all Company contractors retained by us as well understand that they are responsible for complying with this Policy when acting on behalf of the Company.
- 2.2 This Policy sets forth **Cineom minimum compliance standards** with respect to interactions with third parties. However, where local law & regulations require more stringent controls, then such more stringent controls must be followed.

3. Definition of Bribe and Corruption

3.1 A bribe means:

- 3.1.1 the offering, promising, giving, authorising, requesting or receiving of a financial or non-financial advantage or anything of value;
- 3.1.2 if the purpose of the payment is to secure the improper performance of/ misuse of a person's position but it can also include the promise of favours in the future.

3.2 Corruption means:

- 3.2.1 is the misuse of public office or power for private gain; or misuse of private power in relation to business outside the realm of government.



4. Application of the Policy

4.1 No person who is subject to this Policy shall:

- 4.1.1 offer, provide, or authorise, a bribe or anything which may be viewed as a bribe either directly or indirectly or otherwise through any third party; or
 - 4.1.2 request or receive a bribe or anything which may be viewed as a bribe either directly or indirectly or otherwise through any third party, or perform their job functions improperly in anticipation, or in consequence, of a bribe.
 - 4.1.3 **Cineom** makes no distinction between facilitation payments (small payments, sometimes known as "grease" payments) and bribes. Both are expressly prohibited, even if the payment is small or totally acceptable according to local custom and tradition.
- 4.2 The prohibition on accepting a bribe from, or giving a bribe to, any person applies to any person acting in the course of a business, as an employee of a business or otherwise on behalf of others in relation to their performance of their duties and to public officials.
- 4.3 Under this Policy, public officials include any officer, employee or representative of the government or a government-owned entity. The term will also extend to a legislative, administrative or judicial official, regardless of whether elected or appointed; an officer of, or individual who holds a position in, a political party; a candidate for political office; or person who otherwise exercises a public function for or on behalf of any country.

5. Facilitation Payment

Facilitation payments are small unofficial payments to public officials to ensure or speed up performance of routine or necessary action which is part of the public official's usual responsibilities. These are bribes, regardless of whether they may be a part of the "way of doing business". As a representative of the Company, one must not make any facilitation payments unless one or his/her companions are at personal physical risk if he/she fail to do so.

6. Third Party Responsibility

- 6.1 **Cineom** could be held responsible for the actions of a third party (e.g. distributor, agent, contractor, supplier, joint venture partner) acting on its behalf. As such, care must be taken to ensure that any new third parties (or third parties whose contracts are being renewed) who provide services on behalf of Cineom contractually agree to abide by the principles set out in our Code of Conduct and this Policy.

7. Gifts, Hospitality & Entertainment

- 7.1 The act of exchanging business gifts and receiving corporate hospitality can play an appropriate role in building or maintaining business relationships. However, gifts and hospitality are problematic if they create actual or perceived conflicts of interest, or otherwise appear to influence a business decision.
- 7.2 Accepting gifts, discounts, favours, or services from a current or potential customer, competitor, supplier, or service provider is prohibited if that benefit is a type or amount which has the potential to influence a person's business decision.



8. Gifts are only permitted if they are:

- 8.1 They disclose the gift and have it approved by their department heads.
- 8.2 The gift then be used to benefit all employees, e.g. as prizes in a Christmas raffle or donated to a non-profit organization. Perishable goods (e.g. chocolate, fruits, etc) as well as flowers shall be divided amongst all team members or used as decoration for community spaces/offices management in advance.
- 8.3 It would not embarrass Cineom or the giver if disclosed publicly.
- 8.4 It is reasonable and infrequent and made in good faith to improve the image of a commercial organisation.
- 8.5 It is not given or does not create the appearance of being given as a bribe, payoff, to obtain or retain business, or to secure an improper advantage.
- 8.6 It does not create the appearance that the giver is entitled to preferential treatment or is trying to obtain an improper or unfair advantage through the invitation or is conditional upon receiving anything in return for accepting the entertainment.
- 8.7 It complies with the specific limitations established by your local Expenses Policy

9. It is never appropriate to accept the following:

- 9.11 Gifts of gratuities or other items personally requested by staff members that would benefit them personally, regardless of value.
- 9.12 Gifts given during a tender process involving the giver
- 9.13 Gifts of cash or cash equivalent (such as gift cards or certificates)
- 9.14 Gifts prohibited by local law
- 9.15 Gifts that the recipient knows the giver is not permitted to give
- 9.16 Gifts otherwise denied or previously denied by local management
- 9.2 It is recommended that gifts received and used to benefit all employees or a charity etc should be acknowledged to the giver in writing and setting out how that gift was used.
- 9.3 Occasionally, for the purpose of building relationships, one may accept or offer social entertainment or hospitality, such as modest meals or event tickets. However, one must not accept or offer entertainment or hospitality unless the activity:
 - 9.31 permits business or educational discussions at the meal or event (a Company representative must be in attendance at the meal or event);
 - 9.32 is part of a genuine business relationship;
 - 9.33 is not intended and could not be perceived by others to improperly influence business decisions.



- 9.34 is not intended and could not be perceived by others to improperly influence business decisions;
- 9.35 is consistent with industry practices, all applicable laws and our Company policies and procedures;
- 9.36 is not excessive in value or quantity, as defined by local procedural documents; and
- 9.37 would not embarrass our Company if it was brought to public attention.

10. Accepting invitations to Lunch, Dinner and/or Social Events offered by Third Parties

- 10.1 Cineom staff members may only accept entertainment from business partners if:
- 10.11 It is reasonable, proportionate and made in good faith to improve the image of a commercial organisation, better present products and services, or establish cordial relations (ie: legitimate business purposes).
- 10.12 It is not given or does not create the appearance of being given as a bribe, payoff, to obtain or retain business, or to secure an improper advantage.
- 10.13 It does not create the appearance that the giver is entitled to preferential treatment, is trying to obtain an improper or unfair advantage through the invitation or is conditional upon receiving anything in return for accepting the entertainment.
- 10.14 Is reasonable and appropriate in the context of the business occasion.

10.2 It is never appropriate to accept the following:

- 10.21 Any events that would undermine or damage the reputation of Cineom, eg. adult entertainment, gambling, lewd behaviour etc.
- 10.22 Invitations that the recipient knows the giver is not permitted to give

10.3 Accepting Travel Offered by Third Parties

- 10.31 Infrequently it may be appropriate for third parties to pay for travel-related expenses for Cineom staff. Offers of travel must be approved by your manager who should have regard to:
- The primary purpose of the travel must be business related
 - Itinerary minimises side trips and avoids tourist destinations
 - Travel offered for family members is not allowed

11. Political Donations

- 11.1 As stated in our Code of Conduct, the Company is not a political organisation. It does not support political parties or contribute funds to groups whose activities are calculated to promote party interests or the election of a specific candidate. In very limited instances, if permitted by local law and regulation and with specific approval from the Director, the Company may contribute funds toward organisations or entities that engage in the political process to address an issue that directly affects the Company and its business-activity. Any request for approval for such payments and the permission must be documented in writing and the payments properly recorded.



11.2 All donations must be:

- 11.21 transparent and properly recorded in our books and records; and
- 11.22 received or have a letter of acknowledgement from the charity to ensure that the donations receive the proper tax treatment.
- 11.23 be compliant with local law, regulations or local or Business Unit internal policies

11.3 Donations must not:

- 11.3.1 be made to individuals or in cash; or
- 11.3.2 be made at the request of a public official as an inducement to or reward for acting improperly.

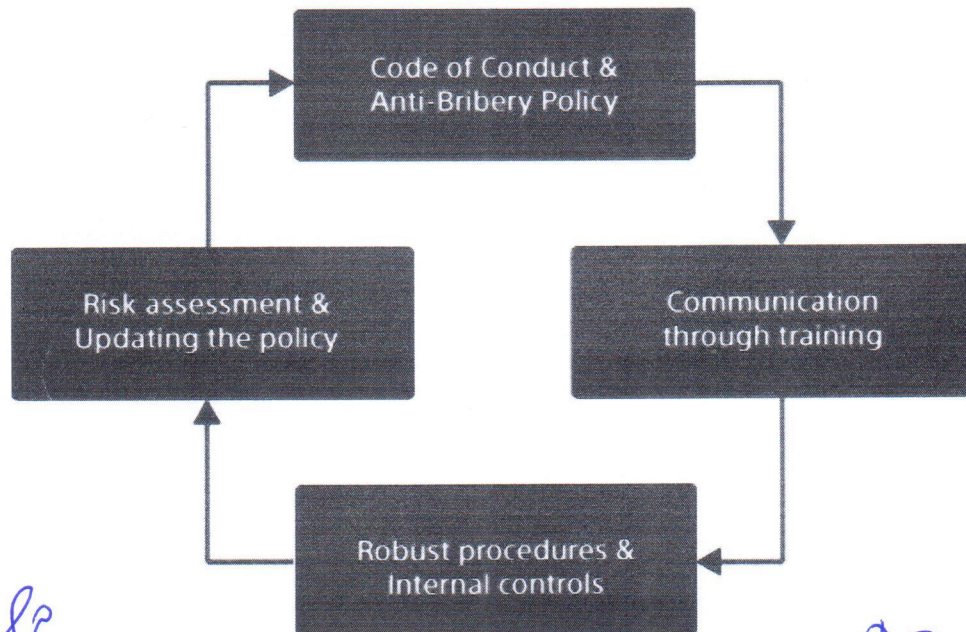
12. Charitable contributions under CSR

12..1 Charitable contributions may only be given to recognised non-profit charitable organisations.

13. Record Keeping

Financial and non-financial records which Cineom maintains are disclosed to regulators and other stakeholders. Accordingly, these records must be accurate and complete so that the Company can substantiate and justify any transactions with third parties.

Anti-bribery policy and procedure





 Vinayak Deo
 Managing Director
 Date : 17/08/2019



 Shailesh Parab
 Jt. Managing Director

