

## Scope

Cognizant is subject to various anti-corruption laws, including the U.S. Foreign Corrupt Practices Act, the UK Bribery Act, the India Prevention of Corruption Act, and other laws that apply in the various countries where we do business. We comply with all applicable anticorruption laws and have a zero tolerance for bribery or any other activity that violates these laws. All Cognizant employees are expected to comply with this Policy and its implementing procedures, which are designed to promote compliance with these laws throughout our operations. This includes all directors, officers, and employees of Cognizant entities, subsidiaries and joint ventures over which Cognizant has operational control (collectively “Associates”).

## Guiding Principles

Cognizant is committed to conducting business ethically. Our rule is simple: we have a zero tolerance for bribery and corruption and do not offer, give or receive bribes and we never ask or authorize a third party to do so on our behalf. This commitment is a core element of our Code of Ethics and a part of how we do the right thing, the right way. In support of this commitment – and to protect Cognizant’s reputation and ensure our continued success – every Associate must understand and comply with the following guiding principles:

- **No Bribes.** Do not authorize, offer, promise, or provide anything of value – to anyone – either directly or indirectly via a third party, to influence the recipient, such as to gain or retain business, or secure an improper advantage, such as to obtain advantageous tax, customs or immigration treatment that would not otherwise be available to the company, in connection with Cognizant’s business. Facilitation payments – small, unofficial cash payments to low level Government Officials to expedite routine government administrative actions – are also prohibited. In addition, do not request or accept any bribes, kickbacks, or other improper benefits.
- **Offer Gifts and Entertainment with Caution.** We offer and receive gifts and entertainment only as appropriate. Be mindful of unique risks that apply to giving or receiving gifts or entertainment (including meals, accommodation, or travel), particularly where a Government Official is involved. Gifts and entertainment may create a conflict of interest and must never be provided to influence a business decision or gain an unfair advantage. Before offering or accepting a gift or entertainment from anyone outside Cognizant, check the Procedure for Gifts & Entertainment for any

## Definitions

- “Anything of Value” means things of value, including but not limited to cash, cash equivalents such as gift cards and vouchers, gifts, merchandise, hospitality, meals, goods, services, event tickets, entertainment, airfares, ground transportation, accommodation, training expenses, conference tickets, sightseeing tours, favors, employment or internship opportunities, donations, discounts, loans or promises of future employment
- Government Official includes anyone acting in an official capacity for or on behalf of:
  - Government;
  - Department, agency or instrumentality (*any entity determined to be partially or wholly government/state-controlled having regard to an entity’s ownership, control, status and function*) of such a government; and
  - Public international organisations.

pre-approval requirements or restrictions that may apply.

- **Charitable Contributions or Sponsorships.** Charitable contributions and sponsorships can create a conflict of interest and/or be used to improperly influence a decision-maker or gain an improper advantage in connection with Cognizant business. Before committing to any charitable contribution or sponsorship, follow the Charitable Contribution request process as required by the Global Charitable Giving Policy to ensure your proposed donation receives the correct consideration and approvals.
- **Political contributions.** It is never permissible to provide a political contribution to improperly influence a government official, or in exchange for any improper favor or benefit. Please refer to the United States Political Activities and Gifts to Government Officials Compliance Policy for further guidance
- **No Preferential Hiring.** Do not offer, promise, or provide employment, internships, or work experience to relatives of a client or Government Official, or to individuals who have been referred by a client or Government Official, for the purpose of obtaining a business advantage or other preferential treatment. Follow the processes established by the Talent Acquisition Group to address any conflicts of interest and to prevent preferential hiring.
- **No Improper Conduct by Third Parties.** Third parties may present a risk to Cognizant from a corruption perspective. To ensure that we only work with reputable individuals and/or companies, we conduct due diligence prior to engaging third parties. Follow Cognizant's Vendor Onboarding Process and, where it is identified that the third party requires a heightened level of anticorruption due diligence, the Anti-Corruption Compliance Procedure for the Selection & Retention of Third Parties, before engaging a third party and in managing the ongoing relationship.
- **Maintain Accurate Books & Records.** It is important that Cognizant maintains books and records that transparently and accurately support all transactions with the appropriate level of detail to enable the reviewer to fully understand the nature of the transaction and the services/products and/or recipients involved. Accordingly, Associates should submit accurate and complete timesheets, travel and expense reports, financial statements, customer billing and any other records, as well as verify the content of any third-party invoice, in a timely manner.
- **Mitigate Corruption Risks in Merger, Acquisition, and Joint Venture Activity.** Joint ventures and mergers and acquisitions are significant transactions that may give rise to corruption risk and potential liability. We must ensure that the appropriate level of anti-corruption due diligence is conducted prior to entering into a joint venture or in connection with a merger or acquisition, or if circumstances require, promptly thereafter. Contact the M&A Legal team for assistance.

## Related Policies and Processes

- Code of Ethics
- Cognizant's Ethics & Compliance Helpline
- Anti-Corruption Compliance Procedure for the Selection & Retention of Third Parties
- Global Charitable Giving Policy
- Procedure for Gifts & Entertainment
- Conflicts of Interest Policy
- Talent Acquisition Group
- Travel & Expense Policy
- United States Political Activities and Gifts to Government Officials Compliance Policy
- Whistleblower & Non-Retaliation Policy

## Questions and/or reporting violations

If you have questions regarding this Policy, please direct them to the Ethics & Compliance team and/or via the Q&A tool at [www.cognizant.com/compliance-helpline](http://www.cognizant.com/compliance-helpline). If you become aware of a violation of this Policy, you must speak up and report it. Cognizant does not tolerate retaliation against any individual who submits a good faith report of a violation or possible violation of law, the Code of Ethics, or other Cognizant policies. To report a possible violation of this policy, visit Cognizant’s Ethics & Compliance Helpline (a secure and confidential reporting system) at: [www.cognizant.com/compliance-helpline](http://www.cognizant.com/compliance-helpline).

## Disciplinary Consequences

Subject to local laws and regulations, a violation of this Policy, its supporting procedures, or applicable anti-corruption laws could result in disciplinary action, up to and including termination.

## Version History

| Revision Date | Description of Change   |
|---------------|---|
| Jan-01-2011   | Initial release of policy   |
| Dec-01-2016   | Condensed policy content  |
| Sep-01-2019   | Complete update of policy content. Incorporated critical links to related procedures and other resources. |
| Dec-01-2020   | Update to facilitation payments provision   |
| May-04-2023   | Update of policy content  |

## Policy Control Information

**Policy Name:** Anti-Corruption Policy  
**Revision Date:** May-04-2023  
**Policy Owner:** Jemima Coke

**Department:** Ethics & Compliance  
**Effective Date:** Jan-01-2011