


Prepared by	Virginia Dsouza
Checked by	Viral Joshi
Approved by	Nehal Mehta 

HUMAN RESOURCE AND CODE OF CONDUCT POLICY

TABLE OF CONTENTS

SECTION A- CODE OF CONDUCT

- I.** Vision and Mission of the Company
- II.** Introduction to the Code of Conduct
- III.** Applicability of the Code of Conduct
- IV.** Personal Conduct and Work Environment
 - A. Compliance with applicable Laws & Regulations
 - B. Honesty, Integrity & Ethical Conduct
 - C. Diversity, Equal Employment Opportunity & No Harassment at Workplace
 - D. Open Door Policy
 - E. Workplace Violence, Threats & Weapons
 - F. Substance Abuse (Alcohol, Illegal Drugs etc.)
 - G. Employee Privacy
 - H. Health and Safety
- V.** Conflicts of Interest
 - A. Memberships on Corporate Boards or Advisory Committees
 - B. Related Party Transactions
 - C. Outside Activities, Employment & Business Ventures
 - D. Corporate Opportunities
 - E. Employment of Relatives
 - F. Financial Conflicts of Interest
- VI.** Gifts & other Business Courtesies
 - A. Giving or Accepting Gifts/Business Courtesies
- VII.** Use of Company Assets & Resources
 - A. Information Systems Security
 - B. Confidentiality of Company Information
 - C. Use of Company Funds
 - D. Reimbursement of Expenses (Travel, Entertainment etc)
 - E. Theft and Fraud
- VIII.** Dealings with Others
 - A. Portraying a Positive Corporate Image
 - B. Contracting with Others (Vendors & Customers)

- C. Client Privacy
- D. Inquiries from Government Agencies
- E. Public & Media Relations

SECTION B - HR POLICIES & PROCEDURES

- I. Overview
- II. Hours of Work, Attendance and Punctuality
 - A. Hours of Work
 - B. Attendance and Punctuality
- III. Performance Management Process
 - A. Confirmation Review
 - B. Annual Performance Review
- IV. Compensation & Other Benefits
 - A. Basic Salary
 - B. Retirement Benefits
 - C. Other Employee Benefits
 - D. Miscellaneous
- V. Leave Entitlements
 - A. Privilege Leave
 - B. Causal Leave
 - C. Maternity Leave
 - D. Leave Without Pay
 - E. Published Holidays
- VI. Salary Processing and Tax Deducted at Source
 - A. Salary processing
 - B. Tax Deducted at Source
- VII. Accident on Duty
- VIII. Grievance Handling Procedure
- IX. Transfer
- X. Induction
- XI. Past Records
- XII. Separation
- XIII. Return of Property
- XIV. Personnel Records

XV. Miscellaneous Terms and Conditions

**SECTION C – COMPLIANCE WITH CODE OF CONDUCT &
EMPLOYEE HANDBOOK**

- I. Administration of the Code
- II. Individual Responsibility
- III. Reporting Concerns
- IV. Disciplinary Actions
- V. Waivers & Amendments
- VI. Improvement of the Code of Conduct
- VII. Acknowledgment
- VIII. Annual Affirmation

SECTION D – ANNEXURES

- I. Travel Policy
- II. Dress Code Policy
- III. Internet Usage Policy
- IV. Entitlements

SECTION E –ACKNOWLEDGEMENT OF CODE OF CONDUCT

SECTION A – CODE OF CONDUCT

I. Vision and Mission of the Company:

Vision:

To be a strong and leading Indian corporate, setting benchmarks in service excellence, talent empowerment, and sustainable growth — earning trust as the preferred partner in the Interior Design and Build industry.

Mission:

- To deliver outstanding, value-driven services that empower our clients and elevate industry standards.
- To lead with responsibility, by integrating sustainable practices in everything we do — for our people, our clients, and the planet.
- To cultivate a work culture where talented individuals thrive, innovate, and find meaningful avenues to contribute and grow.
- To embed progress, excellence, and continuous improvement into our everyday work ethos

II. Introduction to the Code of Conduct:

As a responsible corporate citizen, ANJ Turnkey Projects Private Limited (“**the Company**”) has always believed in following highest standards of corporate governance. This Code of Conduct (“**Code of Conduct**” or “**the Code**”) helps ensure compliance with our standards of business conduct & ethics and also with regulatory requirements. The essence of this Code is based on the Company’s core values as mentioned hereinabove..

All employees are expected to read and understand this Code of Conduct, uphold these standards in day-to-day activities and also comply with all applicable standards, policies and procedures of the Company.

The Code of Conduct cannot answer every question or address every possible situation and should be read in conjunction with applicable regulations & existing policies & procedures of the Company.

In situations where employees have any queries/clarifications and they are unsure about the appropriateness of an event or action, they are required to contact Human Resources or the Compliance Officer and seek assistance in interpreting the requirements of this code.

We cannot live up to our commitment of acting with integrity if employees, as individuals, do not speak up when they feel the need. That is why, in addition to knowing the legal and ethical responsibilities that apply to a job, employees are encouraged to voice their concerns if:

- Employees are unsure about the proper course of action and need advice.
- Employees believe that someone acting on behalf of the Company is doing – or may do – something that violates the law or compliance and integrity standards of the Company.
- Employees believe that they may have been involved in a possible misconduct.

III. Applicability of the Code of Conduct:

Adherence to the guidance in this Code of Conduct is mandatory for all employees (core, contract, consultant, etc.) of the Company. All employees are responsible for understanding and complying with this Code of Conduct and all applicable Company policies & procedures, both in letter and spirit. Failure to abide by the Code of Conduct or other Company policies & procedures may result in disciplinary action up to and including termination of employment. Employees should continue to comply with other applicable laws & regulations and the relevant policies, rules and procedures of the Company.

Employees are encouraged to ask questions, seek guidance, and report suspected violations and express concerns regarding compliance with the Code of Conduct.

All new hires must undergo Code of Conduct training as part of their induction programs and it is also important for them to confirm having read and understood before beginning their work.

In this Code of Conduct, words importing the masculine gender shall be taken to include females and words in the singular shall include the plural, and *vice versa*.

IV. Personal Conduct and Work Environment

A. Compliance with Applicable Laws & Regulations

The Company does not violate the law and it does not tolerate those who do so. Accordingly, all employees are expected to comply with all applicable laws, rules and regulations. Each employee must acquire appropriate knowledge of the requirements relating to his duties sufficient to enable him to identify potential non-compliance issues and to know when to seek advice from the Compliance Officer on specific issues.

No payment of transaction should be made or undertaken by any employee or authorised or instructed to be made or undertaken by any other person on behalf of the Company, if it results in the violation of any law in force. Further, if an employee believes that anyone in or associated with the Company has requested or directed him to do anything that violates the law,

or has prohibited the employee from doing anything that the law requires him to do, the employee must report this immediately to his supervisor and/or the Compliance Officer.

B. Honesty, Integrity & Ethical Conduct

Employees shall act in accordance with the highest standards of integrity, honesty, fairness and ethical conduct while working for the Company as well when representing the Company. Honest conduct means conduct that is free from fraud or deception. Integrity & ethical conduct includes ethical handling of actual or apparent conflicts of interest between personal and professional relationships. This also includes being respectful towards the rights and feelings of others, and also requires that employees refrain from any behaviour that might be harmful to themselves, other employees, or the Company, or that might be viewed unfavourably by current or potential customers, shareholders, or by the public at large.

C. Diversity, Equal Employment Opportunity & No Harassment at Workplace

Diversity involves recognizing and capitalizing on the differences, as well as the similarities, in all employees of the Company. It also involves fostering an organizational culture where all employees of the Company are treated with respect and have the opportunity to thrive and reach their full potential.

Equal Employment Opportunity

At our Company we are committed to equal employment opportunity in all of our employment practices. Our policy is to recruit, hire, train, promote and reward employees for their individual abilities, achievements and experience regardless of age, race, religion, colour, descent, ancestry, sex, sexual orientation, national origin, citizenship status, disability, past or present military or marital status or any other protected status in the locations where we operate. Employee policies and practices shall be administered in a manner that ensures that equal opportunity is provided in all matters to those eligible and the decisions are merit-based.

No harassment at workplace

Company has a fundamental commitment to treating its employees, clients and other affiliates of the Company with dignity and respect. Our support of equal employment opportunity includes the recognition that harassment of employees, clients and other affiliates of the Company related to age, race, religion, colour, descent, ancestry, sex, sexual orientation, national origin, citizenship status, disability, past or present military or marital status or any other protected status will not be tolerated.

Sexual harassment is explicitly prohibited by the Company. Employees must not engage in sexual harassment, or conduct themselves in a way that could be constructed as such, for example, by using inappropriate language, keeping or posting inappropriate materials in their work area, or accessing inappropriate materials on their computer. Employees must adhere to the POSH Policy notified to them from time to time.

Employees should report any form of discrimination, harassment, retaliation or other inappropriate conduct directed at themselves or others. Reports of such incidents should be made to the Internal Complaints Committee, immediate supervisor or Human Resources Department. All such reports will be investigated promptly and appropriate corrective action will be taken. No employee who makes good faith reports of discrimination, harassment, retaliation or other inappropriate conduct will be subjected to reprisal or damage to their career, reputation or employment at the Company.

All employees are expected to be aware of the Company's policy and of the types of conduct that may constitute unlawful harassment, as well as the avenues of assistance provided by the Company for addressing complaints of harassment.

D. Open Door Policy

ANJ encourages an Open Door Policy to promote communication. Every Employee should feel comfortable dealing directly with his supervisor, other members of the management and Human Resources Department regarding any employment related issue or to resolve misunderstandings or conflicts, without fear of harassment or retaliation. It is our goal to resolve such issues in an amicable method through such open discussions.

Open Door Policy provides employees with an opportunity to resolve grievances, raise issues of general concern and otherwise have their voices heard. All employees shall be treated with dignity and respect and will not be subject to retaliation, threats or harassment for using the Open Door Policy.

E. Workplace Violence, Threats & Weapons

It is Company's policy to promote a safe environment for its employees, clients and other affiliates. The Company is committed to working with its employees to maintain a work environment free from violence, threats of violence, intimidation and other disruptive behaviour. Violence, threats, intimidation and other disruptive behaviour at workplace will not be tolerated; that is, all reports of incidents will be taken seriously and will be dealt with appropriately. Such behaviour can include oral or written statements, gestures or expressions that communicate a direct or indirect threat of physical harm. Individuals who commit such acts may be removed from the premises and may be subject to disciplinary action up to and including termination, criminal penalties, or both. Such behaviour observed

or experienced by anyone on the Company's premises, whether or not an employee of the Company, shall be reported immediately to Human Resources Department.

Further, the Company prohibits the possession, concealment, use or transfer of any weapon which could inflict injury on any of its premises including buildings, parking lots, and any other property leased or owned by the Company. These prohibitions also apply to employees in any location outside home when conducting the Company's business.

F. Substance Abuse (Alcohol, Illegal Drugs etc.)

The possession or use of illegal drugs, controlled substances, or the misuse of alcohol threatens the health and safety of all employees of the Company and is strictly prohibited. Every employee has a responsibility to his colleagues and to others to deliver services in a safe and conscientious manner. An individual's involvement with illegal drugs or misuse of alcohol has an impact on the working environment and, consequently, the ability of others to perform their jobs safely and successfully. If anyone is found to be:

- distributing, using, selling, or possessing narcotics, illegal drugs controlled substance during business or non-business hours; or
- using alcohol during business or non-business hours in the premises of the Company, strict disciplinary action (which may also include immediate termination) may be taken.

G. Employee Privacy

Respect for privacy of Employees is an important aspect of the Company's philosophy. The Company collects and retains personal information of its employees that is required for effective operation of the Company or that is required by law. Personal data contained within the personnel record of each employee is maintained with strict confidence and referenced by the Company for business purposes only.

All inquiries that relate to the status of employees, payroll, insurance or similar personal matters shall be directed to Human Resources Department. The Human Resources Department will verify dates of employment and job title only; any other requests for additional information, including salary data, must be in written form and signed by the employee prior to the Company's release of any such information. Further, employees are prohibited from sharing information regarding any current or former employees with outsiders.

H. Health & Safety

The Company is committed to preserving the health and safety of its employees and others working in the Company premises. The Company will conduct its business with integrity and dedicated observance of the occupational health and safety laws and regulations of the locations where it operates. A healthy and safe work place and environment is not just the responsibility of the Company or its management, it also requires the attention of every employee. Employees should observe applicable workplace safety rules and should make every reasonable effort to ensure that the Company's place of business is safe.

V. Conflicts of Interest

A conflict of interest exists where the personal interests or benefits of the employees conflict with the business interest or benefits of the Company. All employees have a responsibility to the Company, its stockholders and each other and though this does not prevent employees from engaging in personal transactions and investments, it requires them to avoid situations where a conflict of interest might occur or appear to occur.

An employee involved in any of the types of relationships or situations involving a 'Conflict of Interest' should immediately and fully disclose the relevant circumstances to his immediate supervisor and/or Compliance Officer so as to determine whether a potential or actual conflict exists. If a potential or actual conflict is determined, the Company may take any corrective action deemed appropriate according to such circumstance.

Failure to disclose facts shall constitute grounds for disciplinary action.

Since it is impractical to list all possible situations of potential conflicts of interest, a few illustrative examples of potential conflicts of interest are mentioned below. However, if a proposed transaction or situation raises any questions or doubts, employees are required to consult the Compliance Officer.

A. Memberships on Corporate Boards or Advisory Committees

If an employee is considering to accept an invitation to serve as a board member of an outside company, advisory board, committee or agency, he must first obtain appropriate approval from the Compliance Officer. The other company's business must not be illegal, immoral or otherwise reflect negatively on the Company. Consent is not required for membership on the boards of charitable or community organizations, as long as such activity does not conflict or interfere with the person's duties as an employee of the Company and does not reflect negatively on the Company.

Further, such employees shall not make, participate in or influence decisions on behalf of the Company that relate to the Company's relationship with the other company.

The employee's position requires whole-time employment with the Company and the employee shall devote himself/herself exclusively to the business of the Company. The employee shall not take up any directorship or other work (part time or otherwise) or work in an advisory capacity, or be engaged, concerned or interested directly or indirectly [except as share-holder or debenture-holder (up to the limit of 2%)] in any other trade or business during his/her employment with the Company.

The employee shall not seek membership of any local or public bodies without first obtaining specific written permission from the Company. The remuneration payable to the employee as stated in his/her Appointment Letter shall be deemed to include valuable consideration in respect of the non-competition covenant and undertaking given by the employee in his/her Appointment Letter and the employee will acknowledge and admit the adequacy and sufficiency of such consideration.

The employee will not, during or at any time after termination of his/her employment with this Company, either on his/ her own or on behalf of any other person, firm or company canvass, solicit or entice any of the Company's customer or any other employee working in the Company.

B. Related Party Transactions

The term 'Relative' includes spouse, children, parents, siblings, grandparents, grandchildren, aunts, uncles, nieces, nephews, cousins, step relationships and in-laws. All employees should avoid conducting Company business with a relative or with a business in which a relative is associated in any significant role. If such a related party transaction is unavoidable, the employee must fully disclose the nature of the related party transaction to the Company's Compliance Officer. . If determined to be material to the Company by the Compliance Officer, the Company's Board of Directors must review and approve in writing in advance such related party transactions.

The most significant related party transactions, particularly those involving the Company's directors or executive officers, must be reviewed and approved in writing in advance by the Company's Board of Directors. The Company must report all such material related party transactions under applicable statutory regulations. Any dealings with a related party must be conducted in such a way that no preferential treatment is given to his business.

In case of any question or clarifications, the employee shall contact the Compliance Officer.

C. Outside Activities, Employment & Business Ventures

All employees share a serious responsibility for the Company's good public relations, especially at the community level. Their readiness to help with religious, charitable, educational and civic activities brings credit to the Company and is encouraged.

Employees are prohibited from engaging in any activity which interferes with their performance or responsibilities to the Company or which is otherwise prejudicial to the Company or which is in conflict with his responsibilities. Employees are prohibited from accepting simultaneous employment with a Company vendor, customer or competitor, or from taking part in any activity that enhances or supports a competitor's position. Further, employees shall disclose to the Company any interest that they have that may conflict with the business of the Company.

If any employee wishes to participate in an outside business venture, he must ensure that his engagement in such activity does not create a conflict of interest with the Company's business. Before engaging in an outside business venture, employees are required to check with their supervisor and the Human Resources Department even if they believe that there is no conflict of interest. Further, no employee shall use information obtained internally (by virtue of employment with the Company or his personal gain or to support an outside business venture.

D. Corporate Opportunities

Employees, officers and directors shall not pursue opportunities which are discovered through the use of Company property, information or position for their own personal benefit unless the opportunity is disclosed fully in writing to the Company's Board of Directors and the Board of Directors declines to pursue such opportunity.

E. Employment of Relatives

The Company aims to prevent the conflicts that are a likely outcome of the employment of relatives or significant others, especially in a supervisor/subordinate relationship. Employment of relatives in positions or assignments within the same department is discouraged by the Company. Further, employment of relatives in positions that have a financial or other dependence or influence (e.g., a supervisor/subordinate relationship) is prohibited by the Company. In case a prohibited relationship exists or develops between two employees, the employee in the senior position shall bring the matter to the attention of his immediate manager and the Compliance Officer. Wilful withholding of information regarding a

prohibited relationship/reporting arrangement shall be subject to corrective action, up to and including termination.

F. Financial Conflicts of Interest

Each of us has a responsibility to the Company, our stockholders and each other. Although this duty does not prevent us from engaging in personal transactions and investments, it does demand that we avoid situations where a conflict of interest might occur or appear to occur. The Company is subject to scrutiny from many different individuals and organizations. We should always strive to avoid even the appearance of impropriety.

Employees shall not engage in any business, relationship or activity which might detrimentally conflict with the interest of his company. A conflict of interest, actual or potential, may arise where, directly or indirectly:

- an employee of the Company engages in business, relationship or activity with anyone who is party to a transaction with his or her company;
- an employee is in a position to derive a personal benefit or a benefit to any of his or her relatives by making or influencing decisions relating to any transaction;
- an independent judgment of the Company's best interest cannot be exercised.

The main areas of such actual or potential conflicts of interest would include the following:

- Financial interest of an employee of the Company or his/ her relatives, including the holding of an investment in the subscribed share capital of any company or a share in any firm which is an actual or potential competitor, customer, joint venture or other alliance partner of the Company (The ownership of up to 1% of the subscribed share capital of publicly held company shall not ordinarily constitute a financial interest for this purpose).
- An employee of the Company conducting business on behalf of his or her company, or being in position to influence a decision with regard to his or her company's business with a supplier or customer of which his or her relative is a principal, officer or representative, resulting in a benefit to him/her or his/her relative.
- Award of benefits such as increase in salary or other remuneration, posting, promotion or recruitment of a relative of an employee of the Company, where such an individual is in a position to influence the decision with regard to such benefits.

Notwithstanding that such or other instances of conflict of interest exist due to any historical reasons, adequate and full disclosure by the interested employees should be made to the Company's management. It is also incumbent upon every employee to make a full disclosure of any interest which the employee or the employee's immediate family, which would include parents, spouse and children, may have in a company or firm which is the client of or has other business dealings with his company.

Every employee who is required to make a disclosure as mentioned above shall do so, in writing, to his or her immediate superior, who shall forward the information along with comments to the Compliance Officer, who in turn will place it before the Board of Directors and, upon a decision being taken in the matter, the employee concerned will be required to take necessary action as advised to resolve/avoid the conflict.

If an employee fails to make a disclosure as required herein, and the management of its own accord becomes aware of an instance of conflict of interest that ought to have been disclosed by the employee, the management would take a serious view of the matter and consider suitable disciplinary action against the employee.

In case of any question or clarifications, the employee shall contact the Human Resources Department.

VI. Gifts and Other Business Courtesies

A. Giving or Accepting Gifts/Business Courtesies

Employees shall comply with the legal requirements of the state in which the Company conducts business and shall employ highest ethical standards in business dealings. Employees must never accept or give a bribe, nor should he accept or give a business courtesy that will compromise his judgment, inappropriately influence others, or reflect negatively on the Company. A business courtesy is generally a gift or entertainment such as tickets, discounts or meals to or from someone with whom the Company has a business relationship.

Employees may accept meals, entertainment and other minor gratuities provided that such activities are reasonable, in good taste and consistent with accepted business practices and are not of such magnitude or nature as to create an impression of impropriety or which compromise the integrity or reputation of the Company. A business courtesy should be accepted solely for the purpose of cultivating or enhancing a business relationship.

Regardless of the amount, Employees shall never accept:

- gifts of cash or its equivalent (e.g. stock, bonds or other negotiable instruments); or any other business courtesy given in an attempt to motivate employees to do anything that is prohibited by law, regulation or Company policy.

Gifts given by the Company to vendors or customers or received from vendors or customers should always be appropriate to the circumstances and should not create an appearance of impropriety. The nature and cost must always be recorded accurately in the Company's books and records.

Questions regarding whether a particular payment or gift violates this policy should be directed to Human Resources Department and/or the Compliance Officer.

VII. Use of Company Assets and Resources

The Company's assets and resources are dedicated to achieving its business objectives. All employees are required to safeguard company assets and resources against loss, damage, theft or misuse, and should not use them for any unlawful or unethical purpose. Company equipment and assets are to be used for Company business purposes only. Employees may not use Company assets for personal use, nor may they allow any other person to use Company assets.

Employees who violate any aspect of this policy or who demonstrate poor judgment in the manner in which they use any Company asset may be subject to disciplinary action, up to and including termination of employment or business relationship at the Company's sole discretion. Employees who have any questions regarding this policy should bring them to the attention of the Human Resource Department.

A. Information Systems Security Computer & Other Equipment

It is the Company's practice to provide state-of-the-art equipment and electronic information systems for employees as tools to assist in accomplishing their jobs. It is imperative that employees recognize this and utilise these tools for work related purposes only. The equipment and electronic information systems, including but not limited to telephones, copy and facsimile machines, Company-owned computers, email, voicemail, video-conferencing systems, as well as Internet and Intranet access, are not intended to be used for personal reasons, particularly during business hours, other than minimal incidental personal use in compliance with Company policies. Inappropriate use of any of the Company's equipment or electronic information systems may result in disciplinary action. To the extent permitted by local law, the Company has the right to access any and all equipment, systems, and communications used by employees at any time, for any

reason, with or without notice to the employee. The Company may communicate any internet usage policies from time to time.

Software

Software purchased and licensed for personal use shall not be installed on the Company computers. The Company may, at any time, conduct an audit of computers for installed software and related printed material that is not included on a then-current inventory of Company authorised software.

Electronic Usage

Creation or transmission of any data that may be construed to violate the Company's No Harassment at Workplace Policy or Equal Opportunity Policy is strictly prohibited.

Employees shall not violate any copyright, patent or other intellectual property law, including restricted software laws. Accordingly, unless permission has been expressly and officially provided, employees may not transfer or download any data (including but not limited to email, files, documents, graphic files, news groups messages, bulletin board messages, web pages, applications software, operating system software, or any other intellectual property) protected by copyright or patent law.

As it is impossible to identify every rule applicable to the use of electronic communications devices, employees are encouraged to use sound judgment whenever using any feature of the Company's communications systems. In regard to electronic communication devices, the Company may monitor and record use of Company's equipment and services by any employee at any time. However, the Company does not guarantee any right to privacy even on personal emails routed through the Company's IT systems and networks. Employees must be aware of any compliance with password controls, non-sharing of password information and periodic password changes to prevent unauthorised access.

B. Confidentiality of Company Information

The Company's confidential information is a valuable asset. All employees are obligated to keep confidential all trade secrets, intellectual property or other proprietary information of the Company. Confidential information includes but is not limited to, all letters or any other information concerning transactions or correspondence with clients, client lists, payroll or personnel records of past or present employees of the Company, financial records of the Company, all records pertaining to purchases from vendors, correspondence and agreements with third

parties, including clients, vendors, and documents concerning operating procedures of the Company. The employee's performance of his/her duties for the Company does not and will not breach any obligation wherein the employee has to keep in confidence any proprietary information; knowledge or data acquired by the employee in confidence or in trust prior to employment by the Company; and the employee will not disclose to the Company or induce the Company to use any confidential or proprietary information or material belonging to any previous employers or others.

During and after employment with the Company, all information of confidential and proprietary nature may not be shared with non-employees of the Company and may only be shared with Company employees on a need to know basis. If any employee violates this policy, they will be subject to legal and/or disciplinary action which may include immediate termination of employment with the Company or any other action or remedy as available under the provisions of law.

The unauthorised release of confidential information can cause the Company to lose critical competitive advantage and embarrass relationship with customers. All such confidential information must be accessed, stored and transmitted in a manner consistent with the Company's policies and procedures. Employees shall ensure that they disclose confidential information only to those persons who are authorised to receive such information and too only on need-to-know basis. Employees are required to strictly adhere to the confidentiality obligations outlined in the Appointment Letter.

C. Use of Company Funds

Each employee is personally responsible for the Company's funds over which he or she exercises control. Employees shall use the Company's fund only for business purposes and not for any personal purpose. Employees are expected to take reasonable steps to ensure that the Company receives good value for the funds spent. Employees must maintain accurate and timely records of all expenses incurred.

Expense reports must be accurate and submitted in a timely manner.

D. Reimbursement of Expenses (travel, entertainment etc.)

It is the policy of the Company to reimburse its employees for reasonable expenses incurred as a result of authorised travel on company business. Employees are expected to exercise care and good judgment in incurring business expenses and when traveling on company business to live comfortably but not extravagantly. The nature and purpose of travel expenses must conform to standards of conduct expected of all employees.

Expenses should be detailed on the Company expense report form and submitted to respective supervisor for approval and then to Finance & Accounts

Department for payment. For specific information and details regarding the Company's policy. **Please refer 'Travel Policy' as Annexure A.**

Personal expenses shall not be reimbursed by the Company. Further, expenses incurred at any establishment which would reflect negatively on the Company's image will not be reimbursed. As a representative of the Company, employees should also be aware that certain venues are not appropriate for business entertainment or meeting with professional or business associates because of the nature of the entertainment or atmosphere. These venues are not acceptable even if expenses incurred are not submitted to the Company for reimbursement.

E. Theft & Fraud

Honesty and integrity form the basis of the Company's stance against theft and fraud. When employees commit theft and fraud against the company, everyone with a vested interest in the Company is affected. The Company does not tolerate fraud of any kind and will investigate and initiate appropriate disciplinary action upto prosecution of offenders. Fraud is intentional deception or illegal, unethical, dishonest or unfair conduct that could result in gain, profit or advantage to an employee, or harm or loss to another person or entity.

All employees are required to report suspected theft or fraudulent acts within the Company to the Compliance Officer. No employee who makes good-faith reports of suspected theft or fraud will be subjected to reprisal, or damage to their career, reputation or employment with the Company.

VIII. Dealing with Others

The Company is committed to working with socially responsible entities that comply with all applicable laws and regulations where they conduct their business embrace high standard of ethical behaviour and treat their employees fairly, with dignity and respect. The Company avoids working with entities that do not demonstrate a commitment to the health and safety of their employees or that do not adhere to laws regulating wages, hours and working conditions.

Employees shall act responsibly, honestly and with integrity in all dealings with the Company's vendors, customers, clients, partners, stockholders, government regulators and competitors.

A. Portraying a Positive Corporate Image

It is the intent of the Company to promote a professional image to its customers, affiliates and among its employees while on the Company premises, at a customer site, as well as during other Company-related business activities. Attire, grooming, hygiene, business-like conduct and maintaining a neat and orderly work area all play an important role in the impression our employees, clients and affiliates have of the Company.

B. Contracting with Others (Vendors & Customers)

The Company's contractual relationships with its vendors and customers are important for its success. Vendor selection and purchasing decisions must be made objectively and in Company's best interest, based on evaluation of suitability, price, delivery of goods/service, quality and other pertinent factors.

Similarly, negotiations with clients and potential clients should be conducted in a professional manner. In addition, employees should never enter into agreements, written or otherwise, that would appear to contain questionable accounting and/or business practices.

Employees are expected to always represent the Company to vendors, clients and any other outside contact or affiliate in a professional and positive manner. Employees are expected to maintain a professional demeanour, use discretion and behave in a manner consistent and as set forth above at all times. Internal affairs of the Company should not be discussed with anyone outside the Company. The confidential information of vendors is also subject to the same protection as that of any third party and must not be received before an appropriate non-disclosure statement is signed. The Company may not establish relationship with any vendor if its business practices violate local laws or environmental protection.

C. Client Privacy

Clients shall be able to trust that the Company will only collect, store and use their personal information for defined business purposes and to support and enhance the Company's relationships with them. Consequently, all employees are required to appropriately safeguard client's information and comply with applicable laws on client privacy.

D. Inquiries from Government Agencies

The Company and its employees must cooperate with appropriate government inquiries and investigations. In this context, however, it is important to protect the legal rights of the Company with respect to its confidential information. All government requests for information, documents or investigative interviews must be referred to the Compliance Officer. No financial information may be disclosed without the prior approval of the Compliance Officer.

E. Public & Media Relations

Mismanaged media and business contacts may result in confusing messages or incorrect information, with possible legal implications. As the Company's profile grows and extends within the community, Employees may attract attention or may be contacted by representatives of media outlets (e.g.: TV or Press) or from other companies or the general public for comment on a variety of issues. This may be related to past, present or prospective clients, projects, corporate initiatives or other sensitive matters.

In all such cases of inquiries or calls from the press and other media, employees shall contact the Marketing & Communication Department before making any comment or responding to the inquiries. All inquiries or calls from any media houses should be referred to the Imran.IRehman@anj.co.in

SECTION B – HR POLICIES & PROCEDURES

I. Overview:

This employee handbook has been developed to provide general guidelines about the Company's policies and procedures for employees. It is guide to assist you in becoming familiar with some of the privileges and obligations of your employment.

None of the policies or guidelines in the handbook is intended to give rise to contractual obligations, or to be constructed as a guarantee of employment for any specific period of time or specific type of work. Additionally, these guidelines are subject to modification, amendment or revocation by the Company at any time without advance notice.

II. Hours of Work, Attendance and Punctuality:

A. Hours of Work

The normal work week shall consist of six (6) working days for the employees of the Company based in Mumbai. The normal working hours of the Company shall be 9 hours per day. Subject to the Company's work assignments and the respective Head of Department's (HOD)/ HR approval, the employee's supervisor shall determine the hours of employment that best suit the needs of the work that need to be done by the individual employee. Your duties may require you to travel on behalf of the Company including travel outside India.

B. Attendance and Punctuality

Attendance is a key factor in your job performance. Punctuality and regular attendance are expected of all employees. Excessive absences (whether excused or unexcused), tardiness or leaving early is unacceptable. If you are absent for any reason or plan to arrive late or leave early, you must notify your supervisor as far in advance as possible and no later than one day before the start of your scheduled work day. In the event of an emergency, you must notify your supervisor as soon as possible.

For all absences extending longer than one day, you must intimate your immediate supervisor prior to the start of each scheduled work day, no later than 8.30 AM in the morning. When reporting an absence, you should indicate the nature of the problem causing the absence and your expected return-to-work date. A doctor's certificate will be required for any absence beyond 2 working days. Excessive absences (whether excused or unexcused), tardiness or leaving early will be grounds for discipline up to and including termination. Depending upon the circumstances, including employees length of employment, the Company may counsel employees prior to excessive absences (whether excused or unexcused), tardiness or leaving early.

III. Performance Management Process

The work of each employee is reviewed on an on-going basis with the supervisor to provide to a systematic means of evaluating performance.

A. Confirmation Review

All new employees will be on a probation period of Three(3) months (or such other period as mentioned in the appointment letter) from the date of joining and during the probationary period if an employee's performance is not found satisfactory, the appointment will be terminated by the Company by giving minimum notice of 1 day and maximum notice of 1 week. The probation may however, be extended by the Company in its absolute discretion. No such notice will be required in case the employee is dismissed on account of misconduct after giving him an opportunity to explain the charges against him in writing.

If an employees work and conduct are found suitable for the position that he/she is appointed for, He / She will be considered for confirmation in the services of the Company. The confirmation will be issued in a written order by the management of the Company to the employee. Till such confirmation letter is issued, the employee shall continue to be on probation.

B. Annual Performance Review

The annual performance review is formal opportunity for the supervisor and employee to exchange ideas that will strengthen their working relationship, review their past year and anticipate the Company's needs in the coming year.

The purpose of the review/appraisal is to encourage the exchange of ideas in order to create a positive change within the Company. To that end, it is incumbent to both parties to have an open and honest discussion concerning the employee's performance. It is further incumbent upon the supervisor to clearly communicate the needs of the Company and what is expected of the employee in contributing to the success of the Company for the coming year.

Both supervisor and employee should attempt to arrive at an understanding regarding the objectives of the coming year. This having been done, both parties should sign the performance review form, which will be kept as a part of the employee's personnel file and used as a guide during the course of the year to monitor employee progress relative to the objectives agreed for the year.

Employees may request a review of a personnel action or an unsatisfactory performance review. Employees are expected first to discuss their concern with their reporting manager. If further discussion is desired, the employee may then

discuss the situation with the senior management. The decision of senior management is final.

IV. Compensation and Other Benefits:

The Company is committed to provide a competitive package of compensation and other benefits. The package also gives flexibility to invest and avail of tax benefits. The compensation package consists of:

A. Basic Salary

This component determines the amount of Provident Fund and gratuity contributed by the company towards the retirement of the employee. The rest of the total compensation of the package of the employee is pooled under 'Special Allowance'.

B. Retirement Benefits

The retirement age for The Company employees is 60 years. All employees who reach the age of 60 will retire on the last day of the month on which their date of birth falls.

The Company provides the following benefits to employees:

1. Provident Fund :

- The Provident Fund is a statutory requirement under the Employees Provident Fund and Miscellaneous Provisions Act, 1952. The contributions towards the same shall be as per Company's policy as communicated from time to time.

2. Gratuity :

- Gratuity is a benefit payable under the payment of The Gratuity Act, 1972 this benefit is applicable only if an employee completes 5 years of continuous service with the Company.
- Gratuity is payable on resignation after 5 years but is also payable earlier in the event of death or disablement.
- Gratuity is computed on the last drawn basic salary.
- Employees will be entitled to 15 days of basic salary per completed year of service, subject to a maximum of 20 months' basic salary.

C. Other Employee Benefits

1. Medical/Accident Insurance:

- The Company provides employee medical insurance for a sum of Rs. 3 lakhs where for the 1st year of employment only employees are covered, 2nd year of employment spouse is covered, 3rd year of employment kids are covered, and 4th year of employment parent are covered (provided they are below 70 years).
- The premium for the same will be borne by the Company.

D. Miscellaneous

It is a condition of the employment that the employee does not disclose his/her salary to other employees. Any breach of this regulation could result in disciplinary action.

The Company may during the employment and termination deduct from the your salary of the employee, any amounts that owed to the Company by the employee including, but not limited to, outstanding loans, advances, excess holiday and overpayments of salary, and any other payments due and expect for amounts the Company is by law not entitled to set-off. The employee would be required to make any payment to the Company of any sums owed by the employee to the Company upon demand by the Company at any time and that any such sums will be recoverable by the Company as a debt. This remedy is without prejudice to the right of the Company to recover any sums or balance of the sums owned by the employee to the Company under the applicable laws.

The employee will be entitled to reimbursement for authorised expenses while on duty on approval of Employee Expense Claims under existing rules and regulations which may be amended by the Company from time to time. The employee shall use his/her best endeavors to keep the amount of such expenses to a minimum.

V. Leave Entitlement:

It is necessary that leaves are scheduled in advance and in a manner that balances both the employee's desires and the Company's need for appropriate coverage in different teams. All employees should get approval from their reporting manager prior to scheduling a leave.

A. Privileged Leaves

All full-time employees of the Company are eligible for Privilege Leave (PL) of 18 days of privileged leave in a year on a pro- rated basis days per financial year April-March. If an employee has joined in the middle of the year, PL will be pro-rated from the date of joining until end of financial year. PL can be accumulated for a maximum of forty five (45) days and encashed beyond sixty (45) days of excess and unused PL at the time of F&F settlement for salaried employees and

not applicable for professionals (people raising invoice). The leave will be encashed on the basis of Basic Salary.

Any Published Holidays (PH)/ Weekly Offs (WO) that fall during an employee's PL will not be treated as PL. PL can be clubbed with Casual Leave (CL). PL cannot be clubbed with Sick Leave (SL). PL can be either preceded or succeeded with CL.

B. Casual Leave:

All full-time employees of the Company will be eligible for Casual Leave (CL) of eight (8) days per financial year April -March to attend to personal matters. If an employee has joined in the middle of year, CL will be pro-rated from the date of joining until the end of financial year. CL cannot be accumulated or encashed. The employees are required to apply for CL in advance, unless in case of exigencies where he/ she will submit the leave approval request to the reporting manager within forty-eight (48) hours of resuming duty.

CL can be clubbed with PL.

C. Maternity Leave

The Company also has special benefits of Maternity for employees.. Please refer to the Human Resources department for the same.

D. Leave Without Pay

The Company does not encourage the practice of Leave without pay. Under exceptional circumstances and subject to approval of reporting manager, such leave can be considered. In case the employee takes leave in excess of his/ her accumulated eligibility of any kind of leave, the Company may, at its discretion, treat the same as leave without pay.

E. Published Holidays

Employees are entitled to six fixed and four national (10) paid holidays, apart from the other kinds of leave, in a financial year. List of holidays will be published at the beginning of each year as per local practice and labour laws of the state. Of the ten (10), four (4) holidays: 26th January, 1st May, 15th August and 2nd October. These will come under the Negotiable Instrument Act 1881, and accordingly the Company will remain closed on these days. The remaining six (6) will be fixed holidays.. For the remaining six (6) festival holidays, company has the discretion to designate a holiday as a working day, to compensate for working

days lost due to natural calamities, civil disturbances or other unforeseen circumstances.

V. Salary Processing and Tax Deduction at Source

A. Salary processing:

Monthly salary of each employee will be processed on the basis of their attendance. The salary shall accrue from day to day and be payable in one-month arrears by the 5th working day of every month and pay slips will be sent to respective employees.

B. Tax Deduction at Source:

Employees are required to update the Finance & Accounts team of their investment on Income Tax (IT) saving -by submitting IT declaration forms at the beginning of the financial year. Tax calculation will be made on the basis of this declaration and tax will be deducted, if applicable, from the employee's salary as per allowable deductions in IT Act. Any changes in investment plans of the employees should be communicated to the Finance & Accounts team by means of a revised IT declaration. Proof of investments made should be submitted to the Finance & accounts team by 20th January, 2025 of each financial year ending on 31st March.

VII. Accident on Duty

In case of any accidents of employees while on duty, the reporting manager, human resources and the security teams must be informed. In case of a minor injury, first aid to be provided and if injury appears to be serious in nature the employee should be taken to the nearest doctor and appropriate first aid must be provided. If an employee is covered by ESIC, he/ she should be moved to an ESIC hospital and preliminary expenses for first aid will be borne by the company. In case, an employee is not covered under ESIC, preliminary expenses shall be borne by the company. For sickness/ accidents, first aid kits will be available with Human Resources.

VIII. Grievance Handling Procedure

The following procedure will be followed to effectively address employee grievance.

- Employee having a grievance will report the same to his reporting manager.
- The reporting manager should take action on the same within 48 hours of reporting of grievance.
- In case the grievance is not addressed within 48 hours by reporting manager, it should be jointly addressed by the human resource manager.

- A quarterly report of employee grievance and action taken should be circulated within the senior management for information and records.

IX. Transfer

The Company reserves the right to transfer you in the same capacity or such or other capacity that the Company may determine to any other location, department, branch, establishment or place of business of the company or any other group of affiliate company or entity of the company in to outside India. In such cases the employee will be governed by the terms and conditions of service prevailing at the new placement location. In an event that such transfer is not accepted by the employee, such refusal shall be constructed as severe misconduct under provisions of law. The Company shall be its sole discretion take all necessary steps under provisions of law which may result in your dismissal from the services of the Company.

X. Induction

A complete induction process has been designed to help new employees familiarize themselves with the Company and its philosophy, the nature of work involved, clients, key personal, policies, employees will be provided with an induction checklist. Employees are requested to complete the same and submit to HR within first two working days.

XI. Past Records

If any declaration given or information furnished by the employee to the Company proves to be false to if the employee is found to have wilfully suppressed any material information, in such cases, the employment of the employee with the Company shall be liable to be terminated without any notice and without any compensation.

XII. Separation

Either the Company or employee may initiate separation. The Company encourages employees to provide at least one (1) month's written notice prior to intended separation (registration). After receiving such notice, an exit interview will be scheduled by the reporting manager and the human resources manager. Circumstances under which separation may occur include:

- **Resignation:** Employees are encouraged to provide at least three (1) month written notice. Employees who are terminated are entitled to receive accrued employee benefits.
- **Termination:** Under certain circumstances, the termination of an employee may be necessary. Employees who are terminated are entitled to receive accrued employee benefits

- The employee to refer his/ her appointment/ engagement letter for a detailed policy on termination.

XIII. Return of Property

Employees are responsible for the Company's property and work products that may be issued to them and/ or are in their possession or control, including but not limited to:

- Telephone cards
- Data cards
- Credit cards
- ID cards
- Office/ Building keys
- Office/ Building security passes
- Computers, Laptops, mobile phones, electronic/ voice mail codes
- Intellectual property (within training material)

In the event of separation from employment, employees must return all the Company's property that under their control. Where permitted by law, the Company may withhold from the employee's full and final payment the cost of any property, including intellectual property, correspondence, specifications, formulate, books, documents, market data, cost data, drawings, effects or records, etc. which is not returned when required. The Company also may take any action deemed appropriate to recover or protect it property.

Employees must not record or retain any confidential information of the Company which is marked as such or which by its nature is deemed as confidential whether so informed by the Company at the time of giving or not, in any form after termination.

XIV. Personal Records

Personal records are the property of the Company and access to the information they contain is restricted and confidential. A personnel file shall be kept for each employee and should contain employee's job application, copy of the letter of

employment and position description, performance reviews, disciplinary records, records of salary increase and other relevant personnel information. It is the responsibility of each employee to promptly notify his/ her reporting manager writing of any changes in his/ her personnel data, including personal mailing addresses, telephone numbers, names dependents and individuals to be contacted in the event of emergency.

XV. Miscellaneous Terms and Conditions

- The employee hereby agrees and undertakes to immediately intimate the company of any change in the information provided by him/ her.
- In addition to the aforesaid terms and conditions, the employee shall also be governed by the Company's HR and Code of Conduct Policy, or any such direction or instruction as maybe issued to you from time to time in discharge of your obligations as an employee of the Company. The employee will adhere, at all times, to the laws and regulations of any country in which he/ she work.
- The employee's reasonable traveling and hotel expenses whilst traveling on Company's business will be paid in accordance with the Travel Policy of the company as amended from time to time
- In order to maintain security, the Company reserves the right to search members of its staff, employees or their personal belongings and to monitor, check, record and review telephone calls, computer files, records and e-mails/internet activity and any other compliance, security or risk analysis checks the Company considers reasonably necessary. This will be done only under proper supervision whilst on the Company's premises.
- The failure by the Company at any time to insist on performance of any clause/ provision set out in this letter is not a waiver of its right at any later time to insist on performance of that or any other provision set out in this letter.
- The Company will have the right to transfer and assign this contract of employment and all covenants and agreements herein will inure to the benefit of and be enforceable by such successors and assigns. This contract of employment is personal to you and you will not be entitled to transfer or assign it in whole or in part.
- The appointment of an employee is based on the information given by the employee to the company in your application. employee data form and shall be considered to be null and void at the Company's option if any material error suppression in the Company's opinion is discovered therein at any pointy in time. The appointment will cease immediately, if any of the statements made or particulars given in your application/ employment form are found to be false or incorrect in material particulars.

SECTION C- COMPLIANCE WITH CODE OF CONDUCT & EMPLOYEE HANDBOOK

I. Administration of the code

This Code of Conduct has been approved by the Company's Board of Directors. The Jsaraj Nagal shall be the Compliance Officer for the purpose of administering this Code.

II. Individual Responsibility

It is the responsibility of each employee to uphold this Code of Conduct and the Company policies and procedures. All employee are expected to administer and enforce it as a part of their responsibilities. An employee's conduct, in relationship to the code and policies, may affect his performance review and job status. Violations or failure to report violations are grounds for discipline, up to and including discharge.

III. Reporting Concerns

Employee are required to report observed violations of the Code and illegal or unethical behavior to the Compliance Officer. If an employee wishes to report any compliance matters related to the Code of Conduct, he may contact his immediate supervisor, Compliance Officer or the Human Resources Department. Or such reports may be made anonymously by e-mailings or by sending a letter to the Compliance Officer. All reports will be treated in a confidential manner and it is the Company's policy to not allow retaliation for reports made in good faith of misconduct by others. In accordance with an established, documented & approved process, the Company will undertake review & where appropriate, investigations of alleged violation or misconduct. Employees are expected to cooperate in internal investigations of misconduct and violations of this Code.

IV. Disciplinary Actions

The matters covered in this Code of Conduct are of utmost importance to the Company, its stakeholders and its business partners and are essential to the Company's ability to conduct its business in accordance with its stated values. All employees are expected to adhere to these rules in carrying out their duties for the Company. Appropriate actions will be taken by the Company against any person whose actions are found to violate these policies or any other policy of the Company.

Disciplinary actions may include immediate termination of employment or business relationship at the Company's sole discretion. In case the Company suffers a loss, it may pursue its remedies against the individuals or entities responsible. Where laws have been violated by an employee(s), the Company will cooperate fully with the appropriate authorities.

V. Waivers & Amendments

Any waiver of any provision of this Code for any employee shall be approved in writing by the Company's Compliance Officer or the Board of Directors, together with details about the nature amendment or waiver.

Based on the business requirements and applicable regulations, this Code is subject to modifications and may be amended by the Board of Directors from time to time.

VI. Improvement of the Code of Conduct

The HR & Code of Conduct Policy is intended to be a living document always relevant to the business situations employees face daily. Suggestions for improving the code should be sent to the HR Manager.

VII. Acknowledgement

Every employee shall acknowledge the receipt of this code in the acknowledgement form appended to this Code indicating that they have received, read and understood, and agreed to comply with the Code and send the same to the Compliance Officer. New joiners shall submit such an acknowledgement at the time of joining.

VIII. Annual Affirmation

At the end of each financial year, all employees shall be required to sign a declaration indicating their continued understanding of & employees with the Code of Conduct. Employees shall, within 30 days of closing every financial year (31st March), affirm compliance with the code (Refer Annexure I). The duly signed Annual Declaration shall be forwarded to the Compliance Officer of the Company.

Acknowledgement of Receipt of Code of Conduct

I have receive had read the Company's HR & Code of Conduct Policy. I have understood the standards and policies contained this Company Code of Conduct and I know that there may be additional policies or laws specific to my job or role. I agree to comply with the Company Code of Conduct.

In case of any questions concerning the meaning or application of the Company's Code of Conduct, any Company policies, or the legal and regularly requirements applicable to my role or job, I know I can consult my immediate supervisor, the Compliance Officer or the Human Resource Department knowing that my questions or reports to these source will be maintained in confidence.

Name: _____

Designation: _____

Signature: _____

Date: _____

Please sign and return this form to the Compliance Officer.

SECTION D – ANNEXURES

Annexure – I

Travel Policy

Attached

Annexure – II

Dress Code Policy

To ensure a well-groomed appearance of every employee in, the following dress code shall be followed across the organization and will be part of the Induction Programme.

Particulars	Monday-Friday	Saturday	Remarks
For Men	Formals	Formals / Business casuals	NA
For Women	Formals	Formals / Business casuals	

Annexure – III Internet Usage Policy

I. General

The display of any kind of sexually explicit image or document on any Company system is a violation of our policy. In addition, sexually explicit material may not be archived, stored, distributed, edited or recorded using company's network or computing resources.

The Company uses independently supplied firewall to identify inappropriate or sexually explicit Internet sites. We have blocked access from within our networks to all such sites that we know of. If you find yourself connected accidentally to a site that contains sexually explicit or offensive material, you must disconnect from that site immediately, regardless of whether that site had been previously deemed acceptable by any screening or rating program.

The Company's Internet facilities and computing resources must not be used to violate the laws and regulations.

Any software or files downloaded via Internet into Company's network become the property of the Company. Any such files or software may be used only in ways that are consistent with their licenses or copyrights.

No employee may use /company facilities to download or distribute pirated software or data.

No employee may use the Company's Internet facilities to propagate any virus worm, Trojan horse or trap door program code.

Employees with Internet access may not use Company Internet facilities to download entertainment software or games or to play games against opponents over the Internet.

Employees with Internet access may not use Company Internet facilities to download images or videos unless in an express business-related use for the material.

Employees with Internet access may not upload any software licensed to the Company or data owned or licensed by the Company without the express authorization of the manager responsible for the data.

II. Technical

User IDs and passwords help maintain individual accountability for Internet resource usage. Any employee who obtains a password or ID for an Internet resource from the Company must keep that password confidential. Company policy prohibits the sharing of user IDs or passwords obtained for access to Internet sites.

Employees should schedule communication-intensive operation such as large file transfers, downloads, mass mailing for off-peak times. (During lunch break or after office hours).

Any file that is downloaded must be scanned for viruses before it is accessed

III. Security

The Company had installed an Internet firewall to assure the safety and security of the Company's network. Any employee who attempts to disable or defeat any of the Company's security facility will invite disciplinary action.

Files containing sensitive Company's data that are transferred in any away across the Internet must be encrypted.

Only those Internet services with documented business purposes for this Company will be enabled at the Internet firewall.

Employees should not use any dial up Internet connection from

Company's network. They should use his/her own user ID given by the Administrator.

Annexure – IV

Entitlements

Sr No.	Designation	Desktop	Laptop	Mobile	Mobile Allowance	Data card
1.	Managers and above	NA	Yes	NA	NA	NA
2.	Managers and below	Yes	NA	NA	NA	NA

ACKNOWLEDGEMENT OF THE CODE OF CONDUCT

ANNUAL DECLARATION

I hereby confirm that during the financial year ended March 31, _____

- I have not violated the Code of Conduct*
- I am not aware of any violation of the Code of Conduct by any other person to whom the said Code is applicable.*
- I have come across the following instances of violations of the Code. *

Brief description of the nature of violation	Person’s Responsibility	Date & Mode of intimation to the Compliance Officer

The above declaration is to the best of my knowledge.

Name: _____

Designation: _____

Employee Number: _____

Signature: _____

Date: _____

Please sign and return this form to the Compliance Officer.

*Please tick ‘___’ against the applicable statement and strike off whichever is not applicable.

	<p><u>CONTROLLED DOCUMENT</u></p> <p><u>Human Resource Policy:</u></p> <p>Travel Policy</p>	Policy Number: HR/05 Policy Owner: Human Resource Authorized By: Management Access Level: All levels
--	--	---

1. Purpose and Scope

This policy outlines the guidelines and procedures for domestic business travel applicable to all employees of ANJ Group. It ensures fair and consistent treatment while maintaining cost effectiveness.

2. Travel Authorization

2.1 Approval Requirements

- All business travel requires prior approval from immediate Managers.
- If the fares exceed the limits as mentioned below, then approvals from Higher authorities like Directors/ Senior most in Department (HOD)/ MD / Managing Partner/ Principal Architect for Canvas team
- Travel exceeding 5 days requires additional approval from the department head (HOD) / Directors
- Emergency travel needs the topmost authority's approval
- Travel requests must be submitted at least 5 days before departure

2.2 Documentation

- Travel Request detail with purpose, duration, and estimated expenses
- Client meeting details/Event registration (if applicable)
- Tentative itinerary

	<p><u>CONTROLLED DOCUMENT</u></p> <p><u>Human Resource Policy:</u></p> <p>Travel Policy</p>	<p>Policy Number: HR/05</p> <p>Policy Owner: Human Resource</p> <p>Authorized By: Management</p> <p>Access Level: All levels</p>
--	--	--

3. Air Travel Classification

Sr No	Staff Category	Cost of Air travel	Travel Requisition	Flight Time
1	Director	Up to INR 7000-8000/- Economy class	2 days prior	Preferred early morning or Lower Fare flight scheduled
2	VP / AVP	Up to INR 6000/- Economy class	5 days prior	Preferred early morning 5:00 AM to 7 :00 AM or Lower Fare flight scheduled

4. Travel Arrangements

4.1 Air Travel

Booking Guidelines

- Bookings through company-approved travel desk only
- Booking request should be via an email only
- Minimum 10 days advance booking recommended
- Preferred airlines as per corporate agreements
- If the fares exceed the above limits, then approvals as per the below:

Sr No	Staff Category	Approval- If Limit Exceeds
1	Director	MD /Principal Architect
2	VP / AVP	Directors/ Senior most in department
3	BD team	Jay Kularia

- VP & AVP below grades – Self web check-in mandatory

	<p align="center"><u>CONTROLLED DOCUMENT</u></p> <p align="center"><u>Human Resource Policy:</u></p> <p align="center">Travel Policy</p>	Policy Number: HR/05 Policy Owner: Human Resource Authorized By: Management Access Level: All levels
--	---	---

4.2 Train Travel

Eligibility by Grade

- Managers & below: AC 2-Tier and/or AC 3-Tier whichever is available

5. Local Transport

- Airport transfers through radio cabs
- Employees can use radio cabs for official business travel (e.g., client meetings, airport transfers, inter-office travel).
- For directors who traveling outstation for more than 2/3 sites use a full-day Economy cab(Small car) rental wherever feasible and cost-effective
- Within Mumbai and less than 500 km, use company car wherever possible.

6. Accommodation

6.1 Hotel Categories (per night caps inclusive of taxes)

Sr No	Staff Category	Cost of Hotel per night	Travel Requisition
1	Director	Up to INR 7,000/-	2 days prior
2	VP / AVP/ Managers	Up to INR 4,000/-	5 days prior
3	Other Employee	Up to INR 2,500/-	5 days prior

6.2 Guidelines

- For food per day up to Rs 2000/- or actuals including all meals.
- Booking through company-approved vendors only
- Standard room category only

	<p><u>CONTROLLED DOCUMENT</u></p> <p><u>Human Resource Policy:</u></p> <p>Travel Policy</p>	<p>Policy Number: HR/05</p> <p>Policy Owner: Human Resource</p> <p>Authorized By: Management</p> <p>Access Level: All levels</p>
--	--	--

- Wherever possible the guest house or service apartments to be used.
- Extended stay (>5 days) eligible for service apartments only.
- Personal expenses to be settled directly by an employee
- The stay will be excluding personal recreation and leisure events such as spas, massages etc
- No alcohol allowed on business trip.

7. Entertainment Expenses

7.1 Client Entertainment

- Prior approval required
- Maximum ₹2,000 per person
- Original bills with client details mandatory
- Alcohol not reimbursable strictly

8. Expense Reporting – All expense bills should be submitted for reimbursement.

8.1 Submission Timeline

- Submit within 7 days of return
- Delays beyond 10 days need department head approval
- Claims beyond 30 days not reimbursable

8.2 Required Documentation

- Original bills/invoices
- Travel approval email

	<p><u>CONTROLLED DOCUMENT</u></p> <p><u>Human Resource Policy:</u></p> <p>Travel Policy</p>	Policy Number: HR/05 Policy Owner: Human Resource Authorized By: Management Access Level: All levels
--	--	---

- Boarding passes/tickets
- Hotel bills with detailed breakup

9.Travel Conduct & Liability Clause

While traveling or staying for official purposes, employees are expected to adhere to the highest standards of professionalism and conduct. The organization shall not be held liable for any misconduct, misbehavior, or unlawful activities undertaken by an employee during official travel or stay.

Any violations of legal, ethical, or professional standards will be the sole responsibility of the employee involved, and appropriate disciplinary action may be taken by the organization as per company policies.

10 . Contact Information

For queries regarding this policy, please contact:

- Ravindra Kumar (Travel Desk): ravikumar.bhavsar@anj.co.in
- Virginia D'souza: virginia.dsouza@anj.co.in
- HR Department: hr@anjgroup.com

Note: All rates and limits are subject to periodic review and revision
