



FINULENT SOLUTIONS
PAR EXCELLENCE, PAR KNOWLEDGE

CODE OF CONDUCT

Finulent Code of Conduct

The Finulent Solutions LLP (“Finulent” OR “Firm”) Code of Conduct is one of the ways we put Finulent’s values into practice. It’s built around the recognition that everything we do in connection with our work at Finulent will be, and should be, measured against the highest possible standards of ethical business conduct. We set the bar that high for practical as well as aspirational reasons: Our commitment to the highest standards helps us hire great people, build great products, and attract loyal clients. Respect for our clients, for the opportunity, and for each other are foundational to our success, and are something we need to support every day.

So please do read the Code and Finulent’s values, and follow both in spirit and letter, always bearing in mind that each of us has a personal responsibility to incorporate, and to encourage other employees to incorporate, the principles of the Code and values into our work. And if you have a question or ever think that one of your fellow team members or the Firm as a whole may be falling short of our commitment, don’t be silent. We want – and need – to hear from you.

Who Must Follow Our Code?

All employees of Finulent are required to understand and comply with the Code of Conduct, Firm policies and laws that govern their activities. Failure to do so can result in disciplinary action, including termination of employment. The Code helps us make the right decisions and take the right actions, regardless of where we work or the type of work we do.

We believe that every employee is a leader, regardless of job responsibilities, title or function. By following our Code, each of us serves as a role model for our peers, business partners, customers and others who see us in action every day.

People managers have additional responsibilities to serve as a positive role model in every respect and to help employees review, understand and apply the Code.

Moreover, while the Code is specifically written for Finulent employees, we expect Finulent contractors, consultants, and others who may be temporarily assigned to perform work or services for Finulent to follow the Code in connection with their work for us. Failure of a Finulent contractor, consultant, or other covered service provider to follow the Code can result in termination of their relationship with Finulent.

What If I Have a Code-Related Question or Concern?

If you have a question or concern, don’t just sit there. You can contact your manager, your Human Resources representative, or the Senior Leadership team.

No Retaliation

Finulent prohibits retaliation against any worker here who reports or participates in an investigation of a possible violation of our Code, policies, or the law. If you believe you are being retaliated against, please contact the Senior Leadership team.

I. Serve Our Clients

Our clients value Finulent not only because we deliver great products and services, but because we hold ourselves to a higher standard in how we treat clients and operate more generally. Keeping the following principles in mind will help us to maintain that high standard:

1. Integrity

Our reputation as a Firm that our clients can trust is our most valuable asset, and it is up to all of us to make sure that we continually earn that trust. All of our communications and other interactions with our clients should increase their trust in us.

2. Usefulness

Our products, features, and services should make Finulent more useful for all our clients – be it individuals or large businesses.

3. Privacy, Security, and Freedom of Expression

Preserving trust of our clients' personal information requires that each of us respect and protect the privacy and security of that information. Our security procedures strictly limit access to and use of clients' personal information, and require that each of us take measures to protect client data from unauthorized access. Know your responsibilities under these procedures, and collect, use, and access client personal information only as authorized by our Policies and applicable data protection laws.

4. Responsiveness

Part of being useful and honest is being responsive: We recognize relevant client feedback when we see it, and we do something about it. We take pride in responding to communications from our clients, whether questions, problems, or compliments.

5. Take Action

Any time you feel our clients aren't being well-served, don't be bashful - let someone in the Firm know about it. Continually improving our products and services takes all of us, and we're proud that we champion our clients and take the initiative to step forward when the interests of our clients are at stake.

II. Support Each Other

We are committed to a supportive work environment, where employees have the opportunity to reach their fullest potential. Our employees are expected to do their utmost to create a workplace culture that is free of harassment, intimidation, bias, and unlawful discrimination.

1. Equal Opportunity Employment

Employment here is based solely upon individual merit and qualifications directly related to professional competence. We strictly prohibit unlawful discrimination or harassment on

the basis of race, color, religion, national origin, ancestry, pregnancy status, sex, gender identity or expression, age, marital status, mental or physical disability, medical condition, sexual orientation, or any other characteristics protected by law. We also make all reasonable accommodations to meet our obligations under laws protecting the rights of the disabled.

2. Harassment, Discrimination, and Bullying

Finulent prohibits discrimination, harassment and bullying in any form – verbal, physical, or visual. If you believe you've been bullied or harassed by anyone at Finulent, or by a Finulent vendor, we strongly encourage you to immediately report the incident to your supervisor, Senior Leadership or both. Similarly, supervisors and managers who learn of any such incident should immediately report it to Senior Leadership. Senior Leadership will promptly and thoroughly investigate any complaints and take appropriate action.

3. Safe Workplace

We are committed to a violence-free work environment, and we will not tolerate any level of violence or the threat of violence in the workplace.. If you become aware of a violation of this policy, you should report it to Human Resources immediately.

III. Avoid Conflicts of Interest

Finulent employees are expected to use their judgment to act, at all times and in all ways, in the best interests of Finulent while performing their job duties. As such, Finulent employees should attempt to avoid actual or apparent conflicts of interest. A conflict of interest exists when your personal interests interfere with the best interests of Finulent. For example, a conflict of interest may occur when you or a family member receive a personal benefit as a result of your position with Finulent. Similarly, you may not use your position at Finulent to request personal benefits for yourself or your family members. A conflict of interest may also arise from your personal relationship with a customer, supplier, vendor, competitor, business partner, or other Finulent employees, if that relationship impairs or may be perceived to impair your objective business judgment.

The best rule for any situation that appears to present a conflict of interest is to “abstain and disclose”. If it is not possible to avoid participating in the event or activity creating the conflict, (1) promptly disclose the potential conflict to your supervisor and Senior Leadership, and (2) avoid participating in decisions that might raise the appearance of a conflict until you receive appropriate guidance from the Senior Leadership. The Senior Leadership will consider the facts and circumstances of the situation to decide whether corrective or mitigating action is appropriate.

Finally, it's important to understand that as circumstances change, a situation that previously didn't present a conflict of interest may present one.

Some specific potential conflicts of interest to be mindful of are as follows:

1. Outside Employment, Advisory Roles, Board Seats, and Starting Your Own Business

Avoid accepting employment or advisory positions with Finulent competitors or business partners when your judgment could be, or could appear to be, influenced in a way that could harm Finulent. Finally, do not start your own business if it will compete with Finulent.

2. Corporate Opportunities Found Through Work

Finulent employees may not exploit or take advantage of business opportunities that are discovered through the use of Finulent's property, information, or position for personal gain unless the opportunity is disclosed fully in writing to the Firm and Finulent declines to pursue such opportunity.

3. Friends and Relatives; Co-Worker Relationships

Avoid participating in management of or decision-making regarding potential or existing Finulent business relationships that involve your relatives, spouse or significant other, or close friends. This includes being the hiring manager for a position for which your relative or close friend is being considered or being a relationship manager for a Firm associated with your spouse or significant other.

To be clear, just because a relative, spouse/significant other, or close friend works at Finulent or becomes a Finulent competitor or business partner doesn't mean there is a conflict of interest. However, if you are also involved in that Finulent business relationship, it can be very sensitive. The right thing to do in that situation is to discuss the relationship with your manager and Senior Leadership.

4. Accepting Gifts, Entertainment, and Other Business Courtesies

Accepting gifts, entertainment, and other business courtesies from a Finulent competitor or business partner can easily create the appearance of a conflict of interest, especially if the value of the item is significant.

Generally, acceptance of inexpensive "token" non-cash gifts is permissible. In addition, infrequent and moderate business meals and entertainment with clients and infrequent invitations to attend local sporting events and celebratory meals with clients can be appropriate aspects of many Finulent business relationships, provided that they aren't excessive and don't create the appearance of impropriety.

5. Use of Finulent Products and Services

Avoiding potential conflicts of interest also means that you should not use Finulent products, services, internal tools, or information in a way that improperly benefits you or someone you know or creates the appearance that you have an unfair advantage over clients outside of Finulent. For example, you should never approve Finulent accounts, services, or credits for yourself, your friends, or family members. Similarly, you should not use the tools, information, or access that you have as a Finulent employee to participate in or to generate a financial benefit for yourself or others. If you find yourself subject to a conflict of interest regarding the use of Finulent's products, services, tools, or information, discuss the situation with your manager and Senior Leadership.

IV. Preserve Confidentiality

Finulent's confidential business information is a valuable asset that everyone must protect. Finulent employees are required to use confidential information of Finulent for business purposes only and must always keep such information in strict confidence. Confidential information includes, without limitation, proprietary data, trade secrets and know-how such as software and product designs, product plans, inventions, processes, designs, drawings, engineering, customer lists, employee data (other than your own), financial information, budgets, pricing, business plans, or other business information. Our responsibilities extend beyond not revealing Confidential Finulent material – we must also:

- properly secure, label, and (when appropriate) dispose of Confidential Finulent material;
- safeguard Confidential information that Finulent receives from others under non-disclosure agreements;
- take steps to keep our trade secrets and other confidential intellectual property secret.

1. Confidential Information

At all times, employees should take precautions to protect the intellectual property and confidential business information of the Firm. At times, a particular project or negotiation may require you to disclose Need to Know or Confidential information to an outside party: Disclosure of that information should be on an “only as needed” basis and only under a non-disclosure agreement.

Moreover, some of us will find ourselves having family or other personal relationships with people employed by our competitors or business partners. As in most cases, common sense applies. Don't tell your significant other or family members anything confidential, and don't solicit confidential information from them about their Firm.

2. Finulent Partners

Just as you are careful not to disclose confidential Finulent information, it's equally important not to disclose any confidential information from our partners. Don't accept confidential information from other companies without first having all parties sign an appropriate Non-disclosure Agreement. Even after the agreement is signed, try only to accept as much information as you need to accomplish your business objectives.

3. Outside Communications

You probably know that our policy is to be extremely careful about disclosing confidential proprietary information. Consistent with that, you should also ensure your outside communications (including online and social media posts) do not disclose confidential proprietary information or represent (or otherwise give the impression) that you are speaking on behalf of Finulent unless you're authorized to do so by the Firm. The same applies to communications with the press.

V. Protect Finulent's Assets

Finulent's property and resources must be used only for the proper advancement of our business and not for personal gain, nor for any fraudulent purpose.

Our ability to continue these practices depends on how well we conserve Firm resources and protect Firm assets and information.

1. Intellectual Property

Unauthorized use of Finulent's intellectual property rights can lead to their loss or serious loss of value. You must respect all copyright and other intellectual property laws, including laws governing the fair use of copyrights, trademarks, and brands. You must never use Finulent's (or its affiliated entities') logos, marks, or other protected information or property for any business or commercial venture without pre-clearance from Senior Leadership. We strongly encourage you to report any suspected misuse of trademarks, logos, or other Finulent intellectual property to the Senior Leadership.

Likewise, respect the intellectual property rights of others. Inappropriate use of others' intellectual property may expose Finulent and you to criminal and civil fines and penalties. Please seek advice from Senior Leadership before you solicit, accept, or use proprietary information from individuals outside the Firm or let them use or have access to Finulent proprietary information.

2. The Network

Finulent's communication facilities (which include both our network and the hardware that uses it, like computers and mobile devices) are a critical aspect of our Firm's property, both physical and intellectual. Be sure to follow all security policies. If you have any reason to believe that our network security has been violated – for example, you lose your laptop or smart phone or think that your network password may have been compromised – please promptly report the incident to your manager.

3. Physical Security

Always secure your laptop, important equipment, and your personal belongings, even while on Finulent's premises. Don't tamper with or disable security and safety devices.

4. Use of Finulent's Equipment and Facilities

Anything you do using Finulent's corporate electronic facilities (e.g., our computers, mobile devices, network, etc.) or store on our premises (e.g., letters, memos, and other documents) might be disclosed to people inside and outside the Firm. For example, Finulent may be required by law (e.g., in response to a subpoena or warrant) to monitor, access, and disclose the contents of corporate email, voicemail, computer files, and other materials on our electronic facilities or on our premises. In addition, the Firm may monitor, access, and disclose employee communications and other information on our corporate electronic facilities or on our premises where there is a business need to do so, such as protecting employees and clients, maintaining the security of resources and property, or investigating suspected employee misconduct.

5. Employee Data

We collect and store personal information of all our employees. Access this data only in line with local law and Finulent internal policies, and be sure to handle employee data in a manner that is consistent with Finulent's policies.

VI. Ensure Financial Integrity and Responsibility

Financial integrity and fiscal responsibility are core aspects of corporate professionalism. This is more than accurate reporting of our financials, though that's certainly important. The money we spend on behalf of Finulent is not ours; it's the Firm's. Each person at Finulent – not just those in Finance – has a role in making sure that money is appropriately spent, our financial records are complete and accurate, and internal controls are honoured. This matters every time we hire a new vendor, expense something to Finulent, sign a new business contract, or enter into any deals on Finulent's behalf.

To make sure that we get this right, Finulent maintains a system of internal controls to reinforce our compliance with legal, accounting, tax, and other regulatory requirements.

There are some core concepts that lie at the foundation of financial integrity and fiscal responsibility here at Finulent.

1. Spending Finulent's Money

A core Finulent value has always been to spend money wisely. When you submit an expense for reimbursement or spend money on Finulent's behalf, make sure that the cost is reasonable, directly related to Firm business, and supported by appropriate documentation. Always record the business purpose (e.g., if you take someone out to dinner on Finulent, always record in our expense reimbursement tool the full names and titles of the people who attended as well as the reason for the dinner) and comply with other submission requirements. If you're uncertain about whether you should spend money or submit an expense for reimbursement, check with your manager. Managers are responsible for all money spent and expenses incurred by their direct reports, and should carefully review such spend and expenses before approving.

2. Recording Transactions

If your job involves the financial recording of our transactions, make sure that you're fully familiar with all of the Finulent policies that apply.

3. Reporting Financial or Accounting Irregularities

You should never, ever interfere in any way with the auditing of Finulent's financial records. Similarly, you should never falsify any record or account, including time reports, expense accounts, and any other Finulent records.

If you suspect or observe any of the conduct mentioned above or, for that matter, any irregularities relating to financial integrity or fiscal responsibility, no matter how small, immediately report them to Senior Leadership.

4. Hiring Suppliers

As Finulent grows, we enter into more and more deals with suppliers of equipment and services. We should always strive for the best possible deal for Finulent. This almost always requires that you solicit competing bids to make sure that you're getting the best offer. While price is very important, it isn't the only factor worth considering. Quality, service, reliability, and the terms and conditions of the proposed deal may also affect the final decision.

5. Retaining Records

It's important that we keep records for an appropriate length of time. We should keep in mind that legal requirements, accounting rules, and other external sources sometimes specify longer retention periods for certain types of records, and those control where applicable. In addition, if asked by Senior Leadership to retain records relevant to a litigation, audit, or investigation, do so until Senior Leadership tells you retention is no longer necessary.

VII. Obey the Law

Finulent takes its responsibilities to comply with laws and regulations very seriously and each of us is expected to comply with applicable legal requirements and prohibitions. Finulent employees are expected to act within the bounds of applicable laws, rules, and regulations of the countries where we do business. The application of these and other laws can be complex and fact-dependent. While it's impossible for anyone to know all aspects of every applicable law, you should understand the major laws and regulations that apply to your work. A few specific laws are easy to violate unintentionally and so are worth pointing out here:

1. Trade Controls

Finulent employees must also comply with all applicable international trade laws and regulations. These laws and regulations apply to the import and export of goods and technical data to and from India and other countries, transactions or dealings with sanctioned countries and restricted parties, and anti-boycott requests.

The bottom line: If you are in any way involved in sending or making available Finulent products, services, software, equipment, or any form of technical data from one country to another, work with your manager to be absolutely sure that the transaction stays well within the bounds of applicable laws.

2. Competition Laws

Most countries have laws – known as “antitrust,” “competition,” or “unfair competition” laws – designed to promote free and fair competition. Generally speaking, these laws prohibit 1) arrangements with competitors that restrain trade in some way, 2) abuse of intellectual property rights, and 3) use of market power to unfairly disadvantage competitors.

Certain conduct is absolutely prohibited under these laws, and could result in your imprisonment, not to mention severe penalties for Finulent.

Examples of prohibited conduct include:

- agreeing with competitors about prices
- agreeing with competitors to rig bids or to allocate customers or markets
- agreeing with competitors to boycott a supplier or customer

Other activities can also be illegal, unfair, or create the appearance of impropriety. Such activities include:

- sharing competitively sensitive information (e.g., prices, costs, market distribution, etc.) with competitors
- entering into a business arrangement or pursuing a strategy with the sole purpose of harming a competitor
- using Finilent's size or strength to gain an unfair competitive advantage

Although the spirit of these laws is straightforward, their application to particular situations can be quite complex.

Finilent is committed to competing fair and square. Any employees found to have violated Finilent's Policies will, subject to local laws, be disciplined, up to and including termination of employment. If you suspect that anyone at the Firm is violating the competition laws, notify Senior Leadership immediately.

3. Anti-Corruption

Finilent employees must comply with all anti-corruption laws of the countries in which we do business, including the U.S. Foreign Corrupt Practices Act (FCPA), which applies globally.

4. Data Privacy

Finilent employees must comply with all applicable data privacy laws and legal requirements, including laws governing the collection, access, and use of data.

VIII. Conclusion

Finilent aspires to be a different kind of Firm. It's impossible to spell out every possible ethical scenario we might face. Instead, we rely on one another's good judgment to uphold a high standard of integrity for ourselves and our Firm. We expect all employees to be guided by both the letter and the spirit of this Code. Sometimes, identifying the right thing to do isn't an easy call. If you aren't sure, don't be afraid to ask questions of your manager, Legal or Ethics & Compliance.

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