



# Nisum India Employee Handbook

## Welcome

As an employee of Nisum Consulting Private Limited, you will find your employment to be both rewarding and challenging.

Because the quality of our employees is the key to our success, we carefully select our employees and believe we generously compensate them in terms of pay and benefits. In turn, Nisum expects employees to contribute to the success of the Company.

This handbook is intended to provide employees with an overview of Nisum Consulting's general policies and employee benefits. Employees are encouraged to read the handbook carefully and have an understanding of its contents. Employees' questions regarding the policies in the handbook may be directed to their manager or a Human Resources representative.

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This employee handbook contains the employment policies and practices of Nisum.

Nisum Consulting Private Limited, also called “the Company” or “Nisum” in future references. While not a contract, it is intended to provide you with information about our company, your benefits, and responsibilities.

Nothing in this employee handbook, or in any other personnel document, including benefit plan descriptions, creates or is intended to create a promise or representation of continued employment for any employee. All employees of Nisum are “at-will”, which means that the employment relationship may be terminated by either the employee or Nisum at any time, with or without reason or prior notice. The at-will nature of employment may be changed only by a written agreement between the employee and the CEO of Nisum.

The information in this handbook applies to every employee. Nothing in this handbook is intended to be a direct, implied, or inferred contract of employment. This handbook edition supersedes all previously issued handbooks except when policies are modified. This handbook is not a statement of all of Nisum Consulting Pvt. Ltd. policies and procedures.

It is the Company’s intent that all provisions of this handbook comply with all applicable local, state, and central laws. Should any of the provisions addressed in the handbook become unenforceable or void due to an amendment, revision or change in any applicable local, state, or central law, the meaning of that provision will be interpreted so as to make it consistent with the change in law.

From time to time, the Company may establish new policies and revise old policies. With the exception of the at-will employment policy previously described, management reserves the right to add, change, delete or attach addenda to this handbook or to any Company policy without notice. We will strive to provide our employees with any such revisions in a timely manner.

## **2.0 TERMS OF EMPLOYMENT**

### **2.1 TERMS OF EMPLOYMENT**

Terms of employment are as set out in the Offer letter.

- The terms of employment are as per the details contained in the Offer letter. The company reserves the right to amend, alter, change any or all the terms and conditions



governing employment. The company will also be the sole judge of the meaning and interpretation of all or any of these terms and conditions and its decision thereon shall be binding on all employees.

- The employment contract is a contract between the individual employee and the company, and the terms of contract are individual to each employee. Hence, all employees are required not to share the terms of contract with others including fellow employees.

## **2.2 JOINING PROCESS**

The copies of the following documents shall be submitted by an employee on the date of joining:

- Proof of age (birth certificate/school leaving certificate/passport copy).
- Duly Attested Educational and other qualification certificates.
- Release letter from the previous employer (if applicable).
- Acknowledgement for receipt of the HR Policies and Code of Conduct guidelines.

### **Offer letter:**

Original to be retained by the employee; and one signed copy to be handed over to Company by the employee (for the Employee file)

## **2.3 ONSITE TRANSFER**

In NISUM onsite opportunities are open for everyone, eligible employees can apply for onsite opportunities, as a part of Onsite Transfers (H1B) employees will have to undergo signing 24 months commitment agreement with NISUM.

## **3.0 EMPLOYMENT RELATIONS**

### **3.1 OPEN DOOR POLICY**

The Company strongly believes that when employees deal openly and directly with supervisors, the work environment can be excellent, communications can be clear, and attitudes can be positive. One of the key ingredients to success is a policy and practice of open communication between management and employees. Management cannot know of your concerns, questions, or suggestions unless they are brought to its attention. An



open-door policy exists to promote communication, resolve concerns, answer questions, and evaluate and act on suggestions that may benefit Nisum and its employees.

If you have a work-related problem, Nisum encourages you to discuss it in person with your supervisor as soon as possible. If the problem is not resolved to your satisfaction, or if you do not feel comfortable discussing the issue with your supervisor, you may speak with, or submit a written complaint to, another higher-level manager or Human Resources. Nothing in this policy is intended to prohibit you from raising your concerns through additional or alternate means. Again, the goal is to address any issues as soon as possible, and to prevent the continuation of work-related problems, misunderstandings, questions or difficulties that perpetuate unresolved workplace challenges. You will be protected from retaliation if you have used these procedures in good faith to resolve any problems you may have. The Company's objective is to ensure a workplace in which employees feel safe and comfortable communicating their concerns through appropriate channels.

### **3.2 OPEN COMMUNICATIONS/ NON-RETALIATION POLICY**

It is Nisum's intention to comply fully with all rules, regulations, and laws applicable to Nisum's business. The purpose of this policy is to support the Company's goal of legal compliance, which requires the support of each and every staff member.

Every employee should know and understand how to report any activity that they reasonably believe to be illegal, unethical, fraudulent, inappropriate, or in violation of any Company policy ("Violation"), and to ensure the protection from retaliation of anyone who makes such a report. This Open Communication Policy is intended to encourage and enable employees and others to raise serious concerns within the Company and applies to any matter that is related to the Company or its business activities.

If you believe that a Violation has occurred, the Company expects and encourages you to come forward, without delay, to report the matter to your Manager or to Human Resources. If neither your Manager or Human Resources is available, or you are more comfortable reporting the matter to another member of senior management, please do so. Your initial report may be verbal or written, and should provide the relevant facts and individuals involved, including potential witnesses. Failure to report your concerns and provide the necessary information prevents the Company from taking the appropriate steps to prevent and/or correct such situations. When appropriate, the Company will promptly investigate reported Violations, and take corrective action if it is found that a Violation has occurred.





The Company prohibits retaliation against any person who opposes, reports, or assists another person in reporting a suspected Violation. The Company needs, expects, and encourages you to come forward, without delay, should you suspect that any form of retaliation has occurred. Similarly, employees who participate in good faith in an investigation of a reported Violation will be protected from retaliation for having done so. Retaliation will not be tolerated.

The Company takes any reported Violations and its investigations very seriously. Any person who makes or causes to be made any knowingly false or fraudulent material statement or material misrepresentation in either reporting a Violation or during an investigation will be subject to disciplinary action, up to and including termination of employment.

#### **4.0 RESPECTFUL WORKPLACE**

Nisum expects every employee to be treated with respect and dignity. Therefore, it is the policy of Nisum to provide an environment free of discrimination, harassment, or undue imposition of any kind for employees, applicants, customers, vendors, and all others with whom we conduct business.

Harassment, including derogatory ethnic, racial, or sexist remarks, will not be tolerated. Discrimination based on any protected class will not be tolerated. Nisum will actively investigate any allegations of harassment and/or discrimination, and, if it is determined that such conduct has occurred, take appropriate disciplinary action, up to and including termination of employment.

Supervisors or managers who become aware of harassment and/or discrimination from any source must immediately report such conduct to their own manager or Human Resources representative. Such a report must be made even if an employee requests that the matter not be reported or that it be kept confidential. In the course of responding to and investigating any complaint, the Company cannot guarantee complete confidentiality since an effective investigation may require certain information to be disclosed to those individuals involved, Nisum will attempt to protect the confidentiality of individuals reporting harassment allegations to the extent possible. We encourage employees to report alleged incidents of discrimination or harassment (including sexual harassment, racial discrimination, age discrimination, disability discrimination and other illegal forms of discrimination) directly to Human Resources.



## 4.1 EQUAL EMPLOYMENT OPPORTUNITIES

All employees and candidates for employment will be provided equal employment opportunities. Individuals will be recruited, hired, assigned, promoted, compensated, and trained based on their qualifications for the job, and without regard to race, color, creed, national origin, religion, gender, age, marital status, veteran or military status, sexual orientation, gender identity, disability, handicap, or any other category protected by federal, state or local law that does not affect one's ability to perform the job.

Employees who feel they have been discriminated against in any way should immediately contact their manager/supervisor or a Human Resources representative. Retaliatory action against any employee reporting discriminatory treatment will not be tolerated.

Our Equal Employment Policy incorporates the Company's commitment to maintain an environment free of discrimination in accordance with state and federal laws.

## 4.2 POLICY AGAINST HARASSMENT

Nisum encourages all employees to treat one another with dignity and respect. It is illegal and a violation of our policy for any employee, male or female, to harass another employee by making unwelcome sexual advances, requests for sexual favors or other verbal or physical conduct of a discriminatory nature a condition of an employee's employment. It is illegal and a violation of our policy for any employee to make submission to or rejection of such conduct a basis for employment decisions or, by engaging in such conduct, to create an intimidating, hostile or offensive working environment.

Prohibited unlawful harassment includes, but is not limited to, the following behavior:

- Verbal conduct such as epithets, derogatory jokes or comments, slurs, or unwanted sexual advances, invitations, or comments.
- Visual conduct such as derogatory and/or sexually oriented posters, photography, cartoons, drawings, or gestures.
- Physical conduct such as assault, unwanted touching, blocking normal movement or interfering with work because of sex, race, or any other protected basis.
- Threats and demands to submit to sexual requests as a condition of continued employment, or to avoid some other loss, and offers of employment benefits in return for sexual favors; and
- Retaliation for having reported or threatened to report harassment.



No employment decision (including hiring, promotion, evaluation, or termination) will be made under any circumstances based on an employee's submission to or rejection of such conduct. Nisum will take all steps reasonably necessary to ensure that employees work in an environment free from intimidation and hostility.

Any applicant or employee, who believes that he or she is the victim of such harassment, whether sexual, racial, ethnic, or religious, or that his or her work is being unreasonably interfered with by such conduct, is required immediately to report the conduct to their own manager or Human Resources representative. Whether such harassment is caused by a fellow employee or nonemployee, it should be brought to the immediate attention of the Company. The Company will promptly investigate reported violations of this policy. Appropriate corrective action will be taken if it is found that discrimination, harassment or other inappropriate (or unlawful) conduct has occurred, up to and including termination of employment.

Nisum prohibits retaliation against any person who opposes, reports, or assists another person in reporting suspected discrimination or harassment. Employees who come forward in good faith to report any incident of suspected discrimination or harassment will be protected from retaliation for having done so. Similarly, employees who participate in good faith in an investigation of reported misconduct will be protected from retaliation for having done so. Nisum needs, expects, and encourages you to come forward, without delay, should you suspect that any form of retaliation has occurred. Retaliation will not be tolerated.

The question of whether conduct is purely personal or is discriminatory in nature is one of fact. False accusations of harassment can have serious consequence for those wrongly accused. All employees are expected to act responsibly in helping the Company maintain a workplace that is free of discrimination or abuse.

### **4.3 VIOLENCE IN THE WORKPLACE**

Nisum is committed to providing a workplace free of violence and/or the threat of violence.

Acts or threats of violence, whether made directly or indirectly, violate Nisum's right to conduct its business in a safe and professional manner. Violent or threatening conduct of any kind, whether it is directed against another employee, a manager/supervisor or a third party, will not be tolerated.

Nisum will actively investigate any allegations of violence or threatening conduct. If it is determined that such conduct has occurred, the Company will take appropriate disciplinary action, up to and including termination of employment. When appropriate, the Company may also seek criminal prosecution and/or cooperation with law enforcement.



Violence or threatening conduct includes but is not limited to:

- striking, punching, slapping, or assaulting another person
- challenging another person to a fight
- engaging in dangerous, threatening, or unwelcome horseplay
- bringing a gun, knife, or other weapon of any kind onto Company property, including parking lots and other exterior premises
- threatening harm by words, gestures, symbols, or written materials
- stalking or other intimidating behavior

## **5.0 NEW HIRE ORIENTATION**

For employees to become acquainted with the values, culture and philosophies of the Company, all new employees will receive a general orientation conducted by the Human Resources.

During these orientation sessions, the employee is provided a verbal summary of employment policies, practices, procedures, compensation, and benefits. All new employees must attend the new hire orientation and the new employee is expected to become familiar, and agree to abide by, the provisions contained in the Nisum Employee Handbook.

## **6.0 COMPLIANCE TRAINING & LEARNING TOOLS**

For new employees, compliance training is mandatory, and it has to be completed within the stipulated timeline which can be accessed through our Tovuti tool.

All employees are encouraged for their skills development in technical and functional areas and for continuous learning to build competency in critical areas. For these employees have access to LinkedIn learning. We also have SkillsDB tool where in employees can evaluate their skills, analyze the skills gap, and can according decide on the career pathing through individual development plan in the tool.

## **7.0 EMPLOYMENT DETAIL**

An employee's status determines eligibility for employee benefits offered by the Company, where required by central and state law. Nisum employment detail as follows:

### **7.1 WORKING DAYS**

The working days at the Company will be from Monday through Friday.

Unless otherwise stated, work hours would be as follows:

<b>Days</b>	Monday to Friday
<b>Timings</b>	As per shift timings (9 hrs. per day)
<b>Break</b>	Total 60 mins for Breakfast/Lunch/Snacks/Dinner
<b>Half day leaves can be utilized</b>	

Owing to work exigencies, an employee's working hours maybe different from the timings mentioned above.

## **7.2 WEEKLY OFF**

Saturday and Sunday will be the weekly holidays.

Owing to work exigencies, an employee may also be required to work either on a weekly off or a public holiday. In such a case, and after obtaining due approval from his/her immediate manager, the employee is entitled to take any of the weekdays in the following week as a compensatory off in lieu of the day of the weekly off/public holiday.

## **7.3 LATE ARRIVAL**

Employees are expected to arrive at work and for meetings on time. If an employee anticipates late arrival, he/she must inform the immediate manager (or a colleague in case the immediate manager is not available) in advance to allow for schedule changes and to handle coverage of working hours.

Repeat challenges with late arrivals will be recorded as misconduct in the employee's file. All employees working with customers must ensure that all meeting commitments are met on time. Lapses in punctuality will not be acceptable.

## **7.4 ABSENCE FROM OFFICE**

Any employee, who is outside the office during working hours, should ensure that the immediate manager (or a colleague, if the immediate manager is not available) is aware of his/her whereabouts.

- Unauthorized absence from office, or absence from office without prior approval from the immediate manager, will be recorded as misconduct in the employee's file.
- Unauthorized absence will be treated as Loss of Pay (LOP).

## **7.5 WORK FROM HOME**

All employees can avail any one-day work from home of their choice between Monday to Friday (Weekly 1 day / Monthly 4 days), these days can be accumulated & used in one go or in parts depending upon employee's choice and personal needs. These cannot be carried forward to next month and accumulated. Anything beyond these 4 days would depend on the Management approval.

## **8.0 PERFORMANCE EVALUATION**

Employees will normally receive an annual periodic performance review. Your performance evaluations may review factors such as the quality and quantity of the work you perform, your knowledge of the job, initiative, work attitude and attitude toward others. To provide comprehensive evaluation on your performance Nisum will solicit feedback from your client managers, client associates, your peers, and your reports.

The performance evaluations should help you become aware of your progress, areas for improvement and objective goals for future work performance. Positive performance evaluations do not guarantee increases in salary or promotions.

After the review, you will be required to sign the evaluation report simply to acknowledge that it has been presented to you and discussed with you by your supervisor, and that you are aware of its contents.

Performance cycle followed at Nisum India is January to December. All employees joining on or before 30th of September every year will be eligible for appraisal in the following year. All Appraisals will be subjective to overall satisfactory performance of employees and will be effective from 1st April of every year.

## **9.0 PAYROLL/COMPANY EXPENSES**

### **9.1 PAYROLL**

All employees will be paid their salary on a monthly basis on the last working day of the existing month through NEFT in HDFC Bank

### **9.2 REIMBURSEMENT OF COMPANY EXPENSES**

Departments within the Company are allocated budgets, from which Company expenses will be incurred. The department supervisor is responsible for approving expenses and monitoring and explaining budget variances.



All expenses incurred on behalf of the Company must be pre-approved by your supervisor or, in some cases, Human Resources. It will be at your supervisor's discretion whether the pre-approval will be verbally or in writing. In the absence of any clear directive from your supervisor, you are encouraged to get all significant purchases pre-approved in writing.

Expenses may include purchase of office supplies, reasonable costs of meals for the employee and client and travel costs for pre-approved trips, including airline tickets, lodging, transportation, etc. You are requested to use sound judgment when incurring expenses and consider the financial impact on the Company. Abusing expense reimbursement and/or falsifying reimbursement claims are grounds for termination of employment.

After an expense has been incurred, you are responsible for completely and accurately filling out a standard expense reimbursement form provided by the Company, attaching all necessary original receipts, and having the expense reimbursement form signed by your supervisor.

Please maintain copies of your receipts as well as your approved expense reimbursement form. Should the expense reimbursement form and receipts ever be misplaced either by yourself, your supervisor, or the accounting department, you will have adequate backup to resubmit.

Also, for budget tracking purposes, you are requested to submit your expenses as soon as possible, i.e., every two weeks. While there is no need to submit expenses individually unless they are of a significant amount, you are encouraged to submit them semi-monthly as a package so that your department's performance can be accurately measured. The cutoff date for submission of expense reimbursement invoices is two weeks after the expense is incurred. Invoices for expenses which are dated over two weeks after the expense transaction date will not be paid.

## **10.0 EMPLOYEE RECORDS**

Nisum maintains an individual file on each employee. The individual file contains such information as employment application, resume, training records, performance documentation, appraisals, salary increases, and other employment records.

Individual files are the property of Nisum and access to the information they contain is restricted. Generally only supervisors and management of Nisum who have legitimate reason to review files are allowed to do so.

Employees who wish to review their own files should contact the Human Resources Administrator. With reasonable advance notice, employees may make an appointment to review their own individual files.



To maintain accurate personnel and payroll records, it is your responsibility to notify Nisum whenever any personal information changes such as your address, telephone number, marital status, emergency contact, or any other pertinent information.

## 11.0 LEAVE POLICY

### 11.1 TYPES OF LEAVES

At Nisum, following leaves are given to an employee and the leave accounting year shall be the calendar year from 1st January to 31st December:

#### Casual Leave: 6 Days

Leave Application: A formal leave application needs to be submitted at least one week (or earlier) before commencement of leave. Non-compliance will result in it been treated as "Absenteeism". **No Casual leaves will be entertained without prior permission.**

Rules:

1. A minimum of half CL can be availed & a maximum of 2 days in a row can be taken.
2. Casual leave cannot be carry forwarded. At the closing day of Calendar year any available leave under this head will lapse automatically.
3. CL's will be added in account at the time of joining on Pro-rata basis (Depending on number of months left in Calendar year).
4. CL can be combined with SL and EL if needed.

#### Sick Leave: 5 Days

Leave Application: Submission of leave application or intimation to office is expected.

Rules:

1. A minimum of half SL can be availed & a maximum of 3 days at one go can be availed.
2. Sick leave cannot be carry forwarded. At the closing day of Calendar year any available leave under this head will lapse automatically.
3. For all absences exceeding 3 days, medical certificate needs to be enclosed mandatorily.
4. SL can be appended with CL and EL.
5. SL's will be added in account at the time of joining on Pro-rata basis (Depending on number of months left in Calendar year).

#### Earned Leave/ Privilege Leave: 12 Days

Leave Application: Leave application needs to be submitted and approved by immediate manager, at least 15 days before commencement of leave.

Rules:

1. EL can be taken for minimum 1.



2. EL are carried forward subject to maximum limit of 36 days. Any accumulation beyond 36 days, will lapse automatically at the end of the year.
3. EL will be credited after completion of every month. E.g., for every month completed in the pay roll of the company 1 day will be credited to the employee's entitlement.
4. Employees whose date of joining service falls between 1st to the 15th of a month are entitled to get the leave credit for that month.
5. Employees whose date of joining service falls between 16th to the end of the month are not entitled for the leave credit for that month
6. For resigned employees, their leaves entitlement would be calculated pro rata i.e., till their last day of work. Any excess leave taken would be adjusted in F&F
7. Earned leave encashment at the time of resignation is calculated on basic salary

### **Birthday/ Anniversary Leave: 1 Day**

Leave Application: Leave application needs to be submitted at least one week (or earlier) before commencement of leave and approved by immediate manager. Non-compliance will result in it been treated as "Absenteeism".

Rules:

1. Can be utilized within 1 week of Birthday/ Anniversary.
2. This leave can be availed either on one occasion based on employee choice.
3. These leave are not entitled for encashment.
4. There are no carryforwards in this category. At the closing day of Calendar year any available leave under this head will lapse automatically.

### **Wedding Leave: 3 Days**

Leave Application: Leave application needs to be submitted and approved by immediate manager, at least 15 days before commencement of leave.

Rules:

1. Wedding leave can be taken only once during their employment.
2. Wedding leave can be appended with CL and EL if necessary.
3. These leave are not entitled for encashment.
4. Employee has to submit the copy of wedding card as a supporting document to avail these leave benefit.

### **Bereavement Leave: 3 Days**

NISUM allows its regular members to avail 3 continuous days of leave in cases of loss of an immediate family member.

1. Bereavement leave can be appended with CL and EL if necessary.

2. The leave will be treated as paid leave and will be over and above the eligible limits of the PL and CL.
3. These leave are not entitled for encashment.
4. Immediate family will comprise of spouse, children, siblings, parents and parents-in-law.

### **Maternity Leave: 26 Weeks**

- Subject to the provisions of the Maternity Benefit (Amendment) Bill, 2016, women employees will be allowed maternity leave for up to Twenty-Six (26) weeks, of which a maximum of 8 weeks can be availed before delivery. An approved medical practitioner should certify the confinement and the employee must not take up any employment, temporary or part-time, or otherwise, during this period.
- This leave shall be limited to two children. The maternity benefit will not be applicable for a third child, when the first two children are living.
- An applicant for maternity leave must give notice to the company supported by a medical certificate not less than 8 weeks prior to the start of the leave period.
- Maternity leave may be availed in combination with other leave entitlements.
- No pay shall be due or payable in lieu of un-availed maternity leave.
- Extension of Maternity leave is not encouraged; however, exceptions will be reviewed & decision will be made accordingly.

### **Paternity Leave: 5 Days**

- Married male employee is eligible for 5 days of paternity leave after the childbirth.
- This leave should be availed within 30 days of childbirth and is to be availed consecutively, which means without weekends / holidays falling in between.
- This leave shall be limited to two children.
- It cannot be accumulated or used in instalments.
- Paternity leave is not cashable in any manner, under any circumstances.
- This leave requires prior approval from the reporting manager.

### **Unpaid Leave (Leave without Pay)**

- It is an option and not a right.
- When employees have no leave balance, at that point of time they may be provided with unpaid leaves/ leave without pay.
- This needs prior approval from manager, and it is the discretion of the manager to accept or reject it

### **Sandwich Leaves**



- These sandwich leaves arise when an employee has no leave balance.
- When has no leave balance but on medical grounds or any exigency wants to avail leaves without pay and it has been sanctioned by the manager, and the leaves without pay is on a Friday as well as on the Monday. Then in such cases the Saturday and Sunday are also considered as leave without pay.

### Compensatory Time off

- If an employee is required to work on any important assignment on a Nisum Paid Holiday/ weekly off day, he/she is eligible for Compensatory time off on any other working day. Official approval is required from the Business Unit head. No compensatory time offs will be entertained when employee works on such days without prior approval.
- The compensatory time off (full day) has to be availed within 1 month from the date of working on a holiday and this should have pre-approval from the reporting manager.
- Compensatory time off, when not availed within the stipulated time period, will lapse. Only two days of compensatory time offs can be combined and availed at a time. Additional hours worked each day in a week cannot be combined for a compensatory time off

**Note: Prior Approval for all leaves are mandatory else it will be considered as "Loss of Pay/ Absenteeism"**

You are responsible for requesting for leave and accurately recording the days taken through Paycom in a timely manner.

During Probation Period, 1 leave per month will be allowed.

## 11.2 LEAVE SETTLEMENT DURING RESIGNATION/ RETIREMENT/ TERMINATION

If an employee to be relieved has availed a greater number of CL and SL against the number of months he/she has worked, then those will be adjusted against the balance earned leave or will be deducted during the final settlement.

**Employee is not allowed to take any leaves during his/her notice period.** If due to any circumstance, employee avails leave, then the notice period gets extended by those many days.

## 11.3 PAID HOLIDAYS

The Company provide ten paid holidays per year to regular Full-Time Employees. Paid holidays for Nisum usually include New Year's Day, Makara Sankranti, Republic Day, Ugadi, Ramzan, Independence Day, Vinayaka Chavithi, Bakrid, Gandhi Jayanti, Dussehra (Vijayadashami), Diwali, Christmas etc.

Paid holidays for Adroit Resources, Nisum's Company usually include New Year's Day, President's Day, Memorial Day, US Independence Day, Labour Day, Thanksgiving, Day After Thanksgiving, Christmas



Day, Holi/Pongal, Diwali, Hindu New Year and one floating holiday. Requests to use the paid floating holiday should be submitted at least 14 days in advance.

For any additional requests for time off for religious observance, please submit a written request to your supervisor at least 14 days in advance, noting the reason as religious observance. Nisum will make every reasonable effort to accommodate your request. If approved, you may use accrued PTO, or the time off will be unpaid.

Each year Holiday list will be posted in December for the following year.

#### 11.4 QUARANTINE LEAVE

Applicable for employees who are working from office full-time i.e., **no work from home**. Employee can avail up to 10 days leave in case if Dr. advises to Quarantine oneself.

Rules:

- Employee must provide necessary medical documents for availing Quarantine leave.
- Quarantine leave can be appended with CL and EL if necessary, with prior approval.
- The leave will be treated as paid leave and will be over and above the eligible limits of the PL and CL.
- This leave are not entitled for encashment.
- There are no carryforwards in this category. At the closing day of Calendar year any available leave under this head will lapse automatically.

#### 11.5 LEAVE ENCASHMENT

- 10 Earned Leaves (Employee must complete 1 year with Nisum by 31st March)
- This is an optional benefit, so those who are willing for encashment of 10 leaves, can let us know by 30th April. Employees who are having more than 10 Earned leave balance only can utilize this benefit.
- Pay-out along with May salary (Please note that the encashment will be calculated on Basic component of the Salary as per Nisum policy)

### 12.0 EMPLOYEE BENEFITS

Nisum provides its regular Full-Time Employees with the benefits plan which meets or exceeds any benefits provided by the similar companies in the area. These plans and benefits may change from time to time at the Company's sole discretion and as necessary to comply with applicable laws. Currently, Nisum plan includes the following benefits with eligibility requirements as follows:

## 12.1 PROVIDENT FUND

- Nisum contributes to Members PF @ 12% of Basic. EPFO guarantees the Employer contribution and credits interest at such rates as determined by the Central Government.
- Member can withdraw from this accumulation to cater to financial exigencies in life - No need to refund unless misused.
- On resignation, the member can settle the account. i.e., the member gets his PF contribution, Employer Contribution, and Interest.

## 12.2 HEALTH INSURANCE

- Family Members Eligible for Coverage: - 1 + 3 (Employee + Spouse + 2 Dependent Children)
- Sum Insured: 5 Lakhs per Family (Floater Basis)
- Maternity Limit is covered up to INR 50,000 Normal Delivery and INR 75,000 C-Section Delivery
- Pre-Existing Disease Covered for all members in policy.
- No waiting periods in policy
- Newborn Baby covered from Day 1 with in Family Sum Insured
- Pre and Post hospitalization expenses covered for 30 & 60 days, respectively.
- Room Rent is restricted to Standard Room AC, including Nursing Charges (In case if the Room Rent limit Exceeds the eligibility, then proportionate Incremental deductions will be applied on over all final bill)
- Ambulance Charges are Covered up to INR 1000/- per claim.
- Cashless and reimbursement facility available through Bajaj Allianz General Insurance Co. Ltd. in House Team
- Timeline for Intimating the claim and Submitting the Claims Documents is 24 hours and 15 days respectively.
- Newly Married Spouse or Newborn baby is to be declared within 15 days from the date of event for getting coverage.
- Insurance Company: Bajaj Allianz General Insurance Co. Ltd.
- Parental insurance from Bajaj Allianz Insurance Co. Ltd. has also been introduced effective from 1st March 2019.
- The coverage for parents is Rs 3,00,000/-
- The premium has to be paid by the employees initially if they are opting for it. They need to declare the same to HR.
- All employees who are opting for Parental insurance would be eligible for 50% reimbursement of the total premium paid
- Below are the criteria for the eligibility:

- New employee should complete minimum 3 months with Nisum by 31st December and opted for this policy
- All other employees should be active with Nisum by 31st December and opted for this policy
- Employee discontinuing the insurance or leaving the organization during the middle of the year will not be eligible for the reimbursement benefit.
- Pay-out along with January salary.

### **12.3 LIFE INSURANCE**

- Sum Insured: 15 Lakhs per Employee
- Insurance Provider – ICICI Prudential
- Eligibility of coverage-Employees only
- Cover all kinds of loss of life, except the below scenarios:
  - Participation in any illegal or unlawful or criminal act.
  - War, invasion, acts of foreign enemy hostilities (whether or not War is declared), civil war, rebellion, revolution, insurrection or military or usurped power, mutiny, riot, strike, martial law or state of siege, attempted overthrow of Government
  - Chemical contamination or contamination by radioactivity from any nuclear material whatsoever or from the combustion of nuclear fuel
  - Service in any military, air force, naval or paramilitary organization

### **12.4 GRATUITY**

Gratuity is paid to employee once employee completes 5 years of continuous services or in case of employee death irrespective of completion of 5 years.

Employee gets 15 days salary for number of years completed as gratuity. Hence gratuity taken in CTC is @ 4.81% of Basic.

Gratuity paid to employee is exempted from tax. Least of following is exempted.

- Actual gratuity amount paid.
- 15 days salary for each year of completion or 4.81% of Basic multiplied with number of months completed.

### **12.5 SODEXO & OTHER TAX BENEFITS**

Sodexo Meal cards are provided to employees only upon employee's request as it's an optional benefit. There are other tax benefits provided to employees like Leave Travel Allowance (LTA),

Mobile/internet Allowance, Fuel Allowance for which supporting documents has to be provided at the Financial year end.

## 12.6 CAB FACILITY

Cab will be provided to the employees who fall under the below shifts:

Shift	Cab Facility
General Shift / Day Shift	Nil
Early Morning Shift	Cab Pickup & drop
Mid Shift	Cab Pickup & drop
Night Shift	Cab Pickup & drop

- Anyone coming in regular or general shift (coming or leaving office) before 9:00 PM IST, will not get cab Facility.
- For Cab facility on any special day or for some extended project, prior (at least 1-week prior) approval of manager is mandatory.
- Also, night shift female resources dropping confirmation tracker is maintained by Admin team on daily basis.
- No resources during the night shift are allowed to leave the office premises without giving self-declaration form. You can collect the same from Admin team.

**Note: Support team does not fall under this cab policy per the process followed, any deviation requires approval from Manager marking HR mentioning the period and reason.**

## 12.7 SHIFT ALLOWANCE

A shift allowance is usually offered in workplaces where employees are expected to work apart from the general shift.

Kindly find the shift allowance details below:

Shift	Timings	Shift Allowance	Facility / Benefits
General Shift	9:00 a.m. to 7:00 p.m.	Nil	Evening Snacks and Dinner
Mid Shift*	2:00 p.m. to 12:00 a.m.	200/- per day	Cab Pick-up & drop with dinner

Night Shift	9:00 p.m. to 6:00 a.m.	400 /- per day	Cab Pick-up & drop with dinner & snacks
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\* **Mid Shift**- Shift is until 12:00 AM, however if in certain cases shift gets extended until 2:00 AM, employee will be considered under Rs.200 category shift allowance, extension of shift beyond 2:00 am will fall under Rs.400 category shift allowance.

**Please note:** Shift allowance is not applicable for US IT recruitment team. (Those hired to work during that particular shift).

## 12.8 FOOD FACILITY

- Evening Snacks and Dinner will be provided to all the employees.
- Lunch will be arranged only if prior information (1 days prior) is given to HR/ Admin department, in subsidiary rates. (Employees need to pay for lunch).
- If anyone want to have dinner (for someone not having on regular/daily basis) inform HR and Admin before 1 or 2 days.

## 12.9 CERTIFICATION

- To encourage employees for development of their skills in technical and functional areas.
- To build competency in critical areas as identified by the organization from time to time.
- To engage employees in their desire to meet individual and organizational goals.

### Eligibility:

- This policy will be applicable to all employees on the payroll of Nisum India.
- The employee should have completed their probation period with Nisum to be eligible for certification (any deviation needs to be approved by the Management, based on case-to-case basis).
- The certification must have project requirement or role relevance from current role/career development perspective and must have prior approval by reporting manager & functional head.
- Maximum 1 certification per year will be allowed for an employee under this policy ( anything beyond 1 certification requires prior approval from the management, this will be on case to case basis).

### Guidelines:

- The certification fee will be reimbursed only for the successful completion.





- There would be a minimum commitment of period of stay in the organization for one year from the date the employee gets certification reimbursement.

#### **The Process:**

- Certification program needs to be planned on quarterly / half yearly for the team by the manager (this includes both manager nomination / employee request).
- The manager needs to freeze & approve the nominations based on the budget impact, also should discuss with functional head & delivery head for budget and take the consent along with details which includes program specification, purpose of the course, no. of nominations/attendants, duration & cost, before sending the approval mail.

The following goes as mentioned below:

Manager Request—Functional Head---Director of Delivery---VP Operations (marking HR and Finance)

Certification reimbursement will be done only for the prior approved programs. Nisum does not encourage unplanned certification without prior approval.

- After receiving a formal approval from the functional head, the employee may register to pursue the certification program.
- The cost of the certification would initially be borne by the employee.
- Upon successful completion of the certification program, the employee shall apply for reimbursement along with the receipt of fee payment, certificate of award and undertaking within 2 weeks of period from the date of receiving the certificate.
- The HR will approve the re-imbursement and will send it across to the Finance team for further processing based on the prior approval tracker.
- If an employee resigns from the services of the organization or is terminated on behalf of misconduct before expiry of the mentioned Minimum Commitment Period, he/she shall be liable to refund the entire amount reimbursed under this policy.

## **12.10 EMPLOYEE REFERRAL BONUS**

Nisum realizes that one of the most valuable and effective sources for finding suitable candidates is through referrals from our employees. The purpose of the Employee Referral Program is to reward employees for recommending and promoting Nisum as an employer. It is also to show our appreciation for the time and effort you have taken to refer candidates from your own network to help fill open positions. Even for the re-hire case, employee is eligible for such bonus.

Below are the details of the bonus program.

Years of Experience	Bonus amount at time of joining	Bonus amount at 90 days, post confirmation	Total Emp Referral Bonus
2 to 5 years	₹ 25,000	₹ 15,000	₹ 40,000
5 to 8 years	₹ 25,000	₹ 25,000	₹ 50,000
8 years and above	₹ 25,000	₹ 35,000	₹ 60,000

## 12.11 ANNUAL BONUS

Employees are eligible for the annual bonus upon completion of one (1) year of employment term, the Company may review Employee's performance and various other components to determine whether Employee shall be awarded an annual bonus.

## 13.0 STANDARDS OF CONDUCT

### 13.1 CORPORATE CODE OF CONDUCT

Nisum is committed to maintaining the highest level of integrity and honesty throughout our Company's business. For this reason, all employees have a responsibility to act with the highest ethical standards; to deal with clients, vendors, customers and other employees with honesty and respect; and to pursue business activities that will withstand public ethical scrutiny and not violate the law. In addition, all employees have a duty of loyalty to the Company and must act in the Company's best interests, independent of personal considerations or relationships. The Corporate Code of Conduct sets forth guidelines that enable employees to avoid any personal interests or activities that might create or appear to create conflict with their duty of loyalty to the Company, or that might otherwise reflect unfavorably on the Company's reputation or compliance with the law. Employees should contact the Nisum Legal Department if they have any questions about this policy or whether an activity constitutes a conflict of interest. In case of minor misconduct, three notices will be sent to the resource and the resource will be subject to disciplinary action, up to and including immediate termination.

### 13.2 CONFIDENTIALITY AND NONDISCLOSURE



Our business is highly competitive. Much of our success is the result of the creativity, innovation and hard work of our employees. The Company's future and our employees' own opportunities within Nisum will be enhanced by the greatest protection of the Company's intellectual property rights, including trade secrets and other confidential or proprietary information.

Our nature of work requires us to receive highly confidential and propriety information from our clients. This information must be treated with utmost protection and only to be used for certain limited purposes. Employee must agree to hold all such confidential or proprietary information in the strictest confidence and not to disclose it to any person, firm or corporation or to use it except as necessary in carrying out your work for the Company consistent with the Company's agreement with such third party.

All work performed on or off the Company or Client premises, and the results of such work, are the sole property of Nisum and/or its Client. Upon the end of employment, such work must be returned to Nisum, and the duty to maintain confidentiality remains in place. All employees will be required to sign a Non-Disclosure Agreement and will be subject to the terms outlined therein.

### 13.3 CONFLICTS OF INTEREST

In general, a conflict of interest exists when an employee has a relationship or engages in an activity that impairs or adversely affects the person's judgment regarding the best interests of the Company, or when an employee benefits financially from their employment beyond compensation and financial benefits paid or granted by the Company. In all situations, conflicts of interest—as well as the appearance of conflict of interest—should be avoided.

Following are examples of types of business relationships or activities that have a particularly high potential for conflict of interest and that should be avoided:

- **Ownership Interests.** Investing in any vendor or competitor of the Company, other than through nominal amounts of stock in those companies that are publicly traded, is prohibited.
- **Outside Employment or Business Activities.** Serving as an officer, director, partner, associate or consultant to any vendor or competitor is prohibited. Serving in such a capacity for a non-competitor may be permitted, but such activities must be disclosed in advance to Human Resources for approval and must not interfere with an associate's duties to Nisum.
- **Gifts, Merchandise and Entertainment.** Employees are prohibited from accepting or offering gifts or entertainment from any existing or prospective supplier, vendor or competitor, or any federal, state or local government associate. (The only exceptions are entertainment whose primary purpose is to discuss business, and holiday gifts valued at



less than \$100.) Employees should inform their Human Resources representative in writing if anyone offers or sends them a gift that is prohibited by this policy, or if they have questions about the policy. Employees may not purchase merchandise directly from vendors for personal use, except as an ordinary consumer.

- **Business Transactions with Nisum.** Participating, directly or indirectly, in any business agreement or transaction involving Nisum—except when acting in an official capacity or when making purchases as a customer of the Company—is prohibited.
- **Loans.** Loaning money to, guaranteeing a loan to or borrowing money from any supplier, vendor or competitor is prohibited.
- **Supervising Family Members.** Supervising (directly or in the line of control), reviewing or asserting any influence on the job evaluation, pay or benefits of a family members, or any person with whom one has a significant or live-in relationship, is not allowed.
- **Employment of Relatives.** Relatives of persons currently employed by the Company may be hired if they will not be working directly for or supervising a relative. If already employed by the Company, a person cannot be transferred into such a reporting relationship. If the relative relationship is established after employment, the employees may be separated from each other, either through reassignment or termination of employment.
- **Doing Business with Family Members or Friends.** Pressuring other employees to hire a relative (that is, a family member or person with whom one has a significant or live-in relationship) or a friend as an employee, independent contractor, supplier, or vendor is prohibited. Prior to conducting business with any relative, employees must obtain approval from their Human Resources representative or the Nisum Legal Department.
- **Fraternization.** No employees should allow romantic relationships or friendships with other employees to impair job performance, adversely affect others or create an uncomfortable work environment for others. It is important that our employees use tact, good judgment, and sensitivity in these situations, and specifically avoid favoritism, or the appearance of favoritism, open displays of affection and making business decisions based upon emotions or friendships rather than the best interests of the Company.

Employees are expected to avoid these conflicts and any other current or potential conflicts altogether. In the event a conflict or potential conflict unavoidably arises, the employee must inform his or her supervisor or Human Resources of the conflict without delay so the issue can be properly addressed. The Company reserves the right to determine when an actual or potential conflict of interest exists.

## **13.4 ELECTRONIC COMMUNICATION POLICY**



The Nisum Electronic Communication Policy applies to all employees who access or exchange information via the Company's equipment or networks, and includes the use of email, voicemail, faxes, Company cell phones, the Internet, and Company computers and equipment.

Our electronic communication system and all information contained or communicated via this system are Company property and are intended for business -related purposes. Password protection

is vital, and employees must keep their passwords private. Employees are responsible for all activity involving their user ID and password. Sharing a user ID or using another employee's user ID or password is prohibited. Employees are strongly encouraged to change their password on regular basis making it difficult for someone to abuse it.

Employees in possession of Company equipment are expected to protect the equipment from loss, damage or theft. Upon resignation or termination of employment, or at any time upon request, the employee may be asked to produce the equipment for return or inspection.

### **13.5 USE OF THE COMPANY'S ELECTRONIC COMMUNICATION SYSTEMS**

Acceptable uses include the transmission of business-related information and information regarding Company-sponsored activities.

Unacceptable uses include, but are not limited to:

- transmission or disclosure of any nonpublic or confidential business information
- transmission of non -business communication, except in the limited circumstances permitted in this policy.
- excessive personal use of company-provided Internet access
- chain letters or the mass distribution of email
- solicitation and fund-raising
- game playing
- jokes or personal opinions on religion, political affiliations or lifestyles.
- threats to or harassment of any third party
- derogatory, obscene, or abusive language regarding such matters as religious orientation, race, color, gender, national origin, sex, sexual orientation, age, and/or the disabilities of other persons
- posting personal ads
- participation in "chat" sessions outside the course and scope of one's employment.
- viewing, downloading, emailing, or forwarding pornographic or erotic materials
- gambling
- engaging in political activities outside the course and scope of one's employment.



- running a private business
- illegal activity
- the transmission or review of harassing or offensive material

### 13.6 USAGE MONITORING

The electronic communication system and its contents are not private. Nisum considers all information on Company Equipment to be Company property. Company Equipment includes all computer hardware, software, peripherals, portable media, and electronic mail systems, as well as all telephones, cell phones, pagers, facsimile machines and voicemail systems. Users should not have any expectation of privacy or confidentiality whatsoever when using Company Equipment.

All employees' computer and Internet activities can be recorded and may be monitored by authorized Company personnel at the discretion of management.

Nisum reserves the right to review all documents, records, stored materials, and Internet activities maintained or transmitted on the Company's electronic communication system, and to download or copy such files whenever doing so may be deemed appropriate. The use of personalized or other passwords does not change this policy or the expectation of privacy.

### 13.7 SOCIAL NETWORKING

Nisum recognizes the widespread personal use by employees of social networking media, such as Facebook, Twitter, LinkedIn, YouTube, Flickr, and Tumblr, as well as web blogs. In general, what employees do on their own time is a personal decision. While the Company has no interest in interfering with employees' personal lives, the lines between work life and personal life can become blurred, particularly in the context of communications and posts on sites such as Facebook.

Activities within or outside of work, such as social networking, that may affect your job performance, the performance of others, or Nisum business interests, are appropriately addressed by Company policy. For example, the personal use of social media may become a workplace disciplinary matter if it:

- Interferes with an employee's work.
- May result in discrimination, harassment, retaliation or other harm to an employee.
- Creates a hostile work environment.
- Constitutes defamation.



- Divulges confidential, proprietary or trade secret information.
- Puts the Company or its employees at risk in any way.
- Results in Nisum's loss of confidence and trust in the employee; or
- Violates any other Company policy, including the "Policy against Discrimination and Harassment," "Confidentiality," or "Use of Computers, Telephones and Other Electronic Equipment and Systems."

Communications that might be considered "personal," may not always be "private," when posted on social networking forums. Remember, on-line posts may be publicly accessible, therefore, you should not have any expectation of privacy with respect to what you say on-line. In other words, communications on social networks could be considered public rather than private, even if they are of a personal nature. As a result, employees are encouraged to consider the following guidelines when utilizing social media:

Participation in social networking is no part of your work-related duties and is not expected, required, or encouraged by Nisum. Your participation is strictly voluntary. Should you have any concerns about a request for access, please immediately report your concerns to your supervisor.

- Do not post any comment or picture that relates in any way to an employee without his or her express consent. Respect others, and their rights to privacy, as you wish to be respected.
- Never post a comment or picture that relates in any way to a Client without the consent of that Client and your Manager.
- Do not forget that you are responsible for what you write or present on-line. If you would not say it, do not post it. If others view your social media posts as defamatory, libelous, and harassing or as creating a hostile work environment, they may choose to initiate legal action.
- Postings may not violate the Company's Confidential and Proprietary Information policy, the Uniform Trade Secrets Act ("UTSA"), or any other Company or statutory mandate or prohibition. If you are unsure about the confidential nature of information you are considering posting, consult your manager.
- You may not use the Company's logo or any organizational materials in your posts without the express written consent of the CEO,
- Do not link to Nisum's website without the express written consent of the CEO.
- You are not a spokesperson for Nisum; therefore, if you post any comment that relates in any way to Nisum, you should clearly and conspicuously state that you are posting in your individual capacity and that the views posted are yours alone and do not represent the Company's views.



- Client email account/address should not be used for any personal or Nisum related communication. Nisum email account should be the sole means of communication for all matters pertaining to Nisum.
- Usage of the client company name as your employer on any social network site (Facebook, LinkedIn, etc.) will be treated as misrepresentation of facts. Nisum is your employer and usage of any other company's name beside Nisum will be considered as false representation and legally actionable.
- Concerns/questions regarding employment status/performance management/review/ career progression etc. should be addressed to the applicable Nisum manager/ Human Resources and should not be discussed with the client in social media.
- Nisum may conduct periodic checks to monitor the violation of representation on social sites, forums etc. Any misrepresentation or other inappropriate conduct will subject the employee to discipline, up to and including immediate termination.

Discretion and judgment should be exercised at all times when utilizing social networking media, particularly when your communications may reflect on the Nisum, its employees or its Clients. If you are uncertain about the appropriateness of a social media posting, check with a senior manager.

Nothing in this policy is intended to restrict or prohibit you from truthfully discussing your working conditions, or from engaging in protected, concerted activity under the National Labor Relations Act.

### 13.8 DOWNLOADING

Many documents, programs and images downloaded from the Internet contain computer viruses that could damage data on an employee's workstation and spread to other computers that access the file. Employees should contact their IT Department for specific virus-scanning instructions for their computer.

### 13.9 CONSEQUENCES OF MISUSE

Inappropriate use of any of the Company's electronic communication systems or personal equipment is cause for disciplinary action, up to and including immediate termination of employment.

### 13.10 DRESS CODE AND PERSONAL APPEARANCE

Nisum employees are expected to dress and groom themselves in accordance with accepted social and business standards. **Nisum employees are expected to dress in the style referred to as Business Casual and be well groomed during working hours or at any time when you are representing Nisum.** Revealing, torn or messy attire is never appropriate.





For men, from Monday to Thursday, business formals generally mean wearing pressed shirts, pressed slacks (Blazers are appropriate, but not a necessity). Always wear socks, preferably in a color similar to the color of the slacks and shoes (no tennis/sport shoes).

On Friday's, business casuals like Jeans with Shirts or collared t-shirts are allowed with Sports shoes (no Slippers/ floaters) are acceptable.

For women, from Monday to Thursday, business casuals generally mean a pressed Simple plain Saree (with no glitters), a pressed Salwar Suit (not a party wear or anarkali), a pressed Kurta with leggings or pressed short Kurti with formal trousers, a pressed blouse with pressed formal trousers/ slacks or a skirt is appropriate as business casual attire. Casual business suits and work dresses (preferably with jackets) are also appropriate. Socks or stockings should be worn with shoes. Casual footwear like Sandals, bellies, flat wear or any other heel are acceptable.

On Friday's, Jeans with Shirts or t-shirts are allowed with Sports shoes (no Slippers/ floaters) are acceptable.

Please ensure you maintain high level of personal hygiene at all times – usage of deodorants and mouth fresheners are encouraged. If your manager feels your attire and/or grooming is out of place, you may be asked to leave your workplace until you are properly attired and/or groomed.

### **13.11 ATTENDANCE AND PUNCTUALITY**

To maintain a productive work environment, employees are expected to be reliable and punctual when reporting for work. Absences and tardiness are disruptive to the operations of the Company and may lead to disciplinary action, up to and including termination of employment.

If an employee is unable to report for work on the day assigned or will be late, the employee must call their manager/supervisor and client manager/supervisor and accurately report his/her status. Employees must call at least one hour before the scheduled reporting time on each day they are unable to report to work as scheduled. Attendance policies vary by client and work location. An employee's supervisor or manager will confirm the applicable attendance rules and/or policy.

In situations of extended absences such as an approved leave of absence, employees are responsible for keeping their manager/supervisor informed of their status and expected date of return. Medical certification or a doctor's statement may be required to verify the existence and nature of an employee's health condition.

### **13.12 UNREPORTED ABSENCES (NO-SHOW/NO-CALL)**



A no-show, no-call demonstrates a complete lack of responsibility on the part of the employee. If an employee misses a day of work and fails to properly contact the Company (no-show, no-call) without a viable excuse, the Company will consider the employee to have abandoned the job and will treat it as a voluntarily resignation.

### 13.13 EMPLOYEE CONDUCT AND WORK RULES

While it is not possible to list all behaviors that are considered unacceptable in the workplace, the following are examples of violations and infractions of rules of conduct that will result in disciplinary action, up to and including termination of employment:

- fighting, intimidation or threatening action in the workplace, including implied or actual harm to any employee, customer, or person with whom the Company does business.
- any form of discrimination or harassment
- immoral or indecent conduct including, but not limited to, sexual or other harassment.
- use of abusive, inappropriate, or profane language in the workplace.
- gambling on Company property or using Company resources for gambling.
- dishonesty
- unethical or illegal acts
- possession of dangerous or unauthorized materials, such as explosives, firearms or weapons, on Company property or in personal or Company vehicles while on Company business possession, selling, distribution, use of or being under the influence of drugs, alcohol or other controlled substances, unless prescribed by a physician and properly used, in the workplace.
- negligence or improper conduct that results in potential or actual harm or injury to an individual or to Company property, or that results in potential or actual liability to the Company.
- falsification of Company records, documents, or information
- insubordination or refusal to follow instructions.
- misconduct or disruptive conduct while on duty or while on Company property
- inappropriate or disruptive behavior at Company events
- intentional damage to Company assets
- off-duty conduct adversely affecting the Company.
- violation of Company policies, procedures, or guidelines
- violation of Corporate Code of Conduct
- soliciting or accepting gifts or gratuities from a customer or vendor in violation of Company policy
- unauthorized disclosure of business or confidential information



- inappropriate use of Company systems, assets or property, or unauthorized use of Company assets for personal benefit or gain
- removal, misappropriation or possession of assets or other property not belonging to the associate without authorization.
- violation of security, safety, or health rules
- writing personal checks to the Company with insufficient funds or a closed account, or failure to pay any financial obligation to the Company.
- unauthorized use of another employee's ID and/or password
- misrepresenting management approval
- failure to provide satisfactory customer service.
- tardiness or unauthorized absence from the workplace
- failure to report to work or call one's manager/supervisor.
- smoking in prohibited areas

#### **13.14 DRUG AND ALCOHOL USE**

Employees are prohibited from using, possessing, selling, manufacturing, transferring or being under the influence of alcohol and/or illegal nonprescription drugs (or abusing prescription drugs) while on Company premises, when operating Company-owned or rental vehicles, when operating personal vehicles on Company business or when otherwise representing the Company.

Violation of the policy may result in disciplinary action, up to and including termination.

When a reasonable suspicion exists that an employee is under the influence of alcohol or any illegal drug, intoxicant or controlled substance while on the job, or is otherwise in violation of this policy, the employee will be removed from Company premises and may be required to undergo a drug and/or alcohol test. Reasonable suspicion means a suspicion based upon information regarding, among other things, the appearance, behavior, speech, attitude, mood and/or breathe odor of any employee.

Employees must notify their supervisor when taking prescription drugs that may interfere with their ability to safely perform their job function.

#### **13.15 SMOKING, TABACCO AND GUTKA/PAN USE**

Employees are prohibited from smoking, having tobacco, gutka, pan masala or any similar product while on Company premises, when operating Company-owned or rental vehicles, when operating personal vehicles on Company business or when otherwise representing the Company.

Violation of the policy may result in disciplinary action, up to and including termination.

When a reasonable suspicion exists that an employee is having tobacco, gutka, pan masala while on the job, or is otherwise in violation of this policy, the employee will be removed from Company



premises. Reasonable suspicion means a suspicion based upon information regarding, among other things, the appearance, behavior, speech, attitude, mood and/or breathe odor of any employee.

### **13.16 CUSTOMER RELATIONS**

All employees must remember that the customer always comes first. Customer associates are to be treated with respect, courtesy and given proper attention at all times. Never regard a customer's question or concerns as an interruption or an annoyance.

Inquiry by a customer whether in person or by telephone must be addressed promptly and in a professional manner. Through your conduct, show your desire to assist the customer in obtaining the help he or she needs. If you are unable to help a customer, find someone who can.

All correspondence and documents, whether to customers or others, must be neatly prepared and error-free. Attention to accuracy and detail in all paperwork demonstrates your commitment to those with whom we do business.

Never argue with a customer. If a problem develops, or if a customer remains dissatisfied, speak to your supervisor.

## **14.0 LOSS PREVENTION**

### **14.1 SECURITY OF COMPANY PROPERTY**

Employees are responsible for safeguarding the equipment they use. They should be sure to lock up any portable office equipment in a desk, file, or storage cabinet each night. To protect our employees and the assets of the Company, we reserve the right to inspect all Company property and equipment at any time and without advance notice, as well as the packages or briefcases of people entering or leaving the premises.

### **14.2 COMPANY PROPERTY**

All property and equipment owned by Nisum is the property of the Company. Employees should be aware that any employee may access Company property, equipment, and files, at any time for any reason. Therefore, employees should not assume that any material placed in their desk, files, computer files, voice mail, e-mail, locker, or other equipment provided by the Company will be private and not accessed by other employees or management.



The use of Company equipment such as desks, files, computer files, voice mail, e-mail, lockers, and internet access are for business purposes only. Personal use of such equipment may result in disciplinary action up to and including termination.

Removal of Company property, including client information, documents, and data, from the premises is strictly prohibited unless authorized by your supervisor.

### **14.3 PERSONAL PROPERTY**

Nisum is not responsible for employee's stolen or damaged personal property. Employees can help prevent theft by consciously protecting their belongings. They should avoid leaving valuable articles (such as jewelry, purses, wallets, or iPod) unattended during the day, either at their desk or in their car. Employees are instructed to report missing or damaged personal property to their manager/supervisor immediately, or to law enforcement, as appropriate.

### **15.0 EMPLOYMENT REFERENCE CHECKS**

Nisum responds to all employment verification requests. Responses to such inquiries will ONLY confirm dates of employment, position(s) held and eligibility for rehire. Written consent by the employee is required for salary verification.

All calls for references for employees are to be directed to the Human Resources Administrator. No employee, regardless of position in the company, should provide personal and/or employment information about current or former employees to anyone, including references to other potential employers.

### **16.0 TERMINATION AND POST-TERMINATION PROCEDURES**

Subject to the terms and conditions set forth herein, the Employee shall be entitled to terminate the Agreement by providing 60 days prior written notice to the Company post probation period. During the Probation period, termination of the employment agreement can be done by giving one-month notice. However, the Company shall be entitled to relieve the Employee at any time prior to the expiry of the said 60 (Sixty) days or 30 days (during probation period) at its sole discretion without any obligation of the Company including but not limited to the obligation for payment of Remuneration for such balance notice period. The employee's leave balance will be frozen and only unused Earned Leaves will be encashed on basic pay during Full and Final Settlement. You will receive your final paycheck, including all accrued unused Earned Leaves (paid on basic component of the salary), in accordance with the law. All Company property must be returned at the time the final paycheck is provided, or as otherwise requested by your supervisor or other member of



management. On account of breach of the company policies, three notices will be sent to the resource and the resource will be subject to disciplinary action, up to and including immediate termination.

## 17.0 RETIREMENT

The retirement of the employees is upon reaching the age of superannuation, the retirement age for all Nisum employees is 60 years. The actual date of relieving from the services of the Company due to retirement shall be on the closing hours of the Company's last working day of that calendar month in which the retiring employee's 60th birthday falls (As defined by proof of KYC document submitted at the time of joining).

Note - An employee can be retired at any age before attaining the age of sixty years during their tenure at the Company if they are unable to continue in service satisfactorily due to any form of physical or mental infirmity or not able to perform given work.

### Retirement Process

Notice of Retirement:

- The P&C team has to initiate the process by notifying the retiring employee marking manager and other stakeholders, 6 months in advance from date of impending retirement.
- Manager to drive the transition plan in partnership with stakeholders while keeping the P&C team informed.
- In case of any change in the retirement date due to business-critical reasons, the Manager should inform the P&C team within 3 months of the date of retirement notification sent.
- A reminder email has to be sent by the P&C team to the Manager and the retiring employee 3 months in advance about the retirement date.

Exit Formalities:

- The exit formalities has to be initiated by the P&C team 1 month in advance of retirement date to explain the exit formalities and other processes.
- On the retirement date, the P&C team has to connect with the retiring employee for final closure and return of the company assets.
- Final settlement will be payable as per company policy which will include leave encashment, gratuity if applicable.



## HANDBOOK ACKNOWLEDGEMENT AND AGREEMENT

I hereby acknowledge receipt of an electronic/physical copy of the Nisum Consulting Pvt. Ltd. Employee Handbook. By my initials and signature below, I acknowledge and agree that I have received, read, and understand the Nisum Consulting Pvt. Ltd. (the "Company")

Employee Handbook, and that each provision of this Handbook applies to my employment with the Company, including (but not limited to) the following:

- Employment with Nisum is "at-will." which means that both Nisum and the employee has the right to terminate the employment at any time, with or without cause and with or without prior notice. In addition, Nisum may change the duties, compensation or hours, or transfer, reassign, promote, demote, suspend, or otherwise change the terms and conditions of employment (other than the at-will relationship), with or without cause or prior notice. This at-will relationship may not be changed by any person, statement, or conduct, whether express or implied, other than by a written agreement that expressly alters the at-will status and is signed by the CEO of Nisum. This is an integrated statement of the at-will employment relationship.
- Nisum provides a work environment free of discrimination, harassment, or retaliation. Employees are expected and encouraged to immediately come forward and report any concerns or incidents if discrimination or harassment is suspected. Retaliation against anyone who opposes, reports, or assists another person in reporting suspected discrimination or harassment is also prohibited. Discrimination, harassment, or retaliation will NOT be tolerated.
- Confidential Information is proprietary to the Company, and must be kept in confidence, both during employment and always thereafter. Unless required by law, or for an authorized business purpose, Confidential Information may not be disclosed to anyone outside Nisum without the written authorization of Nisum's CEO. Confidential Information may not be retained after termination of employment, in any form, without the written authorization of Nisum's CEO. Both during employment and at all times thereafter, Confidential Information must be treated as confidential and proprietary to the Company and may not be used or released to any person or entity without written authorization.
- All Nisum computers, telephones, cell phones, pagers, facsimile machines and other electronic equipment and systems ("Company Equipment") are Nisum's property and are provided for authorized business use only. Nisum may monitor, search, access, open, review, read, use, disclose and/or search Company Equipment and its contents at any time. Users should not have any expectation of privacy or confidentiality when using these resources. The Company's right to search Company Equipment and all contents may not be waived by any Company representative, except by a written agreement signed by Nisum's CEO.



- None of the statements or provisions of this Handbook is intended to restrict or prohibit any employee from engaging in protected, concerted activity under the National Labor Relations Act.

Date \_\_\_\_\_

Employee Name \_\_\_\_\_

Employee Signature \_\_\_\_\_