

Anti-Corruption Policy

Scope

Diamondpick is subject to various anti-corruption laws, including the India Prevention of Corruption Act and other laws that apply in the various countries where we do business. We comply with all applicable anti-corruption laws and have zero tolerance for bribery or any other activity that violates these laws. All Diamondpick employees are expected to comply with this Policy and its implementing procedures, which are designed to promote compliance with these laws throughout our operations. This includes all directors, officers, associates, consultants, subsidiaries, and partners over which Diamondpick has operational control.

Guiding Principles

Diamondpick is committed to conducting business ethically. We have zero tolerance for bribery and corruption and do not offer, give or receive bribes and we never ask or authorize a third party to do so on our behalf. This commitment is a core element of our Code of Ethics and a part of how we believe in doing the right thing, the right way. To support our commitment – and to protect Diamondpick’s reputation and ensure our continued success – every associate must understand and comply with the following guiding principles:

- **No Bribes.** Do not authorize, offer, promise, or provide anything of value – to anyone – either directly or indirectly via a third party, to influence the recipient, such as to gain or retain business, or secure an improper advantage, such as to obtain advantageous tax, customs or immigration treatment that would not otherwise be available to the company, in connection with Diamondpick’s business. Facilitation payments – small, unofficial cash payments to low-level Government Officials to expedite routine government administrative actions – are also prohibited. In addition, do not request or accept any bribes, kickbacks, or other improper benefits.
- **Offer Gifts and Entertainment with Caution.** Offer and receive gifts and entertainment only as appropriate. Be mindful of unique risks that apply to giving or receiving gifts or entertainment (including meals, accommodation, or travel), particularly where a Government Official is involved. Gifts and entertainment may create a conflict of interest and must never be provided to influence a business decision or gain an unfair advantage. Before offering or accepting a gift or entertainment from anyone outside Diamondpick, we review and take approvals from the Head of HR.
- **Charitable Contributions or Sponsorships.** Charitable contributions and sponsorships can create a conflict of interest and/or be used to improperly influence a decision-maker or gain an improper advantage in connection with the Diamondpick business. Before committing to any charitable contribution or sponsorship, we follow the charitable contribution request process with prior approvals from the Head of HR.
- **Political contributions.** It is never permissible to provide a political contribution to improperly influence a government official or in exchange for any improper favor or benefit.

Definitions:

Anything of Value’ means things of value not limited to cash, cash equivalents such as gift cards and vouchers, gifts, merchandise, hospitality, meals, goods, services, event tickets, entertainment, air fares, ground transportation, accommodation, favours, internship opportunities, donations, discounts, loans or promises of future employment.

- **No Preferential Hiring.** Do not offer, promise, or provide employment, internships, or work experience to relatives of a client or Government Official or to individuals who have been referred by a client or Government Official for the purpose of obtaining a business advantage or other preferential treatment.
- **No Improper Conduct by Third Parties.** Third parties may present a risk to Diamondpick from a corruption perspective. To ensure that we only work with reputable individuals and/or companies, we conduct due diligence before engaging a third party and managing the ongoing relationship.
- **Maintain Accurate Books & Records.** It is important that Diamondpick maintains books and records that transparently and accurately support all transactions with the appropriate level of detail to enable the reviewer to fully understand the nature of the transaction and the services/products and/or recipients involved. Accordingly, Associates should submit accurate and complete timesheets, travel and expense reports, financial statements, customer billing, and any other records, as well as verify the content of any third-party invoice in a timely manner.
- **Mitigate Corruption Risks in Merger, Acquisition, and Joint Venture Activity.** Joint ventures and mergers and acquisitions are significant transactions that may give rise to corruption risk and potential liability. We must ensure that the appropriate level of anti-corruption due diligence is conducted prior to entering into a joint venture or in connection with a merger or acquisition, or if circumstances require, promptly thereafter.

Queries or Reporting Violations

If you have questions regarding this Policy, please direct them to Dphr@diamondpick.com.

If you become aware of a violation of this Policy, you must speak up and report it. Diamondpick does not tolerate retaliation against any individual who submits a good faith report of a violation or possible violation of law, the Code of Ethics, or other Diamondpick policies. To report a possible violation of this policy, write to Head - HR at gsiva@diamondpick.com.

Disciplinary Consequences

Subject to local laws and regulations, a violation of this Policy, its supporting procedures, or applicable anti-corruption laws could result in disciplinary action, up to and including termination.

Review of the Policy

On behalf of the Board of Directors, the Chairman and Chief Executive Officer are hereby authorized to implement any necessary modifications to the aforementioned policy as and when needed for the Company.

Policy Control Information

Policy Name: Anti-Corruption Policy
Revision Date: Oct 31, 2023
Policy Owner: Sivakumar Ganesan, Head HR
Department: Human Resources
Effective Date: Nov 1, 2023