



ANTI-BRIBERY POLICY

This **Anti-Bribery Policy** is made by the Zoho Group (consisting of all the entities of Zoho collectively as "Zoho", "we", "us" or "our") and applies to all our divisions: Zoho, ManageEngine, Site24x7, and WebNMS.

OBJECTIVE

Zoho operates globally and we pride ourselves on conducting our business in an honest and ethical manner. We condemn corruption in all its forms and take a zero-tolerance approach to Bribery and corruption.

We will uphold all laws relevant to countering Bribery and corruption in every jurisdiction in which we operate.

SCOPE

This policy sets out our responsibilities in observing and upholding our position on Bribery and corruption and provides information and guidance on how to recognize and deal with Bribery and corruption issues.

This **Anti-Bribery Policy** applies to all individuals working for Zoho or on Zoho's behalf in any capacity, including employees at all levels, directors, technical staff, interns, agents, contractors, internal and external consultants, vendors, Third Party representatives, resellers, consulting partners and distributors.

In this policy, "Third Party" means any individual or organization you come into contact with during the course of your work with us/for us, including actual and potential clients, customers, suppliers, distributors, business contacts, agents, advisers and Government Officials.

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WHAT IS BRIBERY?

A Bribe is "to offer, accept, promise or give any payment, reward or advantage, or an inducement which is illegal, unethical, or improper in any way." Bribes include money, gifts, hospitality, loans, fees, services, the award of a contract or any other advantage or benefit.

Bribery includes offering, promising, giving, accepting or seeking a Bribe. All forms of Bribery are strictly prohibited.

Specifically, you must not:

- (a) give or offer any payment, gift, hospitality or other benefit in the expectation that a business advantage will be received in return, or in reward for any business received;
- (b) accept any offer from a Third Party that is made with an intention to secure a business advantage for them or anyone else;
- (c) give or offer any payment (sometimes called a Facilitation Payment) to Government Officials in any country to facilitate or speed up a routine or necessary procedure;
- (d) make any offer or accept a gift to or from Government Officials or their representatives without appropriate approvals.
- (e) threaten or retaliate against another person who has refused to offer or accept a Bribe or who has raised concerns about possible Bribery or corruption.

GIFTS AND HOSPITALITY

Accepting and offering any form of business courtesies having significant value are prohibited. The appropriateness of offering or accepting business courtesies depends on the circumstances and parties involved. Gifts or hospitality is



inappropriate if:

- it could be seen as an inducement or reward for any preferential treatment or
- it is valued at more than USD \$25 or INR 2,500.

Avoid business courtesies which may create or appear to create a sense of obligation or compromise of professional judgment.

Promotional gifts used for legitimate purposes such as building relationships, marketing our products and services are not prohibited, unless they are offered as a Bribe.

FACILITATION PAYMENTS AND KICKBACKS

Accepting or offering Facilitation Payments or “Kickbacks” of any kind are prohibited.

Facilitation Payments, also known as “grease payments”, are typically small, unofficial payments made to Government Officials to secure or expedite a routine or necessary government action. Kickbacks are typically payments made in return for a business favor or advantage.

Avoid making or accepting any Facilitation Payment or Kickback on our behalf. While making a payment on our behalf, always be aware of what the payment is for and exercise caution.

"Government Officials" can refer to any person who works for, or on behalf of a/an

1. National, international, regional, municipal, or local governments and their departments, branches agency or subsidiary;
2. Company owned and controlled by the government and their subsidiaries;
3. Public international organization (United Nations, World Bank, World Trade Organization etc.);
4. Organization etc.);
5. Political party, their officials and candidates for political office.



RECORD-KEEPING

Written records of all hospitality or gifts, regardless of its value, given or received are to be maintained accurately, no transactions are to be kept “off-book” to facilitate or conceal improper payments. Zoho shall also conduct audits and internal investigations to monitor compliance with this section.

POTENTIAL RISK SCENARIOS: “RED FLAGS”

The following is a list of possible **red flags** that may arise during your employment with us which may raise concerns under various anti-bribery and anti-corruption laws. The list is not intended to be exhaustive and is for illustrative purposes only. If you encounter any of these red flags while working with us, you must promptly report them as specified in "How to Raise a Concern":

- a. You become aware that a Third Party engages in, or has been accused of engaging in, improper business practices;
- b. You learn that a Third Party has a reputation for paying Bribes, or requiring that Bribes are paid to them, or has a reputation for having a “special relationship” with foreign Government Officials;
- c. A Third Party insists on receiving a commission or fee payment before committing to sign up to a contract with us, or carrying out a government function or process for us;
- d. A Third Party requests payment in cash and/or refuses to sign a formal commission or fee agreement, or to provide an invoice or receipt for a payment made;
- e. A Third Party requests that payment is made to a country or geographic location different from where the Third Party resides or conducts business;
- f. A Third Party requests an unreasonable additional fee or commission to “facilitate” a service;
- g. A Third Party demands lavish entertainment or gifts before commencing or continuing contractual negotiations or provision of services;
- h. A Third Party requests that a payment is made to “overlook” potential legal violations;
- i. A Third Party requests that you provide employment or some other advantage



to a friend or relative;

- j. You receive an invoice from a Third Party that appears to be suspicious or tampered with;
- k. You notice that the invoice for a commission or fee payment appears to be disproportionate to the service provided;
- l. You are offered an unusually generous gift or lavish hospitality by a Third Party.
- m.
- m. You promise an internship or employment opportunity at Zoho in order to secure a business advantage.

VIOLATIONS

Any employee who breaches this policy shall also be deemed to violate our company's Code of Ethics and will face disciplinary action, which could result in the termination of employment. Any non-employee who breaches this policy may have their contract terminated with immediate effect. Violations of this policy may also result in violation of the bribery laws, resulting in penalties and fines for which the offending individual/organization will be responsible.

HOW TO RAISE A CONCERN

If you are offered a Bribe, or asked to offer one, or if you suspect that any Bribery, corruption or other breach of this policy has occurred or may occur, you must notify ***spotlesszoho@zohocorp.com***.

This policy will be reviewed and amended periodically.