



Newgen's Code of Ethics and Business Conduct

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Newgen Software Technologies Ltd.

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Revision History			
Release Date (DD-MM-YY)	Revision No.	Changes Summary (Mention Sections Affected)	Approved By (Designation)
1.08.2010	1.0	1. Establishment of policy as Newgen Workplace Conduct, stating guidelines for employee conduct within the Organization	Diwakar Nigam Managing Director
10.05.2014	2.0	1. Addition of guidelines focusing on Newgen's Relationship, Business Conduct and devising a process for redressal of violation of the Workplace Conduct Policy 2. Nomenclature and format of policy revamped	Diwakar Nigam Managing Director
14.03.2019	2.1	1. Consolidating previous amendments into one document 2. Inclusion of finance-related code of conduct	Diwakar Nigam Managing Director
01.02.2024	3.0	1. Change of Logo 2. Changing language for better inclusion and global appeal (removing India-specific terms such as SEBI, Govt of India etc). 3. Replacement of Newgen Values within Para 4 with Culture Tenets 4. Addition of Para on compliance with Human Rights, Lobbying, Abuse of Power, Malpractice and Willful Negligence, Conduct during Team Outings and Travel and Ethical Decision Making. 5. Addition of Conflict of Interest, Abuse of Power, Upholding Quality and Responsibility in Operations as well as Irregularities in Decision Making. 6. Removal of the clause on email etiquettes, phone etiquettes, dress code, group decorum, acceptable use of company's resources, training decorum,	Vivek Mani Tripathi Vice President - HRD

		<p>use of access card .</p> <ol style="list-style-type: none">7. Addition of Para 7 on Zero Tolerance to Non-Inclusive Behaviors8. Inclusion of Whistle Blower Mechanism in Para 8 on Enforcement: Reporting and Redressal Mechanism.	
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Contents

1. Preface:	6
2. Objective:	6
2 Scope:.....	7
3. Abbreviations:.....	8
6. Newgen Promotes the Highest Levels of Ethics and Respect for All	14
a. Ensuring Human Rights Compliance and a Respectful Workplace Environment	14
b. Cultivating Diversity and Equal Opportunities: Newgen's Commitment to Inclusivity and Fair Employment Practices	14
c. Prioritizing Well-Being: Newgen's Dedication to Comprehensive Health and Safety for All	15
d. Respecting Dignity: Newgen's Pledge to a Harassment-Free Workplace	15
e. Guardians of Integrity: Newgen's Stance Against Insider Trading Practices	16
f. Upholding Integrity: Newgen's Firm Stand Against Improper Payments, Bribery, and Kickbacks.....	17
g. Promoting Fair Play: Newgen's Adherence to Antitrust & Competition Standards	18
h. Ethical Sourcing: Newgen's Commitment to Procurement Integrity	18
i. Promoting Transparency: Newgen's Stance Against Bribery, Corruption, and Ethical Guidelines for Business Gifts & Entertainment	19
j. Zero Tolerance: Newgen's Stance Against Wilful Blindness to Unacceptable Practices or Conduct	20
k. Maintaining Integrity: Newgen's Resolute Stand Against Blackmailing and Extortion Practices	20
l. Giving Back with Integrity: Newgen's Approach to Charitable Donations.....	21
m. Advocacy with Accountability: Newgen's Responsible Approach to Lobbying	21
n. Building Bonds Responsibly: Newgen's Guidelines for Conduct During Outings and Travel	21
o. Navigating Ethical Terrain: Newgen's Policy on Conflict of Interest	22
p. Guardians of Fairness: Newgen's Stance Against Abuse of Power	23
q. Preventing Malpractice or Negligence: Upholding Quality and Responsibility in Operations	23
r. Ensuring Ethical and Transparent Decision Making: Preventing Irregularities and Upholding Integrity.....	24
s. Cultivating Inclusion: Newgen's Firm Stand with Zero Tolerance for Non-Inclusive Behaviors	25
t. Major and Gross Misconduct.....	26
7. Enforcement:.....	28
8. Whistleblower Mechanism for Protected Disclosures:	29
Annexure I: Flowchart for Whistle-Blower Mechanism	34

Annexure II: Role & Responsibilities of Committees35

Annexure III: Handling Anonymous Complaints.....39

1. Preface:

Newgen's global presence extends across diverse subsidiaries and serves a widespread client base, our commitment to cultivating inclusion serves as a beacon, emanating from the very core of our values and culture tenets. As a global entity, our dedication to embracing diversity is not merely a virtue but a strategic imperative, empowering us to thrive in a dynamic, interconnected world. This preface underlines our unwavering pledge to uphold the highest levels of integrity, an integral aspect of our organizational DNA.

This policy on zero tolerance for non-inclusive behaviours not only delineates the boundaries of acceptable conduct but also reinforces our collective responsibility to foster an environment where every individual feels respected, valued, and essential to our shared success. It is not just a policy; it is a pact—a commitment to creating a workplace culture that thrives on openness, understanding, and collaboration.

As employees of Newgen, operating in a global landscape, abiding by this policy is paramount. It ensures that we not only meet the expectations of our diverse workforce but also align with the principles that drive our global client relationships. The importance of each employee adhering to this policy without fail cannot be overstated, as it not only defines our workplace culture but also shapes the positive impact we aspire to have on the global stage. Together, let us reinforce these principles and collectively weave a Newgen culture that resonates across our global family.

1. Objective:

Our Code of Conduct sets forth our core values, shared responsibilities, global commitments, and promises. It provides general guidance about the Company's expectations, highlights situations that may require particular attention, and references additional resources and channels of communication available to us. It is also the first step for all employees, associates and others who come in contact with us to get clarity on any questions relating to ethical conduct.

The Code of Ethics & Business Conduct established by Newgen Software Technologies is aimed to establish a common platform that sets forth Newgen's standards of ethics and business conduct uniformly across all its associates.

- i. The established Code of Ethics & Business Conduct defines guidelines for each of its

employees on the lines of personal conduct within and outside the organization.

- ii. These standards shall supplement other policies and guidelines established by Newgen and may go beyond compliance with other laws and regulations.
- iii. The Code of Ethics & Business Conduct is further established to reinforce Newgen's value system, extending its value proposition to all its employees and associates.
- iv. The Newgen's Code also describes how an employee should interact with each other, with other companies and individuals, and with the countries, cultures, and governments that make up the world in which we operate.

2 Scope:

- i. Newgen's propositions to all its personnel employed by or engaged with providing services to Newgen, including, but not limited to, Newgen's employees, consultants, temporary employees, workers (including agency workers), casual staff, and independent contractors working across all Newgen Subsidiaries (for ease of reference throughout this Code, "employees").
- ii. All employees shall comply with the policies, rules, guidelines, and other regulations established by Newgen to ensure that its value system and standards of corporate governance are well-preserved and adhered to, in all business dealings associated with Newgen. The following standards of conduct must be complied with:
 - All employees shall assume personal responsibility to embody and model ethical behaviour with internal as well as external customers
 - All employees shall comply with all guidelines and practices established by Newgen and honour all laws and regulations as established by appropriate regulatory authorities including local laws wherever Newgen has its subsidiaries.
 - All managers shall promote and support ethical behaviour and business practices and maintain an open-door policy about employee questions, including those on ethics and business conduct. Managers shall also encourage the employee to challenge and report

questionable conduct and encourage open, honest, and confidential dialogue without retaliation.

- All Suppliers and Channel Partners including Consultants and Contractors shall also conduct business with Newgen in a legal and ethical manner
- All Management Executives shall assume responsibility to assume by example and to ensure these standards are replicated at each level in their Department.
- The Board of Directors is also guided by these standards of conduct and other special responsibilities.

3. Abbreviations:

Sr. No	Abbreviation	Description
1.	CoC	Code of Ethics & Business Conduct
2.	HRD	Human Resource Department
3.	DAC	Disciplinary Action Committee
4.	HR Rep	HR Representative
5.	ICC	Internal Complaints Committee
6.	TAT/SLA	Turn Around Time/ Service Level Agreement

4. Definitions:

- Employee** encompasses every staff, including temporary, outsourced, and contractual employees of the Company.
- Associates** include stakeholders, contractors, contractor's Employees, clients, vendors, internal or external auditors, law enforcement/regulatory agencies, or other third parties associated with the Organization and its Subsidiaries (collectively referred to as 'Company'), across all divisions and locations in India & overseas who have the authority to make a Protected Disclosure.
- Whistle-Blower or Complainant:** Any person or entity disclosing any actual or suspected Unethical and Improper Practice observed. Whistle-blowers may include Directors, Employees, contractors, contractor Employees, clients, vendors, internal or external auditors, law enforcement/regulatory

agencies, or other third parties. The role of the whistleblower is that of a reporting party; they are not expected to investigate. While the whistleblower may not be required to prove the truth of an allegation, they must demonstrate to the Ombudsperson/Audit Committee that there are sufficient grounds for concern.

- d. **Audit Committee** refers to the Audit Committee constituted by the Board of Directors of the Company as per applicable law.
- e. **Ethics Committee** refers to a committee constituted by the Audit Committee, comprising members representing HR, Finance, Legal, Company Secretary, Sales, and any other relevant business department. The Ethics Committee is chaired by a designated Chairperson, and in their absence, members of the committee elect a temporary Chairman for the meeting. Refer to Annexure I for the Role and Responsibilities of the Committee.
- f. **Complaint:** The reporting of any Unethical and Improper Practice or violation of the Whistle-Blower Policy (as defined above) by a Whistle-Blower made in good faith constitutes a complaint.
- g. **Ombudsperson:** Any independent agency/individual/organization appointed to conduct an initial investigation independently of the complaints lodged by the whistleblower.
- h. **Disciplinary Action** refers to any action taken upon the completion of or during the investigation proceedings. It may include a warning, imposition of a fine, suspension from official duties, or any other action as outlined in Annexure I of the Disciplinary Action Protocol, duly amended from time to time, based on the gravity of the matter.
- i. **Protected Disclosure** means a concern raised by the complainant through written communication made in good faith, disclosing, or demonstrating information about an unethical or improper activity concerning the Company. However, Protected Disclosures should be factual and not speculative, interpretative, or conclusory, providing as much specific information as possible to allow for a proper assessment of the nature and extent of the concern.

5. Embracing Excellence: Newgen's Cultural Framework and Empowering Practices

Cultural tenets are foundational principles and values that guide the behaviours, attitudes, and actions within an organization. They serve as the core beliefs that shape the organizational culture and influence how employees interact, make decisions, and contribute to the company's overall success. Culture tenets define the shared values that create a sense of identity and unity among employees, fostering a common understanding of the organization's mission and objectives. These tenets provide a framework for how

individuals within the organization should lead themselves, interact with others, take accountability, prioritize customer-centric approaches, and embrace a global mindset.

Demonstrating enabling behaviours aligned with the culture tenets is crucial for several reasons. First and foremost, it helps in cultivating a positive and cohesive workplace environment. When employees embody the values outlined in the cultural tenets, it creates a shared sense of purpose and a unified organizational culture. This unity contributes to enhanced collaboration, improved communication, and a stronger commitment to common goals. Secondly, enabling behaviours aligned with culture tenets helps in achieving organizational objectives efficiently. Each employee's actions play a role in the overall success of the organization, and when these actions are in harmony with the established tenets, they contribute to a more effective and aligned workforce. Ultimately, a culture where enabling behaviours are consistently demonstrated fosters employee engagement, satisfaction, and organizational resilience, driving long-term success.

a. Culture Tenet I: Leading Self

Leading Self includes the following elements and associated behaviours:

- **Self-awareness (and reflection)**
 - Effectively utilizes own strengths to drive positive business outcomes.
 - Demonstrates awareness of how specific actions or inaction could affect others.
 - Regularly seeks feedback openly.
 - Practices discipline and punctuality.
 - Learns from failures and past experiences.
- **Self-Regulation**
 - Respectful of others and responsive to others' needs.
 - Demonstrates a positive attitude and perseveres to manage difficult situations.
 - Maintains emotional control despite high-pressure situations.
 - Is passionate about work.
 - Is enthusiastic about responsibilities.
- **Role Modeling**
 - Comes across as an authentic and credible leader.

- Sets high standards of conduct.

b. Culture Tenet II: Leading Others

Leading Others includes the following elements and associated behaviours:

- **Visionary Thinking**
 - Displays a 'big picture' perspective and aligns others to the same.
 - Assigns work keeping in mind the strengths of individuals to optimize individual contribution and promote collective success.
- **Coaching Mindset**
 - Invests time and energy to provide constructive feedback and groom team members.
 - Sets high standards and challenges team members to reach them.
 - Continuously reviews the skills required for the future and builds new capabilities across teams and the organization.
- **Effective Communication & Interpersonal Skills**
 - Communicates impactfully with precision and purpose, ensuring clarity in all interactions.
 - Is approachable and accessible to the team, encouraging open and authentic dialogue.
 - Fosters a culture of trust and camaraderie within the team, effectively resolving conflicts.
 - Fosters a welcoming environment for new team members.
 - Is respected by others for knowledge and expertise.

c. Culture Tenet III: Accountability and Ownership

Accountability and Ownership include the following elements and associated behaviours:

- **Effective Planning**
 - Develops and executes structured plans in alignment with business goals.
 - Drives self, team, and other stakeholders to deliver results when facing complex challenges.
- **Meeting Commitments**
 - Constantly reviews and monitors progress and takes accountability for own and team outcomes.

- Instills a sense of urgency to inspire and rally people to resolve issues and ensure the successful execution of tasks.

- **Collaboration**

- Thinks and acts beyond own personal/functional agenda, supporting others in the interests of the organization.

- Creates a culture that fosters and values collaboration across the organization.

- **Proactiveness**

- Takes initiative and volunteers time and resources for the organisation's benefit.

- Makes essential information readily accessible, empowering individuals to accomplish their work.

d. Culture Tenet IV: Customer Centricity

Customer Centricity includes the following elements and associated behaviours:

- **Nurturing Long-term Customer Relationships**

- Creates a memorable customer experience by going the extra mile.

- Builds trust with customers by being honest and providing accurate and relevant information.

- Thinks win-win and resolves conflict with customers effectively.

- **Enhance Customer Experience**

- Proposes relevant solutions that add value to the customer's business.

- Listens to customers to understand expectations.

- Establishes a customer-first culture within the team and the organization.

- **Business Acumen**

- Demonstrates a comprehensive understanding of the business context.

- Thinks long-term in the interest of the organization and spots opportunities beyond own functional agenda.

- Analyzes cost and benefits and makes logical decisions promptly.

- Has a clear understanding of commercials, financial, legal, and business context.

e. Culture Tenet V: Global Mindset

Global Mindset includes the following elements and associated behaviours:

- **Growth Mindset & Learning Agility**
 - Embraces an outside-in approach by focusing on key global trends in relevant areas.
 - Keen to learn by attending seminars, conferences, or any other medium to gain knowledge.
 - Shows a strong belief that the capacity to learn and grow can be meaningfully developed.
- **Leads Change & Innovation**
 - Promotes the willingness to take risks and step outside of the comfort zone.
 - Acts as a change agent, exerting positive influence on others.
 - Reimagines the way emerging technologies are applied and works out innovative solutions.
- **Diversity and Inclusiveness**
 - Communicates and connects with diverse stakeholders across generations, levels, locations, and gender.
 - Is mindful of the culture where one is operating.
 - Encourages hiring of a diverse workforce.
 - Makes intentional efforts to make team members feel seen, heard, and understood.
 - Demonstrates openness and acceptance towards diverse cultures by seeking perspectives without judgment or bias.

Adhering to these behaviours ensures the expected behaviour from each employee and contributes to a positive and thriving organizational culture.

6. Newgen Promotes Highest Levels of Ethics and Respect for All

a. Ensuring Human Rights Compliance and a Respectful Workplace Environment

In strict adherence to Newgen's Code of Ethics & Business Conduct, the company unwaveringly commits to fostering a work environment founded on the principles of dignity, respect, and the safeguarding of human rights for all employees. Harassment and violence, in any form, are explicitly prohibited, representing a blatant violation of fundamental human rights.

Newgen is committed to providing a secure and respectful workplace where every employee is empowered to voice concerns without fear of retaliation. This commitment extends to relationships with clients, partners, and stakeholders, affirming Newgen's dedication to upholding human rights and fostering a workplace environment rooted in integrity, equality, and mutual respect.

Prohibited behaviours include but are not limited to:

- Offensive jokes, slurs, epithets, or name-calling.
- Physical threats or assaults.
- Intimidation, ridicule, or mockery.
- Unwelcome comments or advances.
- Any form of cyberbullying or online harassment.

b. Cultivating Diversity and Equal Opportunities: Newgen's Commitment to Inclusivity and Fair Employment Practices

- Newgen is an equal opportunity employer and endeavours to treat all potential candidates and employees equally without regard to their race, religion, sex, colour, age, national origin, marital status, pregnancy (including childbirth), sexual orientation, medical condition, disability etc.
- Recruitment decisions should be based on the candidate's merits, e.g., education, prior

experience, and qualifications. This includes the individual's skills, performance, values, leadership, and other job-related criteria. All employment-related decisions should be taken without regard to a person's race, or sex including pregnancy, colour, national or social origin, religion, age, disability, sexual orientation, medical condition, political opinion, or any other status protected by applicable law and policy. All references shall be hired only based on merit and shall not be placed in the influential hierarchy lineage of the referrer.

- Newgen further provides equal opportunities in employment, upgrading, promotion or transfer, recruitment or recruitment advertising, layoff or termination, wages or other compensation, and selection for training, including apprenticeship, and pre-apprenticeship, and such opportunities are only treated based on merits.
- Newgen will ensure adherence to the laws of the land about employment norms and will not indulge in practices such as employing child labour, bonded labour, etc.

c. Prioritizing Well-Being: Newgen's Dedication to Comprehensive Health and Safety for All

- To work effectively, all Employees need a healthy and safe work environment. Newgen does not indulge in any hazardous occupation or prohibits any act that may be unsafe for its people
- All forms of substance abuse as well as the use or distribution of drugs and alcohol while at work are prohibited.
- Unless required as part of the role such as for security personnel, possession and/or use of weapons/firearms or ammunition while in the business of the Company is prohibited.
- It is the responsibility of each Newgenite to ensure providing a safe work environment for all, including psychological safety and protected disclosure.

d. Respecting Dignity: Newgen's Pledge to a Harassment-Free Workplace

- Newgen is committed to providing a harassment-free work environment to all its

associates, irrespective of being associated with it, directly or indirectly through a third party, consultants, vendors, suppliers etc.

- All employees are prohibited from indulging in any kind of harassment, direct, indirect, verbal, non-verbal or physical, which may arise based on age, race, origin, caste, sexual orientation, disability, gender identity, religion, or any other protected characteristics.

e. Guardians of Integrity: Newgen's Stance Against Insider Trading Practices

- Insider trading (material non-public information) about Newgen, its customers, suppliers vendors or any other agency with whom Newgen conducts business, is strictly prohibited.
- Any information which may adversely affect Newgen, its stakeholders or its corporate relationship with other agencies shall be handled with care and is prohibited from circulation to unintended recipients.
- This Para with being read in conjunction with Newgen's policy on Code of Practices & Procedure for Fair Disclosure and Code of Conduct to Regulate & MTo to Monitor Trading, Reference No.: Finance/ PIT Code/ 01, as amended from time to time.
- Employees shall take all measures to safeguard all unpublished price-sensitive information about the Company. In case of a leak of unpublished price-sensitive information or a suspected leak of unpublished price-sensitive information, an enquiry shall be made as per the policy on the Whistle-Blower Mechanism, Reference No. HRD/OD/062/01.11.2018.
- If an inquiry has been initiated by the Company in case of a leak of unpublished price-sensitive information or suspected leak of unpublished price-sensitive information, the relevant connected person and fiduciaries shall cooperate with the Company in connection with such inquiry conducted by the Company.
- For the aforesaid purpose, Unpublished Price Sensitive Information means any information, relating to a Company or its securities, directly or indirectly, that is not

generally available which upon becoming generally available, is likely to materially affect the price of the securities and shall, ordinarily, include but not restricted to financial results, dividends, change in capital structure, mergers, de-mergers, acquisitions, de-listings, disposals, business plans, expansion plans, growth plans, and other transactions, changes in key managerial personnel etc.

- It is intended that information relating to a company or securities, that is not generally available would be unpublished price-sensitive information if it is likely to materially affect the price upon coming into the public domain. The types of matters that would ordinarily give rise to unpublished price-sensitive information have been listed above to give illustrative guidance on unpublished price-sensitive information.

f. Upholding Integrity: Newgen's Firm Stand Against Improper Payments, Bribery, and Kickbacks

- Anything of value that may be seen as an attempt to influence an action or a decision to obtain or retain business or acquire an improper advantage is considered to be a bribe. This could include money, gifts, favours, use of company resources, entertainment, or other items of value. All employees are restricted from receiving, offering, promising, authorizing, directing, bribing or making payment of money or any other thing of value to improperly obtain business or any other advantage to Newgen by adopting unfair practices.
- Records of any financial bills exchanged with internal or external agencies must be kept in company records and shared with Finance and are susceptible to audits.
- A kickback is a form of corruption that involves two parties agreeing that a portion of their sales or profits will be given back to the purchasing party in exchange for making the deal. An employee shall also refrain from offering or receiving any facilitation payments or kickbacks made to any government agency or any other organization, in return for business advantage or favor on behalf of Newgen.
- Newgen also restricts the use of facilitation payments which may be paid to government officials to expedite or ensure routine actions such as issuing visas, work

permits, licenses etc.

- Employees are encouraged to ensure that do not follow any such practice nor do so on behalf of other parties such as vendors, agents, customers, consultants, alliance partners, suppliers, and contractors. It is important to remember that
- While managing these relationships, we must be on the watch for any actions relating to bribery, kickbacks, improper payments, or other corrupting influences. We can and will be held responsible for the conduct of our third parties if they violate the conduct on our behalf.
- The said Para of the existing policy will now be read in conjunction with Newgen's policy on Anti-Bribery & Anti-Corruption, Ver 1.0 dated 01.07.2014, as amended from time to time.

g. Promoting Fair Play: Newgen's Adherence to Antitrust & Competition Standards

Newgen prohibits unlawful restraint of trade, conducts its business with consumers and competitors against unfair business practices, and promotes and protects healthy competition.

Some of the practices adopted by Newgen to foster antitrust are:

- A prohibition from making a false or misleading representation of Newgen products
- A prohibition from falsely disparaging a competitor or its products
- A prohibition from making unsubstantiated product claims
- Using competitor's trade secrets to draw business benefits etc.

h. Ethical Sourcing: Newgen's Commitment to Procurement Integrity

- All employees associated with procurement in any way shall make purchase decisions based on the supplier's technology, responsiveness, delivery capabilities, cost, performance, financial stability, and other characteristics of the product and/ or its supplier.
- An employee shall not indulge in establishing personal benefits or violate ethical

business practices during any such contracts for service delivery.

- Documents and financial accounts for such procurements shall be maintained in writing and are auditable by other internal or external sources.
- Newgen restricts its employees from establishing exclusive arrangements, or reciprocal purchase obligations in any supplier relationship without prior approval from concerned authorities and the Legal department.
- All employees are prohibited from sham transactions or arrangements that assist in the manipulation of revenue or expense recognition
- In case the suppliers are invited to participate in a bidding process, a formal bidding procedure must be laid down and the process must be shared with the potential suppliers in advance. The same information shall be disclosed to all the suppliers participating in the process and equal opportunity shall be given to all.

i. Promoting Transparency: Newgen's Stance Against Bribery, Corruption, and Ethical Guidelines for Business Gifts & Entertainment

- Cash payments, gifts, entertainment, excessive business promotional activities, covering or reimbursing expenses, investment opportunities, shares, securities, loans or contractual rights, the promise of future employment, undue payments under consulting agreements, subcontracts, stock options, and similar items of value that fall out of the purview of defined policies are considered unethical.
- Newgen restricts its employees from offering or accepting, directly or indirectly, anything of value to the government or private agencies to obtain or maintain business or for any other advantage to Newgen.
- Employees may provide or accept business amenities from time to time to aid in building legitimate business relationships. They may include gifts, meals, services, entertainment, reimbursement, favour, or any other thing of value.
- However, such amenities shall not be accepted or given to create any undue influence,

which may affect the decision of an individual in its business dealings.

- Such restrictions apply to amenities given to or received from representatives of current or potential customers, channel partners, suppliers, competitors, or other business partners. Public disclosures of such gifts shall not embarrass Newgen or damage its reputation.
 - A low-value gift exchanged during festivities that does not influence or obligate a Newgenite to return a favour may be acceptable. However, any gifts given or received above nominal value on behalf of Newgen shall obtain approval from the Group Head-HRD.
 - Employees shall not engage in lobbying internal or external authorities to obtain personal benefits or to derive an undue business advantage.
- j. Zero Tolerance: Newgen's Stance Against Wilful Blindness to Unacceptable Practices of Conduct**

If an employee is found blameworthy of willfully ignoring or neglecting any evidence of corruption or bribery within the department and/or around the employee, appropriate disciplinary may be initiated against the employee for not exhibiting the true spirit of being a Newgenite and passively encouraging such malpractices within the Organization.

k. Maintaining Integrity: Newgen's Resolute Stand Against Blackmailing and Extortion Practices

An employee shall not engage in any act of blackmailing and extortion with any person, within or outside Newgen. Under limited, exceptional circumstances, if an employee is being blackmailed to the extent of having left with no alternative but to party to any act of bribery or corruption, one may make such facilitation payments. The employee then shall

immediately report the case to the Ombudsman.

l. Giving Back with Integrity: Newgen's Approach to Charitable Donations

As a part of its Corporate Citizenship, Newgen may involve itself only in charities, donations, support in relief funds or provide sponsorship to sports or cultural activities, which are considered legal and ethical under local laws and are within the corporate governance framework of the Organization

m. Advocacy with Accountability: Newgen's Responsible Approach to Lobbying

Any act of lobbying with government officials and/or elected members is monitored closely by Newgen. An employee must not claim to be a representative of the Company to gain or seek benefits unless designated to or authorized by the Company. All such activities must be managed with the highest levels of integrity as defined in the Code of Ethics and Business Conduct.

n. Building Bonds Responsibly: Newgen's Guidelines for Conduct During Outings and Travel

Team outings may be restricted to lunch or dinner parties or weekend getaways. Team lunch outside the office premises may be limited to not more than 2-3 hours including the travel time. Team dinners or any other outings may be planned after office hours or on non-working days.

Other important points to consider are:

- All employees and managers must ensure that the environment, as well as the atmosphere of such locations, are conducive as well as inclusive for all members of the team.
- Such team outings must be considered as an extension to the workplace and thus all Employees must strictly adhere to Newgen's Code of Ethics & Business Conduct even during such team outings.
- Use of profane language, passing disparaging remarks, being abusive, entering any

kind of argument or a fight or exhibiting any behaviour that violates Newgen values.

- Employees must acknowledge their role as Newgen's brand representatives when travelling, residing in company-provided accommodations, attending conferences, visiting client sites, or participating in team outings or offsite activities. Consequently, they should conduct themselves appropriately in these situations.

o. Navigating Ethical Terrain: Newgen's Policy on Conflict of Interest

A conflict of interest is expected to occur when the interests or benefits of one person conflict with the interests or benefits of the Company. Such a conflict of interest also may occur when we or our family members receive improper personal benefits, or preferential treatment because of our position, or the position of a family member, in the Company. Employees must avoid situations involving an actual or a potential conflict of interest to avoid raising doubt about their integrity. The following cases amongst others are prohibited:

- **Alternate Employment:** If you participate in any activity that enhances or supports a competitor's position or accepts simultaneous employment with any other company or business entity.
- It is perceived as a conflict of interest for an employee or a director to be acting as a director or a sole proprietor or an equivalent of any other firm or a business entity which is in a similar line of business as that of Newgen. With prior permission on detail disclosure to the ICC, an employee may do so, if there is no conflict of interest found.
- Company business or material transactions with a relative or a family member must be avoided.
- To avoid a conflict of interest or appear to be playing favouritism, an employee must not be working directly with or supervising a family member or someone you share a close association with.
- Personal or romantic involvement with a customer, supplier or another employee of the company must be disclosed to the Manager and/or HR for appropriate action to avoid

any conflict of interest.

p. Guardians of Fairness: Newgen's Stance Against Abuse of Power

Newgen recognizes the importance of maintaining a workplace characterized by fairness, transparency, and the responsible use of authority. Abuse of power is strictly prohibited, as it undermines the principles of ethical conduct and jeopardizes the trust and well-being of employees. Abuse of power may manifest in various forms, including but not limited to:

- **Discrimination:** Unfairly treating individuals based on characteristics such as race, gender, age, religion, or any other protected category.
- **Retaliation:** Taking adverse actions against employees who report concerns, express grievances, or participate in investigations.
- **Bullying and Intimidation:** Using authority to intimidate or create a hostile work environment, including through verbal or physical intimidation.
- **Unfair Advancement or Punishment:** Providing preferential treatment or imposing unwarranted punishment based on personal biases rather than merit.

Newgen is committed to preventing abuse of power in all its forms. Employees are encouraged to report any instances of potential abuse through the appropriate channels, and investigations will be conducted promptly and impartially.

q. Preventing Malpractice or Negligence: Upholding Quality and Responsibility in Operations

Newgen places a strong emphasis on maintaining the highest standards of quality and responsibility in all business operations. Malpractice or negligence is strictly prohibited, as it can compromise the integrity of products, services, and the trust of stakeholders. Malpractice or negligence may manifest in various forms, including but not limited to:

- **Misrepresentation:** Providing false or misleading information regarding products,

services, or business operations.

- **Negligence in Service Delivery:** Failing to exercise due care, resulting in substandard services, avoidable errors, or harm to stakeholders.
- **Inadequate Compliance:** Failing to adhere to legal requirements, industry standards, or ethical guidelines, leading to legal and reputational risks.
- **Insufficient Risk Management:** Neglecting to identify, assess, and address potential risks associated with business activities.

Newgen is committed to preventing malpractice or negligence through a comprehensive approach. Employees are expected to prioritize quality, adhere to compliance standards, and actively participate in risk management efforts. Any instances of malpractice or negligence will be thoroughly investigated, and appropriate disciplinary actions, including but not limited to counselling, training, suspension, or termination, will be taken against individuals found responsible. By upholding these standards, Newgen ensures a workplace environment where quality, responsibility, and ethical conduct are paramount.

r. Ensuring Ethical and Transparent Decision Making: Preventing Irregularities and Upholding Integrity

Newgen places a strong emphasis on fostering a culture of ethical and transparent decision-making to maintain the highest standards of integrity and accountability. Irregular decision-making, which deviates from established norms or lacks transparency, is strictly prohibited. Instances of irregular decision-making may include:

- **Conflict of Interest:** Making decisions that are influenced by personal interests, compromising the impartiality of the decision-making process.
- **Bypassing Established Procedures:** Failing to adhere to established protocols or circumventing due processes in decision-making.
- **Lack of Transparency:** Withholding information or making decisions without providing

clear and comprehensive justification.

- **Unfair Allocation of Resources:** Distributing resources or opportunities in a manner that is inconsistent with established policies and fairness principles.

To prevent irregular decision-making, employees must prioritize ethical considerations, disclose potential conflicts of interest, and adhere to established procedures. Newgen is committed to upholding transparency and integrity in decision-making processes. Any instances of irregular decision-making will be thoroughly investigated, and appropriate disciplinary actions, including but not limited to counselling, training, suspension, or termination, will be taken against individuals found responsible. By adhering to these principles, Newgen ensures a workplace environment where decisions are made ethically, transparently, and in alignment with the organization's values.

s. Cultivating Belonging: Newgen's Commitment to Inclusive Culture

While our Code of Ethics & Business Conduct drives the way we collaborate with customers, interact with others, and own our tasks, the list mentioned here is only exemplary. The scope of being a true Newgenite runs far and wide and listing them into words may only restrict the wide expanse of what Newgen stands for.

- While Newgen is sensitive to and tolerant of the uniqueness that each human brings to the workplace, there are certain misconducts for which we have zero tolerance. Any violation of the Company's Code of Ethics & Business Conduct is viewed seriously as it attacks the core foundation on which Newgen has been built over the years. These typically include behaviours and actions that are disrespectful and/or harassing, are non-inclusive or unethical, are cutthroat or abusive or may include any other behaviour as defined in Newgen's Disciplinary Action Protocol. Such violations be classified as:
 - **Unsatisfactory Conduct/Minor:** where a Newgenite falls short of the standard of competence and diligence expected
 - **Major/Gross Misconduct:** where an act by a Newgenite is unacceptable and results in violation of the Company's value system or defined processes and policies that govern the Newgen's construct.

7. Understanding Misconduct at Newgen

Here are some of the examples of misconduct which may be reported under this policy:

- Name calling, shouting, verbal abuse and insulting others or being an inattentive listener and/or interrupting, talking over, criticising in public or ‘cc all’ to humiliate or shame someone publicly
- Any kind of harassment or bullying or comments or jokes based on differences in race, religion, gender, body size and shape, gender, age, personality or country of origin or even personal preference or exhibiting any other act of non-inclusive at the workplace
- Giving favours based on non-transparent criteria or nepotism or setting discriminatory criteria for opportunities in one’s area of influence such as opportunities in employment (upgrading, promotion or transfer, recruitment or recruitment advertising, layoff or termination, wages or other compensation, and selection for training, including apprenticeship, pre-apprenticeship etc.)
- Knowingly taking credit for someone else’s idea and passing it off as your own
- Gossiping, spreading negativity, creating rumours, or undermining someone’s reputation with hints and innuendo
- Being sensitive to the personal circumstances of others passing comments or sharing confidential information about an employee with others in the team
- Misappropriation, malversation of Newgen’s funds or assets/property or any form of theft, actual or attempted.
- Falsifying Newgen’s records by submitting fraudulent reports or disclosure classified information
- Asking for undue personal favours from employees, customers, or any other stakeholders
- Accessing, permitting, and assisting any person to enter or have access to restricted areas, files, records etc.
- Damaging or a failure to report damage or loss of Newgen’s property, spoilage, or undue wastage of Newgen’s products which are under the employee’s immediate responsibility and/ or accountability or failing to inform such damage, loss, spoilage, or wastage (depending on the minor/major damage and ramifications on the Organization)/ wilful damage to the Company within 24 hours from the time of discovery.

- Deliberately sharing false information or making a malicious statement against the organization, customer, competitor, vendor, supplier, or an employee or intending to damage its public image.
- Wilful blindness, antitrust, kickbacks, backstabbing, blackmailing, bribery, lack of procurement integrity, giving or receiving high-value gifts in return for a favour or any other form of corruption/ abetment to any act of misconduct.
- Any act damaging Newgen brand value involving a customer or violating the organizational value system.
- Failure to assume personal responsibility to interact fairly, respectfully and with utmost integrity or model ethical behaviour at the workplace. Encouraging others to contribute to or participate in or force upon others to assume unethical behaviour or to violate organizational values or a Company policy.
- Leaking, stealing, misusing intending to steal or to misuse the Company's or client's software code, database, product, service, or any other restricted information/ resource.
- Fraudulent sales or false commitments made to clients or prospective customers
- Getting involved in an act of sexual harassment as defined under the POSH policy or any other act that leads to the violation of Newgen's Disciplinary Action.
- Protocol or an act of moral turpitude.
- Reporting for work under the influence of alcohol or drugs/substance abuse or refusing to submit to such tests or passing disparaging remarks under the effect of alcohol during team meetings or outings
- Involvement in other offences considered to be inappropriate under political or legal code or Involvement in an offence considered to be inappropriate in office premises
- Concealment of contagious and deadly diseases that will unduly expose and endanger the life of the other employees (depending on the degree of infectious)
- Habitually not acknowledging or responding to others within an acceptable timeframe
- Deliberately speaking a language not understandable by others
- Or any other activity that may be considered inappropriate under the natural law of justice and fairness violates the terms and conditions of the agreed contract or practice or is a threat or a violation of Newgen's Code of Ethics & Business Conduct

8. Enforcement:

- i.* All concerns and complaints must be promptly reported via email to the Ombudsman at whistleblower.newgen@arthaarbitrage.com. Upon receipt of the complaint, the Ombudsman shall segregate the complaint and forward it to the respective authority, as per below:
 - a.* For matters related to sexual harassment, the Ombudsman shall forward the complaint to poshcell@newgensoft.com, which is a dedicated channel for the redressal of related complaints, as outlined in Newgen's Prevention of Sexual Harassment policy.
 - b.* If there is a minor breach of policy or misconduct according to Newgen's Disciplinary Action Protocol, the Ombudsman shall forward the complaint to the Ethics Officer by emailing ethics@newgensoft.com. These may occur as minor bill manipulation for reimbursements, slight alteration of selection documents, proxy attendance, minor conflicts among colleagues, late coming, absenteeism, insubordination, and other similar instances.
 - c.* However, in case of a major or gross violation of Newgen's Code of Ethics and Business Conduct requiring a protected disclosure, as specified in paragraph 7, the ombudsman shall carry out the inquiry process as detailed in the policy on Whistleblower Mechanism. Instances of major and gross misconduct may include:
 - i.* Significant embezzlement or financial fraud
 - ii.* Systematic falsification of crucial documents
 - iii.* Physical violence or harassment in the workplace
 - iv.* Discriminatory behaviour or actions based on protected characteristics
 - v.* Intentional sabotage of company property or operations
 - vi.* Bribery or corruption involving substantial amounts
 - vii.* Unauthorized disclosure of confidential information
 - viii.* Gross negligence resulting in significant harm or loss to the company
 - ix.* Violation of laws or regulations with severe consequences
 - x.* Violation of Human Rights, modern slavery, bonded labour or child labour
 - xi.* Any other outlined as major or gross misconduct as per Newgen's Disciplinary Action Protocol or under the said policy or a complaint that may require a protected disclosure.
- ii.* Refer to Annexure I for more details about the Whistler-blower Mechanism.

- iii. It is imperative that all complaints are acknowledged and assigned to the appropriate redressal committee or protocol within three working days from the receipt by the Chief Ethics Officer, reinforcing Newgen's commitment to upholding ethical standards in all business dealings.

9. Whistleblower Mechanism for Protected Disclosures:

- i. The following process outlines the mechanism for raising concerns regarding unethical behaviour, actual or suspected fraud, or violations of Newgen's Code of Ethics and Business Conduct Mechanism, termed as 'Protected Disclosure.' It also delineates the safeguards in place for individuals making a Protected Disclosure, defines the roles and responsibilities of all involved parties, and establishes timelines for the entire process. In all cases, the Company reserves the right to determine when circumstances necessitate an investigation. The investigation will be conducted by this mechanism, along with applicable laws and regulations, using the appropriate investigative process.
- ii. The Whistle-Blower mechanism has been formulated with the following objectives in mind:
 - a. To establish a singular, non-threatening channel through which individuals, who are aware or observant of any unethical behaviour, actual or suspected fraud, or violation of Newgen's Code of Ethics & Business Conduct (referred to as Unethical and Improper Practices, duly amended from time to time), can report such incidents.
 - b. To provide protection and sufficient safeguards for the complainant, ensuring immunity from victimization, harassment, or any other adverse impact during or after the proceedings.
 - c. To ensure the prompt and appropriate investigation of the Protected Disclosure, along with a timely institutional response and remedial action. The disclosure can be made through the designated channel, as outlined in this Mechanism.

iii. Operational Guidelines:

- a. **Submission of Protected Disclosure:** Whistle Blower may submit a Protected Disclosure to the authorities as mentioned in Para 7 (ii. b). The Chief Ethics Officer shall route the complaint through the Ombudsman.
- b. **Identification and Anonymity:** Whistle Blower must add personal details (such as name, contact number etc) to allegations for follow-up questions and investigation may not be possible unless the source of the information is identified. Therefore, Protected Disclosures expressed anonymously will ordinarily NOT be investigated. However, the Audit Committee or Ethics

Committee under exceptional cases may choose to investigate an anonymous disclosure as explained in Annexure III.

- c. **Grounds for Concern:** The whistleblower need not prove the concern but must demonstrate sufficient grounds for raising the concern. Mention of factual details along with substantial evidence about the incident is preferred.
- d. **Timely Submission and Entertaining Complaints:** The Protected Disclosure must be submitted to the Audit Committee by the Ombudsman as soon as possible but not later than 30 days after becoming aware of the same. All such incidences must be reported in writing to ensure a clear understanding of the issue. The Audit Committee or Ethics Committee at its sole discretion may decide to entertain the complaint made after the aforesaid 30 days, if necessary.
- e. **Ombudsman Appointment and Reporting:** The Company has appointed Artha Arbitrage Consulting LLP to act as an Ombudsman under this Whistle-blower Mechanism. Any Protected Disclosure can be reported to them at:
 - Email: whistleblower.newgen@arthaarbitrage.com
 - Postal Address: C 16, 2nd Floor, Qutab Institutional Area, New Delhi- 110016
 - Phone Number: +91 11 41022447, +91 11 41022448.
- f. **Disqualification:** In case the Committee concludes that the Complaint has been made with malicious intent and is a false accusation or is an abuse of the process or the complaints are repeatedly frivolous, then the concerned Committee may recommend appropriate action against the person making the disclosure. However, the Company clearly understands that some disclosures may not result in any investigation or action at a later stage even though they are made in good faith. In such circumstances, no action would be initiated against the whistleblower. It is also clarified that this process should not be used as a grievance redressal mechanism.
- g. **Process of Investigation:**
 - i. In the event of any Protected Disclosure received by the Ombudsman, it shall be determined whether the disclosure pertains to a Protected Disclosure normally within 15 days of receipt of the Protected Disclosure. In case it may not, the Ombudsman must reply to the Chief Ethics Officer with appropriate reasoning.
 - ii. Complaints received by the Ombudsman will be categorized into two broad categories:

- Complaints against ‘C’ Level Officers: Complaints against the Chairman/Managing Director, Director, CEO, CFO, President, Sr. Vice President, and Vice President shall be dealt with, in the manner set out in Annexure II by the Audit Committee.
 - Complaints against the Chairman of the Audit Committee shall be forwarded to the Ombudsperson. Ombudsperson shall forward such complaints to the Chairman of the Board of Directors. Further action on such complaints will be taken as per the decision of the Board of Directors. The Ombudsperson will carry out the preliminary investigation of all Complaints received against ‘C’ level Officers and those other than ‘C’ level.
 - Complaints below ‘C’ Level Officers: Complaints along with preliminary investigation against below ‘C’ Level Officers will be forwarded to the Ethics Committee.
- iii. If prima facie it is established that the Protected Disclosure warrants further investigation, the Chairman of the Audit Committee may consider a further investigation if required. If it is determined that an investigation is not warranted, the reason(s) for such determination shall be recorded in writing.
 - iv. The involved parties (including Respondent) shall be provided with a sufficient and fair opportunity to prove/justify the case, including individual hearings as may be required, and shall ensure complete fairness in the process of investigation.
 - v. Respondent(s) shall have a duty to cooperate with the Audit/ Ethics Committee or any of the nominated Investigators during the investigation to the extent that such cooperation will not compromise self-incrimination protections available under the applicable laws.
 - vi. The identity of a Respondent will be kept confidential to the extent possible given the legitimate needs of law and the investigation.
 - vii. The investigation shall be completed normally within 90 days of the receipt of the ‘Protected Disclosure’.
 - viii. Results of the investigation of a complaint wherein the whistleblower has identified himself/herself can be shared once the results have been submitted to the Audit Committee.

h. Documentation & Reporting:

- i. A quarterly report with all the complaints received under the Policy along with a quarterly report of all complaints from the Ombudsman including action taken, shall be placed before the Audit Committee and the Board.
- ii. The Audit/ Ethics Committee shall decide for their respective cases on the Disciplinary Action to be taken. All such actions shall be routed through the HRD and placed in the personal file of the Respondent.
- iii. All documentation about the Complaint including but not restricted to the investigation report, corrective action taken, and evidence will be maintained by the Committee for not less than seven years from the date of disposal of the Complaint.
- iv. All complaints where a disciplinary action was initiated, must also be registered on Newgen's Disciplinary Action Protocol Tracker by the respective HR.

i. Whistle-blower Protection

- a. The Company will ensure to protection of Whistle-Blowers against retaliation, as described below:
 - The Company will keep the Whistle-blower's identity confidential, unless:
 - a. The person agrees to be identified in writing.
 - b. Identification is necessary to allow the Company or law enforcement officials to investigate or respond effectively to the report.
 - c. Identification is required by law or
 - d. The individual accused of compliance violations is entitled to the information as a matter of legal right in disciplinary proceedings.
 - The Company, the Whistle Blower, the Respondent and every other person involved in the process shall:
 - a. Maintain complete confidentiality and secrecy of the matter
 - b. Not discuss the matter in any informal/social gatherings/meetings
 - c. Not keep the papers unattended anywhere at any time
 - d. Keep the electronic mail/files under the password.
- b. The Company prohibits retaliation against a Whistle-Blower with the intent or effect of adversely affecting the terms or conditions of employment (including but not limited to, threats of physical harm, loss of job, punitive work assignments, or impact on salary or wages). Whistle-Blowers who believe that they have been retaliated against may file a

written Complaint with the Ethics Committee. A proven Complaint of retaliation shall result in a proper remedy for the person harmed and severe disciplinary action including termination of employment against the retaliating person. This protection from retaliation is not intended to prohibit managers or supervisors from acting, including disciplinary action, in the usual scope of their duties and based on valid performance-related factors.

j. Communication / Administration and Review of The Policy

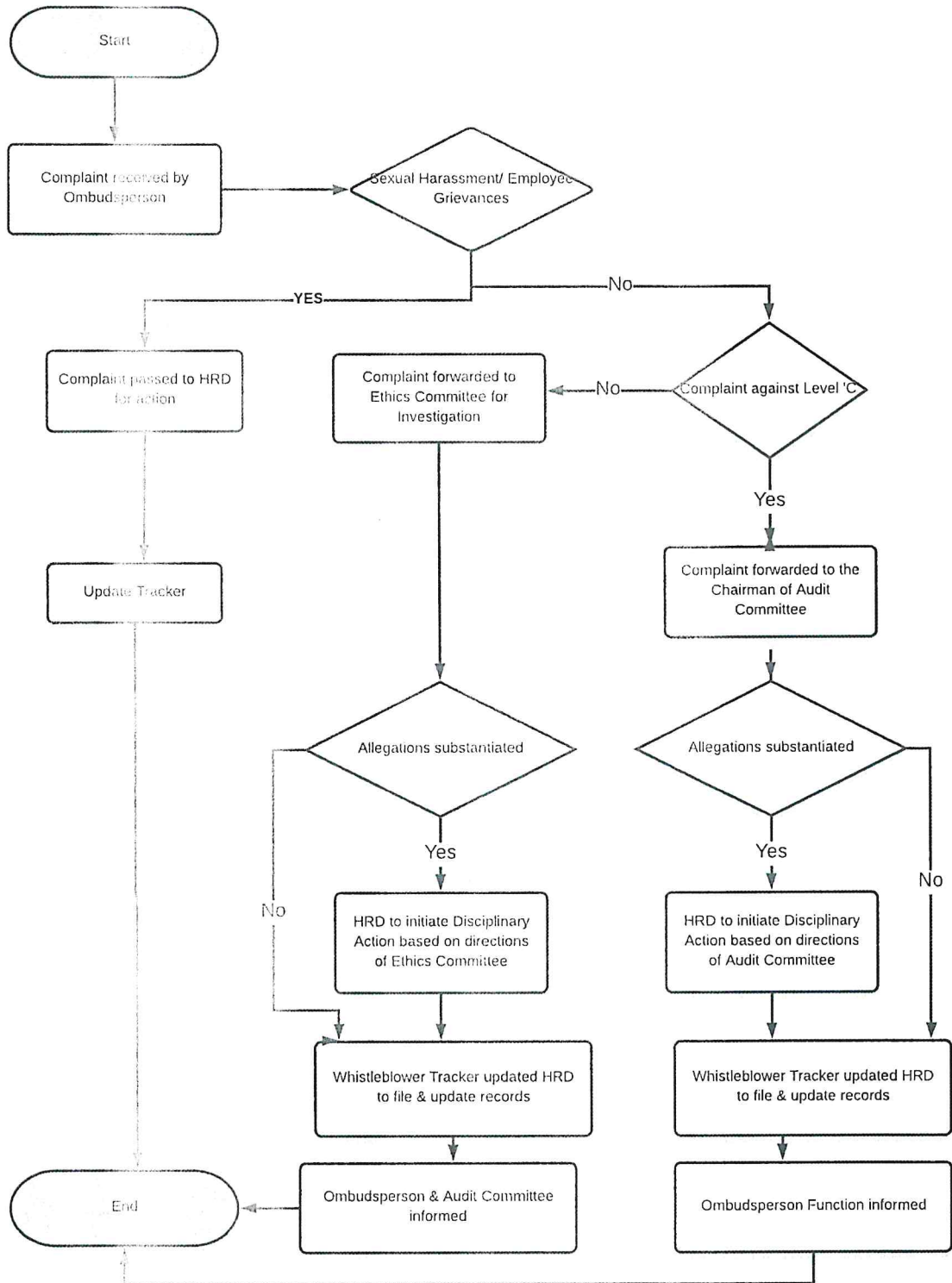
- i. In case of any amendment(s), clarification(s), circular(s) etc. issued by the relevant authorities such as the local laws of the land, which may not be consistent with the provisions laid down under this Policy, then such amendment(s), clarification(s), circular(s) etc. shall prevail upon the provisions hereunder and this Policy shall stand amended accordingly from the effective date as laid down under such amendment(s), Clarification, circular(s) etc.
- ii. Policy shall be reviewed, modified or amended on a need basis.
- iii. The new joiners of the Company shall be informed about the policy by HR via the new joiner induction programme.
- iv. The Company shall annually affirm that it has not denied any person access to the Audit Committee and that it has protected Whistle Blower from adverse personal action, wherever applicable. The affirmation shall form part of the Corporate Governance Report as attached to the Company's Annual Report.



Vivek Mani Tripathi

Vice President – HRD

Annexure I: Flowchart for Whistle-Blower Mechanism





Annexure II: Role & Responsibilities of Committees

1. **The Audit Committee (AC):** The primary role of the Audit Committee is to decide upon the disciplinary action against the Chairman/Managing Director, Director, CEO, CFO, President, Sr. Vice President, and Vice President (referred to as 'C' Level Officers) based on Final Investigation Report.
 - a. ii. To review and monitor cases about 'C' Level Officers.
 - i. To review and approve the 'Whistle-Blower' process/framework.
 - ii. To review and monitor cases presented each quarter.
 - iii. In case of repeated frivolous complaints, the Audit Committee may take suitable action against the concerned director or employee, including reprimand.
 - iv. If any members of the Audit Committee have a conflict of interest in a given case, they should recuse themselves, and the others on the committee should deal with the matter on hand.
 - v. To constitute and reconstitute the Ethics Committee from time to time.
 - vi. Performing such other duties/functions as the Board of Directors of the Company or any applicable laws or regulation for the time being in force, prescribed for this purpose.
2. **Ethics Committee (EC)**
 - i. Complaints related to other than 'C' Level Officers will be dealt with by the Ethics Committee.
 - ii. To decide the need for a detailed investigation and investigating agency based on the Initial Investigation Report issued by the Ombudsman Function from receipt of the complaint by the Chairman of the Ethics Committee starting from the first working day after the date of receiving the complaint.
 - iii. To decide upon the appropriate action based on the investigation conducted by the

- Investigating Agency from receipt of the complaint by the Ethics Office.
- iv. To review and suggest improvements in the 'Whistle-Blower' process/framework.
 - v. To decide the need for a detailed investigation and investigating agency based on the Initial Investigation Report issued by the Ombudsman Function.
 - vi. To decide upon the appropriate action based on the investigation conducted by the Investigating Agency.
 - vii. To review & monitor corrective/preventive actions to prevent or minimize the recurrence of such event(s).
 - viii. To review the performance of the investigating agency.
 - ix. To update the Audit Committee on cases investigated and action taken report every quarter about other than 'C' level Officers.
 - x. Any other role assigned by the Audit Committee in line with the policy.

3. Investigating Agency (IA)

- i. To investigate as per the defined terms of reference by the concerned Committee.

4. Ombudsperson Function (OF)

- i. To receive Complaints on the Aartha Arbitrage, provide acknowledgement to the Whistle-Blower, and forward the complaint to the Chairman of the Audit/Ethics Committee.
- ii. To maintain a tracker for Complaints raised along with the action taken report.
- iii. To forward Complaints received against 'C' level Officers to the Chairman of the Audit Committee.
- iv. Carry out an initial investigation based on a preliminary evaluation of the Complaint

and the quality of information/evidence provided for the Complaints.

- v. To present updates on cases investigated and action taken, report to the Committee.

5. Whistle-Blower

- i. Whistle-Blower (including anonymous Whistle-Blower) must provide all factual corroborating evidence, as is available/possible, to enable the commencement of an investigation, material which demonstrates sufficient grounds for concern. However, the Whistle-Blower shall refrain from obtaining evidence for which they do not have a right of access, and no protection would be guaranteed to the Whistle-Blower for having obtained information illegally.
- ii. The whistleblower will not be immune from disciplinary action if he is found guilty of or is a party to the allegations.

6. Chief Ethics Officer (CEO):

- i. The role of the Chief Ethics Officer includes:
 - a. Establishing a mechanism for reporting concerns and complaints promptly via email to ethics@newgensoft.com.
 - b. Upon receiving a complaint:
 - * Handling complaints related to sexual harassment by forwarding them to poshcell@newgensoft.com, as per the Prevention of Sexual Harassment policy.
 - * Forwarding complaints requiring protected disclosure to the Ombudsman at whistleblower.newgen@arthaarbitrage.com.
 - * Routing complaints regarding other disciplinary violations through Newgen's Disciplinary Action Protocol, including the involvement of the Investigating Committee and the Disciplinary Action Committee (DAC).
 - * Directing complaints related to Fair Disclosure and Trading Conduct to the

Ombudsman.

- ii. Being an integral part of all investigations, as specified in Annexure I.
- iii. Acknowledging and assigning all complaints to the appropriate redressal committee or protocol within three working days of receipt, demonstrating Newgen's commitment to ethical standards.
- iv. Coordinating and implementing disciplinary actions including issuing show cause notices by the Disciplinary Action Protocol.

Annexure III: Handling Anonymous Complaints

1. Allegations of suspected Unethical and Improper Practices are strongly encouraged to be submitted in written form to ensure a comprehensive understanding of the issues. Such reports should focus on presenting factual information rather than speculation and should include as many specific details as possible for a thorough evaluation of the nature, extent, and urgency of initial investigative procedures. The whistleblower is not required to prove the concern but should provide sufficient grounds to raise the concern.
2. Anonymous disclosures are also accepted, but the decision to take further action on an anonymous complaint rests with the Audit/Ethics Committee, depending on the nature of the disclosure.
3. While a whistleblower is not obliged to provide more information than they wish to disclose, it is crucial for the Company to receive all essential details to effectively evaluate and investigate a complaint. Proceeding with an investigation becomes challenging without sufficient information.
4. Therefore, the complainant should offer as much detail as possible, including names, dates, and specific information such as:
 - i. Individuals or external parties involved
 - ii. The Company sector where the incident occurred (division, office)
 - iii. Date or period of occurrence
 - iv. Type of concern (e.g., financial reporting, legal matter, management action, employee misconduct, health & safety, and environmental issues)
 - v. Submission of supporting documentation (if any)
 - vi. Contact information for more details (if possible)
 - vii. Previous efforts to address the problem (if any).
5. The Ombudsman function will keep the respective Committee informed about the anonymous complaint from the date of receipt.
6. The Ombudsman Function will track all anonymous complaints in the complaint tracker.
7. The Ombudsman Function will communicate with the anonymous complainant via email (if available) to gather as much information and evidence as possible.
8. The complaint will remain open for a month from the receipt date if the complainant has not provided sufficient information.

9. If there is a lack of adequate information and substantial evidence supporting the allegations, the complaint will be closed after a month. The complainant will be informed via email (if available), and the complaint will be marked as Frivolous with no merit for further investigation.
10. For anonymous complaints received via post without providing contact details, the Ombudsman function will conduct a preliminary assessment based on the provided information and evidence. The report, along with the findings, will be submitted to the Ethics Committee.
11. The company retains the right to share the investigation outcome with anonymous complainants.
12. A similar process will be followed for anonymous complaints against Level C officers. Subject to the Audit Committee's decision, the appointed agency will investigate the anonymous complaint against such a Respondent.

