



Mastech Digital

Associate Handbook - India

This handbook is a general guide to Human Resources policies and procedures for all associates of Mastech Digital Technologies, Inc. and its operating subsidiaries.

Table of Contents

Section 1 – Introduction	01
1.01 – Introduction to the Handbook	01
1.02 – A Message from the CEO	02
1.03 – About Mastech Digital	03
 Section 2 – General Management Practices	 04
2.01 – Definition of Employment	04
2.02 – Equal Employment Opportunity (EEO)	04
 Section 3 – Employment Status and Personnel Records	 06
3.01 – Employment Classifications	06
3.02 – Associate Grades	06
3.03 – Personnel Files and Records	06
3.04 – Reference and Background Verification Checks	07
3.05 – Retirement Age	08
 Section 4 – Associates Practices	 09
4.01 – Open Communications and Grievance Handling Procedure	09
4.02 – Hiring of Relatives	10
4.03 – Outside Employment (Moonlighting) and Activities	10
4.04 – Accommodation of Special Needs	10
 Section 5 – Associate Practices	 11
5.01 – Associate Orientation	11
5.02 – Associate Birthdays and Weddings	12
 Section 6 – Associate Responsibilities	 13
6.01 – Attendance and Dependability	13
6.02 – Communication and Information Systems	15
6.03 – Confidentiality	15
6.04 – Conflict of Interest	16
6.05 – Personal Conduct in the Workplace	17
6.06 – Associate Inventions	18
6.07 – Personal Property, Searches, and Inspections	18
6.08 – Solicitation and Distribution Activities	19
6.09 – Use and Possession of Weapons	19
6.10 – Work Place Threats and Violence	19

Section 7 – Work Timings & Attendance	21
7.01 – Work Timings	21
7.02 – Attendance	21
Section 8 – Compensation and Benefits	22
8.01 – Philosophy	22
8.02 – Payroll Schedule and Distribution	22
8.03 – Payroll Deductions	22
Section 9 – Health Care Plans and Related Benefits	23
9.01 – Medical Reimbursement	23
9.02 – Group Medclaim Insurance	24
9.03 – Personal Accident Insurance	24
9.04 – Retirement Benefits (Provident Fund)	24
Section 10 – Policies	26
10.01 – Workplace and Sexual Harassment Policy	26
10.02 – Dress Code Policy	35
10.03 – Substance Abuse Policy	36
10.04 – Leave Policy	37
10.05 – Travel Policy	40
10.06 – Referral Policy	41
10.07 – Reimbursement Policy	42
10.08 – Relocation Policy	43
10.09 – Company Property Loss Policy	43
10.10 – Confirmation Policy	44
Associate Handbook Acknowledgement	45

Section 1 – Introduction

1.01 – Introduction to the Handbook

PURPOSE OF THE HANDBOOK

This handbook is Mastech Digital's (hereinafter referred to as "the Company") guide of Human Resources policies. The Associate Handbook supersedes any previous Associate Handbooks you may have received, and any previous verbal or written policies, statements, understandings or agreements concerning your employment.

However, as times and situations change, we must all be flexible and change accordingly. Therefore, the Company may, in its sole discretion, alter, reduce or eliminate the policies, practices and benefits described in this Associate Handbook, in whole or in part, with or without prior notice. We will try to keep you informed of changes as they occur, but we may not always be able to do so. Therefore, before relying on a statement made in this Associate Handbook, you should check with Human Resource Department as to whether the statement is still current.

This Associate Handbook, as well as other benefits plans and personnel records, does not constitute nor is it intended to represent an express or implied contract of employment. No representative of the Company has the authority to enter into any agreement to employ any associate for a specified period of time or to make a contract of employment, express or implied, that changes or modifies in any way your employment relationship. Only the CEO and the Head Human Resources has the authority to enter an employment agreement that alters employment status and any such agreement must be in writing.

This Associate Handbook cannot anticipate every situation about your employment, and it does not include all Mastech Digital policies and procedures. It contains a summary of some of the more important policies and procedures. If you have any questions please do not hesitate to ask your supervisor or a member of Human Resource Department.

If you have questions or need help in understanding the policies in this handbook,
please ask a member of Human Resources.



1.02 – A Message from the CEO

Welcome to Mastech Digital.

We are on a journey of transformation and growth, and we value your contribution toward that journey. In our ongoing endeavor, we have been adopting best practices across the company as well as best-in-class technology and HR frameworks for the benefit of all our Associates. Our brand positioning and digital presence is reflective of our intent to build an organization that is regarded as an employer of choice. We welcome your suggestions and value your opinion to make your experience with us, more delightful. Feel free to write to us on experience@mastechdigital.com.

I sincerely hope our association will be a rewarding one.

Regards,

A handwritten signature in black ink, appearing to read "Vivek Gupta", with a horizontal line drawn underneath.

Vivek Gupta
President and CEO

1.03 – About Mastech Digital

Mastech Digital Holdings, Inc. (NYSE American: MHH) is a leading provider of Digital Transformation IT services to business leaders in segments ranging from finance and banking to telecommunications and healthcare. Leveraging the power of over thirty years of IT experience, Mastech Digital provides services in disciplines that drive today's business operations, including Data Management and Analytics services; digital transformation services around Salesforce.com, SAP HANA, and Digital Learning; and IT staffing services.

Mastech Digital is distinguished by its powerful, integrated, North America and India-based delivery team, structured to support today's high-volume, high-efficiency, portal-based environments. Headquartered in Pittsburgh, PA, with offices across the U.S., Canada, and India, Mastech Digital employs over 1,000 consultants and is ever mindful that people are at the center of every transaction.

Mastech Digital is a certified minority-owned supplier with the National Minority Supplier Development Council.

THE MASTECH DIGITAL PHILOSOPHY

We define success by client referrals. Mastech Digital takes its responsibility to both customers and associates very seriously. This philosophy is reflected in our overall mission that guides us each and every day.

OUR MISSION

Mastech Digital services provide clients with high quality IT professionals working on the development, maintenance, and implementation of custom and packaged software applications. This is achieved at competitive prices, using the most efficient global delivery model in the industry.

In doing so, we will provide superior value to our clients, industry leading profitability to our shareholders, and continued opportunity for our associates.

OUR OPERATING PHILOSOPHY

- We exist to serve our customers by delivering on our promises;
- We recruit, nurture, and retain our associates by providing them with a challenging, rewarding, and enjoyable work environment;
- We deliver on our commitments.
- Integrity, trust, and respect - towards associates and customers;
- We promote continuous improvement;



Section 2 – General Management Practices

2.01 – Definition of Employment

A person shall be deemed to be an associate of the company only when the individual has accepted the employment contract of the Company and a start date is confirmed.

2.02 – Equal Employment Opportunity (EEO)

Equal employment opportunity has been and will continue to be a basic principle at Mastech Digital. Employment at Mastech Digital is based upon merit, ability, and qualifications. No qualified applicant or associate is to be discriminated against because of race, color, citizenship status, national origin, ancestry, gender, sexual orientation, age, religion, creed, physical or mental disability, marital status, veteran status, political affiliation, or any other factor protected by law.

EEO PROCESS

Our equal employment opportunity commitment applies to all areas of employment including hiring, training, placement, promotion, compensation, and benefits.

Recruitment and promotion will be on the basis that each applicant will be considered fairly and equally. The selected applicant will be the person who best meets the requirements of the position.

Managers and Supervisors are accountable for ensuring that the Company's EEO Policy is promulgated and pursued within their area of responsibility. Each associate has a responsibility to treat all fellow associates with fairness and equality so that the total working environment is free from discriminatory activities and practices.

Associates who feel they are victims or witnesses of unlawful discrimination should immediately report this fact to their manager or to Human Resources Department. Associates

should feel free to raise such concerns without fear of retaliation. should feel free to raise such concerns without fear of retaliation.

CORRECTIVE ACTION

Appropriate corrective action, up to and including termination, will be taken against any Mastech Digital associate found to have violated this policy.

If you feel that Mastech Digital's EEO policy is not being adhered to, or you may have suggestions of how to further assist Equal Employment Opportunity within Mastech Digital, please discuss with your manager and/or the Human Resources Manager.



Section 3 – Employment Status and Personnel Records

3.01 – Employment Classifications

FULL TIME SALARIED EMPLOYMENT

Associates hired to work the company's normal workweek on a regular basis. They shall be eligible for salary and full benefits, subject to the terms and conditions of each benefit program.

3.02 – Associate Grades

For all full time, salaried Mastech Digital associates, we have an internal grade structure, which is common across all business lines and geographies. The grade structure is important in determining salary, bonus amounts and eligibility for various benefits as well as for clarifying employment status.

3.03 – Personnel Files and Records

ACCESS TO FILES

Human Resources files are Mastech Digital property; therefore, access to them is restricted. Personnel files would contain all new joiner forms, emergency contacts, appraisals, employment letter, increment & promotion letters, etc. Generally, only management has access to the files. The personal file of the associates can be shared with their Managers (M4 and above). Associates may review their own records in the presence of HR team member. Copies of the records may be made; however, under no circumstances may a file be removed.

UPDATING INFORMATION

Records and information regarding each applicant, associate, and former associate are kept to ensure compliance with statutory requirements and to support benefit programs and employment actions. It is important that records are accurate and current; therefore, associates are asked to notify Human Resources of any changes in

- Name and/or marital status
- Address and/or telephone number
- Number of dependents
- Emergency contact person
- Qualifications

3.04 – Reference and Background Verification Checks

DIRECT ALL REQUESTS TO HUMAN RESOURCES

All requests for references and inquiries regarding current or former associates should be directed to Human Resources. No associate may provide a letter of reference for any current or former associate without Human Resources' written permission.

RELEASE OF INFORMATION

Under no circumstances may any information regarding current or past associates be provided over the phone. Human Resources will respond in writing only to reference requests that are submitted in writing. Limited information, such as verifying name, dates of employment, and job title, will be provided. Any additional information regarding the associate will be released only if Mastech Digital has obtained written consent and release from the concerned individual.

When your signed authorization is received, we will forward the request to the Payroll Department to provide the appropriate information requested by a legitimate credit, mortgage, legal, or insurance source.

BACKGROUND VERIFICATION

Typically includes verification of education, employment, address and other information the company might need when investigating candidate's history.

It is mandatory for new hires having a previous work experience to submit at least two professional references from previous organizations and fresher to submit at least one from college.

RELEASE OF INFORMATION

All requests for references and inquiries regarding current or former associates should be directed to Human Resources. No associate may provide a letter of reference for any current or former associate without Human Resources' written permission.

Under no circumstances may any information regarding current or past associates be provided over the phone. Human Resources will respond in writing only to reference requests that are submitted in writing.

3.05 – Retirement Age

The age of retirement for superannuation of the associates shall be 58 years. The service of an associate shall automatically cease on attaining the age of retirement.



Section 4 – Associate Practices

4.01 – Open Communications and Grievance Handling Procedure

The organization desires that all complaints of associate should be settled promptly and fairly. The Grievance Procedure is a means by which the associate's complaints or concerns towards work-related problems can be heard and corrected.

If you have work-related problems or concerns, you should follow the detailed below process. However the associate at any time can contact the Human Resource Department during the process.

- **Manager (Step 1):** Any associate seeking redressal of any grievance arising out of his employment or relating to unfavorable treatment or wrongful exaction on the part of a superior or another associate should first present the complaint to his/her immediate manager in an effort to obtain a reasonable and acceptable solution to the problem.
- **Department/ Group Head (Step 2):** If the associate is not convinced with the decision of the immediate manager, he may take his complaint to the Department/ Group Head who will review the complaint and strive to reasonably and fairly settle the same.
- **Head of HR (Step 3):** The next step for the associate is to approach the Head of HR if he is not convinced of the decision by Department Head, who will endeavor to settle the issue.

We encourage you to follow this practice to resolve any work-related problems or concerns. Your job status, security, working conditions, or any other aspect of your employment will not be jeopardized as a result of using this procedure.

Associates are also encouraged to consult Human Resources Department at any stage in the problem-solving process. Effort will be made to resolve the problem as quickly and as confidentially as possible.

- CEO (Step 4): If the associate wishes to take his complaint further, he can appeal to the CEO who will review the facts, interview the persons involved, if necessary, obtain any information required, and make his decision accordingly.

Although Mastech Digital provides you with this opportunity to communicate your concerns, not every complaint can be resolved to your satisfaction. Nevertheless, the Company believes that open communication is essential to a successful work environment and all associates should feel free to raise concerns without fear of reprisal.

All the harassment related grievances of the associates shall be handled by a Harassment Handling Committee.

4.02 – Hiring of Relatives

An associate's immediate relative or household member may be hired, transferred, or promoted provided the applicant can perform the essential functions of the job. However the immediate relatives of the associates at Grade-E shall all times be referred to the Head- Human Resources prior to making an offer.

For the purpose of this policy, "immediate family" is defined as Associate's spouse, parent, stepparent, foster parent, sibling, stepsibling, grandparent, grandchild, child (whether by blood, marriage, adoption, or foster), mother-in-law, father-in law, sister-in-law, brother-in-law, son-in-law, or daughter-in-law.

4.03 – Outside Employment (Moonlighting) and Activities

Associates are not allowed to hold the outside jobs. On a voluntary basis, the associate can be involved in community, political, charitable activities and Directorship of a Ltd. company as long as such activity receives Human Resources Department's written approval and they continue to meet established performance standards in their positions at Mastech Digital, and such activities do not impact Company's business interests, consume company resources, or create conflicts of interest. Unless acting as company representative, associates should make clear at all times that they are acting on a private, personal basis and not as part of the Mastech Digital organization.

4.04 – Accommodations of Special Needs

Associates with serious illnesses or medical conditions may wish to continue their active employment. Such associates who are able to meet acceptable performance standards and whose conditions do not threaten themselves or others may continue to work. Reasonable accommodations will be provided as required by law.

Discrimination or unlawful harassment based on an associate's medical condition will qualify as unacceptable behavior.



Section 5 – Associate Practices

5.01 – Associate Orientation

Your first day of employment with Mastech Digital will involve an Induction meeting. The purpose of induction is to provide the necessary information, resources and motivation to assist our associates to adjust to a new work environment and to encourage the development of loyalty and enthusiasm towards Mastech Digital.

The aims of the induction are to welcome you to Mastech Digital and introduce you to company and its associates. It will also assist you in becoming aware of your terms and conditions of employment.

TESTIMONIALS AND JOINING FORMALITIES

On the day you join Mastech Digital, you are requested to submit the following documents to the HR Department:

1. Date of Birth Proof (Class 10th Pass Certificate / Birth Certificate)
2. Copy of PAN Card
3. Photocopy of passport (if possessed)
4. Highest Education Certificate (Bachelors / Masters)
5. Any other Certificate(s) for professional courses
6. Two copies of recent passport size color photographs
7. Old PF number for PF transfer (if required)
8. Relieving and Experience Letter from current employer

9. Experience / Service Letters of all previous employers
10. Last 3 months pay slip

Note: Please keep your originals with you at all times, at your current residence. This is important as your work may require you to travel overseas at short notice. Please note that for (i) above, originals will have to be brought for our verification and photocopy for our records

You also need to fill in the following forms when you join the Company:

- Associate Information Form
- Company Property Ownership Form
- Address Declaration Form (Present and permanent addresses)
- Gratuity and PF nomination forms
- Minimum Expectation Form
- Associate Handbook and Code of Conduct Acknowledgement Form
- Job Description (as per the role you are hired for)
- Pepper-spray Acknowledgement Form (applicable for females only)

ASSOCIATE NUMBER

You will be assigned an Associate Number on the date of joining. From here on, in all correspondence, and forms you use in the organization you will need to enter your Associate Number along with your name.

5.02 – Associate Birthdays and Weddings

All Mastech Digital associates will receive a gift voucher to the value of INR 5000.00 at the time of their wedding and gift of INR 1000.00 for a newborn. All the birthdays are celebrated as per the prevalent company policy (monthly).



Section 6 – Associate Responsibilities

6.01 – Attendance and Dependability

Absenteeism and tardiness burden co-workers, disrupt business operations, and reduce the quality of customer service. Therefore, good attendance, punctuality, and dependability are required of all associates. Attendance and tardiness problems reduce an associate's opportunity for advancement. Excessive absenteeism and/or tardiness may result in disciplinary action, up to and including termination of your employment. We must meet production requirements to satisfy our customer's demands. All the Mastech Digital associates must do their part in achieving this goal, and one way is to maintain a good attendance record. Any absence or tardiness becomes a part of your employment record. Absenteeism refers to any unscheduled or unplanned absence from work. Unscheduled absence is usually related to sickness or disability leave but can also occur for a range of other personal reasons.

PUNCTUALITY REQUIREMENTS:

Associates are expected to be at their work stations on time. Tardiness is defined as being at the work station at least 5 minutes past the scheduled starting time. An associate should also notify the appropriate person when he knows that he may be late for work. Being on time makes it easier for everyone because tardiness hinders teamwork among associates. Being tardy for work or leaving the job station before quitting time will be considered cause for corrective action.

COUNTING ABSENCES

Here are the rules for how absences will be counted:

- An unscheduled absence for at least one-half the workday will be counted as one occurrence.

- An absence for one or more consecutive workdays will be considered one occurrence. For example, if you're out two consecutive days, that will count as one occurrence.
- If an associate returns from an absence (due to an illness) and goes out again due to the same illness after being at work for no more than one day, then the absence will be counted as one occurrence.

Repeated occurrences will result in verbal counseling, written counseling, and/or suspension or termination of employment.

PROCEDURE

In the event that an associate is unable to come to work, he should call in his/her supervisor or let the appropriate person know, in advance where possible, but no later than your regular starting time, so that arrangements for other help can be made.

Vacation days must be scheduled at least 4 business days in advance except in cases of emergency.

Associates may be granted excused absences for sickness/illness when the appropriate person is notified prior to the start of work. Pre-scheduled medical/professional appointments (lawyers, clergy, counselors, etc.) or other compelling reasons, with prior supervisory approval, may also be considered as excused absences.

AUTHORIZED ABSENCE DOCUMENTATION

We may require documentation of authorized reasons for absence, such as sick leave or jury duty, and may also verify the documentation where appropriate.

Authorized absences include the following:

- Vacation time scheduled in advance
- Sick leave scheduled in advance
- A death in your immediate family
- A Birth in own family

INCLEMENT WEATHER

During inclement weather, an associate should call to find out whether to report to work. Also, while the weather may be nice where an associate is, hazardous weather conditions could exist at or near the workplace. If an associate is aware of hazardous conditions been reported in the area, he should protect himself and call work first.

NOTIFICATION PROCEDURE

To obtain an authorized absence, all associates should call in, where possible and let the appropriate person know that he may be unable to come to work. The call should be made, if possible, no later than the associate regular starting time.

As for notifying someone that he will be late to work or will be leaving early in the event his work has been completed, an associate should use his best judgment. If an associate knows someone is likely to need to know that he will be coming in late or leaving early, he should call that person and let him or her know.

FAILURE TO NOTIFY

Unauthorized absences of three or more consecutive days without notice will be considered as a voluntary termination, and the name of an associate may be removed from the payroll.

If an associate repeatedly absent without authorization, he could be subject to counseling, suspension, and termination.

6.02 – Communication and Information Systems

Mastech Digital maintains electronic communications systems including computers, networks, e-mail, voice mail, phone systems, Internet access and other methods of communication or storage for use in conducting company's business. Such systems, including but not limited to the voice-mail, e-mail and Internet systems are Mastech Digital property.

The electronic communications systems are intended to be used for business purposes. The use of voice-mail, e-mail or the Internet to solicit other associates for any purpose or organization is strictly prohibited. Personal use of communication systems is not allowed.

This Policy applies to all associates and contractors using Mastech Digital's electronic communications systems, irrespective of the time of day or location of the associate or contractor.

Associates shall adhere to the Internet and System security policies as published by the IT department of your location. If at the client site you shall be bound by the client's policies.

Associates who violate this Policy will be subject to discipline, up to and including discharge. Associates who become aware of violations of this Policy must report such violations to their supervisor. An associate's failure to report a violation may result in discipline, up to and including discharge.

6.03 – Confidentiality

Maintaining confidentiality is a condition of employment at Mastech Digital. Associates are responsible for acting with complete professionalism when discussing business or sharing company information. Confidential information includes files, documents, records, plans, and other material relating to Mastech Digital and its associates and customers. The company's general business affairs should not be discussed with anyone outside the organization except as required in the normal course of business. All associates shall remain bound by the confidentiality, non-competition, and non-solicitation terms of the employment agreement.

For this reason, you are requested to ensure that your desk is cleared and that all company documents are locked away at night and during the day if you are away from your work area.

Inappropriate release of confidential information, either internally or externally, will result in corrective action, including up to and termination. All questions regarding and requests for confidential information, including reference requests, should be referred to immediate manager or Human Resource Department.

6.04 – Conflict of Interest

FULL-TIME ATTENTION TO THE COMPANY:

Associate's position with the Company calls for whole time employment and they will devote themselves exclusively to the business of the Company. An Associate will not take up any other work for remuneration (part time or otherwise) or work in advisory capacity or be interested directly or indirectly (except as a share holder or debenture holder) in any other trade or business, during his employment with the Company, without written permission from the Company. At any time, if it is found that there is any breach of this condition on his or her part, their services are liable to be terminated at the sole discretion of the Company. This is without prejudice to the right of the Company to take disciplinary action against an associate for such act.

Associates may not participate in activities that conflict with or appear to conflict with the business interests of the company and/or our clients' or that hurt the associate's job performance. The company has adopted a conflict of interest policy in respect of its associates while in service or after separation. This policy is intended to avoid conflict between the personal interest of an associate and the interest of the company in dealings with suppliers, customers and all the other organizations or individuals doing or seeking to do business with the Company. Examples of conflicts of interest include, but are not limited to

- An dependent member or his family to have an interest in any organization which has business dealings with the company where there is an opportunity for preferential treatment to be given or received, except where such an interest comprises of securities in widely held corporations which are quoted and sold in open market the interest is not material.
- For an associate, while in service or on separation, or any dependent member of his family to buy or sell or lease any kind of property, facilities or equipment from or to the Company or any affiliate or to any company, firm or individual who is seeking to become a contractor, supplier or customer, except with the knowledge and consent of the management.
- For an associate, while in service or on separation, to serve as an officer, director or in any other management capacity or as a consultant of another company or organization doing or seeking to do business with the company or any affiliate except with the knowledge and consent of top management.
- For an associate, while in service or on separation, to use or release to a third party any data on decisions, plans, competitive bids or any other information concerning the company which might be prejudicial to the interest of the company.
- For an associate, while in service or on separation, or any dependent member of his family to accept commission, a share in profits or other payments loans (other than with established banking or financial institutions), services, from any individual or organization doing or seeking to do business with the company.
- For an associate, while in service or on separation, (Upto a period of one year) or any dependent member of his family, to solicit work from clients of the company or any of its group companies in India or abroad.
- For an associate, while in service or after separation, to entice the associate of the company and be instrumental in leading the associate to employment/consulting opportunities in India or abroad or refer associate of Mastech Digital to other consultants or employers.
- Accepting gifts, cash, discounts, entertainment, or other improper personal benefits from business contacts that could be interpreted as given to influence an associate's actions, except in situations where it is against the etiquette of local custom associates may accept nominal gifts (those under

INR 500/quarter) such as pens, calendars, and meals.

- Associates who violate Mastech Digital's conflict of interest policies will be subject to corrective action, including termination. Associates should contact their manager or Human Resources if they have questions.

6.05 – Personal Conduct in the Workplace

Mastech Digital expects associates to follow rules of conduct that will protect the interests and safety of all personnel. It is not possible to list all the forms of behavior that are considered unacceptable in the workplace, but the following are a few examples of actions which may result in disciplinary action, up to and including termination of your employment:

- Falsifying information on any Mastech Digital forms, reports, records, including personal absence, sickness, and time sheets.
- Falsely stating or making claims of injury.
- Removing or using, without authority, property, records or other materials of the Company or other persons.
- Theft of any kind.
- Fighting, assaulting, threatening, intimidating or coercing any visitor or associate.
- Refusing to follow supervisor's directions or instructions or other insubordinate conduct.
- Violating safety, health rules and practices, or engaging in conduct, which creates a safety hazard.
- Engaging in unlawful or improper conduct off the work premises or during non-working hours, which affects an associate's relationship to work, fellow associates, supervisors or Mastech Digital products, property, reputation or goodwill in the community.
- Leaving work before the end of the workday without the authorization of your supervisor.
- Smoking in restricted no smoking areas.
- Carrying or concealing any weapon onto Mastech Digital premises or to any worksite.
- Being under the influence of, or impaired by alcohol or any controlled substance or drug.
- Possession, sale or distribution of alcohol, drugs or controlled substances while on Mastech Digital property or time.
- Conduct, which in the sole discretion of management is deemed detrimental to the best interests of Mastech Digital.
- Violating any safety, health, or security policy, rule, or procedure of Mastech Digital.
- Committing a fraudulent act or a breach of trust in any circumstances.

CORRECTIVE ACTION:

An associate guilty of misconduct shall be punished for good and or sufficient reasons commensurate with the gravity of the misconduct. The previous record and any other extenuating or aggravating circumstances may also be considered.

The Associate may be:

- Warned or censured:

- Fined: (subject to provisions of the Payment of Wages Act, 1936 as amended from time to time)
- Subjected to stoppage of increment with or without cumulative effect.
- Demoted to a junior category or lower grade.
- Suspended, without pay for a period not exceeding 10 days at a time.
- Dismissed or discharged without notice or any compensation in lieu of notice.

No associate shall be punished till a written memorandum of charges, setting forth the circumstances appearing against him and the nature of the misconduct involved, and requiring his explanation has been issued to him and has been afforded a reasonable opportunity to submit explanation in writing.

The Company or an Officer at the Company authorized in this behalf may institute an enquiry against an associate before imposing on him any of the punishments listed above.

An order of suspension shall be in writing and may take effect immediately on delivery to the associate. Such order shall set out in detail the alleged misconduct and the associate shall be given an opportunity of explaining the circumstances alleged against him. If on the enquiry the order is confirmed the associate shall be deemed to have been absent from duty for the period of suspension and shall not be entitled to any remuneration for such period.

The Management, however, may sanction subsistence allowance during the period suspension and shall be deemed to have been on duty during the period of suspension and shall be entitled to the same wages as he would have received if he had not been suspended.

No order of dismissal shall be made unless the associate concerned is informed in writing of the alleged misconduct and is given a reasonable opportunity to explain the misconduct alleged against him. The approval of the Manager or where there is no Manager, the Employer, is required in every case of dismissal. When circumstances appear to warrant it, the Manager or the employer may institute independent enquiry before dealing with charges against associate.

6.06 – Associate Inventions

Some associates may develop or invent new products, software, processes, or other intellectual property during their employment or arising out of our employment relationship. As a condition of employment, Mastech Digital retains exclusive ownership of such inventions, improvements, software, and other work created during employment or which arises out of our business.

Associates must promptly inform their managers of each invention, software development, improvement, discovery, related documentation, or other work creation. They are also to assist Mastech Digital, without further compensation, in obtaining patent, copyright, or other legal protection. However, such inventions remain Mastech Digital property whether or not they are otherwise legally protected.

6.07 – Personal Property, Searches, and Inspections

Mastech Digital does not assume responsibility for the theft, damage, or disappearance of personal property. Consequently, associates should not keep valuable property or large amounts of cash at work. Good judgment should also be used when displaying personal items in one's designated workspace.

6.08 – Solicitation and Distribution Activities

In order to minimize work interruptions and to maintain productive business operations, associate solicitation and distribution activities (such as soliciting contributions, distributing information or literature, gathering petitions, soliciting memberships and dues, promoting other businesses, etc.) are restricted on company premises or at client sites. Such activities are prohibited during working time, in work areas, on company and/or client bulletin boards, and over company or client communication systems.

At management's discretion, limited exceptions to this policy during non-working time may be allowed. Activities such as charity fundraising drives, co-worker gift solicitations, and business-related sales and service presentations may be permitted. All posted or distributed information requires the prior authorization of Human Resources.

6.09 – Use and Possession of Weapons

Associate and Customer safety and security are important to us. Therefore, no associate (except authorized security personnel) may possess any deadly weapon on company premises or at a client site, including in any vehicle in the parking lot. This weapons ban includes associates legally licensed to carry weapons. Associates who violate this policy will be subject to immediate corrective action, up to and including termination.

6.10 – Work Place Threats and Violence

Mastech Digital believes associates must display common sense, good judgment and a high regard for the rights and interests of others if we are to provide a safe and productive work environment. Acts or threats of violence include conduct that is sufficiently severe, offensive, or intimidating behavior in order to alter the employment conditions or to create a hostile, abusive, or intimidating work environment for one or several associates. This includes threats of violence with the intention of carrying out physical harm or to cause intimidation, fear, and stress in co-workers.

Examples of workplace threats and violence include, but are not limited to, the following:

- All threats or acts of violence occurring on Mastech Digital and/or client property regardless of the relationship between the company and the parties involved
- All threats or acts of violence occurring off Mastech Digital property involving someone who is acting in the capacity of a representative of the company
- Hitting or shoving an individual
- Threatening an individual or his/her family, friends, associates, or property with harm
- Intentional destruction of or threatening to destroy Mastech Digital Corporation's property and/or client property
- Making harassing or threatening phone calls
- Harassing surveillance or stalking (following or watching someone)
- Unauthorized possession or inappropriate use of firearms or weapons
- Sending harassing or threatening e-mails and/or letters

MANAGEMENT RESPONSIBILITIES

The safety and security of all Mastech Digital associates are very important. That is why we hold a “zero tolerance” standard against threats, threatening behavior, or acts of violence against associates, visitors, guests, or other individuals by anyone on company and/or client property.

ASSOCIATE RESPONSIBILITIES

Our standard against threats and acts of violence applies to everyone involved in the company’s operation, including full-time associates, contract, and temporary workers and anyone else on company or client property.

In order for the policy to work, we all need to understand that workplace violence can occur as well as increase our awareness of the possible signals and warning signs. Most importantly, we must report incidents of threats or acts of physical violence of which we become aware. Any report should be made to your manager or to the Human Resources Department.

Violations of this standard by any individual on company or client property will lead to corrective action, up to and including termination and/or legal action as appropriate.



Section 7 – Work Timings & Attendance

7.01 – Work Timings

GENERAL HOURS OF WORK

The normal hours of work for all full-time associates are 9 hours per day (45 hours per week) including two 15 minutes coffee breaks and excluding 1 hour lunch/dinner break on each working day. The normal work timings are as per the shift the associate is working, from Monday to Friday.

It may be noted that other work shifts, work days, hours and periods can be established and modified by the Company within the limits prescribed by law, based on operating conditions and requirements of the Company.

7.02 – Attendance

All associates must record their work hours by means of biometrics or other method designated by the Company. You are to report to work no later than fifteen minutes before your work schedule begins. You are responsible for making sure your time is recorded accurately (both login and logout). If you find any errors, contact Admin/HR Department immediately. You must record your own time.

It is a violation of Mastech Digital policy to alter, falsify or tamper with time records or to record the time of another associate. Associates who violate this policy are subject to disciplinary action, up to and including termination of their employment.



Section 8 – Compensation and Benefits

8.01 – Philosophy

At Mastech Digital, we believe in providing compensation, which is commensurate with the individual's performance. Rewards are proportionate to performance, responsibilities and demonstrated results. Compensation increases, when granted, are based on job performance, position and role expectations, prevailing market conditions, and the company's financial health. Compensation policies and procedures are made at Mastech Digital's sole discretion and may be unilaterally modified or revoked at any time.

Associates who have questions or concerns regarding any compensation programs or policies are encouraged to contact their manager or Human Resources.

8.02 – Payroll Schedule and Distribution

Our financial year is assessed from April to March. The payroll period for computing salaries is the calendar month. Salary is credited to your bank account on the last working day of the current month.

On the day of joining, you are requested to open a savings bank account at the Company's designated bank (ICICI and Axis Bank) to facilitate the electronic transfer of the salary.

8.03 – Payroll Deductions

In accordance with Income Tax regulations, the Company makes Provident Fund and other statutory deductions. You are requested to submit details of your savings for tax planning to help the Finance Department to compute and deduct your income tax accordingly. Please get in touch with Finance Department for further details.



In case you face any difficulties with your salary disbursements, you can get in touch with the Finance Department.

Section 9 – Health Care Plan and Related Benefits

9.01 – Medical Reimbursement

All salaried associates, who are entitled to medical reimbursement amount of Rs.15,000/- per annum for self and dependent family members (spouse, children and parents) can claim in the financial year April to March.

You can initiate a claim for this by sending the supporting bills/prescriptions to the Finance Department. The amount can be claimed on a monthly basis or at the end of the financial year. Medical bills submitted by the 5th of the month will be paid along with the other reimbursable bills in the expense cycle of that month.

With effect from April 1, 1999, an associate has the option of claiming medical reimbursement as a monthly taxable component of the salary. Associates will need to advise HR/Payroll accordingly. If no intimation is given by the end of a financial year, HR/Payroll will assume an unclaimed amount as taxable reimbursement, for the associates.

REIMBURSEMENT COVERAGE

Expenses covered under reimbursement include:

- General / specialist consultation fees
- Drugs, medicines, injections, laboratory charges, diagnostic charges. Medical services advised by a physician like X-ray, ECG, echocardiogram, MRI, CT scan, physiotherapy, etc.

Spectacles, hearing aid, contact lens.

Please note that all medical bills have to be supported by doctor prescription.

NON-REIMBURSABLE

The following types of expenses are not eligible for reimbursement:

- Expenses towards tonics, vitamins etc., except when recommended by a physician for a specific illness and specific duration
- Treatment for cosmetic purposes except if recommended by doctor e.g. for correction of damage caused by accident / injury.

9.02 – Group Mediclaim Insurance

In addition to medical reimbursement, as associates of Mastech Digital you are covered under Hospitalization Insurance. The coverage is extended to you as well as your immediate family (i.e., parents, spouse and two children). The pre-existing diseases are also covered through this scheme.

COVERAGE

In order to make a claim, hospitalization for at least a day (24 hours) is necessary. In addition, submission of all the relevant documents about the hospitalization like test reports, X- Rays, Culture Report, History etc. are necessary.

The Finance/HR - Department has to be informed within two days of admission to the hospital.

Note: The claims will not be settled without the discharge summary from the Hospital.

Details of the Medical Insurance

Please speak to your HR rep to learn about the details of the coverage.

9.03 – Personal Accident Insurance

You are covered under the Group Personal Accident Insurance Program, with 24 hours coverage. If any injury is caused due to accident, you can avail the facility under the benefits of Personal Accident Coverage.

The Finance/HR Department is to be informed within 24 hours of the occurrence of the accident.

9.04 – Retirement Benefits (Provident Fund)

The Scope of this policy includes all full time salaried associates in India. All associates are eligible to be members of the company Provident Fund Scheme. All members of the PF scheme contribute a designated part of their salary towards PF; the Company also makes an equal contribution. This is accounted for in the

Fixed Pay component of the compensation.

The full contribution is payable to the member:

- On retirement
- In the event of death (amount will be paid to the nominee as per the PF nomination form)
- If the individual retires due to permanent and total disability.
- On termination of services (in case of mass or individual retrenchment)
- On termination of services under a Voluntary Retirement Scheme framed by the employer and the individual under a mutual agreement.

PROCEDURES:

- Associates are required to fill up the Declaration and Nomination forms for PF on joining the Company. Those associates who were members of a PF scheme before joining can transfer their money to the company PF Scheme by filling up Form 13.
- On resignation, the associate has to indicate whether they would like to withdraw their PF or transfer it to the new employer. The requisite forms will have to be filled up as part of the Full & Final settlement.

PF can also be withdrawn in case the individual:

- Does not work for a period of 60 days post his last working day with Mastech Digital, by making an application to Finance for withdrawal of the balance in his PF account.
- Plans to settle abroad; he needs to attach a photocopy of his visa and flight tickets along with the application for PF withdrawal.

After separation from the services of Mastech Digital, Associate has two options available with respect to the Provident Fund. Associate can either withdraw the PF amount or transfer the same to the new employer's PF account.

WITHDRAWAL

If the associate wishes to withdraw the PF amount, they need to submit Forms 19 & 10c, duly filled and signed to the HR Department. Associates having less than six months of employment with the company need to submit only the Form 19. As per Provident Fund Regulations, the forms shall be submitted to respective RPFC, 60 days after the last date of working for the associate. For Associates retiring from services this time period is stipulated to be 30 days after the last date of work.

Note: In order to claim for withdrawal, at least one of the following conditions needs to be fulfilled:

- Migrating to another country for employment abroad,
- Individual is not going to be employed,
- At the time of retirement or
- Individual is going to be employed in an organization where PF is not deducted.



TRANSFER

If the Associate wishes to transfer the PF amount to the new employer's PF account, they need to coordinate the same with the new employer.

Section 10 – Policies

10.01 – Workplace and Sexual Harassment Policy

Mastech Digital is committed to providing a work environment free from all forms of discrimination, including sexual harassment. Mastech Digital promotes a work environment that fosters personal and professional development. Mastech Digital's policy is that any form of workplace harassment, including but not limited to, sexual, racial, religious, age, national origin, citizenship or disability, will not be tolerated and any offenders will be subject to disciplinary action, up to and including termination of their employment.

Sexual harassment is not only detrimental to the working environment but also demoralizing for everyone involved. Such harassment is illegal and a violation of Mastech Digital's policy prohibiting any and all forms of discrimination. Where sexual harassment is found to have occurred, the Company will promptly act to stop the harassment, prevent its recurrence, and discipline and/or take any other steps that it deems appropriate, against those responsible. Associates have given many suggestions earlier and we would continue to welcome suggestions that would aid in maintaining a constructive and harmonious relationship in the work place. Our single most common goal must be to remember our primary mission and work together to meet the needs of our clients.

AUTHORITY

This policy on workplace and sexual harassment and consensual sexual or romantic relationships (the "Policy") has been authorized and approved

by the Board of Directors of Mastech Digital (the "Company").

APPLICABILITY

- The Policy is applicable to all associates, the management, retainers, consultants, probationers and trainees of the Company, present and future including volunteers, interns, or those working for honorarium with the Company (hereinafter collectively referred to as "Associate" or "Associates").
- This Policy shall apply to all allegations of Harassment (as defined in this Policy), whether within or outside the premises of the Company, including on overseas programs and trainings, and/ or during the course of an Associate's employment and shall come into force with immediate effect. The Policy shall also apply in respect of all complaints of Sexual Harassment made by a third party against an associate, or vice versa if the Sexual Harassment is alleged to have taken place within the Company's premises and/ or during the course of such Associate's employment.
- This Policy is not intended to impair or limit the right of anyone seeking a remedy available under law. Proceedings under this Policy shall continue notwithstanding any proceedings initiated by a complainant against an alleged perpetrator under any law in force.
- It is hereby clarified that nothing in this Policy shall apply to any action between any independent contractor and his/ her/ its associates whose services are being utilized by the Company as contract labour, and it is further clarified that such independent contractors, the contract labour, etc. shall be treated as third parties or outsiders for the purposes of this Policy.

PROMPT ACTION

Reports of workplace and sexual harassment are taken extremely seriously by the Company and will be dealt with promptly. The specific action taken in any particular case depends on the nature and the gravity of the conduct reported, and may include intervention, mediation, investigation and the initiation of grievance and disciplinary proceedings as mentioned in this Policy. Where sexual harassment is found to have occurred, the Company will act promptly to stop the harassment, prevent its recurrence, and discipline and/or take other appropriate action against those responsible.

RELATIONSHIP TO FREEDOM OF EXPRESSION

The Company appreciates that vigorous discussion and debate are essential in order for it to maintain and foster its excellent work product and the atmosphere of friendliness in its workplace. Sexual harassment however, is neither legally protected expression nor is it a proper exercise of expression; it compromises the integrity of the Company, its tradition of being a fair and just employer; and the trust placed by it in its Associates.

DEFINITION OF SEXUAL HARASSMENT AND EXAMPLES

"Sexual Harassment" means unwelcome sexually determined behavior/conduct (whether directly or by implication) such as:

- Physical contact and advances

- A demand or request for sexual favors whether by words or actions
- Sexually colored remarks
- Showing pornography
- Any other unwelcome physical, verbal or non-verbal conduct of sexual nature, where:
 - a) submission to or rejection of such behavior/ conduct is made, explicitly or implicitly, an adverse consequence in relation to an individual's chances of being recruited, promoted, transferred, rates of pay, benefits, or a term or condition thereof; or
 - b) such behavior/ conduct directed against an individual persists despite its rejection; or
 - c) such conduct has the purpose or effect of unreasonably interfering with an individual's professional performance; or
 - d) Such conduct can be humiliating and may constitute a health and safety problem; it is discriminatory when the woman has reasonable grounds to believe that her objection would disadvantage her in connection with her employment, including recruitment or promotion, or when it creates a hostile working environment.

EXAMPLES OF ACTIONS OF SEXUAL HARASSMENT

There are usually three kinds of sexual harassment and the following examples are not exhaustive. Sexual harassment can be perpetrated upon members of the opposite gender or one's own gender. Prohibited actions of Sexual Harassment would include: If associates become relatives or household members, and one associate is in a supervisory position, that associate is required to inform his or her manager and Human Resources of the relationship.

Non-Verbal

- Gestures
- Staring/leering/winking
- Invading personal space
- Pin-ups
- Offensive publications
- Offensive letters/memos
- Unsolicited and unwanted gifts

Verbal

- Language of a suggestive or explicit nature
- Unwanted propositions
- Jokes of a sexual or explicit nature
- Use of "affectionate names"

- Questions or comments of a personal nature

Physical

- Deliberate body contact
- Indecent exposure
- Groping/fondling/kissing/hugging/patting/pinching/brushing
- Coerced sexual contact

Requests or Demands for Sexual Favors

These include subtle or blatant pressures or requests for any type of sexual favors accompanied by an implied or stated promise of preferential treatment or negative consequence concerning an individual's employment status.

Sexually-Colored Remarks

These include verbal abuse or joking that is of a sexual nature and considered unwelcome by another individual. For example, comments about an individual's body or appearance where such comments are beyond mere courtesy, telling "dirty jokes" that are clearly unwelcome and considered offensive by others or any other tasteless, sexually-oriented comments, innuendoes or actions that offend others.

General

In addition to the above, determining what constitutes Sexual Harassment depends upon the facts and the context in which the conduct occurs. Sexual Harassment may take many forms - subtle and indirect, or blatant and overt. For example:

- It may be conduct towards an individual of the opposite sex or the same sex;
- It may occur between peers or between individuals in a hierarchical relationship;
- It may be aimed at coercing an individual to participate in an unwanted sexual relationship or it may have the effect of causing an individual to change behavior or work performance;
- It may consist of repeated action or may even arise from a single incident if sufficiently flagrant.

PREVENTIVE STEPS

Consistent with the existing law of Dec. 9, 2013, Mastech Digital Inc., shall take all reasonable steps to ensure prevention of sexual harassment at work. Such steps shall include:

- Circulation of Mastech Digital's policy in English/Hindi/vernacular in regional offices on sexual harassment to all persons employed by or in any way acting in connection with the work and/or functioning of Mastech Digital
- Sexual harassment will be affirmatively discussed at monthly meetings, workshops, etc.

- Conduct or cause to carry out in-house training on sexual harassment and addressing complaints to staff as well as members of ICC
- Guidelines will be prominently displayed to create awareness of the rights of female associates. Widely publicize that the Sexual Harassment is a crime and will not be tolerated

The employer will assist persons affected in cases of sexual harassment by outsiders Names and contact numbers of members of the internal complaint's committee will be prominently displayed in all the offices.

IF YOU ARE BEING HARASSED:

- Tell the harasser his/her behaviour is unwelcome and ask him/her to stop.
- Keep a record of incidents (date, time, locations, possible witnesses, what happened, your response). You do not have to have a record of events in order to file a complaint, but a record can strengthen your case & help you remember details over time.

REPORTING A COMPLAINT

If an individual believes he or she is the victim of sexual harassment or retaliation, she/he is encouraged to report such complaint immediately. The HR Director has designated the Internal Complaints Committee to receive all complaints, verbal or written, of harassment on behalf of the organization.

The Internal Complaints Committee constituted will be appointed for a period of three years.

A complaint under this Act may be lodged with ICC at the earliest point of time and in any case within 15 days of occurrence of the alleged incident. The complaint shall contain all the material & relevant details concerning the alleged Sexual Harassment.

If the complainant feels that he or she cannot disclose his/ her identity for any reason, the complainant shall address the complaint to the Head of Human Resources & hand over the same in person or in a sealed cover. The Head of Human Resources shall retain the original complaint with him & send to the ICC a gist of the complaint containing all material & relevant details of the complainant.

Within 1 week of receipt of the complaint, the Head of Human Resources shall communicate the same to all the members of ICC.

INTERNAL COMPLIANT COMMITTEE MEMBERS (ICC) – NOIDA

1. Ms. Priti Baranwal, Associate Director – HR and Compliance

Phone: +91 9886969442

E –mail: Priti.Baranwal@mastechdigital.com

2. Ms. Shipra Sharma, VP – Recruitment

Phone: +91 9811046724

E –mail: Shipra.Sharma@mastechdigital.com

3. Mr. VV Shetty, Global Head - HR

Phone: +1 412.787.9564 | C:+1 412.818.5981

E-mail: vv.shetty@mastechdigital.com

4. Ms. Dr. Jessy George, Executive Director - Surakshit

Phone: +91 9811046724

E –mail: jessicageorge1961@gmail.com

The Company will take all reasonable steps to prevent harassment from occurring and will take immediate and appropriate action when the company knows that unlawful harassment has occurred.

If you have been harassed by a co-worker, supervisor, agent, vendor or client, or if you believe that another associate has been harassed, you have a duty to promptly report the facts of the incident or incidents, and names of the individuals involved, to (Option: Director or Internal Complaints Committee.)

The matter will be immediately and thoroughly investigated, and confidentiality will be maintained to the extent possible. After reviewing the evidence, a determination will be made concerning whether reasonable grounds exist to believe that harassment has occurred.

It is the obligation of all associates to cooperate fully in the investigation process. The Company considers any harassing conduct to be a major offense which can result in disciplinary action for the offender, up to and including discharge.

The Company will take action to deter any future harassment. In addition, disciplinary action will be taken against any associate who attempts to discourage or prevent another associate from bringing harassment to the attention of management. The persons involved will be advised of the determination if appropriate.

The Company wants to assure all of its associates that measures will be undertaken to protect those who complain about harassment from any further acts of harassment, coercion or intimidation, and from retaliation due to their reporting an incident or participating in an investigation or proceeding concerning the alleged harassment.

GUIDELINES FOR ENQUIRY

Dispute Resolution Prior To Enquiry

The Internal Complaints Committee may if, and only if so requested by the aggrieved person/woman, try to resolve the matter informally by intervening and thereby permitting the parties to resolve the matter mutually before the commencement of the formal enquiry proceedings. The person to carry out the Dispute Resolution Process shall be chosen from the Internal Complaints Committee by the aggrieved person/woman. The Officer shall carry out the Dispute Resolution Process on a Local Complaints Committee.

Oral Complaints To Be Reduced In Writing

It shall be the duty of the ICC before whom an oral complaint is made under this Act to reduce the said complaint in writing and read out the complaint to the complainant in the language requested by the complainant and obtain the signature of the complainant.

Confidentiality Of Complaints

It shall be the duty of all the persons and authorities designated under this Act to ensure that all complaints lodged under this chapter shall be strictly confidential. The name of the aggrieved person/ woman shall not be referred to in any records of proceedings, or any orders or Judgments given under this Act; The name of neither the aggrieved person/ woman nor her identity shall be revealed by the press/ media or any other persons whilst reporting any proceedings, case, order or Judgment under this Act. Confidentiality cannot be maintained include circumstances when the is required by law to disclose information (such as in response to legal processes) and when disclosure is required by the Company's outweighing interest in protecting the rights of others.

Improper Complaints

This policy shall not be used to bring frivolous or malicious complaints against anyone. Making a knowingly false complaint subjects the complaint to disciplinary or corrective action. However, failure to prove a claim of sexual harassment does not constitute proof of a false and / or malicious accusation.

Prohibition Of Victimisation

- No person shall be victimized for anything said or done in relation to any complaints or proceeding under this act.
- A person victimizes another person if the person subjects the other person or threatens to subject the other person to any detriment in connection with employment or recruitment or promotion because such person
 - Has brought proceedings under this Act against any person.
 - The other person associates with the complainant.
 - Has given evidence or information or produced a document, in connection with any proceedings under this Act.
 - Has otherwise done anything in accordance with this Act in relation to any person.
 - Has alleged that any person has contravened a provision of this act

Conducting Of Enquiry

Where no Dispute Resolution process has been requested by the aggrieved woman, or if requested and carried out, has not been successful, the Internal Complaints Committee or the Local Complaints Committee as the case may be, shall within a period of two weeks from the completion of any mediation process held, or if not held, within two weeks of its receipt of the complaint, proceed to conduct a full enquiry into the allegation of sexual harassment, in accordance with the rules and regulations governing misconduct for Mastech Digital Inc. and as per the procedures set out below.

Both the complainant and the alleged harasser will be interviewed, as will any individuals who may be able to provide relevant information. All information will be kept in confidence.

The employer / Mastech Digital Inc. shall hand over to the convener of the Committee a copy of the charge sheet issued to the defendant and reply/explanation (if any) of the defendant prior to the commencement of the enquiry, and the Committee shall hand over copies of the same to the complainant by hand delivery duly acknowledged or by Regd. A/D post within 3 days of its receipt of the same and prior to the commencement of the enquiry;

The Committee shall give 7 days' notice by hand delivery duly acknowledged or by regd A, D Post to the complainant and the defendant to appear for the first date of the enquiry which shall be specified. The notice shall state that the complainant and defendant shall be given an opportunity of producing evidence, examining witnesses etc if any.

At the commencement of the enquiry the committee shall explain to both the complainant and defendant the procedure which will be followed in the enquiry.

The enquiry shall be conducted in Hindi, English or the local language, whichever is requested by the defendant.

The Committee shall see that every reasonable opportunity is extended to the complainant and to the defendant, for putting forward and defending their case.

The venue of the enquiry should be as per the convenience of the complainant.

Enquiry To Be Completed Within 90 Days

Not with standing anything contained in any law for the time being in force an enquiry under this chapter shall be completed, including the submission of the Enquiry Report, within a period of 90 days from the date on which the enquiry is commenced. Any delay in completion shall be done for reasons given in writing.

Third Party Harassment

In case of any complaints of Sexual Harassment committed by any third party (not being an Associate) the Complaints Committee shall actively assist and provide all its resources to the Complainant in pursuing the complaint and ensuring his/ her safety in the Company premises.

CONSENSUAL SEXUAL OR ROMANTIC RELATIONSHIPS

General

There are special risks in any sexual or romantic relationships between individuals in inherently unequal positions, and parties in such a relationship assume those risks. Such relationships would include (but not limited to) those between a supervisor and associate, trainer and trainee, evaluator and evaluatee, adviser and advisee, boss and secretary, and any other relationship between senior level associates and junior level associates. Because of the potential for conflict of interest, exploitation, bias and favoritism, such relationships may undermine the real or perceived integrity of the supervision and evaluation provided. They may also, be less consensual than the individual whose position confers power or authority believes.

Further, such relationships may harm or injure others in the Company. Relationships in which one party is in a position to review the work of influence the career of the other may provide grounds for complaint by third parties when that relationship gives undue access or advantage, restricts opportunities or creates a perception of these problems. Further, even when both parties have consented at the outset to a romantic or sexual relationship, this past consent does not remove grounds for a charge based upon subsequent questionable and more importantly unwelcome conduct.

Procedure to be Adopted

Where such a romantic or sexual relationship (as discussed above) exists, the person in the position of greater authority or power will bear the primary burden of accountability, and must ensure that she or he does not exercise any supervisory or evaluative function over the other person in the relationship, and must also notify her or his supervisor, head of the Human Resources Department, or the Board of Directors of the Company, so that such higher authority can ensure that alternative supervisory or evaluative arrangements are put in place.

To clarify, the responsibility for recusal and notification rests with the person in position of greater authority or power. Failure to comply with these requirements is a violation of this Policy and therefore grounds for discipline.

MISCELLANEOUS

The Company shall in consultation with the Complaints Committee periodically review the provisions of this Policy and its implementation (taking into account practical problems, if any, faced by the Complaints Committee and/or the Company in the implementation of this policy). The Company reserves the right to amend the provisions of this Policy, from time to time, as it deems fit.

In the event any sexually determined behavior or conduct of an Associate or third party amounts to an offence under the Indian Penal Code, 1860, or any other law in force, the Company shall, notwithstanding the initiation and continuance of any enquiry or other proceedings under this Policy, render full assistance to the Complainant in making a complaint or initiating any other proceedings with the appropriate authorities.

On receipt of the consolidated report of the Complaints Committee, at the end of each calendar year, the management of the Company shall submit the same along with its observations and comments on the general compliance and implementation by the Company of this Policy to the concerned government department.

It shall be the duty of the management and the heads of each department or office of the Company to read up and familiarize themselves with the issues of sexual harassment and to conduct training events and workshops to prevent or avoid situations or circumstances, which would be likely to create a hostile or offensive environment.

The Head of the Human Resources Department may be contacted for any queries or clarifications about this Policy, its implementation and the general rights or remedies of an Associate under this Policy or otherwise.

CORRECTIVE ACTION

An associate found to have participated in any type of unlawful harassment would be subject to disciplinary/corrective action, up to and including termination.

WHO SHOULD HELP STOP WORKPLACE HARASSMENT?

S - The Source of the Behavior - Stop the Harassing Behavior

T - The Target of the Behavior - Tell the source to stop and/or report the behavior.

O - Any Observer of the Behavior - No such thing as an innocent bystander.

P - Any Person in Authority - A Duty Exists

The HR Team maintains, drives, reviews, and updates policies as and when required. HR also communicates policy updates to Associates from time to time.

10.02 – Dress Code Policy

PURPOSE

Service and professionalism are what separate Mastech Digital from its competition. The nature of our business demands that an associate's appearance reflect an appropriate professional image and be consistent with an associate's particular duties and the customer's dress code. Dress, grooming, and hygiene should be appropriate to the nature of work, degree of customer contact, expected business standards, and the need to maintain job safety. Associates with special needs or questions or concerns regarding dress and grooming standards should contact Human Resources. Improperly groomed or dressed associates will be subject to disciplinary/corrective action up to and including termination.

DRESS STANDARDS FOR ASSOCIATES

Mastech Digital's year-round dress code is Business Casual attire from Monday through Friday. Below are the guidelines for proper dress code at Mastech Digital:

Important:

Prohibited Attire - Extreme, immodest, or revealing attire is not permitted. Miniskirts, tank / tube / halter / transparent tops, worn / torn jeans, flip-flops, Slippers and other very casual clothing or footwear are not permitted.

For Women	For Men
Shirts/T-shirts with collar or mock collar & with or without sleeves	Shirts/T-shirts with collar or mock collar & sleeves
Capris, Bermudas or Culottes with belt	Tailored Trousers/Khaki pants with belt
Denim jeans, skirts & dresses at or below the knee	Denim Pants (jeans)
Professional shoes / Slip on Shoes / Sandals	Professional shoes / Slip on Shoes / Sandals
Knee-length shorts/skirts are allowed on Fridays.	

ADDITIONAL INFORMATION

Occasionally, Mastech Digital may advertise an additional Relaxed Casual Dress day for those associates who participate in certain activities.

Additional departmental Relaxed Casual Dress days may be allowed in conjunction with a special event but must be pre-approved by Human Resources / Management.

Human Resources or management may require a more specific dress code for public appearances such as seminars, customer/client visits, trade shows, etc.

There are instances when Relaxed Casual Dress day may be implemented such as when an associate is involved in an office move, etc.

We want to ensure a safe, comfortable and professional work environment for everyone; therefore it is important for all of us to adhere to the Mastech Digital Dress Code policy.

There is no substitute for good judgment. If you have any doubt or questions regarding these guidelines, please contact Human Resources for clarification.

GROOMING

Good personal hygiene and grooming are essential. Hair, beards, and moustaches must be neatly trimmed and appropriate to our business.

Company expects associates to maintain a clean, neat, professional appearance in their dress and grooming consistent with high standards of quality and service in Mastech Digital's kind of business. Associates with special needs or questions or concerns regarding dress and grooming standards should contact their manager or Human Resources. Improperly groomed or dressed associates will be subject to disciplinary/corrective action up to and including termination.

10.03 – Substance Abuse Policy

It is essential that all associates be alert and in full possession of their faculties when working. This Policy against substance abuse is necessary to protect the safety of our workforce, our workplace, and the public. Using illicit drugs or alcohol can cause permanent injury or death. The purpose of this Policy against Substance Abuse is to prevent accidents and injuries in operations that result from associates using illicit drugs, controlled substances, or alcohol, and to maintain high standards of conduct and efficiency.

Accordingly, no associate may report to work or remain on duty while using, being under the influence of, or impaired by alcohol or an illegal drug, intoxicant, or controlled substance. No associate may possess, sell or distribute alcohol or an illegal drug, intoxicant, or controlled substance while on Mastech Digital property or on Mastech Digital time.

To prevent alcohol or an illegal drug, intoxicant, or controlled substance from being brought on to Mastech Digital premises, Mastech Digital, may, at its discretion, inspect any work station, locker, package, purse, briefcase, tool box, vehicle, or other personal belongings brought onto Mastech Digital premises in

connection with the investigation of any rule violation. Associates must cooperate in all investigations of suspected rule violations or in the maintenance of a safe workplace. Any violation of this policy will subject the associate to disciplinary action up to and including termination of their employment.

10.04 – Leave Policy

This Leave Policy is aimed at defining the guidelines for availing leave. The leave rules have been formulated to enable associates to maintain a healthy work-life balance. Leave is given to the associates to provide for sickness/emergency/personal work/rest and recreation.

All Mastech Digital Associates are eligible for a total of 24 leaves per calendar year.

- Sick Leave/Casual Leave: 9
- Privilege Leave/Vacation Leave: 15

LEAVE RULES

Leave will be calculated on a pro-rata basis from the date of joining and credited into an associate's leave balance at the end of each month.

SICK LEAVE/CASUAL LEAVE

Sick / Casual leave can be availed only after the completion of the probation period. A maximum of 3 days of casual leave can be taken at a time. Any unutilized SL/CL leave will lapse at the end of the calendar year

PRIVILEGE LEAVE/VACATION LEAVE

Privilege leave can be availed only after the completion of the probation period. For the purposes of leave calculation, intervening Saturdays, Sundays and Company holidays prefixed, suffixed or in between leaves are not counted. Associates are allowed to carry forward 30 days of PL/VL to the next calendar year.

In the event of associate's marriage or in any critical situation, when the associate requires leave over and above the available leave balance, Company will provide additional days of leave subject to the maximum of 15 days with the approval of the supervisor and department head, which will be adjusted with the future, leave accrual.

ACCUMULATION & ENCASHMENT OF LEAVE

Encashment is possible in the following cases:

- Automatic encashment once the leave balance exceeds 30 days
- At the time of separation(Resignation/Retirement/Termination)

The compulsory Leave Encashment (i.e. if leave balance is greater than 30 excluding current/running years

leave) would be done in the month of January every year.

- Leave encashment will be calculated at annual gross salary (CTC minus the, Variable Pay Plan, Flexible expense plan, Group Medical Insurance, PF (Employer's contribution), medical reimbursement, as applicable) of the year in which the leave was accrued
- The amount is subject to income tax deductions at source as per prevailing Income Tax rules

MATERNITY LEAVE

- All full-time Women Associates who have worked for at least 90 days shall be entitled for Maternity leave, at a stretch, for maximum of 26 weeks (including weekends and any holiday) normally six weeks preceding the delivery and six weeks post-delivery, including the day of delivery.
- However, the associate has the option to take less or more number of weeks, before and after delivery as long as it totals to 26 weeks.
- Maternity Leave can be availed for a maximum of 2 children.
- In addition to the above the associate can take one month of additional maternity leave after the said 26 weeks if she is suffering from illness arising out of pregnancy, delivery, premature birth of child. In case the associate is availing leave due to sickness there should be an application enclosed with the medical certificate from the concerned doctor from whom the associate has taken the treatment and this application should also be approved by her leave approving authority. This application should be submitted just before the closure of her 26 weeks maternity leave so that the records can be updated accordingly.
- In case of miscarriage or termination of pregnancy on medical grounds, the concerned associate is eligible for Maternity Benefit for a period of 6 weeks of leave, at a stretch, with salary. The leave can be availed immediately from the date of miscarriage or termination of pregnancy on medical grounds.
- In case of any further leave requirement the concerned associate can avail vacation leave subject to availability of leave balance in her credit and approval of the same. In case of insufficient leave balance or no balance it will be on loss of pay only.
- In case of tubectomy operation, a woman shall, on production of such proof as maybe prescribed, be entitled to leave with wages at the rate of maternity benefit for a period of two weeks immediately following the day of her tubectomy operation

PATERNITY LEAVE

Male associates, who have worked for at least 90 days shall be entitled for Paternity leave of a maximum of 3 days on the birth of a child. This would be applicable for the birth of two children per family. It should be availed within 8 weeks of the birth of the child.

PROCEDURE FOR APPLYING LEAVE

Leaves can be availed only for the days available in credit of the associates. Leave has to be applied for in advance and approved by the associate's supervisor, or communicated to associate's supervisor and HR on the first day of leave, and regularized by getting the application approved by supervisor upon return from leave.

Leave without notification is to be avoided and the company reserves the right to take appropriate action if

and when such acts are committed. Leave taken beyond the eligible limit will be taken as Loss of Pay days.

Leave Application should contain the following details:

- Purpose of leave
- Dates for which leave is required
- All leave applications should be marked to HR Department. A prior approval of the Reporting Manager is compulsory

LEAVE APPLICATION

Associates in training or nominated to training programs, wanting to proceed on leave, must have their leave approved by the Training Head. Persons awaiting allocation to projects shall have their leave approved by the person designated to them from time to time. Your contact address and contact numbers must be filled in Leave Application form before you proceed on your leave.

Associates returning from their assignments overseas, short-term or long-term, must necessarily report at their respective location as the case may be, to the concerned Reporting Manager/Group Head or HR Manager at location. In case you wish to proceed on leave thereafter, you can do so provided it has the approval of the respective Reporting Manager/ Group Head or HR Manager.

HOLIDAYS

Mastech Digital management recognizes the importance of leisure time and observes several annual holidays.

Eligibility

Associates are eligible for holiday pay. To be eligible for holiday pay, an associate must work (or be on approved PTO) the last scheduled day immediately before the holiday and the first scheduled day immediately after it. Holiday pay will not be approved when the associate is scheduled to work and is absent without excuse.

Observed Holidays

- New Year's Day
- Memorial Day
- Independence Day
- Labor Day
- Thanksgiving Day
- Day After Thanksgiving
- Christmas Day
- Diwali

Associates (below Associate Manager) are paid double wages for working on a state and/or national holiday, if that holiday falls on a weekday.

10.05 – Travel Policy

APPLICABILITY

- Applicable for all associates. However, managerial approval would be required for Associates on probation.

MODE OF TRAVEL

- By Air: Economy Class for locations more than 500km
- By Rail: Location below 500km. Category: 2AC.

TRAVEL BOOKINGS

Email along with manager's approval (directors and above) to be sent to Admin Department, copying Finance and HR, 2 weeks in advance of any travel plans

CONVEYANCE

- Associates will be provided cab facility or can avail cab service from airport to guest house/hotel/home. For any other official travel locally, Associates can avail cab service. The same will be reimbursed on submission of original bills.
- In case of using personal vehicle, Company will reimburse on existing mileage reimbursement rates. 15th of the month for that month.

ACCOMMODATION

Sl. No.	Level	Accommodation	Slab	Remarks
1	Up to Managers	Guest House/Service Apartments	Rs. 2,500/-	N/A
2	Sr. Managers & Above	3 Star & Above Hotel	Rs. 6,500/- (100 USD)	N/A

MEALS & INCIDENTAL EXPENSES

Sl. No.	Level	Maximum Expense Limit			
		Breakfast	Lunch	Dinner	Incidentals
1	Up to Managers	Rs. 250/-	Rs. 500/-	Rs. 500/-	Rs. 150/-
2	Senior Managers and Above	Actuals	Actuals	Actuals	Actuals

Note:

- Dinner expense can be claimed only during transition since the same is provided on Company premises
- Incidentals cover items like Newspapers, Magazines, Beverages, Tips, etc.
- All the above expenses will be reimbursed on submission of original bills (except incidentals)
- Mastech Digital reserves the right to reject any expense reimbursement if found non-compliant with policy

10.06 – Referral Policy

As an associate of Mastech Digital, you are welcome to recommend people you know and those who meet the Company's requirement, for employment. However, we need people who identify with our organization values, culture and business goals and can become a part of it easily. To encourage associates to recommend the very best of people, who meet the organization's requirement, we have defined an attractive referral scheme.

THE REFERRAL FEE

A referral fee shall be paid to the associate as per the level at which the referred candidate is joining the Company. The referral fee structure is as mentioned below;

Sl. No.	Position	Department	Referral Commission
1	Trainee	Sales and Recruitment	Rs.10,000
2	Recruiter & Sr. Recruiter	Recruitment	Rs.15,000
3	Team Lead	Sales and Recruitment	Rs.15,000
4	Manager & Sr. Manager	Sales and Recruitment	Rs.20,000
5	Support Team	HR, Finance, Admin and IT	Rs.10,000

PAYMENT OF REFERRAL FEE

Terms And Conditions For Active Mastech Digital Associates

- Amount will be paid once the referred Associate completes 90 days
- Executive Management Team (CEO, President, VPs, COO, CFO, etc.) and Directors are not eligible for this program
- References of own relatives (spouse, children, siblings, etc.) and reference from recruitment consultants are not accepted under this program

- A manager will be considered for referral amount if the candidate is hired in any team other than his/her own team

Terms And Conditions For Non-Mastech Digital Associates

- Amount will be paid once the referred Associate completes 90 days
- Commission will be subject to a deduction of tax at source, in accordance with the prevailing laws
- PAN of the referrer is mandatory to receive such amount

Exemptions

Members of the executive management team (CEO, President, Senior VPs, VPs, CFO, COO, and CIO), Directors, Recruitment Managers and Hiring Manager are ineligible to participate in this program.

Also, references of own relatives (spouse, children, siblings, etc.), ex-associates and reference from recruitment consultants are not accepted for this scheme.

Note: If referrals made by an associate are not up to the mark consistently, then future referral from that individual will be discouraged and discarded.

10.07 – Reimbursement Policy

Sl. No.	Position	Phone Amount	Internet Amount	Remarks
1	Above Directors	Actual	Actual	N/A
2	Directors	Rs. 2,000/-	Rs. 1,000 + Tax	N/A
3	Managers/Sr. Managers	Rs. 1,000/-	Rs. 1,000 + Tax	N/A
4	Up to Associate Managers	NA	Rs. 1,000 + Tax	N/A
5	Remote Support Staff	Rs. 400/-	Rs. 1,000 + Tax	As per polyphone applicability
6	Talent Acquisition Executive	Rs. 1,500/-	Rs. 1,000 + Tax	N/A
7	Support Staff (HR, Finance, Admin)	Rs. 500/- to Rs. 2,000/-	Actual	Amount varies as per requirement and approval

CANDIDATES TRAVELING FOR INTERVIEW

Sl. No.	Type of Expense	Amount	Approval
1	Travel	Least expensive travel mode – Air, Rail, Bus	To be approved by HR Head
2	Travel to Interview Venue	Reasonable Taxi Fare	To be approved by HR Head
3	Accommodation	Company Guest House	To be approved by HR Head

Note:

- All the above expenses will be reimbursed on submission of original bills
- Mastech Digital reserves the right to reject any reimbursement if found non-compliant with policy

10.08 – Relocation Policy

APPLICABILITY:

- Applicable for all Associates. However, managerial approval would be required.

MODE OF TRAVEL

- By Air: Economy Class for locations more than 500km.
- By Rail: Location below 500km. Category: 2AC.

TRANSPORT COST OF HOUSEHOLD ITEMS

- Associate shall take quotations from at least three transporters. HR Head would approve the lowest quotation.
- The claim to be supported by original bills by transporter.

ACCOMMODATION

- Associates can avail stay of two weeks in company guest house. Any extension would require approval from HR Head

TERMS AND CONDITIONS

- Mastech Digital reserves the right to reject any reimbursement if found non-compliant as per policy
- Mastech Digital would recover all amount towards relocation if the Associate leaves prior to completion of 1 year

10.09 – Company Property Loss Policy

- Any loss of Company assets to be immediately notified by the Associate to HR, Admin, and Finance departments
- Loss of asset should be immediately followed by lodging a complaint with the local police authorities
- Associate should hand over original copy of the complaint, acknowledged by police authorities, and duly fill an "All Risk Claim Form" for the Finance and HR departments
- Finance Department would need to work with the insurance provider to indemnify the loss of asset
- Associate shall, after a period of 15 days or after such number of days as decided by police authorities, procure a NON-TRACEABLE CERTIFICATE from police authorities, and hand over the

same to the Finance department

- Finance department shall inform HR department about the book value of the asset, after depreciation, on the date of loss of asset
- The amount shall be recovered from the Associate's salary based on approved number of installments and effective month. Note: To be recovered in the same financial year.
- Finance department shall provide details on the lost asset to IT department, to be updated in the monthly asset report, which in turn will be reported to the US Finance team.
- The asset will be written-off from the books of the company thereafter

10.10 – Confirmation Policy

- All new Associates would be on probation of 6 months from the date of joining
- During this period, an Associate may be terminated without notice or assigning any reason
- HR will release a letter of confirmation on successful completion of probation period, post confirmation obtained from Functional Head
- The Company can, at its discretion, extend the probation period as it deems necessary, or terminate the Associate's employment, as the case may be
- Probation will be deemed to have been extended unless you are confirmed in writing

ASSOCIATE HANDBOOK ACKNOWLEDGMENT

I acknowledge that on _____ I received a copy of Mastech Digital's associate handbook and that I read it, understood it, and agree to comply with it. I understand that Mastech Digital has the maximum discretion permitted by law to interpret, administer, change, modify, or delete the rules, regulations, procedures, and benefits contained in the handbook at any time with or without notice. I understand that no statement or representation by a supervisor or manager or any other associate, whether oral or written, can supplement or modify this handbook and that changes can only be made if approved in writing by the President. I also understand that any delay or failure by Mastech Digital to enforce any rule, regulation, procedure contained in the handbook will not constitute a waiver of Mastech Digital's right to do so in the future.

I understand that neither this handbook nor any other communication by a management representative or any other associate, whether oral or written, is intended to in any way create a contract of employment. I understand that, unless I have a written employment agreement signed by an authorized Mastech Digital representative, I am employed at will and this policy does not modify my at-will employment status. If I have such a written employment agreement and it conflicts with the terms of this associate handbook, I understand that the terms of my employment agreement will prevail.

Signature

Print Name

Date



Mastech Digital (NYSE American: MHH) is a leading provider of Digital Transformation IT Services. The Company offers Data Management and Analytics services; other digital transformation services that include Salesforce, SAP HANA, and Digital Learning services; and IT staffing services. A minority-owned enterprise, Mastech Digital is headquartered in Pittsburgh, PA with offices across the U.S., Canada, and India.

CORPORATE HEADQUARTERS

1305 Cherrington Parkway
Building 210, Suite 400
Moon Township, PA 15108

LET'S GET INTO TOUCH

Toll-free		+1.800.627.8323
Phone		+1 412.787.2100
Fax:		+1 412.494.9272

EMAIL

experience@mastechdigital.com