Anti-Bribery and Anti-Corruption Policy

Simform Software Private Limited and its affiliates ("Simform" or the "Company")

SIMFORM

1. Overview

This Policy reflects Simform's commitment to conducting business ethically, transparently and in compliance with all applicable anti-bribery and anti-corruption laws.

These include, where applicable, the US Foreign Corrupt Practices Act, the UK Bribery Act 2010, Canada's Corruption of Foreign Public Officials Act and the anti-corruption laws of India.

Its purpose is to prevent corruption, bribery and unethical practices in all our dealings, so that integrity remains at the core of how we work with clients, partners, vendors and other stakeholders.

2 | a. Zero tolerance

- The Company strictly prohibits bribery, kickbacks, facilitation payments and any other form of corrupt practice.
- No team member, vendor or third party may directly or indirectly offer, give, solicit or accept anything of value to improperly influence a business decision.

b. Gifts and hospitality

Reasonable gifts, meals or hospitality may be offered or accepted only if:

- They are of nominal value, within the limits set by the Company for each region.
- They are customary and not intended to influence a business decision.

Lavish or inappropriate gifts and entertainment are prohibited. Any gift or hospitality above nominal value must be declared to Human Resources.

c. Facilitation payments

Small, unofficial payments made to speed up routine government actions ("facilitation payments") are strictly prohibited.

d. Political and charitable contributions

- Political contributions, made directly or indirectly, are not permitted unless explicitly approved by the Board and compliant with the law.
- Charitable donations must be transparent and lawful, and must never be used as a cover for bribery.

e. Reporting and investigation

- Any suspected violation must be reported immediately. Team members may use the Company's internal reporting channels; anyone, inside or outside Simform, may also report to the Legal Officer at legal@simform.com.
- All reports are treated confidentially and investigated fairly.

f. Consequences of non-compliance

Violation of this Policy may lead to disciplinary action, including termination, and may result in civil or criminal liability.

3 | Applicability

This Policy applies to:

- All team members, officers and directors of the Company.
- Consultants, interns and contract staff.
- Vendors, suppliers, partners and other third parties representing or working with the Company.

4 | Frequently Asked Questions

1. What is considered bribery?

Bribery is offering, giving, receiving or soliciting something of value (such as cash, gifts, favours or services) to influence a decision or gain an unfair advantage.

2. Can I accept a small gift from a vendor?

Yes, provided it is of nominal value, not frequent, and does not influence business decisions. Any gift above nominal value must be declared.

3. What if a government official demands a facilitation payment?

You must refuse and report the incident immediately. Such payments are prohibited under this Policy.

4. Are business meals and hospitality allowed?

Yes, if they are reasonable, customary and not intended to secure an undue advantage. Extravagant or frequent hospitality is not allowed.

5. What should I do if I suspect corruption but I'm not sure?

Report it in good faith through the Company's internal reporting channels or to the Legal Officer at legal@simform.com. You will be protected from retaliation, even if the concern turns out to be unsubstantiated.

6. What happens if someone violates this Policy?

The Company will take disciplinary action, which may include termination, legal proceedings and blacklisting of any third parties involved.

7. Contact

Questions about this Policy can be sent to legal@simform.com