



**NISUM TECHNOLOGIES, INC.
HUMAN RESOURCES PROCEDURE MANUAL**

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Introduction

Nisum Technologies, Inc. is a global technology consulting firm headquartered in California, USA, with a presence in multiple countries across North and South America, South Asia, and beyond. As a digital commerce consultancy with expertise in strategy and operations, Nisum delivers cutting-edge technology solutions to some of the world's leading brands. With a strong foundation in innovation, client-centric services, and agile methodologies, Nisum continues to foster a professional, ethical, and inclusive workplace culture that reflects its core values: ***Integrity, Leadership, Commitment, and Excellence.***

This Human Resource Procedure Manual is designed to serve as a comprehensive guide for all employees of Nisum across its global offices. It outlines the fundamental HR policies, code of conduct, employee responsibilities, and procedures that are necessary for ensuring a respectful, compliant, and high-performing work environment. Whether you are a new recruit or a seasoned employee, this manual will help you understand the organizational expectations, professional boundaries, and support mechanisms that Nisum provides to its workforce.

The policies outlined herein align with the company's mission to not only deliver excellence to clients but also to build a thriving, diverse, and collaborative internal community. They have been formulated with reference to applicable international labor standards, local employment laws in operational regions, and general best practices in Human Resource Management.

Nisum is committed to continuous improvement, and as such, this manual will be reviewed periodically to reflect updates in legislation, business strategy, or employee needs. Employees are encouraged to familiarize themselves with this document and refer to it frequently. For questions or clarifications, Human Resources should be contacted directly.

This manual does not replace individualized employment agreements or local legal requirements but serves as a foundational document that harmonizes global HR policies with a unified approach across all Nisum offices.

CHAPTER 1 - GENERAL POLICIES & CODE OF CONDUCT

This chapter outlines fundamental policies regarding employee conduct, company resources, data security, and ethical standards expected of all Nisum Technologies employees.

1.0 Confidentiality

Nisum treats all company and client information as strictly confidential. All employees are required to sign non-disclosure agreements on joining the company; this is a common practice to protect proprietary data and trade secrets

Personal and business data must be handled under strong security safeguards – for example, Nisum's privacy policy mandates “reasonable security safeguards” against unauthorized access, loss, or theft of personal information

Any disclosure of confidential information to unauthorized parties (inside or outside Nisum) is prohibited. Violations of confidentiality (including privacy breaches or data leaks) will lead to disciplinary action, up to and including termination.

1.1 Company Property

All assets provided by Nisum including laptops, mobile devices, software, documentation, and other equipment remain the property of the company. Employees are expected to protect and use company property responsibly. Company devices and software are for business purposes only; personal use should be minimal and not interfere with work. Employees must not remove company property from the premises or loan it without authorization. Any loss, damage, or theft of company property must be reported immediately. Misuse or unauthorized use of company property (for example, installing unapproved software or using devices for non-work purposes) may result in corrective action.

1.2 Data Protection

Nisum complies with all applicable data protection and privacy laws (e.g. GDPR in Europe, data privacy regulations in other regions). Employees must collect, use, and store personal data (of customers or staff) only as needed for business purposes, and only in secure systems. Access to sensitive data is granted on a need-to-know basis. Company policy is to retain personal data only as long as required and then dispose of it securely. As stated in Nisum's privacy policy, all personal information is protected by “reasonable security safeguards against loss or theft, as well as unauthorized access”. Any suspected data breach or unauthorized access must be reported to the Security Officer or HR immediately.

1.3 Dress Code

Employees are expected to maintain a professional appearance appropriate to their role. In most Nisum offices, business-casual attire is the norm; however, when meeting clients or attending formal events, business attire (suit or equivalent) may be required. Clothing should be clean, neat, and free of offensive logos or slogans. As one HR guideline notes, a “professional dress code must be followed” to ensure a respectful workplace environment.

Individual offices may have more specific rules (e.g. no shorts or hats in client-facing areas). Managers will inform staff of any special dress requirements for particular client sites or official functions.

1.4 Equal Employment Opportunity

Nisum is an equal opportunity employer. The company’s policy is to recruit, hire, train, and promote without regard to race, color, religion, national origin, age, sex, marital status, disability, veteran status, gender identity, sexual orientation, or any other protected characteristic.

Job advertisements, selection criteria, and promotions are based solely on qualifications and business needs. This commitment to fairness is part of Nisum’s core values. By law and company policy, all employees and applicants must be treated without discrimination at every stage of employment.

1.5 Conflict of Interest

Employees must avoid any conflict of interest – real or perceived – between personal interests and the interests of Nisum. Any outside employment or business activity (paid or unpaid) that could interfere with an employee’s job responsibilities must be disclosed to management. For instance, one must not work for or provide services to a Nisum competitor. Nisum requires employees to decline any gift of significant value from vendors, clients, or partners unless approved by a supervisor.

This helps ensure objectivity and trust in business decisions. If an employee’s personal relationships or financial interests might conflict with company business (for example, hiring a relative), the employee must disclose this so proper precautions (such as recusal from decision-making) can be taken. Nisum will take steps to mitigate conflicts and, if necessary, may prohibit any competing activities.

1.6 Prohibition of Financial Dealings with Clients

To maintain the highest integrity, Nisum strictly forbids any personal financial transactions with clients or vendors. This includes lending or borrowing money, joint investments, or any financial agreements outside the scope of normal business. Such dealings create an unacceptable conflict of interest. Nisum's policy is stringent: any violation of this rule will lead to severe discipline, up to and including termination. Employees are expected to report any attempts by a client to involve them in personal financial schemes. Transparency and avoiding conflicts are essential to protecting the company's reputation and the trust of our clients.

1.7 Digital Responsibility and Laptop Usage Policy

All employees must use Nisum's digital resources responsibly. This includes internet access, email, laptops, and mobile devices issued by the company. Personal use of these resources should be limited and must not compromise security or productivity. For example, installing unapproved software or accessing malicious websites is prohibited. Company laptops are equipped with security tools (such as VPN and endpoint protection) to safeguard data. Employees must follow IT security guidelines (strong passwords, encrypted communication when working remotely, etc.). Any suspicious digital activity or potential security incident (phishing email, device theft, etc.) must be reported promptly. In short, employees are responsible for protecting Nisum's digital assets just as they would any confidential information.

1.8 Anti-Bribery and Anti-Corruption Policy

Nisum enforces a zero-tolerance policy on bribery and corruption. The company, like any global business, must comply with anti-corruption laws worldwide (e.g., the U.S. Foreign Corrupt Practices Act, the UK Bribery Act). Employees are prohibited from offering or accepting bribes, kickbacks, or any improper payments in connection with Nisum business. In the words of Transparency International's anti-bribery guidance (which reflects best practice), "*the company prohibits bribery. It will not tolerate its directors, management, employees or third parties... offering, promising, soliciting, demanding, giving or accepting bribes or behaving corruptly*"

This standard applies to all Nisum locations and all employees, as well as to business partners working on Nisum's behalf. Employees must avoid any situation where a bribe could be implied (e.g. extravagant gifts, expensive entertainment from a vendor). Any request for a bribe or suspicious activity should be reported immediately to HR or the Legal department. Nisum will support employees who refuse to pay bribes, even if it means losing business, in accordance with ethical standards.

1.9 Information Security Policy

Protecting information is a key responsibility. Nisum expects employees to follow established security protocols to protect both company and client data. Access to confidential systems and documents is restricted to authorized personnel. Sensitive data (financial models, customer data, proprietary code, etc.) must be stored securely (e.g. on encrypted drives or secure cloud systems). According to Nisum's privacy and security principles, all personal and business data must be "protected by reasonable security safeguards" against unauthorized access or modification. Regular security awareness training is provided. Employees should not share login credentials, and must lock or log off their computers when unattended. Any breach of security (lost/stolen devices, hacking incident, etc.) must be immediately reported so that countermeasures can be taken.

1.10 Documents Shred Policy

Confidential information must be disposed of securely when no longer needed. Physical documents containing sensitive data should be placed in secure shred bins for destruction. Digital documents with confidential content should be deleted in accordance with IT guidelines (e.g. secure deletion or overwriting). This prevents inadvertent disclosure of proprietary or personal information. Employees should use the designated secure disposal procedures for any sensitive material.

CHAPTER 2 - RECRUITMENT & ONBOARDING

This chapter covers the procedures for attracting, selecting, and integrating new employees into Nisum Technologies.

2.1 Recruitment Procedures

Nisum follows a structured recruitment process designed to identify and attract top talent. All job openings must be approved by HR and relevant department heads before posting. Positions are advertised through appropriate channels (company website, job portals, recruiting agencies, internal referrals, etc.) to reach a diverse candidate pool. Applications are screened based on predefined criteria (education, experience, skills), and any screening tools or assessments used are validated for fairness. Throughout recruitment, Nisum's equal opportunity policy applies, all candidates are evaluated without bias (see Section 1.4). HR coordinates interviews, ensures compliance with labor laws (such as work authorization requirements), and maintains applicant confidentiality.

2.2 Selection Procedures

Candidates who pass initial screening proceed to the selection phase. Typically, this involves one or more interviews (phone, video, or in person) conducted by a panel of interviewers. Interviews assess technical skills, problem-solving ability, and fit with Nisum's culture and core values (Care, Openness, Respect, Excellence). For example, interviewers might ask situational questions to gauge teamwork or ethical reasoning. In some cases, tests or case studies may be used to evaluate specific competencies. Interviewers use standardized evaluation forms to ensure consistency. Final hiring decisions are made by the hiring manager in consultation with HR and must align with Nisum's values for instance, an excellent candidate who does not share our commitment to care and integrity would not be a good fit. Reference checks (past employers or client feedback) may also be conducted before an offer.

2.3 Reference and Background Check

As part of due diligence, Nisum may verify candidate information through references and background checks. With the candidate's consent (in accordance with local laws), HR will confirm previous employment, qualifications, and (where permissible) criminal record checks. For positions involving high security or finance, additional screening may be required. Candidates should provide accurate information about their background; material misrepresentations can lead to withdrawal of an offer. Note that background checks must comply with privacy laws for example, in some countries explicit consent is required before checking credit or criminal records. HR will handle all personal data from these checks confidentially and in compliance with Nisum's privacy obligations.

2.4 Probation Period

New employees generally serve a probationary period, typically **three to six months** depending on location and role. During probation, the employee's performance and fit are evaluated. Managers will provide regular feedback and may schedule formal review meetings. Probationers are expected to meet performance standards and adhere to Nisum policies from day one. Benefits such as annual leave may accrue during probation, but some benefits (e.g. eligibility for certain bonuses or advanced training) may not fully apply until after probation is successfully completed. If performance is unsatisfactory, probation may be extended or employment terminated with shorter notice as allowed by law. Upon completion of probation, HR will confirm permanent status (often in writing) or discuss next steps.

2.5 Contracting Procedure (Offer Letter)

When a candidate is selected, HR issues a formal offer letter or employment contract. The offer letter specifies the job title, salary, start date, probation terms, work location, and any conditions (such as background check completion). Salaries and job grades are aligned with Nisum's compensation structure. The offer is contingent on fulfilling any outstanding requirements (e.g. finalizing visa paperwork or degree certification). The new hire must sign and return the offer letter by the deadline, and complete any required pre-employment forms (tax forms, direct deposit info, etc.). HR will then coordinate onboarding: setting up payroll, granting system access, and scheduling orientation. Onboarding includes an introduction to company policies, workplace safety, and team integration activities. New employees should also complete any mandatory training (IT security, code of conduct) in their first weeks.

CHAPTER 3 - EMPLOYMENT CONDITIONS & SEPARATION

This chapter details the procedures and policies related to the conclusion of the employment relationship, whether initiated by the employee or the Company.

3.1 Resignation & Termination

Employees may resign by submitting a written notice to their manager and HR. The notice period (typically 2–4 weeks, depending on country and contract) should be observed unless otherwise negotiated. The resignation letter should state the last intended working day. The manager will plan the transition of responsibilities and notify relevant teams. Nisum may also initiate employment termination for reasons such as unsatisfactory performance or misconduct. Termination decisions follow a fair process (see Section 7). All terminations (voluntary or involuntary) comply with local labor laws regarding notice and severance. Upon any termination, HR will provide written confirmation of the end date and arrange final settlement (see Section 3.3). Nisum may provide an exit interview to gather feedback. Final paychecks include salary up to the last day worked, prorated benefits, and any owed leave encashment as per policy.

3.2 Notice Period Policies

During the notice period, either initiated by the employee or the company, the employee is expected to fulfill normal duties and assist in knowledge transfer. Employees must hand over projects, documentation, and keys/access cards. In certain cases, with management approval, an employee may be placed on “garden leave” (paid leave) during the notice period, especially if continuing to work poses a conflict. While on garden leave, employees remain on payroll but may be asked to stay off-site. Employees on notice are not typically assigned new projects, but they should continue communications and finalize deliverables. The same code of conduct and attendance policies apply during notice. Nisum reserves the right to shorten or waive notice in lieu of payment if needed, in compliance with law.

3.3 Full and Final Settlement Procedure

When employment ends, Nisum will settle all financial obligations promptly. Final settlement generally includes: unpaid base salary up to the last working day; payment for any unused eligible leave (annual leave encashment, if applicable by location); reimbursement of approved expenses incurred before separation; and deduction of any debts owed to the company (such as loans or unreturned advances). In regions with mandatory retirement contributions, Nisum will transfer employee and employer contributions to the appropriate fund. Final settlement must comply with local laws – for instance, some jurisdictions require payment within a set number of days after termination. The employee must return all company property (equipment, ID badge, documents) before settlement. If an employee fails to return property or complete exit

paperwork, final pay may be withheld until resolved. HR or Finance will provide a breakdown of the final payment and obtain an acknowledgment from the employee.

CHAPTER 4 - WORKING HOURS & ATTENDANCE

This chapter outlines the expected working hours, punctuality requirements, attendance tracking procedures, and policies regarding holidays and late sittings.

4.1 Working Hours

Nisum's standard working schedule is a 40-hour week (approximately 8 hours per day, Monday through Friday). Actual hours can vary by country office to comply with local labor norms (for example, some regions observe 45-hour workweeks or include Saturday work). Typically, core business hours might be 9am–5pm local time, but flexible schedules can be arranged with manager approval. Employees may start and end their workday within agreed flexible windows, as long as the total hours are met and overlap with team members is maintained. Any permanent change to work hours should be coordinated through HR and approved by the department head. Shifts and weekend schedules (if any) are defined in advance for teams (for example, for global support or rotating duties).

4.2 Punctuality

Employees are expected to be punctual and reliable. This includes arriving for scheduled work and meetings on time. Chronic tardiness or early departures without approval are not acceptable. Managers will address frequent lateness through coaching or, if needed, formal warnings. Unexcused absences (failure to show up without notifying a supervisor) are particularly serious (see Section 5.10). (As one HR policy example states, "tardiness or absences will result in salary deductions", illustrating that attendance directly impacts operations.) To avoid misunderstandings, employees should inform their manager as soon as possible if they will be late due to unavoidable reasons (traffic, weather, personal emergency).

4.3 Availability on Call / During Emergency

Given Nisum's global services, employees may occasionally be on-call or need to respond outside normal hours (e.g. to address critical system outages or urgent client needs). On-call schedules are typically rotated within teams. An on-call person must keep their phone accessible and respond to critical incidents. Managers assign on-call duties fairly and may compensate time off for on-call hours or pay overtime, depending on local policy. If an employee is on-call, they should ensure they have a suitable setup (e.g. secure remote access) to handle emergencies. However, routine after-hours work should be minimized; project planning should allocate enough time to avoid urgent

crunches whenever possible.

4.4 Overtime and Late Work

Ordinarily, Nisum does not expect employees to work excessive overtime. However, if project deadlines or urgent tasks require late work, employees should obtain advance approval from their manager. Non-exempt employees (where local law distinguishes) will be compensated for overtime as per company policy or local labor law (either with overtime pay or compensatory time off). For exempt or salaried staff, occasional late work is part of the job commitment. Nisum monitors overtime trends and encourages teams to manage workloads to minimize chronic late hours. Any overnight stays or extensive travel time related to work will be compensated under the travel policy (Section 6).

4.5 Attendance Policy

Nisum may use timekeeping tools (timesheets, electronic badge-in systems, or online attendance systems) to track hours. Employees must accurately record their working hours and obtain approvals for leave. Poor attendance records (unauthorized absences or falsification of time records) will be treated as serious misconduct. HR reviews attendance periodically to ensure compliance. In remote situations, employees should follow the agreed protocol for logging in/out and being available (e.g. updating status on Slack or logging hours in the HR portal).

4.6 Holidays

Nisum observes public holidays according to each country's legal calendar. Additionally, the company designates a standard set of company-wide holidays (for example, a winter break or global company celebration day) which are announced annually. The holiday schedule is communicated at the beginning of each year or quarter by HR. Employees may request time off around holidays in accordance with Section 5 procedures. If business needs require work on a designated holiday, employees will receive equivalent time off (compensatory leave) as soon as practicable. International teams should coordinate to ensure that holiday coverage does not unduly disrupt global operations.

CHAPTER 5 - LEAVE POLICIES

This chapter details the various types of leave available to employees, eligibility criteria, and procedures for requesting and managing leave.

5.1 Annual Leaves (Casual, Sick, Annual)

Nisum provides paid annual leave to help employees rest and recharge. The exact allowance varies by country to meet or exceed legal minimums. As a benchmark, many organizations grant a minimum of 5.6 weeks (28 days) paid leave per year for full-time employees. Nisum's policies align with this principle. Employees accrue vacation days throughout the year (typically monthly accrual). Usage of annual leave requires manager approval in advance, subject to operational needs. Unused leave should generally be taken by year-end or carried over only as permitted by policy or local law. Exceeding approved leave without authorization may be treated as unpaid leave.

5.2 Planned Leaves Procedure

For planned absences (annual vacation, elective medical procedures, etc.), employees must submit a leave request well in advance (usually two to four weeks). Requests are made via the HR portal or a formal leave form, indicating leave dates. Managers review requests considering team schedules and project timelines, and then approve or suggest alternative dates. Approval should be granted if possible; however, if business needs prevent leave at the requested time, alternatives will be discussed. Once approved, the leave should be used as scheduled; any changes require re-approval. Work should be delegated or postponed so that responsibilities are covered during the employee's absence.

5.3 Maternity Leaves

Nisum complies with all applicable maternity leave laws in each country. Mothers are entitled to take maternity leave (prenatal and postnatal) with job protection. For example, many countries allow between 12 and 26 weeks of leave (often partly paid) for childbirth and recovery. In the United States, eligible employees can take up to 12 weeks of unpaid leave under FMLA (family and medical leave) to care for a newborn, with continuation of healthcare benefits during leave. To apply for maternity leave, the employee should provide notice (as per local law) and medical documentation (expected due date). Nisum may also offer additional maternity benefits (such as partial salary continuation) based on local practice. Upon return, the employee is generally entitled to resume their previous position or a similar one.

5.4 Paternity Leaves

Fathers are also supported. Nisum offers paid paternity leave according to local standards. For example, some countries provide several weeks of paid leave for fathers; in the U.S., FMLA allows unpaid leave for eligible employees. Paternity leave is designed to allow bonding with new child and support for the family. Employees should notify their manager around the time of the baby's birth and submit a leave request under the paternity leave category.

5.5 Compensatory Leaves

If an employee is required to work during a scheduled day off (such as a public holiday or weekend) for urgent business reasons, Nisum provides compensatory time off. The extra hours worked are converted into additional leave hours (usually on a 1:1 or 1:1.5 basis, depending on policy and jurisdiction). Employees should discuss and agree on compensatory time with their manager in advance. Compensatory leave should be taken as soon as practicable following the extra work, and within the same leave year if possible. It cannot be carried over indefinitely.

5.6 Pilgrimage Leaves / Special Religious Leave

In recognition of major religious obligations, Nisum may grant special paid leave for events such as the Hajj or other significant religious pilgrimages, where culturally appropriate and where not covered by standard leave categories. This policy applies only in regions where such leave is customary or mandated. Employees should apply for special religious leave in advance, providing any required documentation (e.g. invitation or certificate). The duration of such leave is usually limited (commonly 1–2 weeks for a pilgrimage), and it is separate from annual leave allotment. Approval is at the discretion of management and HR, in line with regional guidelines.

5.7 Bereavement Leaves

Nisum understands that employees may need time off to grieve and manage affairs after the death of an immediate family member (spouse, parent, child, sibling). The company provides paid bereavement leave, typically **3–5 days** for immediate family loss. For loss of extended family or close friends, shorter leave or unpaid leave may be arranged. During bereavement leave, the employee's absence is excused. Requests should be made as soon as possible, and managers may require proof (such as a death certificate or obituary) for documentation. Additional unpaid leave or use of annual leave may be authorized in exceptional circumstances (e.g., travel abroad).

5.8 Religious Festival Leaves

Besides national public holidays, Nisum respects employees' religious observances. If a particular religious holiday is important to an employee and not already a company holiday, the employee may request to use a personal day or swap it with another

holiday. For example, if an office operates on Christmas Day but an employee observes a different festival, arrangements can be made on a case-by-case basis. Employees should discuss such needs with their manager and HR to ensure fair treatment and minimal disruption.

5.9 Leave Encashment

Unused leave may be encashed (paid out) only as permitted by local law and company policy. In some countries (like India and Pakistan), employees are eligible to encash a portion of their accrued but unused annual leave at the end of the year or upon termination. Any encashment calculations will follow local regulations (for example, paying the employee's daily rate for each encashed leave day). Employees should note that encashment generally applies only to annual (vacation) leave, not to sick leave. HR can provide details on encashment rules applicable in each location.

5.10 Uninformed Absenteeism and Leave Adjustment

Failure to report to work without notification (Uninformed Absenteeism) is a serious violation. If an employee cannot attend work due to illness or emergency, they must notify their manager as early as possible (typically by phone or email before their shift starts). If no notice is given and the employee does not show up, Nisum may consider the absence as unapproved. Consequences can include loss of pay for those days and/or disciplinary action. In such cases, HR will evaluate the situation; if a genuine emergency existed, some flexibility may be applied, but repeated offenses will not be tolerated.

5.11 Leaves during Probation and Notice Period

During the probation period, leave accrual occurs as per the normal schedule, but extended leave (beyond what has accrued) is generally not permitted unless exceptional. If an employee resigns or is given notice, they are expected to work through their notice period. In special cases, paid or unpaid leave during notice may be allowed (for example, to finalize relocation), but this must be approved by HR. Unused leave at the start of notice will normally be encashed in the final settlement (Section 3.3). However, taking new leave during notice without approval may delay the notice's finalization or impact settlement.

5.12 End of Service Leave Adjustments

Upon separation (voluntary or involuntary), any remaining eligible leave balances will be resolved. For example, if annual leave is encashable in that country, the employee will be paid for unused days as per policy. In other cases, unused leave may simply be forfeited. HR will include any encashment in the final settlement payment. Employees should ensure that all leave records are accurate before exiting; any discrepancies should be reported during the clearance process.

CHAPTER 6 - CORPORATE TRAVEL POLICY

This chapter outlines the guidelines and procedures for employees undertaking travel for business purposes, covering within-city, domestic, and international travel.

6.1 General Guidelines

Nisum employees who travel on company business must do so economically and safely. All business travel requires prior approval from the employee's manager. When booking travel, use approved corporate vendors or booking tools. Air travel should be by economy class for flights under 5 hours; for longer international flights, premium economy or business class may be allowed (depending on company policy and job grade). Rail travel should use standard class or equivalent. If rental cars are needed, select mid-size vehicles unless a larger vehicle is justified. Employees should aim to book travel well in advance to obtain lower fares. When possible, travel on the most direct route. Ancillary expenses (e.g. extra baggage fees, seat selection, in-flight wifi) must be reasonable and approved. Whenever possible, follow sustainable practices (e.g. choosing trains over short-haul flights) in line with Nisum's commitment to global citizenship.

6.2 Within-city (Local) Travel

For local business travel within the same city (for example, traveling to a client site or another office location), Nisum reimburses actual expenses. Acceptable modes include public transit (bus, subway, commuter rail), rideshare services, taxis, or use of a personal car at the approved mileage rate. Employees should choose the most practical and cost-effective option; for instance, using a taxi late at night for safety. Employees must submit receipts for reimbursement. Personal errands or side trips are not reimbursable. If using a personal car, fuel reimbursement is at the government or company-approved per-kilometer rate, and parking fees (not traffic fines) are covered. (office-to-meeting, meeting-to-office).

6.3 Local Travel (Intercity) Travel

When traveling between cities domestically, employees should use reasonably priced options. Trains or economy airline tickets are preferred for distances over 300 km. Bookings should be made to balance cost with schedule convenience. For overnight stays in another city, employees should use standard business-class hotels or corporate rates (3–4 star range) that provide safety and basic amenities (breakfast, internet). Meal expenses should follow the per diem or actual cost reimbursement policy (whichever is in place) and must be reasonable for the location. Employees should not book luxury hotels or first-class tickets without special justification and approval. Keep all travel receipts to claim reimbursement through Nisum's expense system.

6.4 International Travel

International business travel requires additional planning. Employees must ensure passports are valid and obtain necessary visas well in advance. Travel insurance (medical and evacuation) should be arranged either by the company or the traveler (to be reimbursed) to cover international trips. Accommodations abroad should be safe and of moderate quality (4-star or equivalent hotels are acceptable). Nisum will reimburse reasonable meal costs in line with per diem standards for the destination country. When exchanging currency, employees are encouraged to use credit cards or approved travel cards. Itineraries and emergency contact information should be shared with the manager. Always register travel with the company's travel tracking system if one is provided, for duty-of-care purposes.

6.5 Client-Funded Travel

Occasionally, a client may agree to cover travel expenses. In such cases, employees should still adhere to Nisum's travel guidelines but ensure that bookings (flight, hotel) are coordinated through the client's approved vendors and budget. Any expenses beyond the client's agreement (for example, an extra night's stay) must be approved by both the client and Nisum. Employees should clarify upfront which expenses are reimbursable and by whom. All client-funded travel still requires manager approval. After the trip, employees should submit expense reports to both Nisum and the client's reimbursement system as appropriate.

CHAPTER 7 - CONDUCT & DISCIPLINARY ACTION

This chapter addresses expected standards of conduct, prohibited behaviors, and the disciplinary process for violations.

7.1 Disciplinary Policy Overview

Nisum expects professional conduct at all times. The disciplinary process is generally progressive: minor infractions (e.g. first-time tardiness, minor policy violations) lead to verbal counseling and a written warning; repeated issues may lead to a final written warning and ultimately termination. Each step is documented in the employee's file. However, Nisum reserves the right to bypass steps in cases of gross misconduct (such as fraud, physical violence, theft, or severe harassment), which may warrant immediate termination. Before any formal action, the employee will be informed of the issues in writing and given an opportunity to respond. All disciplinary actions comply with local labor regulations and the principles of fairness and consistency. Managers and HR will work together to ensure that any corrective action is appropriate to the violation and is clearly communicated to the employee.

7.2 Smoking Policy

Smoking is **strictly prohibited indoors** in all Nisum facilities (offices, client sites, company vehicles). This includes tobacco, vaping, and other smoking devices. Designated smoking areas may be provided outside the building where local law allows; employees should respect posted signs and ashtray locations. Employees must not smoke near building entrances, windows, or air intakes to avoid affecting colleagues. Nisum is committed to providing a healthy workplace, so smoking violations may lead to disciplinary measures. Employees are encouraged to seek help quitting if they wish, as part of the company's wellness initiatives.

7.3 Harassment Policy

Nisum has **zero tolerance** for harassment or discrimination of any kind. Harassment includes unwelcome conduct (physical, verbal, or visual) based on a protected characteristic (race, gender, religion, etc.), as well as sexual harassment or bullying. Every individual has the right to work in an environment free of hostility. Employees who experience or witness harassment should report it immediately (see Grievance Procedure). Nisum will promptly investigate all complaints and take corrective action as needed. As one corporate policy summary states, "Bullying and violence are prohibited" in the workplace. Retaliation against anyone who reports harassment in good faith is strictly forbidden. Training on respectful workplace behavior is provided regularly.

7.4 Right to Privacy

Nisum respects employee privacy in their personal lives and conversations. Personal effects (lockers, bags) are private, and personal data in HR records is protected. However, employees should not expect privacy when using company resources. The company may monitor its systems (emails, network usage, phone calls on company phones) to the extent permitted by law to protect its interests. For example, Nisum may access and review email accounts during a security audit or investigation. Employees should avoid using company equipment for highly personal matters, as this may not be private. In all cases, Nisum's privacy and data protection standards (see Section 1.2) will be followed when handling any personal information.

CHAPTER 8 - COMPENSATION & BENEFITS

This chapter outlines the company's approach to employee compensation, insurance, bonuses, and other financial benefits.

8.1 Compensation Philosophy

Nisum's compensation strategy is to attract and reward top talent by offering competitive and equitable pay. Salaries are set with reference to industry benchmarks and cost of living in each region. We reward employees based on experience, skills, and contributions to Nisum's success. Regular salary reviews are conducted (typically annually) to adjust for performance and market changes. In keeping with our people-first culture, Nisum emphasizes long-term employee satisfaction: indeed, our average employee tenure is around 10 years, which reflects our commitment to nurturing and valuing our staff. Bonuses, promotions, and raises are tied to performance evaluations, team results, and meeting strategic goals.

8.2 Health and Insurance Benefits

Nisum provides comprehensive health insurance benefits to support employee well-being. In each country, Nisum offers plans that meet or exceed legal requirements. For example, in North America Nisum provides health plans that are **subsidized up to 90%** for employees and their families, ensuring affordability. Dental and vision plans are also available where offered locally. We believe in a healthy workforce, so we also provide wellness programs (health screenings, fitness subsidies) in many offices. Specific eligibility (full-time vs. part-time) and plan details vary by region; HR provides summaries to all new hires. Nisum also offers life and disability insurance coverage as part of the benefits package.

8.3 Performance Bonuses

Many Nisum roles include variable compensation in the form of annual or quarterly bonuses. Bonus programs are designed to align individual performance with company objectives. At the end of each performance cycle, managers recommend bonus awards based on achievement of targets, quality of work, and demonstration of Nisum's core values.

Executive bonuses may be linked to company profitability or project success. All bonuses are discretionary and subject to final approval by senior management and finance. Bonus calculations (formula or guideline) will be communicated to employees in eligible positions.

8.4 Employee Assistance and Loans

Nisum recognizes that employees may face unexpected financial hardships. To provide support, the company maintains an Employee Assistance Fund. In genuine emergency situations (serious medical needs, natural disaster, etc.), eligible employees can apply for short-term interest-free loans or grants through HR.

These funds are limited and must be repaid through payroll deduction or as otherwise arranged. Approval depends on need and management review. Employees should submit requests confidentially to HR with documentation of the emergency. (This policy encourages employee well-being and loyalty by providing a safety net in times of crisis.)

8.5 Provident/Retirement Contributions

In countries with mandated retirement plans, Nisum complies fully. For example, in India and Pakistan, Nisum deducts the required employee contribution and makes the employer contribution to the Employee Provident Fund (EPF) each month. In the United States, Nisum may offer a 401(k) plan with matching contributions. In all regions, employees receive information about retirement or social security benefits upon hire. It is the employee's responsibility to enroll in any voluntary retirement programs; Nisum contributes as per the plan rules. Employees are encouraged to save for retirement and take advantage of any company-sponsored plans.

8.6 Other Benefits

Additional benefits offered by Nisum may include: paid statutory leaves (maternity/paternity as above), life insurance, professional development stipends, and employee stock ownership (where applicable in certain subsidiaries).

For instance, Nisum North America provides an annual stipend for professional certification courses, reflecting our commitment to career growth. Benefits packages differ by location; HR provides a Benefits Summary to each employee at hiring. Employees should familiarize themselves with the benefits available in their region and the enrollment deadlines.

CHAPTER 9 - TRAINING & DEVELOPMENT

This chapter outlines Nisum Technologies commitment to employee growth through training, coaching, and certifications.

9.1 Trainings, Coaching & Certifications

Nisum places a high priority on learning and development. We believe that continuous training is essential after all, “we care for our people, and invest in a wide range of learning and development tracks”.

Every employee has access to internal training programs (technical skills, soft skills, leadership) through Nisum’s Learning Portal and scheduled workshops. Managers work with staff to identify skill gaps and training needs during performance reviews. Where relevant, Nisum provides sponsorship for professional certifications and conferences. For example, Nisum North America offers an annual stipend allowing employees to attend external courses or renew industry credentials.

Newer initiatives like the ***Innovation Catalyst Program*** encourage employees to develop and pitch innovative ideas: participants use a venture-capital-style process to gain resources for new MVPs or processes. Mentoring and coaching by senior staff are also available. By offering these opportunities, Nisum ensures that employees can grow their careers and stay at the forefront of technology and management practices.

CHAPTER 10 - WORK ARRANGEMENTS

This chapter details policies regarding alternative work arrangements, specifically Work From Home (WFH).

10.1 Work from Home (WFH) Policy

Nisum supports flexible work arrangements where job requirements and client commitments allow. Employees may work remotely (from home or elsewhere) on a full-time or hybrid basis, subject to manager approval. As noted on Nisum's North America careers page, the company "*embraces a modern and hybrid work environment on a client-by-client basis*".

Employees and managers should agree on a schedule that balances individual flexibility with team collaboration. When working off-site, employees are expected to maintain regular availability (online, by phone) during core hours.

Nisum provides remote access tools, collaboration platforms, and any necessary equipment (laptop, secure VPN). The same professional standards apply whether at the office or home confidential data must be secured, and Nisum's IT policies (Section 1.7) followed. Home workspaces should be safe and free from hazards. Regular WFH (e.g., 2–3 days per week) should be documented in writing. Note that long-term remote work from another country may require immigration or tax compliance; such arrangements must involve HR and legal review.

CHAPTER 11 - GRIEVANCE PROCEDURE

This chapter outlines the process for employees to report concerns or problems and have them addressed fairly and confidentially.

11.1 Grievance Reporting

Nisum believes in open communication and a transparent workplace culture. If an employee has a work-related problem or complaint, the recommended first step is to discuss it informally with the immediate supervisor or HR. Often issues can be resolved quickly through such dialogue.

However, if informal resolution is unsuccessful or the issue is sensitive (for example, allegations of harassment), the employee may submit a formal grievance. A written grievance should state the facts clearly and any policy believed to have been violated. Employees file grievances without fear of retaliation: having a formal grievance mechanism “encourages employees to raise concerns without fear of retaliation”. Nisum’s anti-retaliation stance ensures that anyone bringing forward a complaint in good faith will be protected and treated fairly.

11.2 Grievance Committee

Upon receipt of a formal grievance, HR will convene a grievance committee or designate impartial officers (such as a senior manager not involved in the issue, HR representative, and a peer from another department). This committee will oversee the investigation. The employee who filed the grievance will meet with the committee to present their complaint, evidence, and any witnesses they wish to bring. The respondent (person against whom the grievance is filed) will also have the opportunity to present their side, under similar conditions.

Nisum allows the grievant to be accompanied by a colleague or union representative at grievance meetings, to provide support. The process is fair and consistent: as ACAS advises, a company should *“investigate to get as much information as possible... allow the employee to bring a relevant person to a grievance meeting... give everyone a chance to have their say before making a decision”*.

11.3 Investigation Process

The grievance committee conducts a prompt, thorough investigation: interviewing all relevant parties, reviewing documents, and collecting any other evidence. Confidentiality is maintained to the extent possible only those who need to know will be informed of the grievance details.

The committee evaluates the information objectively and makes a decision based on facts and Nisum policy. The outcome (finding and any corrective actions) is communicated in writing to all involved. If the grievance is upheld, Nisum will take

appropriate measures (counseling, disciplinary action, policy changes, etc.) to resolve the issue.

If the grievance is not upheld, the decision and reasoning will be explained. Employees have the right to appeal a grievance decision: an appeal can be made in writing to higher management if the employee believes the process was flawed. Throughout, Nisum aims to resolve grievances fairly and swiftly, in line with best practice. Having a structured grievance procedure helps ensure trust and accountability, and prevents smaller issues from escalating.