

Anti-Bribery and Anti-Corruption Policy

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STATEMENT

Infosys prohibits bribery and forbids all employees or anyone acting on its behalf to provide, offer, or accept bribes, kickbacks, corrupt payments, facilitation payments, inappropriate gifts, to or from Government officials or any commercial person or entity, regardless of local practices or customs. All Infosys employees, subsidiaries, client, third parties representing Infosys should comply with all applicable anti-bribery laws and regulations, including, but not limited to, the U.S. Foreign Corrupt Practices Act (FCPA) and the U.K. Bribery Act (UKBA) and the Prevention of Corruption Act, India.

This statement ensures that Infosys complies with all applicable anti-bribery laws globally. Failure to comply with anti-bribery laws could lead to criminal and civil penalties for Infosys and its employees, and result in significant business disruptions, and harm to Infosys brand.

APPLICABILITY

This statement applies to all employees of Infosys Limited and its subsidiaries (hereafter refers to Infosys) and third parties acting on behalf of Infosys.

ADDDITIONAL GUIDANCE:

PREVENTION OF BRIBERY

Infosys never offer, promise, give, demand, or accept directly or indirectly, money or anything else of value for the purposes of improperly influencing a government official, third party, client, or any other persons or an entity for obtaining any improper benefit. Anything of value, includes but is not limited to gifts, entertainment, meals, hospitality, employment, charitable contributions, donations, sponsorships, travel, accommodation, and personal favors.

A kickback is a type of bribe where two individuals collude with each other so that they both gain improperly from the exchange. A kickback can be anything of value, including monetary reward, fee, commission, credit, gift, gratuity, loan, entertainment, service, or compensation of any kind that is provided in exchange for a favor.

To maintain the highest ethical standard and to comply with global anti-corruption laws, Infosys also prohibits bribery in the private sector, otherwise known as commercial bribery. Making improper payments to third parties who are not government officials or receiving improper payments from any third party is a violation.

FACILITATION PAYMENTS:

A facilitation payment is a bribe, usually of a small amount, made to a government official to speed up routine, non-discretionary activity that the government official is required to perform, such as granting permits, licenses, or other documents that allow companies to

conduct business in a country. Employees from whom facilitation payments are solicited should politely but clearly decline to make such payments, citing this, Policy.

GIFTS, ENTERTAINMENT, MEALS HOSPITALITY AND TRAVEL

Proper management of offering and accepting meals, entertainment, gifts, hospitality, and travel is key to avoiding the risks they present whether actual or perceived bribery or corruption. Small courtesies, such as a token of gift of nominal value, done in good faith or a reasonably priced meals, are not bribes. When providing such business courtesies, you should comply with the Standard Operating Procedure and the monetary limits, as applicable.

Under certain circumstances, Infosys may pay for travel and accommodation expenses for clients and government officials, to attend meetings or events that promote our products or services. Additional guidance about Gifts, Entertainment, Meals, Hospitality and Travel approvals is available at Standard Operating Procedure document.

CHARITABLE CONTRIBUTIONS

Infosys may donate for purposes of charity in the form of in-kind services or products, knowledge, time, or direct financial contributions. Charitable contributions are acceptable, provided such contributions to any organization, is not made to unduly influence or to gain an improper advantage. Infosys acknowledges legitimate request received from customer, vendor, and partners to support social causes.

Additional guidance about charitable donations involving our clients, vendors, or partners and how to obtain approval for them is available at Standard Operating Procedure document.

SPONSORSHIPS

Sponsorship is an arrangement under which Infosys obtains the right to associate Infosys brand with an activity, event, or organization, or other lawful benefits for consideration. It helps to promote Infosys brand, reputation and our products or services and is considered legitimate provided it serves the business purpose. Refer Standard Operating Procedure document for more details.

POLITICAL CONTRIBUTIONS

Use of company funds or other resources (such as facilities) for political contributions shall be done only in compliance with applicable law which requires approval of the Board of Directors of Infosys when it believes such contributions are in the best interest of Infosys. Infosys does not seek to influence the political process by improper or corrupt means.

MERGERS AND ACQUISITIONS AND OTHER CORPORATE TRANSACTIONAL ACTIVITY

When considering entering a merger, acquisition, or other corporate transactional activity, like a joint venture, the Office and Integrity and Compliance conducts risk-based due diligence to understand any bribery and corruption risks associated with the relationship

and take steps to address any identified issues. Where we acquire the right to control or operate a business, we promptly implement this policy, associated procedures, and controls.

EMPLOYMENT DECISIONS

All decisions to offer employment (including internships, whether paid or unpaid) should be made based on merit and in accordance with Infosys policies. Incumbent candidates and referrals should disclose their relationship to a government official or a client, before joining Infosys through the due diligence process prescribed by the Human Resources and Legal Department.

ENGAGEMENT OF THIRD PARTIES THAT INTERACT WITH GOVERNMENT OFFICIALS

Infosys employees have an obligation to carefully select every third party that acts on our behalf, and they should comply with all applicable anti-bribery laws. Infosys employees should not allow any third parties to provide, offer or accept bribes, kickbacks, corrupt payments, facilitation payments either directly or indirectly, or inappropriate gifts. Infosys performs due diligence of existing and prospective third parties to determine their commitment to anti-bribery laws. Infosys may either mitigate the risks or not enter a relationship (or choose to terminate such business relationship if one already exists), if they identify any non-compliance to anti-bribery laws.

PAYMENTS MADE IN RESPONSE TO THREATS TO HEALTH AND SAFETY

Infosys values the health and safety of all its employees. Payments made to a government official in the official capacity, to ensure personal safety in response to imminent threat of physical harm, are generally not prohibited by anti-corruption laws, and they are not prohibited by this Policy as well.

When such payment is made to a government official in connection with a medical or safety emergency, the circumstances of the payment should be immediately reported to the Office of Integrity and Compliance. If paid for, will be reimbursed by the Company, the date, location, amount, purpose, circumstances that led to a fear of physical harm and nature of any such payments should be accurately recorded in our books and records.

Payments made in response to 'threat of loss of business' such as cancellation of a contract, are considered bribery and are prohibited by anti-corruption laws and this Policy.

MAINTAINING ACCURATE BOOKS AND RECORDS

Infosys is required to keep accurate books and records and maintain internal accounting controls to ensure transactions are properly authorized and accurately recorded. Employees should obtain required authorizations for all transactions and provide supporting documentation to record entries in the books accurately. Employees are also prohibited from making misleading entries or any other alternate records with an intent to falsify.

REPORTING POLICY VIOLATIONS

Employees who believe that a violation has occurred or is occurring that may violate this Policy, should report the potential violation to the Office of the Integrity and Compliance for a prompt investigation to be conducted.

Helpline numbers are

- U.S. Toll Free #: 1-800-236-6618
- U.K. Toll Free #: 0-808-189-1043
- India Toll Free #: 000-800-100-4380

Employee may also report violations by

- Logging to <http://oic.infosys.com>
- Email to <mailto:whistleblower@infosys.com>
- Email to the Chief Compliance Officer at <mailto:complianceoffice@infosys.com> or Audit Committee of Infosys' Board of Directors (the "Audit Committee") at: <mailto:Audit.Committee@infosys.com>

NO RETALIATION:

Employees who report violations can choose to remain confidential, remain anonymous, or identify themselves. Infosys does not tolerate retaliation of any kind against anyone who report in good faith.

ENFORCEMENT

Employees and/or third parties found in violation of this Policy may be subjected to disciplinary actions up to and including immediate termination. Third parties found in violation of this Policy may face immediate termination.

PERIODIC REVIEWS

The Office of Integrity and Compliance will conduct periodic reviews to assess Infosys' anti-bribery risk and the adequacy and effective implementation of this Policy. Necessary actions shall be promptly taken if any material irregularities are noted.

CONFLICT

When there is a conflict between this Policy and a local law, the stricter of the two will be followed. In such circumstances, employees should notify the Office of Integrity and Compliance at OIC@infosys.com to address the conflict as necessary.

DEFINITIONS:

GOVERNMENT OFFICIAL

A Government Official includes any officer or employee, or anyone acting on their behalf, of any department, agency, or instrument of a government (at any level), including foreign governments. This includes (but is not limited to):

- employees and members of the military services, civil services, or judicial system of any country; employee of a company which is majorly owned by a state or state-owned entity or in which the state exercises veto power or controls operational decisions.
- political party and any officer, employee or other person acting on behalf of a political party; candidate for public office; member of a ruling or royal family.
- officer of any body, whether public or private, that has delegated powers to administer public funds.
- officer or employee of a public international organization (e.g., the United Nations, the World Bank).
- special adviser to governments, or individual government officials, whether paid or unpaid, formal\or informal.
- And family member of any of the above.
- It is also clarified that any person acting in an official capacity for or on behalf of a government entity shall also be considered as a Government Official under this Policy.

INTERNAL ACCOUNTING CONTROL

Internal accounting controls are the various methods, mechanisms, and procedures that Infosys uses to ensure the validity and accuracy of the financial statements. These internal controls are implemented, maintained, and monitored by Infosys senior management and the board.

Related Resources

Standard Operating Procedure

[Code of Conduct and Ethics](#)

Travel and Reimbursement Policy