

JKT Employee Code of Conduct Policy

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Revision History

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Acronyms

Acronyms	Definitions
SBU	Strategic Business Unit
DH	Department Head
HR	Human Resources

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1.0 Policy brief & purpose

JKT’s Code of Conduct has been put together with a view to assemble the vision, mission and values we wish to inculcate in each employee to support and supplant JKT’s success as an integrated and successful business organization. This document is to establish the foundation of a comprehensive program to ensure ethical decision making and professional conduct of business at all levels in JKT.

This Code has been created with a view to constitute a guideline for behavior and conduct that is expected from all employees, senior officials and staff members of JKT while dealing with each other, government officials, third party vendors and clients.

2.0 Our Vision

To be globally recognized for our technology innovation, quality solutions and services, passionate and dedicated people, and to achieve customer delight with every engagement

3.0 Our Values

Following are the values defined by JKT.

IN-SPIRE US TO INNOVATE

INNOVATION DRIVEN BY SOCIETY, PROFESSIONALISM, INTEGRITY, RESPECT, EXCELLENCE.

<p>INTEGRITY</p> <p>“ We are honest, open and will always tell it like it is.</p>	<p>RESPECT</p> <p>“ For those we work with, those we serve and our fellow inhabitants of this great planet.</p>
<p>SOCIETY</p> <p>“ To play an active role in our communities and to create a better life for those around us.</p>	<p>EXCELLENCE</p> <p>“ When we achieve great results, to strive to do it better next time.</p>
<p>PROFESSIONALISM</p> <p>“ To approach everything we do with passion, commitment and a dedication to make a difference.</p>	

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4.0 Scope

The guidelines under the JKT Code of Conduct (“Code”) apply to all employees of JKT, India. The Code is also meant as a standard for affiliates and all stakeholders in JKT’s business environment that they should try and abide by in their interaction and dealings with JKT. The Code is in no manner intended to be a binding contract, however for employees of JKT, India, the underlying spirit of the Code constitutes an integral part of the terms of employment with JKT, India

5.0 Employee Responsibilities

The Code embodies the principle and standard according to which employees are expected to carry out their duties and interactions and forms the foundation on which all JKT policies are founded. JKT’s expectations are that all directors, officers and employees will conduct themselves with the highest standard of professionalism and in an ethical manner as it is crystalized in the text of the Code. All JKT employees are expected to observe and implement the letter and spirit of the Code and all JKT policies that, directly or indirectly, flow from the Code. The Code and Policies shall be available to all employees either on the company’s intranet or with the Human Resources department at their regional office.

Every JKT employee must:

- a. Have personal knowledge of the Code with an understanding of the contents and their applicability and will participate in any training required for understanding and implementation of the Code;
- b. Uphold the letter and spirit of the Code and the Policies that flow from it;
- c. always Exemplify the spirit of the Code through ethical and professional conduct in the workplace, at all company-sponsored events on- and off-premises, and in all situations where personal conduct may reflect on JKT or suitability of JKT for employment;
- d. Contribute to a workplace environment that is conducive to uphold the Code through unwavering
- e. Respect for the needs, opinions, talents and contributions of others in all their interactions as JKT Employees;
- f. Seek help and clarity on the Code when in doubt;
- g. Remain alert and sensitive to situations that could result in actions that are illegal or unethical; that violate the Code or the policies and procedures that support it; or otherwise harm the legal, regulatory, financial or reputational interests of JKT;
- h. Discuss perceived violations of the Code with the party whose behaviour is in question, with a supervisor or with a Human Resources leader. The choice of approach should be based on the employee’s comfort level as well as the severity of the situation.

Employees who experience, witness or receive a credible report of treatment or behavior that they perceive to be in violation of the Code must report such incidents immediately to Human Resources representative, who, in turn, shall report credible incidents to the HR Head.

Reports of perceived Code violations may also be made by e-mail to hrteam@jktech.com. All reports will be looked into by the Management promptly, fairly and objectively to investigate the matter and provide a summary of findings to the employee upon request.

There shall be no retaliation or coercive steps to be taken when an employee is reporting any violations of the Code or co-operates with the investigation for perceived violation of the Code. There are specific legal protections addressing employees, who raise concerns about dangers to public health and safety, and the health and safety of their fellow employees. The law also protects the rights of those who raise concerns in good faith about suspected waste of funds and other fraud against the company’s shareholders, or fraud against the federal government. It is the company’s policy that it will not retaliate against employees who report perceived code violations, suspected fraudulent or other criminal activity or other violations of law, and retaliation against any employee who participates in any internal investigation of such matters is strictly prohibited.

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6.0 Standards and Enforcement

The enforcement mechanisms described in this Code are designed to ensure accountability for adherence to the Code. These mechanisms promote prompt and consistent enforcement of the Code, protection for person(s) reporting questionable behavior, clear and objective standards for compliance, and a fair process by which to determine violations.

The Code contains rules and expectations that must be observed to the letter. It also articulates JKT’s Values and general standards of behavior – the spirit of the Code – that all JKT Employees are expected to uphold, including but not limited to integrity, respect and teamwork. Actions that fail to honor the letter or spirit of the Code, or that otherwise reflects adversely on the company’s reputation, may subject an employee to disciplinary measures as follows:

- a. Disciplinary measures will be taken only when a violation is confirmed through an impartial investigation conducted by Human Resources, Legal and/or their designated representatives;
- b. Employees may be suspended with pay while an investigation is pending;
- c. Employees may be allowed to present information on their own behalf in the fact-finding phase of an investigation, but the employee has no right of participation or review of the decision in terms of the JKT Code of Conduct;
- d. The consequences of any violation will depend on its severity and the employee’s past record. Disciplinary measures may include, without limitation, verbal or written warnings; changes in role, responsibility and compensation; rescission of stock grants or options; restitution or reimbursement of losses or damages; institution of civil legal proceedings; referral for criminal prosecution; and/or termination of employment

7.0 Information Resource

The Human Resources Department assists employees with questions regarding the Code and all HR related policies and procedures references. All employees’ questions and concerns will be treated with discretion and courtesy, and confidentiality will be maintained to the extent permitted by the circumstances. To ask a question or discuss a concern, employees may contact their Human Resources Representative or e-mail hrteam@jktech.com.

8.0 No Retaliation

JKT irrevocably prohibits retaliation against anyone for the good faith reporting of a perceived Code violation or cooperation with an internal or external investigation of such a violation. Such retaliation by any employee or third party acting on behalf of an employee is itself a violation of the Code. This “no retaliation” provision of the Code does not limit the company’s recourse if the employee reporting the violation is ultimately found to have been a participant in the violation, or if the report is found to be a deliberate attempt to cause, harm or harass another employee.

9.0 Responsibility for Complying with Laws and Regulations

All JKT Employees and its affiliated companies are required to comply with the laws and regulations of all jurisdictions where JKT conducts or seeks to conduct business in India. JKT does not and shall not condone or tolerate any form of non-compliance for any reason. Ignorance of law or regulation does not excuse non-compliance. The purpose of JKT’s Legal Department is to provide authoritative guidance on matters of law and regulation, and it is a special requirement for employees who supervise people or projects to consult with the Legal Department whenever in doubt about the appropriateness of any course of action. All supervisory and managerial employees should be aware that they may be held personally liable for actions that violate legal and regulatory requirements.

10.0 Competition and Antitrust

JKT is subject to competition and antitrust laws and regulations in India and other jurisdictions, which are intended to promote the pricing and innovation benefits of competition in the marketplace. Every Employee is required to be aware of the intent and key provisions of these laws and regulations, and to ensure that JKT complies with them.

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Competition and antitrust laws have three main objectives:

- a. To prohibit agreements or understandings between competitors that could undermine competition
- b. To regulate the behaviour of dominant companies, as defined by market share
- c. To require prior review and sometimes clearance for mergers, acquisitions and certain other transactions to prevent those that would substantially reduce competition

These laws are complex and can apply differently depending on unique circumstances. Thus, Employees should consult the Legal Department in advance of substantive contacts with competitors; obtaining and handling data about competitors; and engaging in industry association or other discussions involving competitors that address standards, strategy, pricing or similar subjects that could affect the competitive environment.

10.1 Government as client

JKT may, from time to time, have contracts with government for provision of services. Such contracting may require special legal obligations to report any credible evidence of criminal wrong-doing or unlawful activities such as unreported conflict of interest, bribery or violation of statutory obligations. The government contracting requirements shall be in addition to the general JKT commitment towards its clients to provide services that perform and fulfil their intended purpose as represented under their individual contracts as well as to manage client relationships in a manner consistent with JKT Values and the Code.

10.2 International Business

All employees who lead projects or activities with an international dimension are responsible for validating the legality of their methods and processes with the JKT Legal Department. The laws affecting international business are especially complex and their application is highly dependent on a situation’s specific circumstances, so it is essential to seek legal guidance initially and whenever questions arise thereafter.

10.3 Product and Service Compliance

All employees have an affirmative obligation to design, deliver and support our products and services in a manner that continuously complies with applicable laws and regulations. Because the principal market for our products and services is the IT services industry, the consequences of non-compliant offerings may cause serious injury to our company’s reputation and financial interests.

10.4 Securities Trading

All Employees are subject to laws and JKT policies that limit their ability to trade in JKT and affiliate company’s shares at certain times and under certain circumstances. Employees may learn non-public information about JKT or its affiliates or another company in the course of their employment that could influence the stock price or future economic prospects of the information’s subject.

JKT Employees have an obligation to maintain the confidentiality of non-public information they may learn or possess in the course of their employment, and to not use that information for financial or other personal benefit of themselves or others.

Limitations on trading include buying or selling the securities of JKT or affiliate companies or any other company while in possession of material non-public information and/or giving inside information to anyone else who might base financial decisions or trades on that information. To do so is a violation of JKT policy and may also be a violation of federal securities laws. In addition, directors, executive officers and selected other officers are subject to JKT policies governing transactions during certain blackout periods.

11.0 Commitment to Integrity and Ethics

All directors, officers and employees of JKT are always required to conduct themselves with integrity in order to justify the confidence of present and prospective employees, clients, investors, business partners and service providers reposed in JKT.

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11.1 Background Verification

JKT performs pre-employment and, in some cases, post-employment background screening of all employees. This is required by a combination of factors related to the nature of our business, including client contracts and federal regulations. It also helps ensure common standards of integrity in our workplace and helps protect our employees, assets and clients. Background screening conducted by JKT or its representative may encompass criminal conviction history, use of controlled substances, financial stability, employment history and reference verification.

For additional information, employees may refer the Background Verification Policy.

11.2 Confidentiality

JKT employees are required to maintain the confidentiality of information they may acquire or possess during the course of their employment, including but not limited to information pertaining to JKT or its present or prospective employees, business partners, service providers, clients, clients' customers, and non-public information about JKT products and services that may be considered trade secrets. The only exception to this principle is disclosure authorized by the Legal Department or as required by laws, regulations or legal proceedings.

11.3 Conflict of Interest

It is recommended that employees avoid any conflict, or the appearance of conflict, between their private interests and those of JKT. Personal gain or advantage must never, in fact or in appearance, influence or come before conducting JKT business with honesty, integrity and respect. To this end:

- a. Employees are required to disclose annually any financial interest greater than INR 20,00,000/- or business transaction greater than INR 20,00,000/-, with any JKT clients, suppliers and business partners, competitors or other organizations whose financial interests intersect with those of JKT. Human Resources Department will provide a standard form for this purpose. This reporting obligation does not include personal mortgage transactions for primary or vacation residences; home equity lines of credit for such residences; or other unsecured personal credit such as credit cards, student loans, or bank lines of credit;
- b. Employees are prohibited from pursuing non-platonic relationships with other employees, clients, business partners, or other service providers where the relationship may create the appearance or fact of conflict of interest, favoritism or harassment. Should such a relationship begin, the JKT employee involved has an obligation to inform Human Resources Department, which will determine what adjustments may be required to eliminate any actual, potential or perceived conflicts of interest;
- c. Employees are encouraged to avoid taking any actions that, in fact or perception, work against the best interests and reputation of JKT, in effect, the employee.

11.4 Drug and Tobacco Free Workplace

JKT promotes the health, safety and productivity of its employees by regulating the consumption of certain substances in its workplaces (buildings, grounds and parking structures), and by choosing not to hire or retain persons who do not pass pre-employment or post-employment-controlled substance screening.

- a. JKT prohibits employees from working under the influence of, possessing, consuming or selling any alcoholic beverage while on JKT premises. However, the serving and moderate, controlled consumption of alcohol at company-approved functions on-premises or off-premises is permitted with the advance consent of the business unit leader or Human Resources Head of the JKT;
- b. JKT requires employee's cooperation to maintain a drug-free workplace and prohibits the possession, sale, distribution, manufacture, use, transportation or purchase of any illegal drugs or unauthorized controlled substances (that is, substances not used pursuant to a valid prescription) by its employees. Use of prescription or over-the-counter substances or alcohol in a manner that appears to affect employee's judgment or safety is also prohibited. JKT may, at its discretion, require drug screening at any time when an employee's behaviour appears to indicate drug or alcohol use in violation of the Code

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- c. JKT is a tobacco-free workplace, except in designated outdoor areas that JKT or building management, at its discretion, may establish as smoking areas.

11.5 Employment Records

JKT will maintain records that document the hiring and employment of all employees. Employees have the right to view the contents of their own employment files. JKT will strive to protect these records against unauthorized access by implementing appropriate security measures. Employees are required to partner with Human Resources Department to ensure that these records contain accurate personal information, including place of residence; marital status; dependents; immigration/employability status; and other data relevant to payroll and benefits administration; taxation and tax withholding; and compliance with local, state and country laws and regulations.

11.6 Ethics

JKT requires all employees to conduct the company's business in an ethical manner. This means that employees will:

- a. Be guided by the JKT Values when making and implementing all business decisions, always honouring those values and never acting contrary to the guidance they provide (see the Purpose section of the Code);
- b. Utilize an alternative ethical test when decision considerations are not addressed clearly or directly by the JKT Values: Consider whether a decision or action would be embarrassing to disclose to one's closest family members and friends;
- c. Consult with a trusted resource, such as one's immediate supervisor, Human Resources Dept. or the Legal Department, if uncertain about the ethical nature of a pending decision or action.

11.7 Fair Employment Practices

JKT is an equal opportunity employer and is committed to fair employment practices. All employees are responsible for maintaining a workplace that continuously:

- a. Earns the trust of our clients, fellow employees and shareholders
- b. Demonstrates excellence in execution
- c. Cultivates creativity and innovation
- d. Promotes integrity and respect
- e. Fosters collaboration toward our shared goals and commitments

Employees who supervise people or projects have special responsibilities to base all employment decisions on job qualifications and merit:

- a. Make all employment-related decisions without regard to a person's race, colour, national origin, indigenous status, religion, marital status, sex, sexual orientation, age, physical or mental disability, veteran status or other characteristics protected by law;
- b. Maintain a work environment free of discrimination, harassment, sexual harassment, bullying and physical violence;
- c. Promote a culture of respect and integrity through personal example and by holding others accountable for their actions;
- d. Honors employee privacy in the handling of non-public personal information and the treatment of Employee's confidences;
- e. Take lawful affirmative actions as required or permitted by law.

Employees who experience, witness or receive a credible report of treatment or behaviour that is inconsistent with these principles of fair employment, the specific fair employment practices enumerated below, or other sections of the Code are required to report such incidents immediately to their reporting manager or line Human Resources Representative. Reports of perceived Code violations may be made by e-mailing hrteam@jktech.com. Employees may report concerns anonymously. Management will promptly, fairly and objectively investigate such matters and provide a verbal summary of findings to the employee upon request. No retaliation against any employee who reports an issue or cooperates with an investigation will be sought or tolerated.

11.7.1 Fair Employment: No Discrimination

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JKT does not permit, condone or tolerate discrimination against any person because of race, caste, colour, national origin, indigenous status, religion, marital status, sex, sexual orientation, age, physical or mental disability, veteran status or other characteristics protected by law. All employees are always required to comply with the letter and spirit of this policy of no discrimination, which reflects the JKT Values and the culture of respect JKT promotes.

JKT specifically prohibits and discourages discrimination against qualified individuals with disabilities and requires all employees and corporate processes to comply with the requirements of the Persons with Disabilities Act, 1995 or any other legislation with similar requirements. Qualified individuals with disabilities are those who meet the skill, experience, education or other employment requirements for the position being sought or held and can perform the essential functions of the job they hold or desire, with or without reasonable accommodations. Accommodations will be provided in consultation with the employee involved. In addition, a medical examination by a JKT-designated physician or other evaluation may be necessary to identify an appropriate and reasonable accommodation. Any employee seeking an accommodation of his or her disability should submit a written request to his or her supervisor, complete with any supporting medical documentation, and then JKT will endeavour to resolve the accommodation request as promptly as possible.

11.7.2 Fair Employment: No Harassment

JKT does not permit or condone harassment of any person based on race, caste, colour, national origin, indigenous status, religion, marital status, sex, sexual orientation, age, physical or mental disability, veteran status or other characteristics protected by law. All employees are always required to comply with the letter and spirit of this policy of no harassment, which reflects the JKT Values and the culture of respect JKT promotes.

Harassment will not be tolerated, deliberate or repeated unsolicited comments, gestures, presentation of graphic material, physical contact, or solicitation of favours based on any of the characteristic listed above when:

- a. Submission to the conduct is made either explicitly or implicitly for a term or condition of an individual's employment;
- b. Submission to or rejection of the conduct by an individual is used as a basis for employment decisions affecting the individual's promotions, salary increases, training or other employment actions;
- c. The conduct has the purpose or effect of substantially interfering with any individual's work performance or creating an intimidating, offensive or hostile work environment

11.7.3 Fair Employment: No Sexual Harassment

JKT does not permit or condone sexual harassment of any employee, by any employee, or by any third party interacting with JKT employees. All employees are always required to comply with the letter and spirit of this policy of no sexual harassment. Sexual harassment includes unwelcome sexual advances or requests for sexual favours or any conduct of a sexual nature that creates an intimidating, offensive or hostile work environment. As a rule, conduct is unwelcome when it is uninvited and offensive to the employee, whether the employees' involved are of the same or different sexes.

Further, sexual harassment is contrary to the JKT Values and the culture of respect that JKT promotes.

11.7.4 Fair Employment: No Workplace Violence

All JKT Employees are specifically prohibited from initiating or participating in violence at the workplace. Employees should immediately report any credible threat or instance of workplace violence to their reporting manager or line Human Resources Representative, who should endeavour to resolve the matter amicably.

11.8 Fair Play

All employees are required to conduct business fairly with each other, suppliers and business partners, clients and those clients' customers. All business affairs and negotiations involving JKT representatives are to be conducted on an ethical, legal and arm's length basis and all business decisions are to be made based solely on commercial merit. JKT prohibits and actively discourages its employees from engaging in manipulation, concealment, abuse of confidential information, misrepresentation of material facts or other conduct or behaviour that would negatively reflect on our company's reputation and further, expressly prohibits bribes, fraud, extortion and corruption in the conduct of any JKT business.

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11.9 Family Employment

JKT has the right to limit the employment of any person related to another employee if the related employee's job creates actual or perceived issues of favouritism, conflict of interest, internal control weakness or workplace distraction, or could interfere with our ability to obtain fidelity bonding or achieve satisfactory regulatory or audit ratings. For purposes of this policy, related persons are family members including husband, wife, son, daughter, mother, father, sister, brother, mother-in-law, father-in-law, aunt, uncle, cousin or same-sex partner and equivalent related parties. This applies to regular full-time, part-time, contract, temporary and leased personnel. All prospective employees are required to disclose the employment of any family member by JKT at the time of their employment application, or when such relationship occurs as a result of marriage. Persons who occupy the same household but do not meet one of these relationship definitions may also be subject to this policy under certain circumstances and should consult Human Resources Department for guidance.

11.10 Gifts and Gratuities

JKT acknowledges that reasonable gifts and gratuities exchanged among JKT (including its employees) and its clients, business partners, service providers and vendors help build stronger relationships, acknowledge special efforts, and reflect common social and business customs in the cultures of most jurisdictions where JKT operates. However, inappropriate or excessive gifts and gratuities may violate laws and regulations (see International Business section of the Code) and may also violate the Code's Conflict of Interest section if an exchange of gifts or gratuities can be reasonably perceived as an inducement to secure preferential treatment. To avoid these issues, JKT requires the following:

- a. Employees are prohibited from receiving any gifts or gratuities with aggregate value exceeding INR 50,000/- in a 12-month period from any one current or potential client, business partner, vendor or other service provider. For purposes of this policy, "gift" includes tickets to sporting or cultural events, rounds of golf, concert tickets, and similar spectator or participatory activities including travel to and from such events. "Gift" does not include loans from financial institutions on customary terms, articles of nominal value commonly used for sales promotion, and ordinary business lunches and dinners
- b. Employees are prohibited from giving any gifts or gratuities, as defined above, with aggregate value exceeding INR 20,000/- in a 12-month period to a current or potential client, business partner, vendor or other service provider.

Any "gift" of more than INR 10,000/- in a 12-month period needs to be reported to the individual's reporting manager. Exceptions to the INR 20,000/- limit per 12-month period may be permitted with advance approval from the employee's Delivery Unit Head or the Head - Human Resources. Such exceptions will be considered on the basis that client relationships are particularly vital to JKT operations and success and may merit special consideration. Gifts greater than INR 20,000/- from business partners and service providers are more likely to be perceived as potentially improper attempts to influence JKT decision-making and will not be approved without advance consent of the President or the Managing Director.

JKT requires all business events conducted on behalf of the company or paid for by the company to meet JKT standards for appropriateness, and specifically prohibits activities and communications that may be interpreted as racial, ethnic or sexual discrimination or harassment, that may be profane or sexually suggestive or explicit, or that may be reasonably construed as offensive or demeaning by an ordinary employee.

11.11 Political Activities

JKT encourages but does not require employees to personally participate in the political process by voting and otherwise being involved in political activity. However, to avoid legal and reputation issues, JKT requires that:

- a. Employees engaged in political advocacy must scrupulously avoid creating any impression that they are speaking or acting on behalf of JKT, and may not mention JKT in any political, religious or social issue advocacy they may choose to privately pursue;
- b. Employees considering running for public office or accepting a public position must inform their reporting manager of their intentions and accept the company's decision about whether and how such position would affect the terms of their employment with JKT;
- c. Employees who choose to participate in political activity must not do so on the company's time and are prohibited from utilizing JKT funds or resources in support of this activity, except as specifically authorized by JKT's Board of Directors.

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11.12 Responsibility to Report Perceived Wrongdoing

JKT employees who experience, witness or receive a credible report of treatment or behaviour that they perceive to be in violation of the Code shall report such incidents immediately to their reporting manager or line Human Resources Representative, who in turn, shall report such incidents to their immediate supervisor.

Failure to report itself is a violation of the Code. The failure to promptly report perceived wrongdoing could allow misconduct to continue to the detriment of an employee’s own comfort and security in the workplace, as well as the company’s legal, regulatory, financial and reputational interests.

Management will promptly, fairly and objectively investigate and provide a summary of findings to the employees upon request. No retaliation against any employee who reports an issue or cooperates with an investigation will be sought or tolerated.

11.13 Corporate Social Responsibility

JKT strives to be a responsible member of the communities in which it operates and is committed to ensuring that its impact and activities do not harm any communities where the company operates. In addition to any civic activities JKT may choose to support based on its charitable objectives, the availability of funds, and the size of JKT presence in the area, the company encourages all employees to participate voluntarily in civic betterment activities that reflect their personal appetites for engagement.

JKT strives to operate its business in an environmentally responsible manner. This commitment includes business practices aimed at conserving, recycling and reusing resources where practical, and product offerings that represent ecologically sound alternatives, such as online banking, bill payment and bill presentment, that enable consumers to accomplish tasks with lower resource impact than traditional methods. JKT also encourages employees to participate voluntarily in environmental preservation, recovery and conservation efforts that reflect their personal appetites for engagement.

11.14 Anti-Weapons

JKT does not permit weaponry of any kind on its owned, leased or otherwise occupied premises, including parking lots. Weaponry is defined to include, but is not limited to all guns, swords and knives with blades greater than 4 inches (exception: cutlery being utilized for purposes of food preparation and serving), explosives, caustic or other dangerous chemicals (exception: materials being utilized for purposes of facilities repair and maintenance), clubs and batons, fireworks and bow-and-arrow.

12.0 Commitment to Accurate Accounting and Recordkeeping

JKT is committed to maintaining full, fair, accurate and timely accounting and business records. This facilitates compliance with our obligations as a public company; enables us to make responsible business decisions; protects our legal interests; and helps us preserve the trust of our clients, business partners, vendors, service providers, employees, investors and other stakeholders.

12.1 Accounting

All employees must comply with JKT’s financial policies and processes to ensure that all financial transactions received required reviews and approvals; that approved transactions are classified consistently and accurately; that the integrity of transaction data is maintained; and that numerical and descriptive reporting to government agencies and the public is accurate and timely.

The reporting procedure described below has been established for use of employee who perceives “Questionable Accounting Matters” pertaining to accounting functions, internal accounting controls or auditing matters in business unit, segment, division or corporate accounting.

Questionable Accounting Matters include but are not limited to:

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- a. Fraud, malpractice or deliberate error in the preparation, evaluation, review or audit of any JKT financial statements;
- b. Fraud, malpractice or deliberate error in the recording and maintaining of JKT's financial records;
- c. Deficiencies in or noncompliance with JKT internal accounting controls & policies;
- d. Misrepresentation or false statement regarding a matter contained in JKT's financial records, financial reports or audit reports;
- e. Misrepresentation or false statement to or by an accountant or other person with financial reporting or audit responsibilities regarding a matter contained in JKT's financial records, financial reports or audit reports;
- f. Deviation from full and fair reporting of the financial condition of JKT.

Any employee who perceives, or receives a report of, Questionable Accounting Matters may submit a confidential and anonymous report without fear of dismissal or retaliation of any kind. All complaints and concerns regarding Questionable Accounting Matters will be presented to the Audit Committee of the Board of Directors, which will oversee investigation and resolution of the matter. Employees who wish to submit a report regarding Questionable Accounting Matters should send the report to hrteam@jkttech.com

12.2 Employee Expenses

All employees who incur business expenses on behalf of JKT must observe JKT policies regarding reasonable and appropriate travel, entertainment and other expenses. Employees must normally utilize a company-provided travel or purchasing card to fund their business-related purchases and must submit true and appropriate documentation and receipts to support claims for reimbursement.

JKT rules pertaining to procurement, corporate cards and expense reporting and travel are described in JKT policies. These policies are available in SharePoint tool and with the Human Resources Department. Any employee may get in touch with their line Human Resources Representative to get further details on the same.

12.3 Business Records

All employees have a responsibility to maintain accurate, organized records of their business activities. Employees are required to observe any departmental, business unit or corporate rules for records retention, including the requirement for the secure destruction of records that have outlived their policy-prescribed useful life. Questions about records retention, especially those relating to contractual matters, should be directed to the Legal Department.

12.4 Disclosure

JKT is a public limited company. As such, JKT is subject to rules governing public disclosure of material information. In keeping with those obligations, we pursue a policy of prompt, full, fair, accurate, timely and understandable disclosure in all reports and documents that we file with or submit to statutory and regulatory bodies and in our other public communications.

12.5 Recoupment

Cash incentive awards paid to an employee who engages in fraud or other misconduct leading to a restatement of the operating or financial results used to calculate such incentive awards are subject to recoupment. In addition, equity awards held by any such employee that vest based on achievement of operating or financial results are also subject to recoupment if such operating or financial results are later restated because of such fraud or other misconduct.

12.6 Responsibility for Fair Use and Protection of JKT Assets

All JKT employees are required to protect JKT assets and ensure their efficient use. Misuse, theft, carelessness and waste have a direct impact on our profitability and reputation. JKT Company assets include:

- a. The buildings, equipment, supplies, computer systems, software and other materials that comprise JKT workplaces or are otherwise provided to employees to enable performance of the company's business;
- b. The proprietary technology systems and business processes developed by JKT that generate revenue from clients;
- c. The JKT business concepts and strategies being developed to ensure the company's future success;

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- d. Contracts between JKT, its clients and other business partners that represent JKT’s income streams;
- e. Financial, business performance and other non-public data pertaining to JKT, its clients and other business partners.

12.6.1 Computer Systems

The unique nature of our company’s business requires that all JKT computer systems and networks operate with the availability, efficiency, reliability and integrity that are expected of systems that process financial transactions and store financial data. The company is firmly committed to operating and maintaining its technology assets in a manner that merits the trust and confidence of the clients and consumers we serve.

Accordingly, all JKT employees are required to operate both internal and client-facing computer systems for their intended business purposes only and in full accordance with documentation and supervisors’ instructions. All employees have an affirmative obligation under the Code and JKT policies to safeguard the hardware, software and data processed by JKT computers against damage, alterations, theft, fraudulent manipulation, unauthorized access, and unauthorized disclosure of proprietary or confidential information.

JKT has an absolute right to monitor, limit and control the configuration and use of its computer systems and networks.

Supporting policies and procedures provide detailed guidance for use and protection of JKT’s information technology assets. You may view policy details vis SharePoint. Policy highlights include:

Computer Access Control – Individual’s Responsibility

Access to the (JKT) IT systems is controlled using User IDs, passwords. All User IDs and passwords are to be uniquely assigned to named individuals and consequently, individuals are accountable for all actions on the (JKT’s) IT systems.

Individuals must not:

- Share or allow anyone else to use their user ID/token and password on any (JKT) IT system or clients.
 - Leave their user accounts logged in at an unattended and unlocked computer.
 - Use someone else’s user ID and password to access (JKT’s) IT systems.
 - Leave their password unprotected (for example writing it down).
 - Perform any unauthorized changes to (JKT’s) IT systems or information.
 - Attempt to access data that they are not authorized to use or access.
 - Exceed the limits of their authorization or specific business need to interrogate the system or data.
 - Connect any non-(JKT) authorized device to the (JKT) network or IT systems.
 - Store (JKT) data on any non-authorized (JKT) equipment.
 - Give or transfer (JKT) data or software to any person or organization outside (JKT) without the authority of (JKT).

There will be a strong presumption that any employee’s access of content prohibited by the Code merits termination on the basis of carelessness or wilful misconduct that is inconsistent with every employee’s responsibility to safeguard company systems and other assets.

12.6.2 Electronic Communications

Use of (JKT) internet and email is intended for business use. Personal use is permitted where such use does not affect the individual’s business performance, is not detrimental to (JKT) in any way, not in breach of any term and condition of employment and does not place the individual or (JKT) in breach of statutory or other legal obligations. Access to internet and email may be restricted if the bandwidth does not support the volume or in case of any misuse.

All individuals are accountable for their actions on the internet and email systems.

Individuals must not:

- a. Use the internet or email for the purposes of harassment or abuse.
- b. Use profanity, obscenities, or derogatory remarks in communications.
- c. Access, download, send or receive any data (including images), which (JKT) considers offensive in any way, including sexually explicit, discriminatory, defamatory or libellous material.

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- d. Use the internet or email to make personal gains or conduct a personal business.
- e. Use the internet or email to gamble.
- f. Use the email systems in a way that could affect its reliability or effectiveness, for example distributing chain letters or spam.
- g. Place any information on the Internet that relates to (JKT), alter any information about it, or express any opinion about (JKT), unless they are specifically authorized to do this.
- h. Send sensitive or confidential information externally without authorization.
- i. Forward (JKT) mail to personal (non-JKT) email accounts (for example a personal Hotmail account).
- j. Make official commitments through the internet or email on behalf of (JKT) unless authorized to do so.
- k. Download copyrighted material such as music media (MP3) files, film and video files (not an exhaustive list) without appropriate approval.
- l. In any way infringe any copyright, database rights, trademarks or other intellectual property.
- m. Download any software from the internet without prior approval of the IT Department Even Trial software or client provided software.
- n. Connect (JKT) devices to the internet using non-standard connections.

12.6.3 Intellectual Property

JKT is a developer and owner of valuable intellectual property. JKT's intellectual property includes the company's patents, trademarks, copyrights, trade secrets, business methods, systems and processes, and other proprietary information that JKT has developed, purchased or licensed from others. This includes all of our business systems and processes, including all supporting documentation and training materials.

JKT requires all employees to:

- a. Protect JKT's intellectual property from misuse, theft or other infringement
- b. Respect the valid intellectual property rights of others, including but not limited to the owners of copyrighted music, video and other software. Unauthorized use of others' intellectual property can expose JKT and individual employees to civil law suits and damages, including significant fines and criminal penalties JKT also requires all employees, as a condition of employment, to sign and agree to be bound by a Confidentiality and Development Agreement that mandates confidential treatment of all JKT intellectual property and assigns to JKT full rights to all intellectual property an employee may develop on JKT's time, using JKT equipment and assets, or using proprietary information acquired through JKT employment.

12.6.4 Software

Employees must use only software that is authorized by JKT on JKT's computers. Authorized software must be used in accordance with the software supplier's licensing agreements. All software on JKT computers must be approved and installed by the JKT IT department.

Individuals must not:

- a. Store personal files such as music, video, photographs or games on (JKT) IT equipment.
- b. Store any personal software, trial software, software not obtained through legal means on JKT IT equipment.
- c. Remove or disable anti-virus software.
- d. Attempt to remove virus-infected files or clean up an infection, other than by the use of approved (JKT) anti-virus software and procedures

12.6.5 Media Relations

JKT strives to maintain constructive relationships with local, national, international, trade and industry media. To ensure coordination, consistency and control of our messages and representation, JKT has assigned responsibility for media relations to our Corporate Communications department. All business units, corporate support departments and individual employees are required to consult and obtain advance approval from Corporate Communications before engaging with media in any way, such as:

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- a. Addressing media inquiries or interview requests of any kind pertaining to JKT, or when speaking as an identifiable representative of JKT;
- b. Issuing news releases on any subject;
- c. Participating in or contributing to a third party's news release, news conference, case study or other means of publicity;
- d. Participating in or by-lining articles that identify the individual as JKT employees or representative;
- e. Blogging on any matter pertaining to JKT business outside the company-operated internal platforms and systems.

12.6.6 Messaging Systems

JKT employees have access to company-provided messaging systems and tools that are provided to facilitate JKT business. These systems and tools include email, fax, instant messaging, telephones, voicemail, mobile devices, and file sharing via Internet and internal networks. All information sent or received using JKT messaging systems is the property of JKT and may be monitored by JKT. The tone and content of all messaging is expected to be business-like and to reflect well on JKT and its employees.

12.6.7 Personal Use

All JKT assets, including those specifically described in this Code and any others not named, were procured by JKT to conduct the company's business, and are to be used only for JKT business purposes with the following narrow exception: If workplace leadership permits, employees may make occasional personal use (less than five percent of total use) of certain JKT assets, including PC hardware and software, printers, telephones, fax machines, copy machines, and their employee connectivity and bandwidth provided that such use does not otherwise violate the Code. This personal use is also subject to the following conditions:

- a. The employee has no expectation of privacy or confidentiality when making personal or business use of JKT assets;
- b. All use of JKT assets must conform to the same standards of appropriateness whether the use is business or personal. JKT equipment and infrastructure must not be used for the initiation, viewing, forwarding or retention of voice, text, image or other content that involves profane, abusive or sexually suggestive language; that includes themes of ethnic, racial, sexual, or other discrimination or harassment; or that may be reasonably construed as offensive or demeaning by an ordinary recipient. Any employee receiving such content is required to delete it immediately and must alert the sender, if known, that receipt of such material is prohibited by JKT as the owner of the receiving equipment and/or infrastructure;
- c. JKT also requires that employees to refrain from using its assets for political, religious and social issue advocacy.

12.6.8 Physical Security and Safety

JKT is committed to providing a safe, healthy and secure workplace for all employees and visitors. All employees are required to observe workplace rules including, but not limited to those regarding:

- a. Use of safety equipment and procedures;
- b. Prompt reporting of all workplace accidents;
- c. Proper use of JKT equipment;
- d. Use of company-issued identification;
- e. Hours and conditions of building access;
- f. Management of visitors, including business partners and service providers;
- g. Cooperation with building and parking facilities rules;
- h. Standards of workplace dress and behaviour.

12.6.9 Working Remotely

JKT may, at its sole discretion, permit certain employees in certain conditions to perform all or part of their job duties from home offices or other remote locations rather than JKT-provided work space. Such an arrangement between an employee and JKT, whether temporary or ongoing, requires the employee's agreement to:

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- a. Comply with the same rules of use for JKT’s computing equipment, connectivity, networks and systems as if working from a JKT’s office and as specified in the Code;
- b. Working away from the office must be in line with (JKT) remote working policy.
- c. Maintain a secure work environment where any JKT equipment and information is protected against theft using security cables, locking storage and similar appropriate precautions;
- d. Observe a mutually agreeable schedule of availability and accessibility at the remote location and return to the “home base” JKT office upon request;
- e. Laptops must be carried as hand luggage when travelling.
- f. Information should be protected against loss or compromise when working remotely (for example at home or in public places). Laptop encryption must be used.
- g. Care should be taken with the use of mobile devices such as laptops, mobile phones, smartphones and tablets. They must be protected at least by a password or a PIN and, where available, encryption.
- h. Acknowledge that the arrangement may be modified or cancelled at any time

12.6.10 Social Media

Social media channels, such as Facebook, Twitter, LinkedIn and others, may represent an effective way to interact with present and potential JKT clients, employees and other stakeholders. Employees are required to observe social media policies and standards published by Human Resources Department in any social media interactions that name JKT or where the employees’ JKT affiliation may be readily inferred or discovered due to context, content or the device or network from which the interaction originates.

12.6.11 Workplace Solicitation

JKT business unit or corporate management may periodically allow selected non-profit organizations to solicit voluntary contributions from, or distribute information materials to, employees in the workplace.

Any actual or implied pressure to make such a contribution or accept such information materials constitutes harassment under the Code. Workplace solicitation or information distribution not approved by business unit or corporate management is prohibited because it may pose conflicts of interest, create discomfort among solicited employees and cause distraction from normal business operations.

13.0 Acknowledgement and Certification

JKT management is required to review the Code at least annually and to certify their understanding and intent to comply. This is a condition of continued employment for employees with JKT. All new employees are required to go through the Code upon employment and to certify their understanding and intent to comply.

14.0 Availability, Amendments and Waivers

In compliance with statutory obligations, this Code may be attached as an exhibit to the Annual Report and posted on the company website at www.jktech.com. The Board of Directors must approve any amendments to, or waivers of, this Code. Any material amendments will be published on the notice boards of JKT’s offices within four business days of such amendment or by posting such amendment, or a description of such amendment, on our website.

Any waivers or implicit waivers approved by the Board of Directors will be published within four business days of the granting of such waiver, or such shorter time period as may be required by statutory rules with a brief description of the nature of and reasons for the waiver, the name of the person to whom the waiver was granted, and the date of the waiver, by posting such information on notice boards at JKTs offices. For purposes hereof, a “waiver” means the approval by the Board of Directors of a material departure from a provision of this Code; and an “implicit waiver” means the company’s failure to take action within a reasonable period of time regarding a material departure from a provision of this Code that has been made known to a Director of JKT. Any waiver involving a related party transaction will also require the approval of the Audit Committee of the Board of Directors.

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15.0 Suggestions

Ideas from all employees and directors for improving the Code are welcome. They should be sent to the Legal Department and the HR Dept.

It is the responsibility of individual users to report suspected breaches of security policy without delay to their Managers/management, the IT department, the information security department or the IT helpdesk and send email to isms@jktech.com.

All breaches of code and information security policies will be investigated. Where investigations reveal misconduct, disciplinary action may follow in line with (JKT) disciplinary procedures.

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Document Revision History

Ver#	Released On	Section # Changed and Details	Changes made By	Reviewed By	Approved By
1.0	09-Aug-17	New Policy format made		MR	MR