EMPLOYEES CODE OF CONDUCT & ETHICS POLICY

Human Resources Development Department – Dec 2024

COMMONWEALTH INCLUSIVE GROWTH SERVICES LTD.
No.27, Dr. Ambedkar Road, Kodambakkam, Chennai – 600 024

Commonwealth Inclusive Growth Services Ltd.

Employee Code of Conduct and Ethics Policy

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1. Definitions

Associate: A person associated with the Company, either as an employee or as an Agent or as a Sub-Contractor or in a similar role. Wherever appropriate / applicable, the terms 'Associate' and 'Employee' are used interchangeably in this document.

CIGS: Abbreviation for Commonwealth Inclusive Growth Services Ltd.

CIGS Code of Conduct: Refers to this Employee Code of Conduct and Ethics Policy

Code: Refers to the CIGS Code of Conduct

Company: Refers to CIGS

Employee: Refers to a person on the Payroll of CIGS. Wherever appropriate / applicable, the terms 'Associate' and 'Employee' are used interchangeably.

Ethics Committee: Refers to the Committee tasked with the responsibility of drafting the CIGS Code of Conduct, periodic review & update of the Code, its implementation, investigation of violations and resolution of issues. Matters related to the CIGS Code of Conduct, including reporting of violation, to be addressed to the Ethics Committee, at ethics@cigs.in

Manager / Supervisor: A Manager or Supervisor is the one to whom an Associate reports to, also known as **Reporting Authority.** For a Manager or Supervisor, their Reporting Authority acts as the Manager / Supervisor. The terms Manager and Supervisor are used interchangeably in this document.

Policy: Refers to the CIGS Code of Conduct

2. Purpose of the Policy

The CIGS Code of Conduct represents a set of standards guiding both personal and professional conduct. Every Associate – Executive Directors, Key Managerial Personnel, Managers, Supervisors, Employees & Agents – is expected to uphold these standards, ensuring an ethical, professional, and harmonious working environment.

This Code serves as a foundation for fostering an environment free from harassment, discrimination, and other negative influences. Furthermore, it aids managers in introducing employees to CIGS and addressing potential conflicts with the core values and standards of CIGS.

3. Scope of the Policy

This Policy provides a comprehensive overview of the behaviour expected of all the Associates of CIGS, irrespective of their position, department or tenure.

4. Process

CIGS Code of Conduct is a guiding tool that offers a framework for the Associates, ensuring:

a) **Relationships:** Associates should act respectfully and professionally in all interactions with their colleagues / fellow Associates, customers, clients, partners, representatives, government authorities, etc.

b) **Duty Fulfillment:** All job responsibilities and obligations must be carried out diligently and in alignment with the objectives of CIGS.

c) **Upholding *CIGS* Values:** The mission, goals, and objectives of CIGS are to be kept at the forefront of all actions.

d) **Equity and Fairness:** In every professional encounter, fairness and equity are to be practiced.

The foundation of this Policy is built upon the core values of CIGS:

a) **Integrity:** Uphold honesty in all actions.

b) **Honesty:** Speak truthfully and act transparently.

c) **Conscientiousness:** Dedicate oneself wholly to the task at hand.

d) **Compassion:** Show empathy and care towards colleagues / Associates and customers / clients.

e) **Courtesy:** Maintain politeness and good manners.

f) **Fairness:** Ensure just treatment of all individuals, irrespective of their background.

g) **Respect:** Value others' opinions and treat everyone with dignity.

This Policy is designed to work hand-in-hand with other CIGS policies, relevant Government legislations, and specific clauses within individual employment contracts. Every Associate is expected to acquaint themselves with these guidelines and be responsible for their behaviour.

5. Guidance and Clarifications

If an Associate is uncertain about any aspect of this Policy or finds themselves in a situation where the best course of action is unclear, they are strongly encouraged to discuss the matter with their Manager / Supervisor or approach the Ethics Committee, to seek necessary guidance or clarifications. CIGS believes in open dialogue and will support its Associates in navigating ethical dilemmas.

6. Responsibilities of Managers / Supervisors

Managers / Supervisors play a crucial role in upholding the standards set by the CIGS Code of Conduct. Their responsibilities include:

a) **Adherence to the Code:** Conducting their duties and behaving in a manner consistent with the provisions of the CIGS Code of Conduct.

b) **Promotion of the Code:** Actively informing their teams about the CIGS Code of Conduct, associated policies, procedures, and minutes.

c) **Training & Counseling:** Providing relevant training or performance counselling to ensure that the set standards are achieved and maintained.

d) **Reporting Violations:** Promptly reporting any departures from the CIGS Code of Conduct, whether by themselves or observed in others to the Ethics Committee.

e) **Consistent and Fair Enforcement:** Ensuring that actions taken against any breaches of this Code are consistent, fair, and transparent.

7. Responsibilities of Associates

Every employee / Associate is an ambassador for CIGS and its values. Their responsibilities include:

a) **Personal Accountability:** Being individually accountable for their performance, behaviour, and punctuality.

b) **Adherence to the Code:** Undertaking their duties and behaving in a manner consistent with the provisions of the CIGS Code of Conduct.

c) **Reporting Violations:** Promptly reporting any deviations from the CIGS Code of Conduct observed in themselves or others to the Ethics Committee.

d) **Compliance:** Ensuring that they comply with all of the policies and procedures of CIGS.

e) **Promote Positive Environment:** Contributing to a positive, safe, and healthy work environment through their conduct.

8. Personal Conduct Guidelines

8.1 Attendance and Punctuality

a) **Punctuality:** All Associates are expected to be punctual and regular with their attendance.

b) **Notification of Absence:** Should an Associate be absent due to sickness or other reasons, they should promptly inform their Manager / Reporting Authority and provide an expected return date. Leave shall be taken strictly adhering to the leave policy of the Company.

c) **Manager's Responsibility:** Managers have the right to contact Associates who haven't communicated their absence within a reasonable timeframe to understand the reasons behind it.

8.2 Dress and Appearance

To ensure CIGS maintains a professional image:

a) **General Appearance:** Associates must ensure their appearance is neat, clean, properly groomed, and suitable for their specific roles; unkempt and shabby looks are prohibited. Maintaining a high standard of personal hygiene is imperative. Wherever you use Officially provided facilities – Mobile Phone / SIM, Computer, etc. – for accessing the Social Media or use the Social Media for Official communication, use professional profile photo in your Social Media handle.

b) **Dress Protocol:** Associates should dress in formal office attire / Business Formal while discharging their official duty. Wherever Uniform needs to be worn, like in the case of Agents rendering the Business Correspondent Services, it should be worn as per the relevant guidelines.

Associates should maintain a professional demeanour while in the Uniform, whether at or outside work.

i. Acceptable Casual Business Wear Includes:

a) Trousers, full pants, saree / formal ethnic wear and full skirts
b) Modest shirts, blouses, T-Shirts with collars & sleeves and non-sports jackets

ii. Unacceptable Casual Business Wear Includes:

a) Denim jeans or leggings or shorts or half-skirt or collarless shirts or sleeveless shirts
b) Sports shoes (e.g., joggers or runners), thongs, slippers, or worn-out footwear
c) Athletic attire
d) Torn or ragged clothing, even if it is intentionally designed that way
e) Inappropriately revealing / obscene clothing
f) Any attire displaying offensive messages, including but not limited to racist remarks

c) Managerial Discretion: Managers will determine the specific dress code for their teams, considering the environment and tasks involved. Exceptions can be made on medical grounds.

8.3 Personal Behaviour

Associates should execute their duties with professionalism, responsibility, conscientiousness, and ethics, ensuring they prioritize the best interests of CIGS, including maintaining its good reputations with the customers / clients. Associates must embody honesty in all engagements, be it with customers, clients, suppliers, contractors, or Associates.

8.4 Natural Justice, Fairness, and Equity

When tasked with investigating complaints against other Associates or addressing issues concerning Associates, the principles of natural justice must be adhered to. Associates must act consistently, fairly, and promptly, ensuring timely investigations.

8.5 Use of Facilities and Equipment

Associates should handle the CIGS and its customers' / clients' / partners' property, goods, intellectual property, and services with care, ensuring efficient, careful, and honest usage. Private use of CIGS / its customers' / clients' resources without managerial consent is strictly prohibited.

8.6 Privacy and Use of Personal and Official Information

Associates bear the responsibility of securing professional information against loss, misuse, unauthorized access, modification, or disclosure. They must maintain the confidentiality, integrity, and security of all official information, including the Confidential Information of the customers, clients, partners, etc., they oversee.

8.7 Records Management

a) Associates should be aware of and abide by their record-keeping responsibilities, legal requirements and proper records management practices.

b) Documents related to CIGS, its customers, clients, partners, etc., must be stored in official files, avoiding any unofficial or private filing systems.

c) The removal of documents from official files is prohibited. These are controlled records and must remain complete and current, ensuring organizational accountability when officially examined.

d) Tampering, disposing of, or any interference with official documents or files is forbidden. Record destruction is only permissible following a disposal and retention schedule, approved by the Chief Operating Officer or Chief Executive Officer of the Company.

8.8 Information Technology

Unauthorized access or usage of information is prohibited. Associates must take all necessary measures, including password protection, to prevent unauthorized access. They are entrusted with the security and confidentiality of information systems of CIGS and / or its customers, clients, partners, etc.

8.9 Conflict of Interest

a) Associates, upon recognizing a potential conflict of interest, must immediately report it to their Manager or the Ethics Committee. Expected actions from Associates include:

   i) Declaring potential conflicts to supervisors.
   ii) Averting any negative impact arising from the conflict.

b) CIGS reserves the right to step in, if an Associate's actions hint at:

   i) Engaging or potentially engaging in conflicting activities,
   ii) Favouring personal interests over Company's

c) Associates must ensure no clash exists between their interests and their professional responsibilities. Some situations hinting at conflicts include:

   i) Accepting gifts from someone who is expecting some official favour in return
   ii) Taking up any other employment / engaging in any other part-time or full-time vocation / business / Agency / Trade / activities for monetary gains
   iii) Influencing the hiring or promotion of friends or relatives,
   iv) Promoting family / personal businesses with the customers, clients, partners, Associates, etc.

d) Employees uncertain about potential conflicts should consult their Managers and refrain from situations indicating conflicts.

e) Immediate disclosure to the Ethics Committee is mandatory if an employee identifies a potential conflict between their interests and another person affected by provisions in this Code.

8.10 Financial Interests

Engaging in financial undertakings that could challenge or undermine the performance of their duties or the activities of CIGS shall be avoided. This includes having a stake in businesses where they might influence decisions or transactions between CIGS and the said business.

Associates or their immediate families acting against the activities or interests of CIGS for personal gains should also be considered a conflict.

8.11 Acceptance of Commissions, Gifts, or Benefits

a) The intent behind Gifts: Associates should be wary of accepting gifts or benefits, if they appear to serve an ulterior motive that might conflict with the best interests of CIGS.

b) Token vs. Significant Gifts: While small, promotional items like pens, diaries, calendars, sweets, nuts, etc., might be acceptable, larger gifts, especially those of significant monetary value, say, Rs.5,000/- or more, are prohibited.

c) **Transparency:** If an Associate receives a gift, it should be reported immediately to their Manager, ensuring transparency and minimizing potential conflicts of interest.

8.12 Influence to Secure Advantage

Associates must avoid any actions that hint at using undue influence to get promotions, transfers, or other benefits that they wouldn't have received under regular circumstances.

8.13 Use of Official Information & Communication

a) **Public vs. Private Commentary:** Associates should always clarify when they're speaking from a personal viewpoint and not as a representative of CIGS. They should be extremely judicious, while communicating with / using print, visual and Social Media platforms. They should never use the Logo or Name or Brand or IP, etc., of the Company or its customers / clients / partners.

b) **Confidentiality:** Any sensitive or proprietary information of CIGS and / or its customers, clients, partners, etc., should be treated with utmost care, and to be disclosed only when legally necessary or explicitly authorized.

8.14 Associate ~ Customer / Client / Partner Boundaries

a) **Trust Dynamics:** A healthy professional relationship between Associates and customers / clients / partners is foundational to business. Overstepping boundaries can jeopardize this trust

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b) **Maintain Professionalism:** Personal interactions should not supersede or interfere with the primary professional relationship.

8.15 Relatives and Close Friends

If a personal relationship has the potential to influence an Associate's decision-making at work, it is essential to disclose this and, where necessary, recuse oneself from relevant decisions.

8.16 Personal and Professional Behaviour

a) **Commitment to Duty:** Associates should display dedication, impartiality, and a conscientious approach to their roles.

b) **Continuous Learning:** With evolving industry standards and best practices, staying updated is key.

8.17 Alcohol and Substance Abuse or Misuse

a) **Workplace Impact:** The consumption or influence of substances can detrimentally affect an employee's performance and safety, as well as those around them. No Associate shall attend to their official duties in an intoxicated / inebriated state.

b) **Zero Tolerance:** Illicit drug activities or coming to work in an intoxicated / inebriated condition are not just grounds for termination but might also be legally prosecuted.

8.18 Smoking

Recognizing the health hazards of passive smoking, the Company enforces strict no-smoking policies on its premises to ensure the wellbeing of everyone.

8.19 Personal Beliefs / Opinions / Policies

While personal beliefs and opinions are respected, Associates' actions and behaviours at work should align with the Company's policies and objectives.

8.20 Compliance with Lawful Instructions

To maintain a structured and efficient working environment, Associates must follow instructions from the authorized personnel.

8.21 Bullying / Pestering / Intimidating Behaviour

a) **Toxic Behavior:** Any unethical / unlawful behaviour that undermines, intimidates, hurts or annoys another Associate physically or mentally goes against the Company's values.

b) **Managerial Responsibility**: Managers have an added responsibility to ensure such behaviours are promptly addressed.

8.22 Harassment

Harassment can take many forms, from verbal comments to physical actions, and even if unintended, it is essential to be aware of how one's actions might be perceived. The Company has zero tolerance policy towards harassment.

8.23 Racial and Religious Vilification

Spreading hate or contempt based on someone's race or religious beliefs goes against the principle of mutual respect that the Company upholds. The Company has zero tolerance policy towards the violators in this regard.

8.24 Non-discrimination and Equal Employment Opportunity

The Company celebrates diversity and strives for inclusivity, ensuring everyone, irrespective of their attributes, is treated fairly and respectfully, without any discrimination whatsoever. All the Associates are expected to uphold these values.

8.25 Occupational Safety and Health (OSH)

While the Company sets safety standards, it is every Associate's responsibility to adhere to them and report any potential hazards.

8.26 Professional Development

The Company values and encourages Associates who show initiative in improving their skills, attending workshops, or undertaking courses relevant to their job roles.

9. Effects of Code Breach

Any breach of the CIGS Code of Conduct is taken seriously, with consequences ranging from counselling sessions to potential legal action, depending on the severity of the breach.

This elaboration serves to provide Associates with a deeper understanding of the Company's expectations and the reasoning behind the Code of Conduct. All the Associates are encouraged to regularly read the CIGS Code of Conduct, to keep themselves abreast of the same.

10. Do's & Don'ts For Associates

10.1 Do's:

1. Attend to Official duties in appropriate Office Wear and in a well-groomed, professional manner
2. Observe proper decorum at workplace
3. Maintain absolute discipline, integrity, honesty & loyalty, at all times
4. Discharge your duties & responsibilities diligently
5. Use Office facilities for appropriate / approved Official purposes
6. Maintain independence and impartiality in the discharge of your duties
7. Maintain the confidentiality of the Confidential Information of the Company, its customers, clients, partners, etc.
8. Render prompt and courteous service to the customers, clients, partners, etc.
9. Maintain good rapport with customers, clients, partners, government authorities, etc., upholding the reputation of the Company at all times
10. Use professional profile photo in your Social Media handles, especially when you use the Social Media for Official communication or use the Officially provided facilities – Mobile Phone / SIM, Computer, etc.
11. Share educative, motivational and inspirational posts, links, etc., on the appropriate Social Media platforms, thereby enhancing your image & reputation and consequently, that of the Company as well.
12. Exercise extreme discretion while using print, visual or Social Media platforms, never disclosing any Private & Confidential Information of the Company, its Associates, customers, clients or partners.
13. Share non-controversial views in your personal capacity, in any media, always
14. Respect the personal viewpoints of others during interactions in any media, irrespective of whether the same is agreeable to you or not, thereby not giving scope for bitter exchanges / controversies.
15. Abide by the extant rules, regulations, Acts and laws of the land, including those related to anti-bribery, Anti-Money Laundering, POSH, etc.
16. Maintain a responsible and decent standard of conduct in private life, including prudential financial planning, so as to steer clear of habitual indebtedness or insolvency or disputes or litigations
17. Report to Human Resources Development Department, in case of change of residence, contact number / address, emergency contact details, marital status, etc.
18. Report to Human Resources Development Department, in case of any major / significant personal challenges, like, major health issues of self or family member(s), accident, bereavement, etc.
19. Report to your Manager / Human Resources Development Department, as soon as practically possible, in case of lodgment of any criminal complaints against you or issuance of arrest warrant against you or arrest by the Law Enforcement Agency / Agencies or legal action initiated against

you or conviction by a Court of Law or bankruptcy / insolvency, etc., with complete information relating to the same.

20. Report promptly any violation(s) / possible violation(s) of CIGS Code of Conduct to the Ethics Committee

10.2 Don'ts:

1. Do not attend to your Official duty in an inappropriately dressed and / or improperly groomed condition.
2. Do not indulge in betting, gambling or any other unethical or anti-social or unlawful or anti-national activities
3. Do not consume any intoxicating drinks or drugs while on duty; never perform your duty under their influence / in an intoxicated / inebriated state.
4. Do not smoke cigarette / other substances or chew betel leaves ('Pan') or tobacco or use any other narcotics, especially while performing your Official duty / in Office premises or public places.
5. Do not use unparliamentary or abusive language, while interacting with Associates or customers or clients or partners, etc.
6. Do not play games or while away time in unproductive activities, either Online or Offline, during the working hours.
7. Do not indulge in any act of sexual harassment, including sexual harassment of women at workplace
8. Do not discriminate anyone, including the Associates & customers, on account of gender, religion, caste, creed or colour or any other biases
9. Do not enter into any private financial dealings, including lending or borrowing money or standing surety, with any other Associate(s); specifically, employees and Agents should never enter into any business or financial or personal relationships with each other
10. Do not demand or accept any gifts or favours or bribes, either in cash or kind, from any Associates or partners or vendors, etc.
11. Do not engage in or get associated with any other business or agency or trade or employment or consultancy or profession or work, etc., either full-time or part-time.
12. Do not use the Name, Logo, Brand, IP, Private & Confidential Information, etc., of the Company or its customers / clients / partners in print or visual or Social Media platforms without the prior written approval of the appropriate authority
13. Do not create or become a member of any Social Media Group(s) in the name of the Company or its customers / clients / partners, or tag the Associates, unless permitted to do so in writing by the appropriate authority.
14. Do not voice political, religious & gender-biased views on the print or visual or Social Media platforms
15. Do not enter into heated discussion / exchanges / arguments over the Social Media platforms; in case of receiving threat / abuse, notify the Ethics Committee.

16. Do not upload, forward, share or post a link / content on the Social Media platforms that can potentially lead to communication that is abusive, obscene, discriminatory, harassing, derogatory, indecent, threatening, disruptive or defamatory
17. Do not form any unauthorized union / association nor become a member of any union / association / organization without the prior approval in writing from the appropriate authority of the Company
18. Do not join or support any illegal strike or call for stoppage of work or any other unauthorized activity
19. Do not involve in demonstrations organized by political parties and maintain political neutrality
20. Do not violate any laws of the land, at any time