



Cellcomm

POLITICAL AND CHARITABLE DONATIONS POLICY

*Annexure-D
of CSL Business Philosophy and Principles*

DOCUMENT APPROVAL NOTE:		
	Prepared by	Approved by
Name	Kalyan Kumar PV	Vijayan K M
Designation	Head – HR & Admin	Director
Signature		
Cellcomm Solutions Limited Plot No.38, KIADB Hardware Park, Mahadevakodigehalli, Bangalore – 562149		
Revision Number: 1		Effective Date: 13.10.20
Doc. Title: Political and Charitable Donations Policy		Doc. No: BPP/Annex D
Date of Review: 23.07.21		Date of Last Revision:

REVISION HISTORY OF THE DOCUMENT

Sl. No	Date of Revision	Old Revision Number	Old Revision Date	Details of Revision	Reason for Revision	New Revision Number	New Revision Date



1 PURPOSE	3
2 DEFINITIONS	3
3 POLICY STATEMENT	4
4 APPLICATION OF THE POLICY.....	4
5 POLITICAL AND CHARITABLE DONATIONS	5
6 APPROVAL PROCESS	5
7 RECORD-KEEPING	6
8 COMMUNICATION OF THE POLICY	6
9 LINE OF RESPONSIBILITY	6
10 MONITORING AND REVIEW	7
11 QUERIES AND CONCERNS	7



1 PURPOSE

The purpose of this policy is to ensure that all contributions made by the Company for the welfare of the society through various charitable / political organizations are consistent with laws and regulations that govern any form of Donations.

2 DEFINITIONS

- 2.1 **Bribe:** An undue reward for action which is illegal, improper or unethical. Bribes can be categorized into various forms, including but not limited to money, Gifts, loans, Hospitality, services, discounts or any other benefit that is intended to wrongfully influence a decision or action.
- 2.2 **Bribery:** Offering, promising, accepting or seeking a Bribe.
- 2.3 **Charitable Donation:** Donation to an individual / organization connected with charity for the welfare of the society.
- 2.1 **Company:** Cellcomm Solutions Ltd with its registered office at 8th Main Road, 3rd Stage, 4th Block, Mahalakshmi Layout, Bengaluru – 560 086 and corporate office at #38, KIADB Hardware Park, Mahadevakodigehalli, Bangalore – 562 149, India and all its subsidiaries.
- 2.2 **Compliance Officer:** Head of the Whistleblowing Committee who shall act as an interface between the committee and the Employees.
- 2.3 **Corruption:** Dishonest or fraudulent conduct by abuse of power, typically involving Bribery.
- 2.4 **Disciplinary Action:** Any action or actions taken by the Company against an Employee for any breach of condition(s) which may include warning, suspension, termination with or without notice period and/or any other action depending upon the nature and seriousness of each case including legal action at the discretion of the Company.
- 2.5 **Donation:** A contribution for charity, social cause or humanitarian aid which may be in the form of money, services, or any other kind.
- 2.6 **Employee:** A person on regular employment with the Company with effect from the date of joining until the date of relieving or date of termination, as the case maybe.



- 2.7 **Head of the Department (HOD):** An individual appointed to monitor, lead, train, and manage staff members belonging to a specific department.
- 2.8 **HR Department:** The department or function designated within the Company responsible for the implementation of its HR policies and management of its human resources.
- 2.9 **Money Laundering:** Process of concealing the origin and converting illegal money into legitimate money.
- 2.10 **Political Donation:** Donation made to a political party, member of political party, campaign or individuals contesting elections.
- 2.11 **Whistleblowing Committee (WC):** Team of Employees authorized by the Company to address any illegal / unfair / unethical behavior and implement remedial actions.

3 POLICY STATEMENT

- 3.1 There is a zero-tolerance approach to Bribery, Corruption or Money Laundering in the form of Donations.
- 3.2 The Company shall not make any Donation in return for an unfair benefit or advantage to the business.
- 3.3 The Company shall be transparent about its Political and Charitable Donations.
- 3.4 All Political and Charitable Donations must comply with the legal regulations, including Income Tax Act, Company's Act, etc.

4 APPLICATION OF THE POLICY

- 4.1 This Policy applies to all persons representing the Company in any role, including the Employees, directors, contractual workers, trainees, consultants, external service providers, business partners or any other person associated with the Company.
- 4.2 This Policy does not apply to personal Donations made by the Employees in their individual capacity. However, it is advised that they seek the consent of the Company in case of contributions falling outside the scope of this Policy.



5 POLITICAL AND CHARITABLE DONATIONS:

- 5.1 In general, Donations are permissible where:
- (a) they are not intended to influence the decisions of recipient on matters affecting the Company's business.
 - (b) they are reasonable and proportionate to the cause / purpose.
 - (c) they are not made for the personal or political benefit of political leaders, government officials, customers, suppliers or any other third party.
- 5.2 Donations must not be used for Bribery, Corruption, Money Laundering or financing anti-national activities.
- 5.3 Charitable Donations should only be given to such organizations which are recognized / approved by the Government or a competent legal body.
- 5.4 To the extent possible, Political Donations should be given only to such parties (or its officials / members / campaigns) which are registered with the Election Commission of India.
- 5.5 Employees making a Political or Charitable Donation at a personal level is out of the scope of this Policy provided they do not use the Company's name, funds, their designation or authority to support such activities.

6 APPROVAL PROCESS

- 6.1 The Compliance Officer shall determine the credibility of the organization, including its history, reputation, performance and legal compliance before giving the Donation.
- 6.2 The Compliance Officer and the board of directors should take into consideration the following aspects before approving a Donation:
- (a) The recipient must be registered under applicable law.
 - (b) The Donation should be legitimate, reasonable and proportionate to the cause / purpose.
 - (c) The recipient should not be closely connected with the Company or its stakeholders; having authority to make decisions that may affect the Company's business.



- (d) The programs and services of the recipient should be in line with the Company's beliefs and objectives.
- (e) Ensure that the recipients are not having any major legal proceedings against them or their organizations.
- (f) Consider the factors that may link the Donation to any unfair advantage to the business operations of the Company.

6.3 Any Donation (Political or Charitable) must be paid by electronic transfer or account-payee cheque. All payments must be approved by the board of directors.

7 RECORD-KEEPING

7.1 It is advised to keep a record of all Donations given along with the reasons behind approving the Donation.

7.2 All such accounts relating to Political or Charitable Donations should be documented with strict accuracy and completeness.

8 COMMUNICATION OF THE POLICY

8.1 The Policy shall be published on the Company's website to ensure access to all Employees, directors, consultants, service providers and other interested parties.

8.2 New Employees shall be educated about this Policy during the induction training program.

8.3 All stakeholders shall be given adequate training on how to implement and adhere to this Policy.

9 LINE OF RESPONSIBILITY

9.1 Primary responsibility: Board of directors.

9.2 Secondary responsibility: The Compliance Officer and HOD-Finance are responsible for day-to-day implementation of this Policy. The **Whistleblowing Committee (WC)** and the HR shall ensure its adequacy and effectiveness. HODs shall ensure that their teams understand and adhere to this Policy.



10 MONITORING AND REVIEW

- 10.1 This Policy shall be reviewed at least once in a year by the Whistleblowing Committee to ensure its compliance to the latest legal regulatory framework.
- 10.2 The Policy shall be reviewed to assess its adequacy and effectiveness.
- 10.3 An internal audit, if required, may be done to provide assurance of implementation.
- 10.4 Comments, suggestions and queries on this Policy shall be reviewed from time-to-time and necessary updates shall be done in accordance with them.

11 QUERIES AND CONCERNS

Ambiguity in the Policy terms or any further queries on this Policy shall be addressed to the HR Department / WC.