



Trust

Integrity

Training

NavYaan's Business Ethics & Code of Conduct



Code of Conduct

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1. Introduction

We are a digitally powered, innovatively inspired IT consulting company accelerating digital transformation for the various organizations without compromising NavYaan's Business Ethics and Code of Conduct (NBECC). While working at NavYaan (herein after referred to as NavYaan/Company) and its subsidiary companies and affiliates, all of us are expected to perform our work with trust, integrity, honesty and purpose. These principles are reflected in this NBECC as well as policies and procedures shared with employees as part of onboarding or otherwise, should be followed at all times, wherever we do business or interact with the public.

Mission: A lot of organizations are stuck when it comes to digital transformation. We aim to propel transformation forward of such ambitious companies by providing our clients with solutions, not billable answers.

Vision: We want to base our success not upon a special algorithm or secret proprietary formula, but upon trustworthiness and integrity, coupled with hard work, dedication, enthusiasm, and pride in what we do and how we do it.

Purpose: We are hyper-focused on the true drivers of change and innovation to help companies of all sizes solve their most pressing problems by:

1. *Providing Purpose-Driven Solutions*

Our engineers are experienced practitioners, providing the frameworks and solutions that accelerate timelines and help realize successful outcomes.

2. *Delivering Memorable Experiences*

Expertise may set us apart, but passion puts us ahead. We aim to deliver value beyond what's specified in the contract, and to always bring energy and creativity to the table.

3. *Developing Modern Applications*

We deliver better solution faster – creating cloud applications that drive customer-centric outcomes. Our approach combines culture, tools, and processes to continuously deliver software innovation while reducing complexity, and when combined with our partner strength, provides end-to-end solutions for clients.

1.1 Scope Of Our Code (NBECC)

NavYaan's Board of Directors has adopted this NBECC as a testimony of its commitment to adhere to the standards of loyalty, honesty, integrity and to avoid any kind of conflicts of interest. The rules and principles set forth in this code are general in nature and the compliance with the code shall be ensured to be read with other

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applicable company's policies & procedures and the applicable laws of land wherever the company operates. Our Company expects all agents, vendors, contractors, investors, consultants, business partners and all third-party representatives to uphold similar standards when working with our clients and representing our Company around the world.

1.2 Complying With Our Code, Laws And Regulations

Currently, NavYaan conducts business in the US and India. As a multi-country organization, we must know and follow the laws and regulations that apply to our work in all locations where we operate. Because our primary Company's business is based in the United States, United States laws govern our business operations and conduct. However, we are also subject to the laws of India for the operations and services leveraged from India. If you ever have a question about which legal standard to follow, seek guidance from NavYaan's HR department before taking action.

NavYaan will use all reasonable means to prevent and immediately halt the occurrence of conduct that violates our Code. Anyone who directly or indirectly performs, facilitates, condones or approves of any illegal or unethical conduct will be subject to disciplinary measures, consistent with applicable laws and regulations.

2. TRUST

NavYaan's primary goal is to ensure every possible effort are made to maintain supreme TRUST and also make sure TRUST is never compromised.

2.1 Trust with Our Customers/Clients

2.1.1 Honor Privacy

We work with global customers and have access to their business processes, data and transactions. Our employees are given appropriate training and we make every effort to ensure that our customer data privacy is maintained. We ensure that no internal/external unauthorized individual or party has access to any of the client information. All of our employees who work on private data are informed and trained to respect privacy and follow data protection laws. We do not disclose information from one customer to another. Our employees are required to honor and respect, the Non-disclosure agreements that we sign with our customers, partners, representatives or any third party.

2.1.2 Don't Make Improper Payments

- We strictly prohibit solicit favors with corrupt payments.

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- We transact with integrity and honesty. We do not adopt corrupt practices or give extravagant business courtesies to win business from customers or get approvals from the government. We do not bribe the decision makers or influencers within our customers.
- We do not make corrupt payments to obtain approvals or permits of any kind. We maintain all of our payments on record with accuracy. Any business courtesies exchanged are reasonable and are not intended to solicit any favors.
- We do not discriminate while hiring, we do not hire to favor any influencers on our business transaction with customers or approvals from the government. We donate to non-profit organizations every year to support genuine humanitarian causes and do not use this to solicit any favors.

2.1.3 Compete Legitimately

We participate in request for proposals (RFP) from our customers and compete with other service providers similar to NavYaan. We ensure that we maintain integrity and follow legit practices while participating in business proposals. We do not engage in unjust practices to collect non-public information about our competitors.

We do not force our partners or representatives to engage in any corrupt practices to win business from customers. We do not influence our independent partners while determining costs to customers. We do not engage in any kind of agreements with our competitors to win business from the customers. We ensure that our customers are treated fairly and with honesty with the right approach while evaluating RFP/s.

2.2 Trust With Each Other

2.2.1 Maintaining an Equitable and Safe Workplace

2.2.1.a. Employment Practices and Non-Discrimination

The policy of the Company is to provide equal opportunities to all its employees without regard to their race, ethnicity, ancestry, color, sex, religion, creed, age, national origin, citizenship status, disability, medical condition, military and veteran status, marital status, sexual orientation or perceived sexual orientation, gender, gender identity, and gender expression, familial status, political affiliation, genetic information, or any other legally protected status or characteristics.

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The company strives to hire people on the basis of their qualifications, prior experience, expertise and abilities, local and constitutional law mandate with regard to recruitment (if any) and is determined to provide a work environment free of any form of unlawful discrimination.

The company shall promote gender equality in providing access to opportunities for training, learning, and participation in decision making. The company shall put in place organizational policies and practices that address various employee issues including sexual harassment, work life imbalance and professional discrimination.

Any employee with questions or concerns regarding any act of discrimination in the workplace is encouraged to bring the issue to the attention of his / her immediate supervisor or the head of the concerned business / support unit and further to the Corporate Ombudsman.

2.2.1.b. Harassment

Our Company does not tolerate harassment at all. Harassment can take many forms, including verbal remarks, physical advances or visual displays, and may come from colleagues, managers, vendors, contractors or clients. The legal definition of harassment may vary depending on where we are doing business, but such behavior always has the purpose or effect of creating an intimidating, offensive or demeaning environment for another person. No place for any such sort of discrimination in our Company.

It is important to note that harassment can be sexual or non-sexual in nature. Sexual harassment may include:

- Inappropriate touching
- Unwanted advances
- Requests for sexual favors
- Sexually suggestive comments or jokes
- Inappropriate comments about another's appearance

Non-sexual harassment may include:

- Offensive comments
- Jokes or pictures related to race, religion, ethnicity, gender or age

2.2.1.c. Environment, Health, and Safety

NavYaan is committed to protecting the environment, health, and safety of our employees, customers, and the global communities where we operate. Company provides guidance on how to conduct your job while meeting or

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exceeding all applicable environmental, health, and safety requirements. Use good judgment and always put the environment, health, and safety first.

2.2.1.d. Drugs and Alcohol

NavYaan cares about the health and safety of our employees. Employees are expected to comply with NavYaan's guidelines regarding alcohol, drugs, and smoking, whether it is in the workplace, at NavYaan's-sponsored events, or while conducting NavYaan's business. You are not permitted to be under the influence of any legal or illegal drug that impairs your ability to perform your job, and employees are prohibited from manufacturing, soliciting, distributing, possessing, or using any illegal drugs or substances in the workplace, or while working. Use good judgment and keep in mind that you are expected to perform to your full ability at work. For more information, see the Alcohol, Drugs and Smoke-Free Environment Policy.

2.2.2 Social Media Guidelines

The Social Media Guidelines defined here, apply to all Employees who are employed at NavYaan and its subsidiaries or affiliates, or are engaged as consultants and are contributing to blogs, wikis, social networks or any other form of social media, both inside and outside NavYaan. The company expects every employee to be aware of, understand and follow these guidelines while taking part in global conversations related to the work at NavYaan. Failure to do so, could incur risks pertaining to employee's association with NavYaan and fines to the employee as applicable to recover for the damage caused. These guidelines are not exhaustive but suggestive as they continue to evolve, as and when new technologies arise. Guidelines:

All employees shall acknowledge and abide by the following:

- Employees shall not publish confidential or other proprietary information of NavYaan or any other Third Party.
- Employees shall not post any content (text, books, quotes, logos, etc.) that is the property of another individual without requisite and applicable right(s) under law.
- Employees should not defame, abuse, harass or threaten NavYaan and its employees or any third party, or otherwise violate the legal rights of NavYaan or any third party.
- Employees shall not in any manner publish or post any inappropriate, defamatory, infringing, obscene, racist, terrorist, politically slanted, indecent or unlawful topic, name, material or information.

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- Employees shall not publish confidential or other proprietary information of NavYaan or any other Third Party.
- Clients, partners or suppliers should not be cited without their approval.
- Employees shall not post any material which contains nudity, violence or is offensive in nature
- Information that is false or misleading or promotes illegal activities or partake in conduct that is abusive, threatening, obscene, defamatory or libelous shall not be published by any employee.
- Employees shall not be engaged into phishing or any other social hacking activities to steal information or harm to the society.

2.2 Trust With Government, Public and Communities

2.3.1 Respect Laws Around the World

We work with global companies, vendors and representatives. Our employees can be working from different countries. It is imperative that we abide by local laws and regulations, wherever we are doing business. We maintain the same transparency and integrity in all countries as we do in the U.S.A. We provide accurate and complete information as needed by local governments.

2.3.2 Respect and Promote Human Rights

We firmly believe that technology plays a vital role in upholding human values. We provide an environment that aligns with respecting human rights while adhering to international laws and standards. We advocate freedom to express and at the same time maintain privacy for non-public information. We consult with our local legal counsel to determine the validity and compliance if local governments require us to provide non-public information or user data.

2.3 Trust With Our Investors

2.4.1 Non-Public Information

We place emphasis on respecting financial laws, while dealing with non-public information related to NavYaan or companies we work with. We never reveal any non-public material to anyone beyond the scope of our work. We consult with the legal department when we are not sure of possessing nonpublic information.

2.4.2 Accuracy Of Records And Contracts

We build investors' trust by maintaining accurate and complete records. We provide investors with easily accessible financial information and our future

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roadmap as a company to gain their confidence. This also helps us in fulfilling our regulatory obligations.

All financial information and business transactions are accurately maintained following regulations and accounting standards. Our contracts with partners and customers reflect accurate financial information.

We maintain transparency and do not engage in off the book transactions. We follow standard contractual procedures and get prior approval for any unique or custom terms.

Our financial transactions are executed with proper approvals and are clearly recorded following legal accounting policies. All the decision makers and employees in the finance department comply with the Finance Code of Professional Conduct. We implement standard corporate requirements and comply with legal requirements while retaining or disposing documents.

2.4.3 Active And Accurate Communication With Investors

We maintain accurate and honest communication with our investors. We ensure that our investors gain confidence in us by providing timely and accurate financial statements. We pay close attention to feedback from investors and respond promptly to all questions. Only authorized employees are allowed to speak on behalf of the company. All information related to our products and services is honest and accurate. Any information on social media, advertising and promotional content related to our products and services is devoid of false or misleading information.

2.4.4 Respect Privacy Of Confidential Information

No employee should disclose any confidential information related to NavYaan, its subsidiaries, partners, investors or any other related third-party customer or client.

We protect and respect the privacy of information and material of NavYaan or other companies we work with. We follow standard procedures to prevent unauthorized access to confidential information and mandate our employees to not discuss confidential material in common areas or with employees who are not authorized to. We protect our innovative information, intellectual property, trademarks and copyrights of NavYaan. We respect the confidential material and rights of others; We do not use them without approval. We obtain permission or license or pay for usage of copyrighted content from 3rd parties.

2.4 Trust With Our Partners

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2.5.1 Partnership with Ethics and Integrity

We only partner with representatives who operate with honesty and integrity while adhering to ethical business practices. As part of our day to day operations we work with partners, vendors and contractors who retain and comply with our ethics and standards.

- We follow stringent verification procedures before we partner with anyone to represent NavYaan.
- We ask our partners to follow our policies and abide by law.
- We immediately report any behavior from a partner that is illegal or corrupt while representing NavYaan.

2.5.2 Reasonable And Moderate Business Courtesies

While exchanging business courtesies to foster goodwill and build working relationships, we adopt moderation. We do not allow any business courtesies that are extravagant and consider them as illegal.

Our working relationships are built on honesty and free of corrupt practices. We do not engage in any off the book cash transactions. We do not solicit/accept any favors or gifts from third parties to engage in business with NavYaan nor do we ask our representatives to give on our behalf.

2.5.3 Integrity Is The Key For Choosing Vendors

- We only work with vendors that are equally committed to be ethical and abide by law.
- We work with established suppliers after assessing their past performance and business conduct.
- We do not work with vendors who engage in corrupt practices.
- We support humanitarian practices and do not work with any vendors who involve with child labor, abuse or trafficking.

3. Integrity

3.1 Legal, Honest And Ethical Conduct

All employees are required to conduct their duties legally, honestly and ethically while acting for and on behalf of NavYaan or in connection with its business or operations. They shall:

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- Act in the best interests of, and fulfil their fiduciary duties to the stakeholders of the company
- Act honestly, fairly, ethically, with integrity and loyalty
- Conduct themselves in a professional, courteous and respectful manner
- Act in good faith, with responsibility, due care, competence, diligence and independence
- Act in a manner to enhance and maintain the reputation of the company
- Treat their colleagues with dignity and shall not harass any of them in any manner.

3.2 Conflicts Of Interest

NavYaan expects all its employees to avoid any conflict of interest. We make good decisions for our teams and our work, and for NavYaan. Conflicts of interest can arise when our personal relationships or financial interests overlap with our job responsibilities. If we don't navigate potential conflicts of interest carefully, these situations can impact the decisions we make, erode trust within teams, and harm the Company's reputation.

All employees are required to avoid situations where a personal relationship or financial interest in another company might influence how we make decisions in our jobs.

Employees should act in best interest of NavYaan. Our employees understand that a conflict of interest can exist even if they are convinced that their decisions will not be affected by the outside relationship. When conflicts of interest arise, employees are required to disclose them to their Supervisor/HR team and get advice or approval.

Before taking on outside work, employee/s are required to ensure that the work does not harm NavYaan's business interests or break any employee agreements that have been signed by employee/s.

3.3 Bribery / Kickbacks / Gift And Hospitality

Bribery is an offer or receipt of any gift, loan, fee, reward or other advantage to or from any person as an inducement to do something which is dishonest, illegal or a breach of trust. The Company does not make, and shall not accept, facilitation payments or "kickbacks" of any kind. Facilitation payments are typically small, unofficial payments made to secure or expedite a routine action by an official.

Kickbacks are typically payments made in return for a business favors or advantage. All employees must avoid any activity that might lead to a facilitation payment or kickback being made or accepted. No employee shall accept any personal gifts because of their value, personal significance, position, role or the time at which they are offered. This could be interpreted to adversely affect business decisions or likely to compromise their personal or professional integrity. The employees of the company shall also not offer gifts or payments or authorization of payments by way of gifts or personally pay for gifts or hospitality in order to avoid this policy.

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Gifts on account of celebrations, memorial in nature, business meals, and gifts received because of personal relationship and not because of official position, mementos received because of attending widely held gatherings as panelist / speaker and other customary gifts which are not improper and do not in any way, influence the business decisions, are allowed under this policy. We may sometimes produce modest promotional materials. It is acceptable to give such items to contacts in order to promote our company. However, employees have to ensure that the value of such gifts/mementos does not exceed US Dollar 200 (or its equivalent in local currency).

3.4 Suspected Fraudulent Behavior

Any acts of commission or omission which are detrimental to the business of the company i.e., bribery, corruption, fraud, pilferage, theft etc., will be termed as misconduct. Any such suspected fraudulent behavior is liable to be investigated as per process laid down and defined by the CORPORATE OMBUDSMAN and the employee/s concerned is / are liable to face appropriate disciplinary action including termination from the services of the company which may extend to legal action.

3.5 Outside Employment Or Any Other Type Of Association

Employees are expected to devote their full-time attention to the business of the Company and not take on any assignment either directly or indirectly without proper authorization from Board of Directors. Anyone found violating this policy will face appropriate disciplinary action including termination from the services of the company and in some cases fines as well, depending on the impact it had to the company.

3.6 Communication

All employees are required to be truthful, and accurate in their communication. Effective communication is vital to avoid any kind of misrepresentations, misstatements and misleading impressions. All communication material shall be prepared against this backdrop and should be adequately backed by documentation to support any claims or statements made.

Certain designated persons or groups of persons will be authorized to communicate on specified matters depending on the sensitivity of information and no other person shall communicate in an out-of-turn manner on those matters.

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4. TRAINING AND CERTIFICATION

NavYaan makes all necessary arrangement and efforts to make sure all of its employees are trained and updated about company's Code of Ethical Business and Conduct and Policy on Prevention of Sexual Harassment which is intended to give employees the understanding and awareness required to carry out their responsibilities in compliance with legislation and regulations. All employees are required to complete training and mandates as assigned, acknowledging that they have read, understood and comply with Policy.

Reporting Managers are responsible for ensuring that employees who report to them, directly or indirectly, comply with this policy and complete certification and training required of them. All employees are required to clear an assessment test within 60 days once they are on board as NavYaan's employee and whenever considered necessary (for example after significant changes to content/ annual refresher).

Associate will receive communication about the mandate along with instructions and deadlines
Action in the event of non-completion of mandatory certification: -

Timelines Action

1. Beyond 30 days email warning
2. Beyond 60 days another warning letter by email and communication by supervisor
3. Beyond 90 days de-allocation from project / assignment/ Disciplinary action including Suspension / Termination

5. ADDRESSING ISSUES AND CONCERNS

5.1 Investigations Of Reports

We are each expected to cooperate fully in any internal or external investigation. Our Company will treat reported information in a confidential manner to the extent permitted by local laws and consistent with good business practices and will always uphold our commitment to our non-retaliation policy.

When making an internal report, you can also expect the following:

- Your report will be handled promptly.
- Your report will be verified for accuracy and completeness.
- You may receive follow-up communications requesting additional information.

Please refrain from conducting your own investigation. Such actions could compromise the integrity of our Company's investigation. Any unauthorized investigation is strongly discouraged and may result in disciplinary action. If you are asked to participate in any investigation other than by Human Resources or the Legal Department, whether internal or external, you must contact NavYaan's Directors immediately.

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5.2 No Retaliation

NavYaan strictly prohibits acts of retaliation against any person for providing information in good faith regarding any conduct that you believe constitutes a violation of law or this Code or assisting in an investigation. Acting in “good faith” means that you come forward with all of the information you have and believe you are giving a sincere and complete report. In other words, it does not matter whether your report turns out to be true, as long as you deliver it honestly.

An individual who makes a report in bad faith, or who retaliates against a person for making a report or participating in an investigation in good faith, may be subject to disciplinary action, up to and including termination, as local law permits. Anyone making a report in bad faith may also be subject to disciplinary action, as local law permits.

5.3 Consequences

Violations of our Code, policies or the law may carry serious consequences for the individuals involved and our Company. Those engaging in unethical or illegal behavior, or who otherwise violate our Code and policies, and those who direct, condone, approve or facilitate such behavior, may be subject to disciplinary action, up to and including termination, subject to local laws. Furthermore, such behavior places all of us at risk of damaged reputation, hinders our professional prospects, and may subject us as individuals and as an institution to fines and civil or criminal liability.

6. SUMMARY

In addition to the employee handbook, All our employees must live up to the NavYaan’s Business Ethics and Code of Conduct (NBECC).

If any employee, has any questions or need further clarification or any additional information, we encourage you to reach out to your Supervisor or HR team to get further help.

Note: Any amendments to this code shall be first approved by the Board of Directors and promptly disclosed on the company’s website.