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## HR Policy Manual

2025



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ACORN POLICY MANUAL

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## 1. Introduction

Acorn Universal Consultancy LLP is the dedicated back-office powerhouse that exclusively supports our internal companies across the UK, Europe, and the USA. Based in Anand, Gujarat, our team is the silent force behind our organizations, continuously driving operational excellence and innovation.

### **We operate on two pivotal sales channels:**

- » **Online:** We empower our companies to excel on major marketplaces such as Amazon, eBay, and Walmart, as well as on our proprietary websites. Our streamlined digital strategies cover every aspect of e-commerce—from inventory management and order processing to customer engagement—ensuring our brands thrive in a competitive digital landscape.
- » **Offline:** Our wholesale and B2B operations enhance market reach and reinforce our presence in traditional retail. This channel enables us to build strong, lasting partnerships and cater effectively to diverse market demands.

Specializing in sectors including Healthcare, Pharmaceuticals, Beauty, and FMCG, we take pride in tailoring our back-office operations to meet the unique challenges of each industry. Our focus on precision, efficiency, and continuous improvement ensures that every process not only meets but exceeds the high standards we set for ourselves.

At Acorn Universal Consultancy LLP, our mission is to become the backbone of our companies, enabling accelerated growth and sustained success. By fostering a culture of excellence, innovation, and seamless collaboration, we help pave the way for our brands to maintain a competitive edge in a dynamic global marketplace.

## 2. Mission & Vision

### Mission:

To empower our global partners' success by providing seamless, high-quality back-office support, fostering growth opportunities for our employees, and contributing to the development of our local community.

### Vision:

To be the leading global back-office solution provider, renowned for our operational excellence, commitment to employee development, and positive social impact.

### 3. Our Values

- » **Excellence:** We strive for the highest standards in all our operations, delivering accurate, efficient, and reliable support to our partners.
- » **Growth:** We are committed to fostering a culture of continuous learning and development, empowering our employees to reach their full potential. This includes providing opportunities for career advancement within the company.
- » **Integrity:** We conduct our business with honesty, transparency, and ethical practices, building trust with our partners and employees.
- » **Community:** We are dedicated to making a positive impact on the local community by providing employment opportunities and supporting local initiatives. This reflects the founder's commitment to the town of Anand.
- » **Collaboration:** We believe in the power of teamwork and collaboration, working closely with our partners and colleagues to achieve shared success. This highlights the interconnectedness of the group companies.
- » **Client Focus:** We prioritize understanding and meeting the needs of our global partners, ensuring their satisfaction and long-term success.
- » **Innovation:** We embrace innovation and technology to continuously improve our processes and deliver cutting-edge solutions.

## 4. Code of Conduct

**Acorn Universal Consultancy LLP** is committed to ensuring that its business is conducted, in all respects and at all times, according to ethical, professional, and legal standards. Acorn is also committed to creating a workplace and developing an ethos that is at all times free from harassment and discrimination, where co-workers are respected and provided an appropriate environment to encourage good performance and professional conduct.

**Acorn Universal Consultancy LLP's** code of conduct describes the set of essential standards, regulations, and lawful behavior expected of each employee of the company. This policy also describes the ideal relationship between the company's staff and partners, such as customers and government agencies.

**Acorn Universal Consultancy LLP** is a place where people from varying backgrounds gather to achieve a common goal. To facilitate a congenial work environment, the Company has set some Rules of Conduct, and every employee is required to abide by them. The purpose of framing these rules is not to restrict employees' rights but to make them aware of what kind of behavior is expected from them. As an employee of Acorn, they have the obligation to conduct themselves in an honest and ethical manner and act according to the Values, Rules, and Regulations of the Company in the best interest of the Company always. Employees are expected to demonstrate exemplary personal conduct through adherence to the following:

### Avoidance of Conflict of Interest

All employees must avoid situations in which their personal interests could conflict with the interests of the Company. This is an area in which it is impossible to provide comprehensive guidance, but the guiding principle is that any conflict, or potential conflict, must be disclosed to higher management for guidance and action as appropriate. No employee in the company must engage in any business relationship or activity that can harm or create a conflict of interest for the company. This conflict of interest may be actual or potential, and direct or indirect.

### Strict Adherence to Company Values

Acorn Universal Consultancy LLP has established its own Values, which are represented as the DNA of the company. All employees are required to adhere to these Values in their conduct/behavior and day-to-day actions. Any violations in adherence to the Values will be viewed very seriously and will be liable for action.

### Transparency and Auditability

All employees shall ensure that their actions in the conduct of business are totally transparent, except where the needs of business security dictate otherwise. Such transparency shall be achieved through appropriate policies, systems, and processes, including, as appropriate, segregation of duties, tiered approval mechanisms, and involvement of more than one manager in key decisions and maintaining supporting records. It shall be necessary to voluntarily ensure that areas of operation are open to audit and the conduct of activities is totally auditable.

### Protection of Confidential Information and Data Privacy

'Confidential information' includes any information in any form relating to Acorn and related bodies, clients, or businesses, which is not in the public domain. This also includes any personal data of employees, clients, or partners. Employees may be given access to confidential information, data, business property, keys to premises, or any other business-related property/information in the performance of their duties. This must be protected and used only in the interests of Acorn. Employees must not:

## 4. Code of Conduct

- » Disclose or use any part of any confidential information outside the performance of their duties and in the interests of Acorn; or
- » Authorize or be involved in the improper use or disclosure of confidential information.
- » During or after their employment, without the Employer's written consent, other than as required by law.
- » Handle personal data in a manner that violates applicable data privacy laws.

Employees must act in good faith towards Acorn and must prevent (or, if impractical, report) the unauthorized disclosure of any confidential information. Failure to comply with this policy may result in performance improvement proceedings, including dismissal, and Acorn may also pursue monetary damages or other remedies.

### Digital Communication and Social Media

Employees are expected to use digital communication tools (email, messaging, social media) responsibly and professionally. All online activity should reflect positively on Acorn and comply with company policies. Avoid sharing confidential information or making disparaging remarks about the company, clients, or colleagues online.

### Cybersecurity

Employees must adhere to cybersecurity best practices to protect company information and systems. This includes using strong passwords, being cautious of phishing attempts, and promptly reporting any security breaches or suspected incidents.

### Use of Company Facilities and Assets

No employee shall misuse Company facilities. In the use of Company facilities, care shall be exercised to ensure that costs are reasonable and there is no wastage.

Any assets assigned to employees that include IT equipment and access credentials, such as e-mails, desktops, laptops, mobile phones, etc., must strictly be used for business purposes and not for personal usage.

### Leading by Example

The organization's directors and senior management set the professional tone for the Company. Through both their words and their actions, the organization's leadership conveys what is acceptable and unacceptable behavior. Acorn's directors, senior management, and employees must constantly reinforce through their actions and behavior that Acorn's stated beliefs of responsible corporate citizenship are rooted in individual conviction and personal integrity.

### Protecting Company's Assets and Proprietary Information

Acorn assets include both physical assets as well as extremely valuable proprietary information. Protecting all of these assets is critical. Employees should be personally responsible for protecting the assets entrusted to them and the Company's assets in general. All Employees are required to be alert to any situation or incidents that could lead to the loss, theft, or misuse of the company assets. In case one experiences or apprehends any uncomfortable or unfavorable situation, they should immediately bring it to the notice of the HR department.

## 4. Code of Conduct

Any information that is owned by Acorn is the Company's proprietary information and is to be treated as confidential. During the tenure of their employment, employees shall keep confidential all the affairs of the Company and its customers and shall not disclose the same to any person, firm, or body corporate without appropriate authority from the Company. Acorn's proprietary information includes technical, commercial, or managerial information and knowledge about its technology, products, business, marketing plan, trade secrets, etc. This information is acquired by the employee in the course of their service, and everyone must be optimally careful to avoid even inadvertent disclosure to any outsider, which may be directly or indirectly prejudicial to the interest of the Company, even after they are no longer employed in the service of the Company.

### **Intellectual Property Right**

All intellectual property developed by employees during their employment with Acorn, including discoveries or inventions made in the performance of their duties related in any way to the business of Acorn, will remain the property of Acorn.

Intellectual property refers to the soft copy of data, new inventions, formulas, confidential information, data, and business policies of the company or organization. Leaking this information or using it for self-interest is considered unethical. Abiding by these terms and conditions is considered a serious offense and can result in termination of employment.

### **Recording & Reporting Information**

Employees are expected to record and report information accurately and honestly. They must keep the Company informed of the business done (to the extent known to them) by competitors, suppliers, or any other associate dealt with by the Company and of the probable requirements of the Company's customers. This includes keeping records, books, and accounts as the Company may require from time to time and must be handed over to the Company even when they cease to be in the services of the Company.

Dishonest reporting of information will not be accepted under any circumstances and can lead to civil or even criminal liability for the employees and the Company. Claiming any expenses that are not actually incurred by the employee, though well within their entitlement, is strictly prohibited and will have adverse implications.

### **Proper Use of Trademark**

Acorn has identified names, logos, symbols, or devices that are used to identify the Company's products. It is important that employees properly acknowledge and use the trademarks of the Company in accordance with good trademark practice and follow any instructions given by Acorn in this regard. Employees shall not make any alterations/changes/modifications in the Acorn registered and unregistered trademarks and shall always ensure that they are spelled and written correctly in the manner the Company has prescribed. Employees further acknowledge that any unauthorized use may result in disciplinary proceedings against the employee, including dismissal, and Acorn may also pursue monetary damages or other remedies.

### **No Gifting Policy**

To avoid any conflicts of interest and maintain impartiality, Acorn has a strict no-gifting policy. Employees must not give or receive any gifts, regardless of value, to or from clients, partners, or suppliers. Alternative ways to express appreciation, such as thank-you notes or company-wide recognition, are encouraged.

### **Anti-Bribery and Corruption**

Acorn has zero tolerance for bribery and corruption. Employees must comply with all applicable anti-bribery and corruption laws and regulations in India, including:

## 4. Code of Conduct

- » **The Prevention of Corruption Act, 1988:** This Act criminalizes the offering, giving, soliciting, or accepting of bribes by public servants.
- » **The Indian Penal Code, 1860:** Certain sections of the IPC address bribery and corruption offenses, even in the private sector.
- » **The Companies Act, 2013:** This Act includes provisions related to fraud and corruption, which can apply to companies and their employees.
- » **Specific Gujarat State Laws:** Employees must also be aware of and comply with any specific anti-bribery and corruption laws or regulations applicable in the state of Gujarat.

Any offer or solicitation of bribes, kickbacks, or other improper payments is strictly prohibited. Employees should also avoid any activity that could create the appearance of impropriety or give rise to a conflict of interest.

### **Whistleblowing Policy**

Acorn encourages employees to report any suspected violations of this Code of Conduct without fear of retaliation. Reports can be made confidentially to a supervisor, HR department, or through a designated reporting channel. Acorn will thoroughly investigate all reports and take appropriate disciplinary action.

### **Diversity, Equity, and Inclusion**

Acorn is committed to providing a workplace free from discrimination and harassment, where all individuals are treated with respect and dignity. The company values diversity, equity, and inclusion and strives to create a welcoming and inclusive environment for all employees.

### **Remote Work Policy**

Employees working remotely are expected to adhere to the same standards of conduct as those working in the office. Maintain a professional workspace, protect confidential information, and use company technology responsibly.

### **Training and Awareness**

All employees who become a part of "Acorn" must read and acknowledge the code of conduct policy by filling out the employee certification form.

### **Monitoring and Administration**

The company's Board of Directors will govern the employees' code of conduct. Any alterations to it require immediate confirmation by the Board of Directors or CHRO. This Code of Conduct will be reviewed and updated annually to ensure it remains relevant and aligned with best practices.

### **Compliance with Law**

Acorn complies with all laws, which include national and regional laws. All the employees of our company who act on our behalf must protect the company's legality. They should comply with fair dealing laws and environmental safety.

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## 1. Recruitment Policy

### 1.1 Introduction

The Recruitment Policy is designed to establish a structured and efficient process for acquiring new talent within Acorn Universal Consultancy LLP.

### 1.2 Purpose

The purpose of the Recruitment Policy at Acorn Universal Consultancy LLP is to create a standardized and effective framework for acquiring new talent. This policy ensures a structured approach to recruitment, promoting efficiency, transparency, and compliance across all departments and stakeholders involved in the hiring process.

### 1.3 Scope/Applicability:

This policy applies to all departments and employees involved in the recruitment and hiring process, including HR personnel, hiring managers, and external consultants.

### 1.4 Process:-

**1.4.1 Identification of Head Count Need:** The process begins when a department or manager identifies the need for additional manpower to support existing operations, fill vacancies, or address new business requirements.

Head count Budget for the year required to be made at the start of the year for identifying Hiring need during the year. Every year at the start of the financial year Headcount budgeting will be done as per the Head Count request received from various functions. Approval of Head Count nos. Budgeted will be obtained from CEO, Directors/Board.

However if during the year any further Head Count addition is required in the function, the same is required to be presented to the Board and approval of Board is to be obtained before generating MRF

**1.4.2 Manpower Requisition Process:** Upon identification of the need for recruitment by the Head of Department (HOD), Respective department prepares a detailed Job Description form outlining the position's responsibilities, qualifications, and skills required in Support with HR department.

MRF with related JD is to be sent to CEO for approval. Each requisition Form is dedicated to one designation and includes details such as position title, department, reporting structure, job description, required qualifications, and justification for the new hire. This submission initiates the recruitment process.

### Hiring Criteria to be followed

1. Entry Level Staff (Basic Level) – Min Graduation should be considered for Entry level. Salary for the same will be Rs.15000 per month for day shift and Rs.17000 per month will be for the night shift.
2. Any candidate having Post Graduation (Masters Degree) can also be considered for Entry Level wherever suitable. Salary for the same will be Rs.20000 per month
3. Graduation + 2 Years Experience can also be considered for entry level hiring. Salary for the same will be Rs.20000 per month.

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**4.** All the entry level positions will also have 6 months probation

**5.** Senior Manager and Above – Degree/Diploma with min 10 Years Experience followed by 6 months probation

**1.4.3 Review and Approval:** Once the CEO reviews the manpower requisition form to ensure that it is complete and accurate. They may also assess the budgetary implications of the requested hire and evaluate whether the proposed position aligns with the organization's staffing needs and strategic objectives. Once the review is complete, the requisition may be forwarded to HR Department for Hiring purposes.

#### **1.4.4 Job Posting:**

If the requisition is approved, HR proceeds to create a job posting based on the provided job description. The job posting is then circulated through appropriate channels, such as the company's career portal, external job boards, and professional networks, to attract qualified candidates.

#### **1.4.5 Consultant Engagement:**

HR liaises with external consultants (if applicable) by sending the hiring requirements and job details via email.

#### **1.4.6 Candidate Screening, Selection and Review:**

HR receives applications from interested candidates and HR round is conducted for screening based on predetermined criteria, such as qualifications, experience as mentioned in provided JD at Manpower Requisition Form. Qualified candidates may be invited for interviews and assessments to further evaluate their suitability for the position.

#### **1.4.7 Final Technical Round by HOD:**

A technical round conducted by the HOD serves as the final assessment for selected candidates.

#### **1.4.8 Background Verification:**

The background verification policy outlined here is structured to ensure thorough vetting of potential employees at different levels within the organization. By conducting comprehensive checks, the company aims to mitigate risks associated with hiring individuals who may misrepresent their qualifications or background.

##### **1.4.8 (i) Top Level: (Compulsory BGV for Top Level)**

**Required verifications:** This level encompasses all the verifications mentioned for Mid-Level positions but with added scrutiny and depth. It includes verifying the highest level of education attained, employment history for up to three previous jobs, web/media checks, cross-directorship checks (if applicable), credit history checks through CIBIL, database searches, and validation of all provided ID proofs.

**Purpose:** Given the seniority and potential influence associated with top-level positions, the company conducts the most comprehensive background checks at this level to minimize the risk of fraudulent hires and ensure the integrity and trustworthiness of individuals assuming leadership roles.

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**1.4.8. (ii) For Mid & Basic Level Background Verification can be done on case to case basis as per requirement/necessity. Also if company decide to do some sampling in Mid-Level or staff or entry level then the same can be done.**

#### **1.4.8. (ii) (A):- Basic or Staff Level: (Optional)**

**Required verifications:** This level requires verification of essential credentials, including educational qualifications, criminal record (court checks), address history, and identity verification.

**Purpose:** This level of verification is typically suitable for entry-level positions or roles where the potential impact of the employee's background is relatively lower.

#### **1.4.8. (ii) (B):- Mid Level: (Optional)**

**Required verifications:** In addition to the checks conducted at the Basic or Staff Level, mid-level positions necessitate more extensive verifications. These include employment verification, which involves confirming past job roles and durations, along with ID and address checks. Criminal record checks are also performed.

**Purpose:** As mid-level positions often involve greater responsibility and trust within the organization, more thorough background checks are conducted to ensure the Candidate's suitability for the role.

#### **1.4.9 Policy Enforcement:**

If, during the background verification process, it is discovered that an applicant has provided fraudulent or misleading information, such as falsified credentials or employment history, the job offer extended to them will be rejected. This strict enforcement ensures that the company maintains high standards of integrity and professionalism in its workforce, safeguarding against potential legal, financial, or reputational risks associated with hiring individuals with dishonest backgrounds.

#### **1.4.10 Offer, On boarding, Process Training, and Manpower Requisition Process:**

Once a suitable candidate is identified, HR extends a job offer, negotiates terms of employment, and coordinates the onboarding process. This involves preparing employment contracts, arranging orientation sessions, and facilitating the setup of necessary resources and equipment for the new hire.

By following a structured manpower requisition form process, we ensure that hiring decisions are strategic, efficient, and aligned with business objectives. This approach fosters streamlined communication between departments and HR, promotes transparency in the hiring process, and facilitates compliance with internal policies and external regulations. Regular review and updating of this policy ensure its continued effectiveness within the organization. Offer, negotiates terms of employment, and coordinates the onboarding process. This may include tasks such as preparing employment contracts, arranging orientation sessions, and facilitating the setup of necessary resources and equipment for the new hire.

#### **1.4.11 Confirmation of Selection (If hiring done through Consultant):**

Upon successful selection and background verification, HR confirms the hiring decision to the consultant via email.

#### **1.4.12 Employee Classification:**

Newly hired Employees are classified into Level 1 to Level 12 categories based on their experience and qualifications.

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**Levels are defined as below.**

Grades/ Level	Designations
Level 1	CEO
Level 2	CHRO / CFO / COO
Level 3	GM / Sr.GM
Level 4	AGM / DGM
Level 5	Chief Manager / Section Head
Level 6	Senior Manager
Level 7	Manager
Level 8	Deputy Manager
Level 9	Assistant Manager / Junior Manager
Level 10	Sr.Executive
Level 11	Executive
Level 12	Trainee / Assistant / Jr.Executive

#### **1.4.13 System Data Entry:**

HR promptly enters credential information of new workers into the company's system to ensure timely integration and record-keeping.

#### **1.4.14 Format of Offer and Appointment Letters:**

The format of offer letters and appointment letters must adhere to the standards set by the management of Acorn Universal Consultancy LLP. Any deviation from the standard format requires prior approval from the management.

#### **1.5 Violation and Punishment:**

In the event of a breach of the Recruitment Policy Provisions or any other provisions outlined in this policy, appropriate disciplinary action will be taken in accordance with company policies and procedures. The severity of the violation will determine the corresponding punishment, which may include but is not limited to:

- » Verbal or written warning
- » Suspension
- » Termination of employment

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#### **1.6 Revision of the Code**

Revision of the code shall be at the discretion of the Board of Directors along with CHRO and the communication of the same to employees shall be done accordingly.

#### **1.7 Amendment History**

Rev. No	Effective Date	Reason for the Change	Prepared by	Validated by	Authorized by

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## 2. Employee Grade Policy

### 2.1 Introduction and Purpose:

This policy outlines the grade system and designation at Acorn Universal Consultancy LLP, providing a framework for career progression and development within the organization. The purpose is to ensure transparency, fairness, and consistency in defining roles, responsibilities, and expectations across different levels of employment.

### 2.2 Scope:

This policy applies to all regular full-time and part-time employees of Acorn Universal Consultancy LLP across all departments and locations.

### 2.3. Policy Process:

Grades and Designation:

Grades/ Level	Designations
Level 1	CEO
Level 2	CHRO / CFO / COO
Level 3	GM / Sr.GM
Level 4	AGM / DGM
Level 5	Chief Manager / Section Head
Level 6	Senior Manager
Level 7	Manager
Level 8	Deputy Manager
Level 9	Assistant Manager / Junior Manager
Level 10	Sr.Executive
Level 11	Executive
Level 12	Trainee / Assistant / Jr.Executive

#### 2.3.1 Criteria for Promotion/Upgradation:

Promotion/Upgradation from one grade to another is based on performance evaluations, demonstrated competencies, and meeting specific tenure requirements. Tenure requirements should be 2 years for Promotion/upgradation. Employees are expected to exhibit proficiency in their current role's responsibilities and show readiness for additional challenges and responsibilities at the next level.

#### 2.3.2 Responsibilities and Expectations:

Responsibilities and expectations for each designation grade are outlined in respective job descriptions and performance evaluation criteria.

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### **2.3.3 Compensation and Benefits:**

Compensation and benefits are commensurate with the designated grade and are reviewed annually based on performance, market benchmarks, and organizational goals.

### **2.3.4 Performance Evaluation:**

Performance evaluations are conducted annually using predefined criteria aligned with each designation grade's responsibilities and expectations. Feedback from supervisors, peers, and subordinates may also be considered in the evaluation process

### **2.3.5 Policy Compliance:**

All employees are expected to comply with the designation/grade system policy and adhere to the organization's code of conduct and ethical standards.

### **2.4 Revision of the Code**

Revision of the code shall be at the discretion of the Board of Directors along with CHRO and the communication of the same to employees shall be done accordingly.

### **2.5 Amendment History**

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### 3. Probation Confirmation & Notice Period Policy

#### 3.1 Introduction

This document outlines the guidelines and procedures regarding probation confirmation and notice periods for employees within our organization. These guidelines provide clarity on the expectations and responsibilities of both employees and management concerning employment termination and probationary periods.

#### 3.2 Purpose

The purpose of this document is to:

- » Establish a clear understanding of the probationary period and its possible extension.
- » Define the notice periods required for terminating employment at different levels within the organization.
- » Ensure smooth and efficient transitions for both the employee and the employer.

#### 3.3 Scope/Applicability

This policy applies to all employees within the organization, categorized by their respective grade levels, ranging from Assistant/Trainee to CEO. The notice periods and probation confirmation guidelines are designed to reflect the different levels of responsibility and impact within the organization.

#### 3.4 Process of Probation Confirmation

**Duration of Probation:** All new employees will be on probation for a period of 6 months from the date of joining. Grade Level 1 & 2 are excluded from the probation period. The management reserves the right to extend the probation period at its discretion.

#### Confirmation of Employment:

Employment confirmation is not automatic and will be communicated in writing. During the probation period, either the employee or the management can terminate the employment by providing a notice of 1 month. Employees must follow protocols such as submitting an official resignation letter and obtaining No Dues Certificates from all relevant authorities.

##### 3.4.1 Notice Period

The notice period required for terminating employment varies based on the employee's grade level and terms mentioned in the employment letter.

**3.4.1.(i) Staff / Basic Level (Level 10 to Level 12):** Employees in these levels are required to provide a 2-month notice period.

**3.4.1 (ii) Middle Level (Level 4 to Level 9):**

Employees in these levels are required to provide a 3-month notice period.

**3.4.1 (iii) Top Level (Level 1 to Level 3):**

Employees in these levels are required to provide a 3-month notice period.

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### **3.4.2 Grade Levels**

The organization categorizes employees into the grade levels: Refer Grade Policy

### **3.4.3 Termination and Notice Period Procedures**

#### **3.4.3.(i) Termination During Probation:**

Either party can terminate employment during the probation period by providing a 1-month notice. No specific reasons need to be provided for termination during this period.

#### **3.4.3.(ii) Termination After Confirmation:**

After the probation period and upon confirmation, the notice period requirements based on grade levels come into effect:

»**Staff/Basic Level:** 2-month notice period.

»**Middle Level:** 3-month notice period.

»**Top Level:** 3-month notice period.

Alternatively, the employee may provide payment of monthly salary in lieu of notice. The company reserves the right to waive the notice period condition and accept an immediate resignation without any compensation.

### **3.5 Revision of the Code**

Revision of the code shall be at the discretion of the Board of Directors along with CHRO and the communication of the same to employees shall be done accordingly.

### **3.6 Amendment History**

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## 4. Learning and Development Policy

### 4.1 Introduction:

Acorn Universal Consultancy Pvt Ltd is committed to fostering a culture of continuous learning. This Learning and Development (L&D) Policy ensures employees receive structured training to enhance skills, align with business goals, and drive professional growth.

### 4.2 Purpose:

The purpose of this policy is to establish guidelines for skill and competency enhancement among employees, aligning their growth with the organization's goals. It aims to promote continuous learning, skill building, and career progression within the organization.

### 4.3 Applicability:

This policy applies to all employees of Acorn Universal Consultancy LLP

### 4.4 Procedure:

#### 4.4.1. Training Need Identification (TNI):

Identifying training needs is essential to ensure employees receive relevant training to meet organizational and individual goals. This process is systematically conducted at the beginning of each year.

##### Sources of TNI:

##### 4.4.1.a Performance Management System:

Skill gaps and development opportunities are identified during performance appraisals and documented in the Performance Assessment Form, linking training requirements to employee goals and performance.

##### 4.4.1.b TNI Form:

A structured TNI form captures functional, behavioral, organizational, and IT training needs. Business leaders and functional managers discuss and identify training requirements for employees and teams.

##### 4.4.1.c Feedback from Functional Managers:

Direct input from functional managers highlights specific training needs within their departments.

##### 4.4.1.d Organizational-Driven Trainings:

Company-wide training initiatives, such as safety, 5S, and ISO certifications, address common organizational needs.

After gathering and analyzing inputs, the finalized training needs are documented.

#### 4.4.2. Training Design and Delivery:

Training design is based on the identified needs and involves creating a training calendar and curriculum

in collaboration with subject matter experts (SMEs), trainers, and HR/L&D managers.

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#### **Components:**

##### **4.4.2.a Curriculum Development:**

Comprehensive content, including key topics, learning objectives, and expected outcomes, is developed for each program.

##### **4.4.2.b Trainers:**

» Internal Trainers: Identified within the organization for functional training.

» External Trainers: Engaged for specialized topics through training agencies or workshops.

External training opportunities, such as webinars and conferences, are also provided to employees for broader industry exposure.

#### **4.4.3. Training Methodology and Delivery:**

Training is delivered using various methods based on the requirements:

» Classroom Training: In-person sessions.

» Virtual/Online Training: Conducted via video conferencing tools.

» E-Learning: Self-paced online courses.

» On-the-Job Training: Practical sessions in the workplace.

#### **4.4.4. Training Offerings:**

Training programs are categorized to address diverse employee development needs:

##### **4.4.4.a Technical/Functional Training:**

Role-specific skill-building.

##### **4.4.4.b Behavioral Training:**

Designed to align employee competencies with organizational frameworks.

##### **4.4.4.c IT Training:**

Focused on IT systems and tools.

##### **4.4.4.d Compliance Training:**

Mandatory training on policies, safety, and regulatory requirements.

#### **4.5. Training Execution:**

A monthly training calendar is shared with stakeholders, and programs are executed as planned.

#### **Pre-Training Preparation:**

» Communication: Employees receive details about the agenda, objectives, schedule, venue, and pre-training materials.

» Logistics Arrangements: For external training, venue, travel, and accommodation are coordinated.

#### **4.6. Training Effectiveness:**

Feedback and assessment are integral to measuring training outcomes.

» **Employee Feedback:** Collected via Training Feedback Forms.

» **Assessment:** Post-training tests assess knowledge gained; refresher sessions are arranged if needed.

» **Manager Feedback:** Collected two months post-training to evaluate impact.

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#### **4.7. Training Review Mechanism:**

**4.7.1 Monthly Dashboards:** L&D provides insights into completed programs.

**4.7.2 Quarterly Reviews:** Evaluate overall effectiveness and suggest improvements.

#### **4.8. Training Documentation and Records:**

Records, including attendance and assessment sheets, are maintained for all sessions.

#### **4.9. Revision of the Code**

Revision of the code shall be at the discretion of the Board of Directors along with CHRO and the communication of the same to employees shall be done accordingly.

#### **4.10. Amendment History**

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## 5. Women Safety Policy

### 5.1. Introduction

This Women Safety Policy is specifically designed to ensure the safety and well-being of female employees working in Acorn Universal Consultancy LLP. The policy aims to create a secure environment and provide necessary support for female employees during and after working hours.

### 5.2 Purpose

The purpose of the Women Safety Policy is to ensure the safety and well-being of female employees at Acorn Universal Consultancy LLP. This policy aims to create a secure working environment by implementing robust safety measures, providing necessary support services, and promoting awareness and training programs. By establishing these guidelines, the company seeks to foster a workplace where female employees feel protected and valued, thereby enhancing their overall work experience and productivity.

### 5.3. Scope/Applicability

This policy applies to all female employees of Acorn Universal Consultancy LLP, encompassing various aspects of their safety and well-being during and after working hours.

### 5.4 Policy Process

Company currently do not have female employees coming in the night shift. Once company will planned to call female employees in night shift, it will plan for transportation and security escorts as required by the law for women safety.

#### ● Transportation and Drop Facility (For Night shift female employees if any)

- » Company-Provided Transportation:
- » The company will arrange safe and secure transportation facilities for female employees working late-night shifts.
- » Transport services will be available for commuting to and from the workplace, specifically for night shift female employees only.

#### ● Security Escorts (For Night shift female employees if any)

- » Female employees will have the option to request security escorts to accompany them to their transportation pick-up points or vehicles.
- » Security personnel will be stationed at exit points during late-night hours to ensure safe departure of employees.

#### 5.4.1 Workplace Security CCTV Surveillance:

- 5.4.1.1** Maintain CCTV surveillance in and around the workplace, especially in parking areas and common transit points.
- 5.4.1.2** Ensure that CCTV recordings are kept for a minimum of 3 months to support security and review processes.

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#### **5.4.2 Emergency Buttons:**

**5.4.2.1** Install emergency alert buttons or panic alarms at strategic locations for immediate assistance in case of emergencies.

#### **5.4.2.2 Well-lit Premises:**

Ensure adequate lighting both inside and outside the premises to enhance visibility and deter potential threats.

#### **5.4.3 Employee Awareness and Training**

##### **5.4.3.1 Safety Training:**

Conduct regular safety workshops and training sessions focused on personal safety, emergency procedures.

##### **5.4.3.2 Awareness Programs:**

Raise awareness among employees about safety protocols, reporting mechanisms for incidents, and available support services.

##### **5.4.3.3 Policy Compliance and Feedback Mechanism Compliance Monitoring:**

Regularly assess and monitor the effectiveness of safety measures and compliance with this policy.

##### **5.4.3.4 Feedback and Reporting:**

Establish a confidential reporting mechanism for employees to raise safety concerns or provide feedback on the effectiveness of safety measures.

#### **5.4.4 Contact Information**

Provide contact details for designated HR personnel who can address queries or concerns related to women safety and welfare initiatives.

#### **5.5 Revision of the Code**

Revision of the code shall be at the discretion of the Board of Directors along with CHRO and the communication of the same to employees shall be done accordingly.

#### **5.6 Amendment History**

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## 6. Employee Letter and Documentation Policy

### 6.1 Introduction

At Acorn Universal Consultancy LLP, we recognize the importance of maintaining accurate and legally compliant employee records. This policy outlines the procedures for creating, distributing, and maintaining employee letters and documentation to ensure consistency, confidentiality, and compliance with all relevant laws and regulations.

### 6.2 Purpose

The purpose of this policy is to establish guidelines for the creation, distribution, and maintenance of employee letters and documentation in a consistent and legally compliant manner.

### 6.3 Scope

This policy applies to all employees of Acorn Universal Consultancy LLP, including full-time, part-time, temporary, and contract employees.

### 6.4 Letter and Documentation Procedures

#### 6.4.1.(i) Authorized Personnel:

Only designated Human Resources personnel or authorized managers are permitted to create and distribute employee letters and documentation.

#### 6.4.1.(ii) Content Accuracy:

All employee letters and documentation must accurately reflect the employee's status, position, compensation, and any other relevant details.

#### 6.4.1.(iii) Confidentiality:

Employee letters and documentation must be treated with strict confidentiality and stored securely to prevent unauthorized access.

#### 6.4.1.(iv) Compliance:

All employee letters and documentation must comply with applicable laws, regulations, and company policies, including those related to privacy and discrimination.

#### 6.4.1.(v) Approval Process:

Employee letters and documentation requiring approval, such as offer letters, promotions, or disciplinary actions, must be reviewed and approved by appropriate management personnel before distribution.

#### 6.4.1.(vi) Record Keeping:

Copies of all employee letters and documentation must be maintained in the employee's personnel file – Hard copy or Scanned copy (Digitally).

#### 6.4.1.(vii) Misplaced Documents:

If an employee misplaces their offer or appointment letter, they must obtain proper approval from HR and the Chief Human Resources Officer (CHRO) to receive a replacement appointment letter.

#### 6.4.1.(viii) Document Scanning:

The HR department must maintain a scanned copy of all employee letters and documentation.

### 6.4.2 Distribution

Employee letters and documentation will be distributed electronically or in hardcopy format, as appropriate, to the employee and relevant stakeholders.

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#### **6.4.3 Policy Compliance**

All employees are expected to comply with this Employee Letter and Documentation Policy. Non-compliance may result in disciplinary action, up to and including termination of employment.

#### **6.5 Violation**

Violations of this policy, including but not limited to unauthorized creation, distribution, or mishandling of employee letters and documentation, will be subject to disciplinary action, warning letter to and including termination of employment

#### **6.6 Revision of the Code**

Revision of the code shall be at the discretion of the Board of Directors along with CHRO and the communication of the same to employees shall be done accordingly.

#### **6.7 Amendment History**

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## 7. Work Schedule & Attendance Policy

### 7.1 Introduction

This Work Schedule & Attendance Policy establishes the framework for office hours, working days, public holidays, and attendance expectations for all employees of Acorn Universal Consultancy LLP. Adherence to this policy is essential to ensure operational efficiency, maintain productivity, and foster a harmonious work environment.

### 7.2 Purpose

The purpose of this policy is to provide a structured framework that ensures consistency and accountability in managing work schedules and attendance across our organization. By setting forth standard working hours, attendance requirements, and procedures for managing leaves, this policy aims to maintain operational efficiency, promote productivity, and support a healthy work-life balance for all employees.

### 7.3 Scope

This policy applies to all employees of Acorn Universal Consultancy LLP, regardless of employment status or location. It outlines the standard working hours, attendance requirements, and procedures for managing work schedules and leaves. All employees are expected to familiarize themselves with this policy and comply with its provisions.

### 7.4 Process -Office Hours and Public Holidays

#### Working Hours: Shift Timings

- » For Morning Shift (9:00 AM – 6:30PM), First half day will be 9 AM to 1:30 PM and Second half day will be 1:30 PM to 6:30 PM.
- » For Morning Shift (11:00 AM – 8:00 PM), First half day will be 11:00 AM to 3:30 PM and Second half day will be 3:30 PM to 8:00 PM.
- » For Noon Shift (1:30 PM – 10:30 PM), First half day will be 1:30 PM to 6:00 PM and Second half day will be 6:00 PM to 10:30 PM.
- » For Noon Shift (12:30 PM – 09:30 PM), First half day will be 12:30 PM to 5:00 PM and Second half day will be 5:00 PM to 09:30 PM.
- » For Night Shift (9:00 PM – 6:00 AM), First half day will be 9:00 PM to 1:30 AM and Second half day will be 1:30 AM to 6:00 AM.
- » For Morning Shift (10:00 AM – 7:00 PM), First half day will be 10:00 AM to 2:30 PM and Second half day will be 2:30 PM to 7:00 PM.
- » The company operates as per above shifts from Monday to Saturday inclusive of 45 Minutes of break for general shifts & other shifts. (Including 2 Tea break one lunch/dinner break). However for night shift it will be one hour break for employees. Any new shifts can be added as per company requirements. (Timing may be differ). Employees are expected to work 5 days a week (alternatively 6 days a week), Monday to Friday. (Alterative Saturday) & Sunday is considered a weekly-off.
- » Remote workers must be accessible via phone and email during core company hours and should be available at the company's premises as required.
- » The company values a healthy work-life balance for its employees to enhance their effectiveness in contributing to the organization.

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#### **General Guidelines:**

- » Regular attendance and punctuality are essential job responsibilities. Employees are expected to report to work on time. In case of unforeseen circumstances, the line manager should be notified promptly.
- » Employees must be available during work hours for any urgent work exigencies that may arise.
- » Persistent unavailability or uncooperative behavior during work exigencies may lead to disciplinary action, subject to the line manager's concurrence.
- » Team managers may establish fixed working hours based on business needs, which employees are required to adhere to.
- » Unauthorized or inappropriate absences, tardiness, or failure to record attendance may result in progressive disciplinary action, starting with oral warnings and escalating as necessary.
- » Employees must record their attendance through the designated system promptly. Any issues with attendance registration must be rectified in the designated portal at the earliest opportunity.
- » This Work Schedule & Attendance Policy serves to ensure operational efficiency, productivity, and compliance with organizational standards. It is the responsibility of all employees to adhere to these guidelines to maintain a positive work environment and support the company's objectives.

#### **7.5 Revision of the Code**

Revision of the code shall be at the discretion of the Board of Directors along with CHRO and the communication of the same to employees shall be done accordingly.

#### **7.6 Amendment History**

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## 8. Grievance Procedure Policy:

### 8.1 Introduction.

Acorn Universal Consultancy LLP is aware that there may be times when employees need to file an official complaint about unjust treatment, harassment, and/or health and safety concerns in the workplace. This grievance procedure policy was created to clearly outline the process for these instances to ensure all our employees are heard and treated equally.

### 8.2 Purpose.

The propose of this grievance procedure policy is to

- (a) explain the scope and definition of grievances,
- (b) outline the process for reporting and closing a grievance,
- (c) define the company's confidentiality measures, and
- (d) describe the disciplinary action steps for policy violations.

### 8.3 Scope.

This policy is applicable to all Acorn Universal Consultancy LLP employees, including paid interns and permanent employees. A grievance can be filed against any Acorn Universal Consultancy LLP employee, including senior management and shareholders. Acorn Universal Consultancy LLP defines a "grievance" as a formal work-related complaint, issue, and/or objection made by an employee.

### 8.4. Grievance Procedure:

#### 8.4.1 Informal Mechanism:

Before filing an official grievance complaint, Acorn Universal Consultancy LLP encourages employees to resolve minor disputes through an informal mechanism. Employees should seek assistance from a Manager, or a human resource (HR) department representative. If the informal complaint is not fairly and constructively resolved within 10 days. employees may proceed to file a formal grievance. Before filing an official grievance complaint, Acorn Universal Consultancy LLP asks that all employees review the policy that directly impacts their complaint.

#### 8.4.2 Employees can file grievances when:

- » They have been victims of workplace harassment.
- » Their health and safety have been compromised.
- » They've witnessed poor supervisor and/or management behavior.
- » There are unjust changes made to the employment agreement.
- » Policy guidelines are violated.
- » There is a dispute between coworkers, suppliers, and/or management.

Acorn Universal Consultancy LLP also recognizes that every case is different and this list is subject to change.

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#### **8.4.3 Filing a Grievance.**

When filing a grievance, employees have the option of reporting their complaints using the company's official online portal or contacting their direct supervisor and the HR department. In both cases, employees will be required to complete and file a Grievance Complaint Form. When a grievance is filed against another employee, the accused also reserves the right to:

- » View and request a copy of the official grievance complaint.
- » Formally respond to the complaint after consulting his/her HR department.
- » Attend all formal meetings with a management or witness.
- » Appeal the final decision.

#### **8.4.4 Company Responsibilities.**

It is Acorn Universal Consultancy LLP responsibility to:

- » Accept and thoroughly investigate all Grievance Complaint Forms.
- » Ensure that the grievance is resolved within 30 days, depending on the severity of each case
- » Treat both the complainant and the accused fairly throughout the grievance process.
- » Adhere to the no-retaliation policy when employees file a complaint against management.
- » Organize mediation meetings with the appropriate parties.
- » Practice a high level of confidentiality throughout the grievance process.
- » Accept and investigate all appeals.
- » Ensure that the final decision is implemented.
- » Maintain accurate and comprehensive records of each grievance.

#### **8.4.5 Confidentiality.**

Acorn Universal Consultancy LLP employees, including senior management and HR representatives, are required to maintained Confidentiality discussing the grievance before and after it has been resolved. The complainant and those that stand accused of a grievance are prohibited from discussing the matter with any other Acorn Universal Consultancy LLP employee.

#### **8.5. Policy Violations.**

If an employee is found to have violated the grievance procedure policy, they will be subject to disciplinary action, up to and including termination. The severity of each case will determine the type of disciplinary action, which may include a verbal or written warning, suspension, and/or termination. If an employee is clearly proven to have committed the grievance he/she is being accused of, Acorn Universal Consultancy LLP will adhere to its Disciplinary Action Policy to ensure that the matter is resolved justly and according to company guidelines.

#### **8.6 Revision of the Code**

Revision of the code shall be at the discretion of the Board of Directors along with CHRO and the communication of the same to employees shall be done accordingly.

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#### **8.7 Amendment History**

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## 9. Performance Management System Policy

### 9.1. Introduction & Purpose

The purpose of this Performance Management System Policy is to establish guidelines and procedures for managing employee performance effectively to support the achievement of organizational goals and objectives.

Performance Management system is a process used to align the performance and behavior of the employees to the objectives of Organization's Business and of its Team. The idea behind the same is to create and motivate for a performance driven culture in the organization and thereby enhance the overall business performance. The aim is also to drive meritocracy by differentiating and rewarding exceptional performance and encouraging a culture of constructive performance dialogue, feedback and coaching.

PMS is used for giving Annual increment, Variable Pay, Promotions, Training, Transfers, Job rotation, Job enhancement etc.

PMS cycle for our Business office will be financial year and employee will be eligible to get the merit increase in April month of the year with April/May month salary. Also, Variable Pay will be disbursed annually with the salary of April/May. The same will also be based on the performance of the employees towards the KPI agreed between him and his manager and review done annually. Employee joining in between of the year should be eligible for variable pay after their probation confirmation if their probation is confirmed by 31st March. They will be paid variable pay at the year end based on their performance rating on pro-rata basis.

For KRA employees, it will be based on the KRA set for the year at the year end for Merit Increase.

### 9.2 Scope

This policy applies to all employees of Acorn Universal Consultancy LLP

### 9.3 Performance Management Process

#### 9.3.1 Objective:

- » The Objective of Performance process is to enhance performance driven culture in the Organization. Idea is to manage employee performance for driving the individual and organization towards the desired outcomes.
- » It aligns individual employees with Organization Goals and drives their performance and behaviors to the objectives of the Organization

#### 9.3.2 Eligibility for Merit Increase:

All the employees who joined the Organization upto 30th Sep will be eligible for Performance review for the financial year ending on 31st Mar. Employees who joined on or after 1st Oct will not be eligible for Merit Increase.

#### 9.3.3 Criteria for giving Merit Increase:

- » Rating achieved for KPIs / KRA
- » Performance of the Company. Merit increase will be given on yearly CTC, i.e. % increase of CTC

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### **9.3.4 Eligibility for Variable Pay:**

All the employees who are confirmed and have framed/signed their KPI will be eligible for Variable Pay for the financial year ending on 31st Mar. Employees who joined on or after 1st Oct will not be eligible for Variable Pay.

### **9.3.5. Criteria for giving Variable Pay:**

- » Rating achieved for KPIs

### **9.4. Guidelines for the giving assessment of KPI / KRA and giving Ratings :**

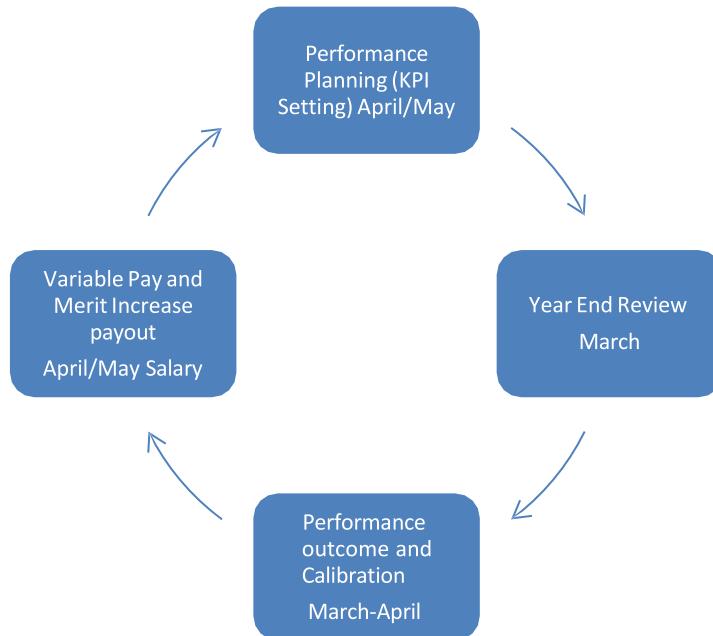
KPI Achievement Category	KPI Achievement %	Rating Scale
Excellent	100% to 120%	5
Very Good	85 to 99%	4
Good	70 to 84%	3
Average	55 to 69%	2
Poor	Below 55%	1

### **9.4.1 Guidelines for assessing the Behavior:**

Parameter for evaluating Behaviour	Rating Scale
Excellent	A
Very Good	B
Good	C
Average	D
Poor	E

### **9.5. Performance Appraisal Process:**

#### **Stages in Performance Assessment Process**



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### **9.5.1. Performance Cycle/ Period:**

The performance cycle is Financial year, from April to Mar. It will be annual exercise with annual review and feedback on targets/achievements.

### **9.5.2. KPI Planning**

- » Performance Planning runs throughout the year and kicks off with the KPI planning process. Performance planning ensures that the organization's business objectives cascade down to the individual's KPI.
- » The process starts with employees and Reporting/Functional manager discussing how their performance and objectives for the year align with those of their team and the business.
- » The conversation should also focus on the Values and Behaviors that results in successful performance.
- » The specific KPI/goals and how their progress is to be measured and agreed upon and this is recorded in the KPI plan.
- » KPI should be made and finalized by employee in consultation with his/her manager and the same should also be approved by the manager.
- » KPI should be made with specific focus to their respective functional objectives/targets which in turn is connected to the business goals.
- » KPI should not be less than 5 and more than 7 in a year.
- » KPI/goals made should be SMART.

Also, weightage to be given to each KPI is to be defined and finalized with Manager.

### **9.5.3. Performance Assessment Process :**

**9.5.3.(i)** At the beginning of every financial year, KPIs / KRA are to be set for all the employees and documented.

**9.5.3.(ii)** At year end, employees will have a yearly review with their reporting Manager for the achievements made by them for their KPIs.

**9.5.3.(iii)** At the time of year end review, i.e in March of every year, employees will be intimated to do their self-appraisal.

**9.5.3.(iv)** Variable pay will be paid yearly based on the KPI ratings achieved by the employee.

**9.5.3.(v)** After the employee's self-appraisal, they are appraised by their reporting Manager and the same should be done through a proper and meaningful discussion for Appraisal.

**9.5.3.(vi)** Post reporting manager appraisal, it will be reviewed by the Functional/Sectional Head for their observation, comments and final performance review rating.

**9.5.3.(vii)** On completion of the process, HR will initiate the process for compilation and presenting the same to board for final calibration and ratings.

**9.5.3.(viii)** HR has to take the calibrated ratings for disbursement of Merit Increase, Variable Pay to employees. Fund allocation for disbursement will be agreed by the Board.

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#### **9.5.4. Roles & Responsibilities during KPI setting stage**

Roles	Responsibilities during KPI setting stage
Employee	<ol style="list-style-type: none"> <li>1. Discuss KPI/Goals for the year with functional manager</li> <li>2. Complete the KPI form and submit the same to the Manager for approval</li> </ol>
Reporting Manager	<ol style="list-style-type: none"> <li>1. Discuss KPI/goals for the year with the Team member</li> <li>2. Review the KPI form filled by the team member and approve</li> </ol>
Functional Head	1. Discuss goals / targets for the year with the functional team members
HR	Facilitate the KPI setting process for completion in time

#### **9.5.5. Responsibilities of Employees:**

**9.5.5.(i) Self-Assessment :** Employee should assess his own performance along towards each of the KPI. Also, he/she should assess his/her behavior exhibited towards the organizational Values. The same also required to be documented for the each value in the form.

- » Employee should be ready with the required details and documents before performance conversation meeting. He should keep all the supporting, details, ppt, documents ready for achievements towards each KPI.
- » Employee should prepare his/her performance assessment documents for each of the KPI/goals with achievements
- » Should make notes on all achievements including how he/she accomplished them in line with our values and behaviors
- » Should prepare documents for behavior exhibited towards each of our values in his/her day to day actions
- » Should be able to provide examples of how he/she demonstrated the ACORN Values in behaviors in day to day work activities
- » Should use fact-based examples of actions and behaviors
- » Should think of specific goal what could have been done differently to improve the outcome. Also which behaviors could you have demonstrated to increase the level of achievement

#### **9.5.6. Responsibilities of Functional/Reporting Manager**

**9.5.6.(i) Reporting Manager Assessment :** Once, self-assessment is done by employee, Manager should arrange appraisal Assessment session with employee wherein he should review the overall performance of employee towards each KPI with the relevant supporting/documents submitted and the behavior exhibited by employees in his/her actions. Should plan and provide sufficient time to employee for conversation

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- » Follow 75:25 rule. During conversation, ensure that your team member speaks 75% of the time
- » Should ask simple, open, non-judgmental questions. Allow the team member to reflect for a bit and speak
- » Should evaluate/assess employee for the whole year performance and not with some specific incidents
- » Focus on Facts and not to allow any biases while evaluating Performance of employees
- » Ensure that your feedback is fact-based. Prepare as many examples as possible to drive home the point
- » Should use positive, empathetic sentences. Use the term “developmental area” instead of “weakness”
- » Should focus on “How”(Values & Behavior) along with the “What “when discussing the achievements against goals
- » Manager should clearly communicate to the employees his rating and also the area of improvements. Manager should always keep in mind the Normal distribution curve (bell curve) philosophy while evaluating the performance of their dept. employees.
- » Should ensure that rating should reflect overall performance across all categories (safety, compliance and risk management, near term goals, long term goals, development, Values, Behavior)

#### **9.5.7. Functional/Sectional Heads Review:**

Employee and Manager both has to sign the assessment and send the same to Functional Head of the function. Functional head review the same with the Manager and mentions his/ her comment on the same, signs the assessment form before sending the same to HR for final review.

HR on receipt of Completed Appraisal forms should make a summary of the same and make a final report with compliance towards bell curve. The same is required to be presented to the Board and approval for the merit and variable pay disbursement is to be done based on the same.

#### **9.6. Normal distribution curve to be followed (Bell Curve) for performance Assessment**

Rating Category	% Range
Excellent	5 to 15%
Very Good	20 to 25%
Good	50 to 60%
Average	20 to 25%
Poor	5%

+ - 5% to 10% is allowed in different category. However overall it should be 100%.

#### **9.7. Revision of the Code**

Revision of the code shall be at the discretion of the Board of Directors along with CHRO and the communication of the same to employees shall be done accordingly.

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#### **9.8. Amendment History**

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## 10. Increment Policy

### 10.1 Introduction:

This increment policy outlines the guidelines and procedures for performance-based salary increments within our organization. Effective from (Date), this policy aims to create clarity, fairness, and practicality in the process of determining salary revisions.

### 10.2 Purpose:

The purpose of this increment policy is to establish a clear, fair, and standardized procedure for determining performance-based salary increments within our organization. By outlining specific guidelines and procedures, this policy aims to ensure that salary revisions are conducted in a transparent and consistent manner, fostering an environment of trust and motivation among employees.

### 10.3 Scope:

This policy applies to all employees of the organization who are eligible for salary increments based on their performance and merit. It supersedes any existing or previous increment policies.

### 10.4 Process

#### 10.4.1. Objectives:

The objective of the policy is to eliminate ambiguity and bring in standard streamlined procedure that will be realistic enforceable, practical & acceptable to all.

Increment or salary revision is Performance & Merit based increase and cannot be considered as a matter of right or entitlement by every employee.

#### 10.4.2. Employee Eligibility Criteria:

All Employees who are confirmed in the Rule of Employment will be Eligible for Increment for next financial year. Employees who have joined on or before 1<sup>st</sup> October and have successfully completed probation period and got confirm will be eligible for increment for next financial year. For such cases, Increment will be pro-rate for 6 months only.

#### 10.4.3. Increment Cycle:

The increment year & financial year is the same. i.e.; 1<sup>st</sup> April to 31<sup>st</sup> March. Therefore any employee who has joined on or before 1<sup>st</sup> October is eligible for a pro-rate (6 months) increase. Similarly anyone who has joined after 1<sup>st</sup>. October will not be eligible for an increment effective 1<sup>st</sup>. April.

#### 10.4.4. Increment Value & or Percentage Industry Standards, Norms:

While the % or value cannot be determined, decided or fixed each year as a matter of policy it is pertinent to note the objective, background & philosophy of salary revision.

- 1 Salary revisions or increments are basically to offset inflation,
- 2 Increments on merit based are highly motivating & mutually rewarding,
- 3 Recognize and reward performers & counsel low performers.
- 4 One of the objective of the exercise is to identify High Performers.

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Last but not the least to Strategize Corporate, Firms & Individual Vision, and Mission Goals. Keeping these objectives in mind it is difficult to fix a % or a sum that each individual will get as increase on becoming eligible. The same will depend on the business deliverables and the fund approved by the Board.

#### **10.4.5. Increments are based on:**

- 1** Company Profits,
- 2** Company margins,
- 3** Department's contribution
- 4** Individual Contribution,
- 5** Industry Trends
- 6** Indian economic trends,

#### **10.5. Revision of the Code**

Revision of the code shall be at the discretion of the Board of Directors along with CHRO and the communication of the same to employees shall be done accordingly.

#### **10.6. Amendment History**

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## 11. Employee Variable Pay Policy

### 11.1. Introduction:

This Variable Pay/Variable Bonus Policy outlines the framework for distributing variable pay to employees based on their performance against Key Performance Indicators (KPIs). It aims to incentivize high performance and align rewards with individual and organizational success.

### 11.2. Purpose:

The purpose of this policy is to motivate employees to achieve and exceed performance expectations, thereby contributing to the overall success of the organization. By offering variable bonuses tied to performance, we aim to foster a culture of accountability, excellence, and continuous improvement.

### 11.3. Scope/Applicability:

This policy applies to employees whose annual salary exceeds 2.52 Lac INR and have signed off KPIs. Eligible employees will receive quarterly variable pay based on their annual CTC and performance against KPIs.

### 11.4. Process

#### Variable Pay / Variable Bonus Distribution:

- » Employees earning between 2.52 Lac PA and 6.00 Lac PA will receive 30% of their annual CTC as variable pay, while those earning more than 6.01 Lac PA will receive 20%. However payment will be based on the yearly performance of employee and the company's performance during that period.

#### 11.4.1. Variable Review:

- » KPI assessment ratings will be reviewed yearly to determine variable pay eligibility.
- » Performance evaluations will be conducted in accordance with established performance management processes.

#### 11.4.2. Taxation and Deductions:

- » Variable pay will be subject to applicable taxes and deductions as per prevailing tax laws and organizational policies.
- » Employees will receive their variable pay after deductions for taxes, provident fund contributions, and any other applicable deductions. accordance with local Government's rules and regulations.

#### 11.4.3. Policy Compliance:

- » This policy aims to create a fair and transparent system for rewarding performance. By tying variable pay to objective performance metrics, we ensure that bonuses are earned based on merit rather than subjective criteria.

Additionally, by distributing variable pay yearly, we provide ongoing recognition and reinforcement of desired behaviors and outcomes. Clear guidelines for bonus distribution, review, and taxation help mitigate potential misunderstandings or disputes, fostering trust and engagement among employees. Overall, this policy supports our organizational objectives by incentivizing and rewarding high performance while ensuring compliance with legal and regulatory requirements.

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#### **11.5. Revision of the Code**

Revision of the code shall be at the discretion of the Board of Directors along with CHRO and the communication of the same to employees shall be done accordingly.

#### **11.6 Amendment History**

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## 12. Employee Transfer Policy

### 12.1 Introduction/Purpose

The Employee Transfer Policy outlines the guidelines and procedures for transferring employees within Acorn Universal Consultancy LLP. This policy aims to facilitate smooth transitions for employees while meeting the operational needs of the organization.

### 12.2 Scope

This policy applies to all employees of Acorn Universal Consultancy LLP. The policy covers transfers within the organization, including departmental, positional, and geographical transfers. It governs the process of initiating, approving, and implementing employee transfers to ensure alignment with organizational goals and employee development.

### 12.3 Process

#### 12.3.1 Objectives

**The objectives of this policy are:**

- » To provide employees with opportunities for career development and growth within the organization.
- » To optimize workforce utilization by transferring employees to roles where their skills and expertise can be best utilized.
- » To maintain employee morale and engagement by transparently communicating transfer opportunities and processes.

#### 12.3.2 Types of Transfers

##### 12.3.2.(i) Departmental Transfers:

Employees may be transferred from one department to another within the organization to meet changing business needs, enhance cross-functional collaboration, or align with career aspirations.

##### 12.3.2.(ii) Location Transfers:

Employees may be transferred to different geographic locations based on operational requirements, expansion plans, or personal circumstances.

##### 12.3.2.(iii) Positional Transfers:

Employees may be transferred to different positions or job roles within their current department or across departments to capitalize on their skills and competencies or to address staffing needs.

#### 12.3.3. Transfer Process

##### 12.3.3. (i) Initiation:

Transfer requests may be initiated by employees expressing interest in a transfer opportunity, by managers identifying talent for specific roles, or as part of organizational restructuring.

##### 12.3.3. (ii) Approval:

All transfer requests must be approved by the relevant department heads, HR department, and any other appropriate stakeholders to ensure alignment with organizational objectives and staffing requirements.

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#### **12.3.3. (iii) Notification:**

Employees selected for transfer will be notified in writing, outlining the details of the transfer, including the effective date, location (if applicable), and any changes to job responsibilities or compensation.

#### **12.3.3. (iv) Orientation:**

Employees undergoing a transfer will receive appropriate orientation and training to familiarize themselves with their new role, department, or location.

#### **12.3.4 Transfer Considerations**

##### **12.3.4(i) Employee Consent:**

Transfers will be made with the consent of the employee whenever possible. However, in situations where it is deemed necessary for operational reasons, management reserves the right to initiate transfers without employee consent.

##### **12.3.4(ii) Compensation and Benefits**

The terms and conditions of employment, including compensation, benefits, and other entitlements, may be adjusted as necessary in accordance with the new role or location.

#### **12.3.5 Policy Compliance**

All transfers will be conducted in accordance with this policy and any applicable laws or regulations governing employment practices. Non-compliance may result in disciplinary action.

#### **12.4 Revision of the Code**

Revision of the code shall be at the discretion of the Board of Directors along with CHRO and the communication of the same to employees shall be done accordingly.

#### **12.5 Amendment History**

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## 13. Domestic & International Travel Policy

**Company currently arranges ticket booking, to and fro pickup at airport, arrangement of food and other miscellaneous expenses. Currently as we have very few employees travelling to domestic or international destination we do not need such policy. Will apply this policy once we find the need with the frequency of employees travelling more to domestic or international destinations.**

### 13.1 Introduction:

In today's dynamic business environment, effective management of resources, including travel expenditure, is critical for the success of any organization. Recognizing the importance of prudent spending while facilitating essential business activities, Acorn Universal Consultancy LLP has formulated a comprehensive Business Travel Policy. This policy aims to provide clear guidelines and procedures for employees undertaking business trips within India, ensuring that travel-related expenses are managed efficiently and in alignment with organizational goals.

### 13.2 Purpose:

The purpose of this Business Travel Policy is two fold:

- » **Cost Efficiency:** Acorn Universal Consultancy LLP is committed to optimizing resources and minimizing unnecessary expenditure. By mandating the use of the most cost-efficient means of travel for business purposes, this policy ensures that travel-related expenses are managed judiciously, thereby contributing to the overall financial health of the organization.
- » **Operational Effectiveness:** Business trips are often essential for various operational activities, such as client meetings, project implementations, and business development initiatives. This policy sets forth clear guidelines to streamline the process of planning, booking, and reimbursing travel expenses, enabling employees to carry out their duties effectively while adhering to organizational protocols and standards.

### 13.3 SCOPE OF APPLICATION

- This policy shall be applicable to
- » All employees of Acorn Universal Consultancy LLP.
  - » All business trips but not limited to Sales, Service, etc.
  - » All the travel within India

### 13.4. Business Trip Definition:

A business trip takes place whenever an employee with a regular place of work, temporarily works outside of this regular place of work and outside of his residence for business reasons. Business travel may only be requested and begun if purpose of the trip cannot be achieved alternatively by correspondence through emails, telephone, mobile, video conference, TEAMS meeting etc.



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### 13.5 Process - GENERAL PROVISIONS/CEILING LIMIT

Category of cities: The entitlement ceiling shall be based on category of cities as defined in below table

Category A		Category B		Category C
Ahmedabad	Bengaluru	Bhubaneshwar	Chandigarh	All other cities of India which are not listed either in Category A or B
Rajkot	Delhi NCR	Gandhidham	Hyderabad	
Gandhinagar	Goa	Jaipur	Kanpur	
Gurgaon	Kolkata	Kochi	Lucknow	
Mumbai	Pune	Nagpur	Nashik	
		Patna	Raipur	
		Ranchi	Surat	
		Vadodara		

#### 13.5.1 Mode of Travel across cities:

Employees shall travel by approved mode of travel within their entitlements as per below table

Grade	Air	Hired Taxi	Train	Bus
1 to 2	Economy	AC Car/Cab	I AC or below	AC Volvo
3 to 9	Economy	AC Car/Cab	II AC or below	AC Volvo
10 to 12	N/A	N/A	III AC or below	AC Volvo

#### 13.5.2 Travel Tickets:

- » Ticket request should be made through online Travel Booking System, if operational, otherwise through the Company Business Operation team
- » All bookings shall be APPROVED by Reporting Manager via “Online portal” or “ Domestic Travel Form” or “via email”
- » In no circumstances, employees are allowed for doing self-booking for travel tickets.
- » Local Transportation within city limit: The means of transportation shall be selected considering the cost effectiveness, also considering the expedience, amount of time required, potential travel expense savings and the urgency of the trip. The objective is to find the most economical and practicable solution. This shall be

Grade	Category A	Category B	Category C
1 to 2	AC Taxi/Cab	AC Taxi/Cab	AC Taxi/Cab
3 to 9	AC Taxi/Cab	AC Taxi/Cab	Auto rickshaw
10 to 12	AC Taxi/Cab	Auto rickshaw/Local public transport	Auto rickshaw/Local public transport

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### **13.5.3 Use of Taxi/Rental Car:**

Expenses for the use of taxi/rental car are reimbursable at actual against submission of original receipt. Hiring of transport such as Ola Cabs, Uber, Meru, Jugnoo etc. is recommended

Use of Auto rickshaw/Local public transport: Expenses for the use of auto rickshaw/local public transport are reimbursable, on submission of Declaration as per “Domestic Travel Form”; the same shall be approved by Reporting/Line Manager.

### **13.5.4 Use of Personal vehicles for Official purpose:**

The employees use his personal vehicle for business travel, he/she shall be reimbursed in accordance with below table

Grade	Four-Wheeler	Two-Wheeler
1 to 2	N/A	N/A
3 to 9	₹ 10/- per kilometers	₹ 4/- per kilometers
10 to 12		

**13.5.4.1** Employee should log the travel distance in “Use of Personal Vehicle Form”; this shall be approved by Line Manager

**13.5.4.2** Use of personal vehicle is not permitted when the trip entails an overnight stay

**13.5.4.3** Employee must register his personal vehicle with Company by submitting RC book and Vehicle Insurance copy.

### **13.5.5 Hotel Accommodation:**

Employees shall be eligible for hotel accommodation, within their entitlement ceiling as mentioned in below table

Grade	Category A	Category B	Category C
1 to 2	₹ 5,000/-	₹ 4,000/-	₹ 3,000/-
3 to 9	₹ 4,000/-	₹ 3,000/-	₹ 2,500/-
10 to 12	₹ 3,500/-	₹ 2,500/-	₹ 2,000/-

**13.5.5.1** Hotel accommodation should be done only for overnight stay of more than 6 hours

**13.5.5.2** Hotel booking request should be made through online Travel Booking System, if operational, otherwise through the Company Business Operation team

**13.5.5.3** In exceptional case, employee can book hotel by his own but shall be within specified limit

**13.5.5.4** Claim for hotel expenses shall be supported by underlying invoices, which should be addressed to the name of Acorn Universal Consultancy LLP, Anand with GST Number and is Subject to

### **13.5.6 Daily Allowances: Employees shall be eligible for daily expenses, within their entitlement ceiling as mentioned in below table**

Grade	Category A	Category B	Category C
1 to 2	₹ 2,500/-	₹ 2,000/-	₹ 2,000/-
3 to 9	₹ 1,500/-	₹ 1,250/-	₹ 1,000/-
10 to 12	₹ 1,250/-	₹ 1,000/-	₹ 700/-

**13.5.6.1** Daily Expenses are intended to cover boarding expenses including all meals, allowances, and all other miscellaneous expenses

**13.5.6.2** Employees may submit actual bills to make it non-taxable as per Indian IT department

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### **13.5.7 Income Tax:**

Where the actual expense claim supported by receipts is less than the per diem allowance, such surplus shall be considered as perquisite and will be subjected to Income Tax under prevailing the rate of tax, for the respective employee. This provision is subject to changes/amendments as per rulings or amendments to Income Tax Act.

### **13.5.8. Entertainment Expenses:**

Employees are eligible for entertainment expenses, subject to the costs for business meals for business associates shall be reimbursed provided they are necessary and reasonable.

This includes all expenditures incurred by the employee while on tour for hospitality, gifts, and personal benefits e.g. invitation to restaurant. The relevant business meals receipt should state full name of all recipients, their position titles, name of company (ies) and reason for need of such expenditure.

Acorn Universal LLP employee shall not entertain any public officials. To this policy, public official will mean anyone who works for government, civil Servants, elected officials, military personnel. Other holders of public offices or a public servant as defined in Prevention of Corruption Act, 1988

### **13.5.9 Travel Advance/Settlement**

**Travel Advance:** Travel advance can be availed from Company Business Operation team on submitting approved "Domestic Travel Form". Such request should be submitted at least three working days prior to commencement of the tour.

**Settlement of Travel Expenses:** Expenses of each trip must be settled as soon as possible but not later than seven working days of employee's returning to regular place of work, failing which such settlement shall be at discretion of Company Management team.

In case of unsettled travel advance of more than 30 days, the Company will reserve the right of settling the advance from subsequent month salary of the employee. The "Domestic Travel Form" shall be verified and signed by the respective person authorized to do so, in principle, the line/reporting manager.

The "Domestic Travel Form" shall be filled in carefully and completely complying with the following provisions:

Submission of all invoices underlying the claim, including all the relevant supporting documents  
 Submission of travel documents such as tickets, boarding pass in case of air travel, etc. If, in rare case, employee has lost/misplaced invoices, the employee shall attach a signed.

Declaration warranting the correctness thereof, which shall be recommended and signed byline/reporting manager. However, such claims are subject to discretion of Company Management.

### **13.5.10 Special Travel Entitlement Adjustment**

In case a Director and an Executive are traveling together, and the Director wishes for the Executive to receive the same travel facilities as the Director, then the Executive can be granted the same facilities as the Director, provided there is approval from the company and management.

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### **13.6. International Travel Policy**

**13.6.1 Preface:** This section underscores the importance of cost efficiency in international business travel while acknowledging situations where alternative arrangements may be necessary for urgent business reasons or safety concerns.

**13.6.2 Scope of Application:** The policy applies to all employees of Acorn Universal Consultancy LLP for international business trips, encompassing various business functions beyond sales and service activities.

**13.6.3 International Business Trip Definition:** An international business trip occurs when an employee temporarily works outside their regular place of work and residence for business reasons. Such trips should only be undertaken if the objectives cannot be achieved through alternative means of communication.

**13.6.4 General Provisions/Ceiling Limit:** Entitlement ceilings for international travel are based on categories of cities, with specific guidelines for different tiers of cities in terms of travel expenses.

**13.6.5 Mode of Travel across Countries:** Approved modes of travel for international trips vary based on the cadre of the employee, including air travel, hired taxis, trains, and buses, with corresponding guidelines for each cadre.

**13.6.6 Travel Tickets Approval:** All international travel ticket requests must be approved by the Director via the online portal or other designated approval methods. Employees are not permitted to self-book travel tickets for international trips.

**13.6.7 Local Transportation within International Destinations:** Local transportation options within international destinations should be selected based on cost-effectiveness and practicality, considering factors such as time, expense savings, and urgency of the trip.

**13.6.8 Use of Personal Vehicles for Official Purposes:** Employees using personal vehicles for international business travel must adhere to reimbursement rates specified in the Policy and register their vehicles with the company. However, personal vehicle use is not permitted for trips involving overnight stays.

**13.6.9 Hotel Accommodation:** Hotel accommodation for international trips is subject to specific entitlement ceilings based on the cadre of the employee, with guidelines for booking procedures and expense reimbursement.

**13.6.10 Daily Allowances:** Employees are eligible for daily expenses during international travel, covering meals, allowances, and other miscellaneous expenses, with entitlements varying based on the cadre and destination category.

**13.6.11 Income Tax and Entertainment Expenses:** Provisions regarding income tax implications for surplus per diem allowances and guidelines for entertainment expenses during international travel are provided to ensure compliance with tax regulations and company policies.

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**13.6.12 Travel Advance and Settlement:** Travel advance requests for international trips must be submitted to the Company Business Operation team, with settlement of travel expenses required within a specified time frame upon the employee's return.

**13.6.13 Budget and Travel Ticket Approval:** The budget for international travel and approval of travel tickets will be overseen by the Director, ensuring alignment with company objectives and budgetary constraints. All international travel expenses must be within the approved budget and comply with the provisions outlined in this policy.

### 13.7 Revision of the Code

Revision of the code shall be at the discretion of the Board of Directors along with CHRO and the communication of the same to employees shall be done accordingly.

### 13.8 Amendment History

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## 14. Reimbursement Policy

### 14.1. Introduction to Reimbursement Policy

The Reimbursement Policy outlines guidelines and procedures for employees seeking reimbursement for business-related expenses incurred while conducting company activities. The policy aims to ensure clarity and consistency in expense management while maximizing cost-efficiency and adherence to company-approved spending practices.

### 14.2. Purpose

The purpose of a reimbursement policy is to:

- » Ensure all employees have a clear and consistent understanding of policies and procedures for business-related expenses incurred by the individual employee.
- » Maximize the company's ability to negotiate discounted rates with preferred suppliers and reduce travel expenses.

### 14.3. Scope of Work & Applicability

This policy applies to all employees of the company who incur expenses in the course of conducting business. It is designed to govern both travel and office-related expenditures, ensuring that all expenses are necessary, reasonable, and compliant with company standards.

### 14.4. Process:

The policy encompasses the following key areas:

**14.4.1 Expense Eligibility:** Employees are expected to exercise good judgment in incurring expenses, ensuring that they are reasonable and essential for business purposes.

**14.4.2. Expense Submission:** All expense reports must be submitted promptly within the billing month of the expenditure. Each report should include a receipt Or proof of purchase for verification.

**14.4.3. Approval Authority:** Expenses over a specified amount require prior approval from designated authorities, such as the immediate reporting authority or department head.

**14.4.4. Travel Expenses:** Guidelines cover transportation, accommodation, and meal expenses related to business trips, emphasizing cost-conscious choices and necessary approvals.

**14.4.5. Office Expenses:** This includes costs associated with office supplies, equipment, or subscriptions essential for office operations.

The policy aims to facilitate efficient expense management while ensuring that company resources are used judiciously and in alignment with business objectives. Employees are encouraged to seek clarification from their immediate reporting authority regarding any expense-related inquiries not explicitly addressed in the policy.

### 14.5. Policy

It is each employee's responsibility to incur only expenses that are reasonable and necessary to conduct company business. It is the responsibility of the individual responsible for approving reimbursements [e.g., immediate reporting authority] to be familiar with the reason for the expenditure(s) and to be satisfied that they have been reported in a manner consistent with the recognized policy.

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In order for an expenditure to be eligible as reasonable, all employees are expected to:

- 1 Exercise good judgment with respect to expenses.
- 2 Spend the company's money as carefully and judiciously as if it were their own.
- 3 Submit all reports on Expenses within the billing month that the expenditure was made.
- 4 Provide a screenshot or photo of a receipt for the expenditure with every report

Expenses that do not comply with all of these guidelines (a-d) will not be reimbursed. Likewise, expenses that are explicitly named in this policy as non-reimbursable will also not be reimbursed. If there is an expenditure that is not in this policy but is arguably either travel or office-related, obtain immediate reporting authority approval prior to purchase whenever possible.

**14.5.1. (Approval) Any expenditure requires the approval of persons authorized for giving expense approval. Pre Expense Approval form should be signed through authorized signatory before incurring any expenses (Online/Offline).**

- » We recognize two types of activities eligible for reimbursement: travel and office expenses. Below are reimbursable and non-reimbursable expenses for both types.
- » All employees must obtain approval from the designated authority for approving the expenses. Prior to making any expenses.

**14.5.2. Reimbursable travel expenses**

Expenses related to this category that can be fully or partly reimbursable include:

**Transportation**

- » To and from airports
- » To and from business meetings
- » Commuting expenses (train, bridge toll, parking, etc.)
- » Must get approval from immediate reporting authority

**Hotels**

- » Cheapest available 4 stars + hotel. Must get approval from immediate reporting authority

**Meals**

- » Breakfast, Lunch, Dinner & No Alcohol

**Misc**

- » In-flight Wi-Fi allowed if used for work reasons
- » Misc. expenses also requires approval from the designated authority

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#### **14.5.3. Non-reimbursable travel expenses**

We won't reimburse the following:

- » Expenses incurred by spouses or other non-employees who accompany our employees on their travels
- » Unauthorized service upgrade (e.g. business class or hotel rooms)
- » Personal trips and/or extensions
- » Traffic violations and fines incurred while commuting to work
- » Personal services (massages, beauty treatments, etc.)
- » Personal purchases (gifts, clothes, etc.)
- » Lost personal property (e.g. luggage)

This list is not exhaustive. When in doubt, ask immediate reporting authority about any questions you may have about what expenditure is likely to be eligible but is absent from this list.

#### **14.5.4. Office expenses**

- » This category includes expenses that are related to an employee in the form of a benefit necessary for conducting in-office business (e.g. platform subscriptions) or office equipment/furniture/decor that contributes to office beautification, tranquility, and/or productivity.

#### **14.6. Revision of the Code**

Revision of the code shall be at the discretion of the Board of Directors along with CHRO and the communication of the same to employees shall be done accordingly.

#### **14.7 Amendment History**

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## 15. Telephone & Internet Policy - Technology Usage

### 15.1 Introduction/Purpose

The purpose of this policy is to establish guidelines for the appropriate and secure use of telephone and internet technology within Acorn Universal Consultancy LLP. This policy aims to protect company resources, ensure network security, and promote productivity by delineating acceptable usage practices and prohibiting personal use.

### 15.2 Scope

This policy applies to all employees, temporary staff, and any other individuals granted access to company telephones and internet services.

### 15.3 Purpose of the Policy

- 15.3.1 Protect Company Resources:** Ensure that company telephones and internet services are used for legitimate business purposes, preventing misuse that can lead to increased costs and reduced availability of resources.
- 15.3.2 Ensure Network Security:** Protect the company's network from threats such as hacking, malware, and unauthorized access.
- 15.3.3 Promote Productivity:** Encourage employees to use company-provided technology efficiently and responsibly, minimizing distractions and non-work-related activities.
- 15.3.4 Maintain Confidentiality:** Safeguard sensitive company information by regulating how it is communicated and ensuring it is shared securely.

### 15.4 Process -Acceptable Use

#### 15.4.1 Telephone Usage:

- 15.4.1.1** Company telephones should be used exclusively for business-related purposes, including work-related calls, client communications, and internal discussions.

- 15.4.1.2** Personal calls on company telephones are strictly prohibited, except in cases of emergency or with explicit authorization from management.

#### 15.4.2 Internet Usage:

- 15.4.2.1** Internet access is provided to employees solely to support their job responsibilities and enhance productivity.

- 15.4.2.2** Employees are prohibited from accessing non-work-related websites, including social media, entertainment, and personal email accounts, during working hours.

- 15.4.2.3** Downloading or streaming large files, such as videos or music, is not permitted unless directly related to work tasks.

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#### **15.4.3 Network Security**

**15.4.3.1** Employees must not engage in any activities that could compromise the security or integrity of the company's network, including but not limited to hacking, unauthorized access, or distribution of malware.

**15.4.3.2** Personal devices connected to the company network must comply with security protocols and standards established by the IT department.

#### **15.4.4 Confidentiality**

Employees must exercise caution when communicating sensitive or confidential information over company telephones or the internet, ensuring that such information is shared only with authorized individuals and through secure channels.

#### **15.4.5 Monitoring and Compliance**

**15.4.5.1** The company reserves the right to monitor telephone and internet usage to ensure compliance with this policy and to protect company resources.

**15.4.5.2** Violations of this policy may result in disciplinary action, up to and including termination of employment.

#### **15.4.6 Personal Use Prohibition**

Personal use of company telephones and internet services is strictly prohibited. Employees are expected to refrain from using company resources for personal activities during working hours.

#### **15.4.7 Policy Acknowledgment**

All employees are required to review and acknowledge their understanding of this policy. Failure to comply may result in disciplinary action.

#### **15.5 Revision of the Code**

Revision of the code shall be at the discretion of the Board of Directors along with CHRO and the communication of the same to employees shall be done accordingly.

#### **15.6 Amendment History**

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## 16. Work From Home (WFH) Policy

### 16.1 Introduction

Work From Home policy describes the purpose and the conditions for WFH available to employees. The company can grant WFH privilege under specific circumstances to certain employees. It should be understood that such arrangement is to be considered as exceptional and in no way it constitutes right for employees as additional WFH time in the future.

### 16.2 Purpose

The Policy is made for providing flexible opportunity to employee to perform agreed hours from home or another remote location in certain cases. The flexibility and productivity outcomes available from working from home can be attractive and mutually beneficial to both the Company and employees. This arrangement is created based on our management philosophy of trust and mutual benefit.

### 16.3 Scope

All levels except where job require compulsory presence of employee at his/her work place.

### 16.4 Eligibility Criteria:

Employee must have completed a minimum tenure of 2 years with a company to be eligible for flexible working hours or work from home. Also it should be only applicable for those if it is agreed with them during their recruitment.

### 16.5 Employee and Reporting Manager's responsibilities

#### 16.5 A. Employee Responsibilities

- a. Should have appropriate Tools, internet and telephone connections etc. necessary to work from home.
- b. Adhere to all the policies and procedures;
- c. Respond to all mails and telephone calls.
- d. Must be online during office hours.
- e. Remain contactable at all times during normal working hours.
- f. Not let their personal circumstances/home environment interrupt work

#### 16.5. B. Reporting Manager Responsibilities

- a. Set clear expectations & deliverables for the WFH period
- b. Monitor the WFH arrangements to ensure that agreed work outcomes are consistently being delivered
- c. Review and sign off on records of hours worked as required
- d. The data they are working on is safe and secure
- e. Managers needs to be able to set tasks that are trackable along with IT team creating a vigilant tracking and monitoring system to track completed from home.

Approving Manager / Functional Head must approve WFH request considering all elements mentioned above

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#### **16.6. Approval Process**

- a. Employees should file a request through email to their Reporting Manager in turn he will forward to department / Functional head for approval.
- b. Reporting Manager / Functional head should intimate to applicant about his approval / rejection under CC to HR.

#### **16.7. Circumstances in which one can opt for work from home**

- » Bad weather / Natural Calamities
- » Medical reasons – Self/Family
- » Overlong Commute/Travel
- » Other reasons for WHF if Reporting Manager/Functional Heads finds genuine for approving

#### **16.8. Policy Compliances**

- » All employees are expected to adhere to this work from home policy and comply with any additional guidelines or procedures established by their department or Team.
- » Non compliance may result in the revocation of policy
- » WFH is extended as privilege and not to be demanded as matter of right by the employees. It is to be used based on the type of work an employee perform in the dept. and his/her work completion should not suffer due to WFH.
- » Management has sole discretion to continue with this policy and can withdraw if it thinks so.

#### **16.10. Revision of the Code**

Revision of the code shall be at the discretion of the Board of Directors along with CHRO and the communication of the same to employees shall be done accordingly.

#### **16.11. Amendment History**

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## 17. Exit Policy

### 17.1 Introduction

The exit of an employee from any organization marks the end of one chapter and the beginning of another. It's a crucial phase that demands careful handling to ensure both the departing employee and the organization part ways on amicable (Friendly) terms.

### 17.2 Purpose

The purpose of the Exit Policy at Acorn Universal Consultancy LLP is to facilitate a smooth and professional transition for departing employees while safeguarding the interests of the organization. This policy is designed to ensure that resignations or separations are managed in a structured manner, promoting fairness, confidentiality, and respect throughout the process. By establishing clear guidelines and procedures, this policy aims to:

- 17.2.1** Streamline the resignation process, including the provision of notice and the submission of formal resignation letters.
- 17.2.2** Conduct exit interviews to gather feedback from departing employees, allowing for insights that can drive organizational improvement.
- 17.2.3** Facilitate knowledge transfer and handover of responsibilities to minimize disruption to ongoing projects and operations.
- 17.2.4** Ensure the return of company property and settlement of final dues in compliance with applicable laws and company policies.
- 17.2.5** Maintain confidentiality and uphold non-disclosure obligations to protect sensitive company information.

Overall, the Exit Policy aims to uphold the values of professionalism, fairness, and integrity, guiding both departing employees and the organization through the transition process with dignity and respect.

### 17.3 Scope

This policy applies to all employees of Acorn Universal Consultancy LLP, including full-time who voluntarily resign or are separated from employment for any reason

### 17.4 Resignation Process

#### 17.4.1 Notice Period:

Employee who have resigned form the position have to ensure to serve notice as mentioned in their employment contract.

#### 17.4.2 Resignation Letter:

Employees must submit a formal resignation letter to their immediate supervisor or manager, stating their intention to resign and the proposed last working day.

#### 17.4.3 Exit Interview:

Upon receipt of the resignation letter, HR may schedule an exit interview with the departing employee to gather feedback on their reasons for leaving, experiences at the company, and suggestions for improvement.

The exit interview will be conducted in a confidential and respectful manner, and the feedback provided will be used for organizational improvement purposes.

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#### **17.4.4 Handover and Transition**

##### **17.4.4(i) Knowledge Transfer:**

Departing employees are responsible for documenting their work processes, projects, and any outstanding tasks to facilitate a smooth transition for their successor or colleagues. Employees should identify key contacts, resources, and relevant information necessary for the continuation of their work.

##### **17.4.4(ii) Return of Company Property:**

Employees must return all company property, including but not limited to laptops, access badges, keys, company-owned vehicles, and any other equipment or materials, on or before their last working day.

#### **17.4.5 Final Settlement**

HR will process the employee's final settlement, including payment for accrued leave, prorated salary, and any other entitlements owed to the employee, in accordance with applicable laws and company policy.

#### **17.4.6. Exit Formalities**

HR will conduct exit formalities, including the completion of relevant paperwork, updating employee records, and initiating the necessary administrative procedures to finalize the employee's departure.

#### **17.4.7 Exit Clearance**

Upon completion of all necessary formalities and clearance of any outstanding dues or obligations to the company, HR will issue Relieving letter to the departing employee.

In addition to the clearance process overseen by HR, the IT Department plays a crucial role in managing IT assets records during the employee exit process.

#### **17.4.8 IT Department is responsible for:**

**17.4.8.1 Inventory Management:** The IT Department maintains accurate records of all IT assets assigned to employees, including laptops, mobile devices, software licenses, and any other relevant equipment.

**17.4.8.2 Asset Retrieval:** Upon an employee's departure, the IT Department ensures the retrieval of all company-owned IT assets from the departing employee. This includes collecting laptops, mobile devices, access cards, and any other IT equipment or peripherals.

**17.4.8.3 Data Security:** The IT Department is responsible for safeguarding company data and ensuring that all sensitive information is properly secured and transferred in accordance with company policies and procedures. This may involve data backup, data deletion, or data transfer to ensure the security and confidentiality of company information.

**17.4.8.4 Account Deactivation:** The IT Department deactivates the departing Employee's access to company systems, networks, and accounts to prevent unauthorized access after their departure. This includes revoking access to email accounts, cloud storage, internal databases, and any other IT systems or platforms used by the employee.

By managing IT assets records and ensuring the proper handling of IT equipment and data during the employee exit process, the IT Department plays a critical role in maintaining security and integrity within the company's IT infrastructure.

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#### **17.4.9 Confidentiality and Non-Disclosure**

» Departing employees are expected to maintain confidentiality regarding proprietary information, trade secrets, and other sensitive company data, both during and after their employment with the company.

#### **17.4.10 Policy Compliance**

All employees are expected to comply with this Exit Policy. Failure to adhere to the policy may result in forfeiture of benefits or legal action as deemed appropriate by the company.

#### **17.5 Review and Revision**

Revision of the code shall be at the discretion of the Board of Directors along with CHRO and the communication of the same to employees shall be done accordingly.

#### **17.6 Amendment History**

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## 18. Canteen Policy

### 18.1 Introduction

The purpose of this Canteen Policy is to establish guidelines for the operation and usage of the company canteen at Acorn Universal Consultancy LLP. The policy aims to ensure a standardized and quality dining experience while upholding hygiene and safety standards for all individuals accessing the canteen services.

### 18.2 Purpose

This policy is designed to promote employee well-being and satisfaction by providing nutritious and subsidized meals in a hygienic environment. Additionally, it aims to streamline the management of the canteen operations and ensure compliance with local regulations, including the requirement for the canteen vendor to possess a valid Food Safety and Standards Authority of India (FSSAI) license.

### 18.3 Scope

- » This Canteen Policy applies to all employees, and visitors utilizing the company canteen facilities at Acorn Universal Consultancy LLP. The guidelines outlined within this policy are designed to ensure a standardized and quality dining experience while upholding hygiene and safety standards for all individuals accessing the canteen services.

### 18.4 Canteen Services

- » The company canteen provides lunch, Dinner, Tea and snacks to employees during designated hours.
- » The canteen menu includes a variety of nutritious and balanced meals to cater to different dietary preferences and requirements.

#### 18.4.1 Canteen Committee

**18.4.1.1** A Canteen Committee comprising representatives from HR, administration, and employees will oversee the management of the canteen.

**18.4.1.2** The committee will monitor food quality, cleanliness, and overall satisfaction of employees.

#### 18.4.2 Canteen Hours for breakfast, lunch / dinner, snacks & tea will be as per the specified Circulars / Notices issued from time to time.

#### 18.4.3 Responsibilities

**18.4.3.3 Canteen Committee:** Responsible for approving the canteen menu, conducting periodic inspections, and addressing any feedback or complaints.

**18.4.3.4 Canteen Staff:** Responsible for maintaining cleanliness, hygiene, and food safety standards in compliance with local regulations.

**18.4.3.5 Employees:** Expected to adhere to canteen guidelines, maintain serving timings cleanliness, and respect fellow diners.

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#### **18.4.4 Canteen Etiquette**

- 18.4.4.1** Employees are encouraged to maintain cleanliness and hygiene within the canteen premises.
- 18.4.4.2** Avoid wasting food and dispose of waste properly in designated bins.
- 18.4.4.3** Respect fellow colleagues and staff members while dining.

#### **18.4.5 Menu and Dietary Preferences**

- 18.4.5.1** The canteen menu will include options catering to different dietary preferences(e.g., vegetarian, Swaminarayan food).
- 18.4.5.2** Employees can provide feedback or suggest menu items to the Canteen Committee for consideration.

#### **18.4.6 Hygiene and Safety**

The canteen staff will adhere to strict hygiene practices, including wearing appropriate uniforms and maintaining clean cooking and serving areas.

Regular inspections and audits will be conducted to ensure compliance with food safety standards.

#### **18.4.7 Feedback and Suggestions**

- 18.4.7.1** Employees are encouraged to provide feedback, suggestions, or complaints regarding the canteen services to the Canteen Committee.
- 18.4.7.2** The committee will address concerns promptly and work towards continuous improvement.

#### **18.4.8 Compliance with Local Regulations**

The company canteen will comply with all local health and safety regulations related to food preparation, storage and service.

#### **18.4.9 Communication**

Regular communication about canteen services, menus, and operational updates will be provided through internal channels (e.g., company newsletters, intranet).

#### **18.4.10 Grievance Redressal**

In case of any grievances related to the canteen services, employees can approach the HR department or the Canteen Committee for resolution.

**Conclusion** This Canteen Policy is designed to ensure a pleasant and satisfactory dining experience for employees while upholding hygiene, safety, and quality standards. By following these guidelines, we aim to promote employee well-being and satisfaction at Acorn Universal Consultancy LLP.

#### **Partial Payment by Company**

Acorn Universal Consultancy LLP subsidizes a portion of meal expenses for employees. To facilitate this arrangement: Employees are required to make their contribution towards meals expenses through generating Coupons. The same will be directly deducted from employees salary. The remaining portion of the meal expenses will be directly provided by the company. This payment arrangement aims to ensure that employees can conveniently access nutritious meals without any financial burden, while also maintaining transparency in the subsidy process. One meal will be subsidized. If anyone takes another meal, has to pay full amount of meal. Two Tea daily will be free from Company side.

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#### **18.5 Revision of the Code**

Revision of the code shall be at the discretion of the Board of Directors along with CHRO and the communication of the same to employees shall be done accordingly.

#### **18.6 Amendment History**

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## 19. Leave Policy

### 19.1 Introduction

» At Acorn Universal Consultancy LLP, we understand the importance of fostering a healthy work-life balance for our employees. To support this, we have designed a comprehensive leave policy that encompasses various types of leave to cater to different needs and situations that may arise during employment.

### 19.2 Purpose

» A leave policy helps support employees' physical and mental health by allowing them to take time off for rest, recovery, and personal needs, reducing stress and burnout.  
 » The purpose of this policy is to specify the nature, extend and entitlement of various types of leaves available to employees.

### 19.3 Scope /Applicability

The leave policy outlined here applies to all permanent and confirmed employees of Acorn Universal Consultancy LLP.

### 19.4 Process

The leave policy outlined here applies to all employees of Acorn Universal Consultancy LLP.

#### 1. Privilege Leave (PL):

» Employees will accrue 1.08 days of Privilege Leave per month, resulting in a total of 13 PL per year.  
 » PL is provided on a prorated basis.

#### 2. Casual Leave (CL):

» Employees will be entitled to 7 days of Casual Leave annually.  
 » CLs will be set off against the 8 UK holidays provided by the company.

#### 3. Sick Leave (SL):

» Employees will have 6 days of Sick Leave per year. SL will be credited at the start of the year. Employee joining during the year will be credited with SL at pro-rata basis on joining.  
 » SL is intended for medical reasons, and submission of a medical certificate is required for approval (HR can seek a medical certificate in case of continuous sick leave for more than 2 days).  
 » 1SL will be set off against the 8 UK holidays provided by the company.  
 » Unused SL days cannot be carried forward to the next year and will lapse at the end of the year.

#### 4. National Holidays and Festival Holidays:

» Employee shall be eligible for 8 (Eight) paid festival holidays in a Calendar year namely 26th Jan, 15th Aug, 2nd Oct and 5 (five) such other festival holiday.  
 » During these holidays, if staff is deputed depending upon the business need than he/she shall be paid double the amount of ordinary rate of salary

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#### **19.4.1 Utilization Guidelines:**

##### **(I) Privilege Leave (PL):**

- » PL can be utilized for planned leaves such as vacations, personal events, or any other pre-planned absence.
- Employees must request PL in advance, ideally giving notice at least 48 hours before the intended leave date, unless in cases of emergencies or unforeseen circumstances.
- PL can be availed for a continuous duration or split into shorter periods, subject to manager approval and operational requirements.
- PL can be accumulated upto 63 leaves, which can be encashed at the end of the employment.

##### **(ii) Sick Leave (SL):**

- » SL is intended for medical reasons, including illness or medical appointments.
- Employees should provide a medical certificate when applying for SL for more than two days. (HR can seek medical certificate in case of continuous sick leave more than 02 days.).
- SL can be used for personal illness or to care for sick family members, subject to approval by the reporting manager.
- Unused SL days cannot be carried forward to the next year and will lapse at the end of the year.

#### **19.4.2 General Guidelines:**

- » All leave requests must be submitted through the designated leave management system or process.
- Managers reserve the right to approve or deny leave requests based on operational needs and team availability.
- Employees during the probation period can avail SL only as available. PL cannot be availed during the probation. However UK holidays and Indian Festival and National Holidays as applicable can be availed.
- Employees are encouraged to plan their leaves in advance to minimize disruptions to project timelines and team productivity.
- PL/SL can be applied preceding and succeeding of the Week off days without any consideration of continuity of leave for week off days.
- Leaves can be used for half day and above
- PL/SL can be used in combination in case of the requirement.

#### **19.4.3 Leave Without Pay (LWP):**

##### **Regulations:**

- » Leave without Pay is authorized leave. Functional / Reporting managers may grant LWP based on circumstances and requirements, but they must inform the CEO and CHRO immediately for any LWP case.
- » Not more than 5 LWPs in a year will be allowed for an employee.
- In cases of prolonged illness or similar exigency, with prior approval from the reporting manager and CEO & CHRO, the employee can be continued in employment.

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#### **19.5 Revision of the Code**

Revision of the code shall be at the discretion of the Board of Directors along with CHRO and the communication of the same to employees shall be done accordingly

#### **19.6 Amendment History**

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## 20. Zero Tolerance Policy

### 20.1 Introduction

COMPANY's Zero Tolerance Policy is part of our commitment to providing a safe and dignified work environment for all employees, regardless of gender, race, ethnicity, sexual orientation, disability, religion, or any other aspect of their identity. All employees are responsible for conducting themselves in a professional and inclusive manner, and disciplinary action will be taken in situations where an employee's behavior violates this expectation. The Policy covers harassment, bullying, and discrimination both in and out of the Acorn Universal Consultancy LLP and provides a standard for addressing allegations of inappropriate behavior, ensuring fairness and equal treatment.

### 20.2 Purpose

The purpose of the Zero Tolerance Policy at Acorn Universal Consultancy LLP is to affirm our commitment to maintaining a safe, respectful, and inclusive work environment for all employees, contractors, vendors, and visitors. This policy is designed to prevent and address incidents of harassment, bullying, and discrimination, ensuring that everyone associated with our organization can work in an environment free from intimidation, hostility, or any form of abusive conduct.

### 20.3 Scope

This Zero Tolerance Policy applies to all employees, contractors, vendors, and visitors associated with Acorn Universal Consultancy LLP. It covers all forms of harassment, bullying, and discriminatory behavior, both within and outside the workplace that may impact the company's employees or operations. All individuals subject to this policy are expected to adhere to the standards of conduct outlined here in, and violations will result in disciplinary action, including potential termination to maintain a safe and inclusive work environment.

### 20.4 Policy

- » Any employee who is found to have been involved in harassment, bullying, or discriminatory behavior will be subject to immediate disciplinary action, up to and including termination. If COMPANY becomes aware of a contractor or vendor engaged in inappropriate behavior, the relationship will enter a probationary period or be terminated, depending on the severity of the incident.
- » To ensure a safe and inclusive workplace, all employees are asked to report instances in which they experienced or witnessed harassment, bullying, or discrimination (as defined below). To notify us of the incident, please reach out to HR Department. When you reach out, please include the following information in your instance:
  - 1 Name(s) of the individual(s) engaged in inappropriate behavior
  - 2 Your name (you are encouraged to submit this information but it is not mandatory. You can make an anonymous report if you wish).
  - 3 Name(s) of the individual(s) targeted by the inappropriate behavior (if you are a witness). If you have discussed the situation with the victim(s) and they requested to remain anonymous, please respect their wishes.
  - 4 A description of the inappropriate behavior and scenario under which it occurred
  - 5 Date(s) and time(s) of the event(s)
  - 6 Any additional supporting evidence

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#### **20.4.1 Fairness**

All employees at COMPANY are guaranteed a fair and impartial investigations process. The integrity of the investigation is the joint responsibility of the senior leadership and Board of Directors, whose personal biases and individual relationships will never factor into the investigation. If a member of leadership or Board of Directors has a direct or indirect conflict-of-interest, they will recuse themselves from the processes. To ensure fairness, investigations will be carried out by an independent third party with no actual or perceived conflict of interest in the outcome.

#### **20.4.2 Transparency**

COMPANY commits to a discrete but transparent investigation process. Throughout the investigation, all involved parties (i.e., the employee(s) making the complaint(s) as well as the employee(s) accused of misconduct) will be provided regular updates as to the status of the case. After the investigation has been concluded, a detailed written response will be provided. At all meetings and interviews, both parties have the right to be accompanied by a fellow employee or a legal professional.

#### **20.4.3 Who Is Subject to Our Policy?**

All COMPANY employees, contractors, and vendors are expected to comply with the Zero Tolerance Policy. This includes senior leadership and the Board of Directors. An inclusive culture is only made possible by buy-in and cooperation from every employee, regardless of their role or position.

#### **20.4.4 Prohibited Conduct**

The Policy applies to any individual who engages in the following behavior(s):

##### **20.4.4.(i). Harassment**

The Occupational Health and Safety Act defines workplace harassment as “engaging in a course of vexatious comment or conduct against a worker in a workplace that is known or ought reasonably to be known to be unwelcome.” More simply put, harassment is any one-time or repeated unwanted physical, verbal, or non-verbal conduct that violates a person’s dignity or creates an intimidating, hostile, degrading, uncomfortable, or toxic environment.

##### **Examples of harassment include, but are not limited to:**

- » Making threatening remarks
- » Sexual assault
- » Gender-based insults or jokes causing embarrassment or humiliation
- » Repeated unwanted social or sexual invitations
- » Inappropriate or unwelcome comments on a person’s physical attributes or appearance

##### **20.4.4.(ii) Bullying**

Bullying is any physical, verbal, and non-verbal conduct that is malicious or insulting. Bullying can make a person feel vulnerable, excluded, humiliated, undermined, fearful, or threatened. Bullying can take the form of physical, verbal, and non-verbal conduct. Examples of bullying include, but are not limited to:

- » Physical threats
- » Psychological threats
- » Overbearing or intimidating levels of supervision
- » Shouting at colleagues in public or private Spreading malicious rumors

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#### **20.4.4.(iii). Discriminatory Behavior**

Discrimination refers to behavior that treats people differently or adversely because of one or more of the facets of their identity, including race, color, ethnic origin, gender expression, religion, age, sex, sexual orientation, marital status, family status, physical or mental disability, or genetic characteristics. Examples of Discrimination include, but are not limited to:

- » Making insensitive jokes
- » Factoring an individual's identity into a hiring decision
- » Purposefully excluding a colleague on the basis of their gender
- » Using a racial slur

#### **20.4.4.(iv) Micro-aggressions**

Micro-aggressions refers to obvious or subtle, direct or indirect behaviors and comments which reference an individual's personal identity, such as their race, gender, ethnic origin, religion, or age. Over time, micro-aggressions can have lasting emotional and mental effects on the individual or individuals targeted and can contribute to a toxic and non-inclusive workplace. Examples of micro-aggressions in the workplace can include, but are not limited to:

- » Repeatedly calling a racialized employee by the name of a different person of the same race
- » Asking a racialized employee where they are "really" from
- » Commenting on a person's physical appearance in reference to racial characteristics such as skin tone
- » Scheduling meetings or important deadlines on religious or cultural holidays

#### **20.4.5 Disciplinary Action**

Employees who are found to be in violation of the Zero Tolerance Policy may face a variety of disciplinary actions, up to and including immediate termination. Disciplinary action may be recommended by an independent investigator and will be determined by senior leadership. The severity of the disciplinary action depends on the type of misconduct, which is based on the following framework:

##### **20.4.5.(i) Minor Infraction**

Unintentional and minor forms of bullying, micro-aggressions and discriminatory behavior. Minor infractions may include unintentionally making an offensive comment about a colleague's appearance. Discipline for a minor infraction includes, but is not limited to: mandatory mediation and mandatory training programs.

##### **20.4.5.(ii). Major Infraction**

Intentional, but stand-alone and minor instances of harassment, bullying, or discrimination, such as making sexist, racist or homophobic jokes or propositioning a colleague. Minor infractions may become considered major infractions if the offending employee develops a concerning pattern of behavior or has been unable to learn from their previous reprimands. Discipline for a major infraction includes, but is not limited to: temporary leave without pay, probationary period extension and permanent dismissal.

##### **20.4.5.(iii). Gross Misconduct**

Intentional and major forms of harassment, bullying, or discrimination, such as making threatening remarks, engaging in unwanted physical contact, or using racial slurs. Discipline for gross misconduct includes, but is not limited to: immediate dismissal and legal recourse.

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#### **20.4.6 No Retaliation**

Any employee who files a valid complaint will not be subject to any form of retaliation, either direct (i.e., dismissal or demotion) or indirect (i.e., being passed over for a promotion). Employees who do participate in retaliatory measures will be investigated and subject to disciplinary action.

#### **20.5 Revision of the Code**

Revision of the code shall be at the discretion of the Board of Directors along with CHRO and the communication of the same to employees shall be done accordingly.

#### **20.6 Amendment History**

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## 21. Promotion Policy

### 21.1 Introduction

At Acorn Universal Consultancy LLP, we deeply value the contributions and growth of our employees. We understand that career advancement is a crucial aspect of their professional journey within our organization. Hence, we have developed a comprehensive Promotion Policy to ensure fairness, transparency, and merit-based opportunities for progression.

### 21.2 Purpose

The purpose of our Staff Promotion Policy is to establish a clear framework for recognizing and rewarding employees' dedication, performance, and potential. By providing a structured approach to promotions, we aim to foster a culture of meritocracy, motivation, and career development within our organization. Through this policy, we seek to empower our employees to strive for excellence and achieve their career aspirations within Acorn Universal Consultancy LLP.

### 21.3 Scope

The Staff Promotion Policy of Acorn Universal Consultancy LLP applies to all employees across departments and levels within the organization. This policy governs the process and criteria for career advancement opportunities based on merit, performance, and readiness to assume higher responsibilities.

### 21.4 Process

#### 21.4.1. Eligibility Criteria:

Employees eligible for promotion must meet the following criteria:

- » Achievement of Key Result Areas (KRAs) and Key Performance Indicators (KPIs) relevant to their role.
- » Achieved good performance rating for the past two consecutive years in the current role, as evaluated through performance appraisals.
- » Meet the required qualifications, skills, and experience for the next level position as per the grade level system policy and JD (Job Description) for that position.
- » Demonstrated potential and readiness to take on increased responsibilities.

#### 21.4.2 Promotion Process

- » Evaluation criteria includes achievement of KRA & KPI, performance reviews, skills assessments, interviews, and feedback from colleagues.
- » Promotion opportunities are communicated internally through official channels, such as HR announcements or team meetings.
- » Functional Head/Manager can recommend for promotion of their eligible employees by submitting the form duly filled for recommended employee.
- » The promotion process involves a thorough evaluation by the employee's manager or supervisor, HR department, and/or relevant stakeholders.

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#### **21.4.3 Promotion Types:**

**21.4.3.1 Vertical Promotion:** Advancement to a higher position within the same department or team.

**21.4.3.2 Lateral Promotion:** Movement to a different role or department at the same level, offering new challenges and learning opportunities.

#### **21.4.4 Promotion Timelines:**

Promotion cycles and timelines may vary based on organizational structure. It is with minimum of 2 years experience in the company. However the same may vary as per the grade level requirement for promotion which will be defined time to time.

Employees are encouraged to discuss career progression with their managers during performance reviews or dedicated career development sessions.

#### **21.4.5 Considerations for Promotion:**

- » Consistent demonstration of exceptional performance, commitment, and adherence to company values.
- » Professional development activities, such as training, certifications, and skill enhancement.
- » Alignment with organizational goals and strategic initiatives.

#### **21.4.6 Promotion Decision and Notification:**

**21.4.6.1** Promotion decisions are based on objective evaluation criteria and are subject to final approval by relevant authorities.

**21.4.6.2** Successful candidates will receive official notification of their promotion, including changes in responsibilities, compensation, and reporting structure.

#### **21.4.7 Continuous Improvement:**

**21.4.7.1** We continuously review and refine our promotion policy to ensure fairness, transparency, and alignment with organizational objectives.

**21.4.7.2** Feedback from employees and managers is valued in shaping the effectiveness of our promotion processes.

### **21.5. Revision of the Code**

Revision of the code shall be at the discretion of the Board of Directors along with CHRO and the communication of the same to employees shall be done accordingly.

### **21.6 Amendment History**

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## 22. Non-Disclosure Agreement (NDA) Policy

### 22.1. Introduction:

At Acorn Universal Consultancy LLP, safeguarding confidential information is critical to our operations and success, particularly in the IT sector where innovation and intellectual property are paramount. This Non-Disclosure Agreement (NDA) Policy sets forth the responsibilities and expectations for all employees, contractors, interns, consultants, and third parties regarding the protection of sensitive information. Our goal is to maintain the highest standards of confidentiality to protect our proprietary information and that of our clients.

### 22.2. Purpose:

The purpose of this Non-Disclosure Agreement (NDA) Policy is to provide a clear and structured approach to protecting the confidential information of Acorn Universal Consultancy LLP and its clients. This policy aims to prevent unauthorized disclosure or misuse of such information, ensuring that our intellectual property, business strategies, and client relationships are secure. By implementing this policy, we aim to foster a culture of integrity and trust within our organization.

### 22.3. Scope:

This NDA policy applies to all employees, interns, and consultants working for the company, as well as third parties who have access to the company's confidential information.

### 22.4. Definition of Confidential Information:

Confidential information includes, but is not limited to:

- » Intellectual property (e.g., software code, algorithms, designs)
- » Business plans and strategies
- » Financial information
- » Client lists and contact information
- » Trade secrets
- » Any information disclosed under a confidentiality agreement

### 22.5. Policy

#### 22.5.1 Obligations of Employees:

- » Employees are required to keep all confidential information confidential both during and after their employment with the company.
- » Employees shall not disclose confidential information to any third party without prior written consent from the company.
- » Employees shall use confidential information only for the purpose of performing their duties within the scope of their employment.

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#### **22.5.2 Handling of Confidential Information:**

- » Employees shall take reasonable measures to protect confidential information from unauthorized access, including safeguarding physical documents and using password protection for digital files.
- » Confidential information should only be shared with other employees on a need-to-know basis and with authorization from the appropriate supervisor or manager.
- » Employees shall not remove confidential information from the company premises without authorization.

#### **22.5.3 Reporting of Unauthorized Disclosure:**

- » Employees are required to report any unauthorized disclosure or suspected breach of confidentiality to their supervisor or the Human Resources Department immediately upon discovery.

#### **22.5.4 Duration of Obligations:**

- » The obligations outlined in this NDA policy shall remain in effect both during and after the termination of employment with the company.

#### **22.5.5 Enforcement:**

- (a)** Violations of this NDA policy may result in disciplinary action, up to and including termination of employment.
- (b)** The company reserves the right to pursue legal remedies for any breaches of confidentiality that result in financial or reputational harm.

#### **22.5.6 Acknowledgment:**

- » All employees shall be required to sign a separate Non-Disclosure Agreement upon commencement of employment and periodically thereafter as deemed necessary by the company.

#### **22.6. Revision of the Code**

Revision of the code shall be at the discretion of the Board of Directors along with CHRO and the communication of the same to employees shall be done accordingly

#### **22.7. Amendment History**

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## 23. Retention Policy

### 23.1 Introduction

At Acorn Universal Consultancy LLP, we recognize that retaining talented employees is essential for our success and growth in the competitive IT industry. Our commitment to nurturing a positive work environment encourages employee satisfaction, engagement, and long-term commitment.

### 23.2 Purpose

This retention policy aims to outline our strategies and commitments to fostering a positive work environment that encourages employee satisfaction, engagement, and long-term commitment. By implementing these strategies, we aim to retain key talent critical to our success and minimize turnover rates, thereby reducing associated costs such as recruitment and training expenses.

### 23.3 Scope

The Retention Policy of Acorn Universal Consultancy LLP is applicable to all employees across departments and levels within the organization. This policy is designed to foster a positive work environment and encourage long-term commitment and engagement among employees.

### 23.4 Process

#### Objectives

- » Retain key talent critical to the success of our projects and business operations.
- » Minimize turnover rates and associated costs, such as recruitment and training expenses.
- » Foster a culture of continuous learning, growth, and career development.
- » Enhance employee engagement and job satisfaction.
- » Promote a healthy work-life balance and overall well-being of our employees.

#### 23.4.1 Key Components

##### 23.4.1.1 Competitive Compensation and Benefits

- » Offer competitive salaries and benefits packages aligned with industry standards.
- » Provide performance-based incentives (As per the Policy), and rewards to recognize and retain top performers.

##### 23.4.1.2 Career Development and Growth Opportunities

- » Implement clear career paths and advancement opportunities.
- » Encourage continuous learning through training programs, certifications, and skill development initiatives.
- » Support employees in pursuing higher education or specialized training relevant to their roles.

##### 23.4.1.3 Employee Engagement and Recognition

- » Foster a positive work culture that values open communication, feedback, and collaboration.
- » Recognize and reward achievements and contributions through formal and informal appreciation programs.
- » Encourage participation in activities, events, and social initiatives.

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#### **23.4.1.4 Employee Well-being**

Provide wellness programs, health insurance, and employee assistance programs (EAPs) to support

- » Physical and mental well-being.
- » Encourage regular breaks, vacations, and time-off to recharge and maintain a healthy work-life balance.

#### **23.4.1.5 Transparent Performance Management**

- » Establish transparent performance evaluation processes with regular feedback and goal setting.
- » Conduct fair and objective performance appraisals to identify development areas and growth opportunities.

#### **23.4.1.6 Succession Planning and Talent Management**

- » Develop robust succession plans to identify and nurture future leaders within the organization.
- » Implement talent management strategies to identify high-potential employees and provide them with growth opportunities.

#### **23.4.2 Implementation and Monitoring**

- » HR will oversee the implementation of this retention policy in collaboration with departmental managers.
- » Regularly monitor retention metrics, such as turnover rates, exit interviews, and employee satisfaction surveys.
- » The formula for calculating employee turnover rate is:

##### **● Turnover Rate:-**

**(Number of Employees separated/Total Number of Employees Available)\*100%**

- » Continuously review and update the policy based on feedback and changing organizational needs.

#### **23.4.3 Communication**

- » Communicate the retention policy and its objectives clearly to all employees.
- » Encourage feedback and suggestions from employees to improve retention initiatives.

#### **23.5 Revision of the Code**

Revision of the code shall be at the discretion of the Board of Directors along with CHRO and the communication of the same to employees shall be done accordingly.

#### **23.6 Amendment History**

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## 24. Reward and Recognition Policy

### 24.1 Introduction:

Acorn Universal Consultancy LLP Reward and Recognition Policy is designed to celebrate the exceptional contributions of our employees. At Acorn Universal Consultancy LLP, we recognize that our greatest asset is our people, whose dedication, innovation, and teamwork drive our success. Through this policy, we aim to foster a culture of appreciation and motivation, where every individual's efforts are acknowledged and valued. By formalizing our approach to recognition, we aspire to enhance employee engagement, promote a positive work environment, and ultimately, contribute to the overall growth and prosperity of our organization.

### 24.2 Purpose:

The purpose of Acorn Universal Consultancy LLP Reward and Recognition Policy is to establish a structured framework for acknowledging and rewarding outstanding performance, innovation, and teamwork among our employees. This policy serves as a tool to reinforce desired behaviors, align individual efforts with organizational goals, and cultivate a culture of recognition and appreciation. By implementing this policy, we seek to:

- » Celebrate and reinforce exceptional performance, innovation, and teamwork.
- » Motivate employees to strive for excellence in their roles and contributions.
- » Enhance employee engagement, job satisfaction, and retention.
- » Align recognition efforts with company values and strategic objectives.
- » Provide a fair and transparent process for acknowledging employee achievements.

### 24.3 Scope

This policy applies to all employees of Acorn Universal Consultancy LLP.

### 24.4 Process

#### Objective:

- » The Reward and Recognition Policy of our company is designed to celebrate and reinforce exceptional performance, innovation, and teamwork among our employees. This policy aims to cultivate a culture of recognition, motivation, and employee engagement.

#### 24.4.1 Types of Recognition:

##### 24.4.1(i) Best Employee Award (Quarterly):

Employees who consistently exceed performance expectations and demonstrate exceptional contributions to the company's success will be recognized as the Best Employee. This award highlights outstanding individual achievements and dedication.

##### 24.4.1(ii) Outstanding Team/Group Award:

Teams that have exceeded targets, delivered exceptional results, and maintained zero customer complaints will receive this recognition. This award acknowledges teamwork and collective achievements that contribute significantly to the company's success.

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» **Outstanding Team/Group Award (Quarterly):** Recognizes teams that have shown exceptional teamwork and outstanding results within a given Quarter.

» **Annual Outstanding Team/Group Award:** Recognizes teams that have maintained exceptional performance throughout the year and achieved key milestones.

#### **24.4.1(iii) Employee of the year**

This award is given to an individual who has shown consistent excellence in performance, leadership, and contributions to company growth throughout the year. The Employee of the Year sets an example for peers and embodies company values

#### **24.4.1(iv) Long Service Awards**

» Employees reaching significant milestones in their tenure with the company (e.g., 5 years, 7 years, 10 years, 15 years) will receive longevity and service awards. These may include personalized gifts, additional time off, or recognition ceremonies.

#### **24.4.1(v) Rising Star Award**

This award recognizes employees who have shown rapid growth, exceptional potential, and significant contributions early in their tenure. It is aimed at encouraging young talent and emerging leaders within the company

#### **24.4.2 Types of Awards and Process:**

##### **24.4.2(I). Best Employee Award (Quarterly)**

- » Eligibility: All Employees
- » Recognition for outstanding work performance, including achievements in sales, cost savings, punctuality, and positive behaviour.
- » Nominations are submitted by Functional Heads and reviewed by Management / Board for final selection.
- » Award: Certificate of Appreciation + Cash Vouchers
- » Frequency: Quarterly
- » Award to given in : Town Hall/Other Event
- » Managed by: HR Department

##### **24.4.2(ii). Outstanding Team/Group Award (Quarterly)**

- » Eligibility: All Employees (Group)
- » Recognition for exceptional team performance, successful project completion, and zero customer complaints.
- » Nominations submitted by Functional Heads or Cross-Functional Departments.
- » Nominations are reviewed by Management / Board for final selection
- » Award: Certificate of Appreciation + Cash Vouchers to the team
- » Frequency: Quarterly
- » Awarded at : Town Hall / Other Event
- » Managed by: HR Department

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#### **24.4.2(iii). Employee of the Year**

- » Eligibility: All Employees
- » Recognition for consistent outstanding performance, exceeding targets, and significant financial contributions.
- » Nominations submitted by Functional Heads and reviewed by Management / Board for final Selection.
- » Award: Certificate of Appreciation + Cash Vouchers
- » Frequency: Yearly
- » Awarded at: Annual Function
- » Managed by: HR Department

#### **24.4.2(iv). Annual Outstanding Team/Group Award**

- » Eligibility: All Employees (Group)
- » Recognition for teams that have exceeded targets, delivered exceptional results, and maintained zero customer complaints.
- » Nominations submitted by Functional Heads and reviewed by Management / Board for final Selection.
- » Award: Certificate of Appreciation + Cash Vouchers
- » Frequency: Yearly
- » Awarded at: Annual Function
- » Managed by: HR Department

#### **24.4.2(v). Long Service Award**

- » Eligibility: Employees completing 5, 7, 10, and 15 years of service as of March 31st.
- » Recognizes employees' dedication and loyalty to the company.
- » HR Department maintains a list of eligible employees.
- » Award: Certificate of Appreciation and Cash Voucher
- » Frequency: Yearly
- » Awarded at: Annual Function
- » Managed by: HR Department

#### **24.4.2(vi). Rising Star Award**

- » Eligibility:
  - Employee with less than 2 year experience
  - Employee with salary less than Rs.30000 per month
  - Made significant contributions in function, have done exemplary exceptional work
- » Nominations submitted by Functional Heads and reviewed by Management / Board for final Selection.
- » Award: Certificate of Appreciation + Cash Vouchers
- » Frequency: Yearly
- » Awarded at: Annual Function
- » Managed by: HR Department

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#### **24.4.3 Nomination and Selection Process:**

- » Nominations for awards can be submitted by Reporting Managers and Functional Heads.
- » A Rewards Committee comprising HR representatives and Board of Directors will review nominations and select deserving recipients based on predefined criteria and guidelines.
- » The selection process will ensure fairness, transparency, and alignment with company values and strategic objectives.
- » Each of the six awards listed above follows the nomination process, ensuring consistency and recognition across different categories.

#### **24.4.4. Administration:**

- » Award distribution and communication will be done formally in Townhall meeting, Annual Function, Other Events.
- » Detailed records of awards and recognitions will be maintained to track achievements and celebrate successes.
- » Regular updates and announcements about the reward program will be shared with employees to encourage participation and engagement.

#### **24.4.5. Guidelines and Criteria:**

- » Clear eligibility criteria and guidelines for each type of award will be communicated to all employees.
- » Awards will be aligned with performance, innovation, teamwork, and other desired behaviors outlined by the company.
- » Employees are encouraged to strive for excellence and contribute positively to the company's success to increase their chances of being recognized.

#### **24.5 Revision of the Code**

- » Revision of the code shall be at the discretion of the Board of Directors along with CHRO and the communication of the same to employees shall be done accordingly

#### **24.6. Amendment History**

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## 25. Employee Wellness Policy

### 25.1. Introduction

At Acorn Universal Consultancy LLP, we recognize the importance of prioritizing employee well-being and fostering a positive work environment. Our Employee Wellness Policy aims to promote the physical, mental, and emotional health of our employees through comprehensive wellness and engagement programs.

### 25.2 Purpose of Wellbeing

The primary purpose of our employee wellbeing initiatives is to create a healthy and conducive work environment that supports the physical, mental, and emotional health of our employees. We aim to prevent burnout, reduce stress and promote overall wellness.

### 25.3. Scope

This policy applies to all employees of Acorn Universal Consultancy LLP

### 25.4 Policy

#### 25.4.1 Objectives of Well being and Engagement Programs

Our well-being and engagement programs are designed to achieve the following objectives:

- » Improve employer loyalty by fostering a supportive and caring work culture.
- » Increase productivity by promoting employee health and work-life balance.
- » Enhance employee satisfaction through motivated and engaged employees.
- » Facilitate better adoption of company initiatives by ensuring employee buyin and participation.
- » Engage employees to become brand advocates and ambassadors for the company.

#### 25.4.2 Roles and Responsibilities

##### Management and Leadership:

- » Provide leadership support and resources for implementing wellness programs.

##### Human Resources (HR):

- » Develop and coordinate wellness initiatives, communicate programs to employees, and gather feedback.

##### Employees:

Participate in wellness activities, provide feedback, and prioritize personal well-being

#### 25.4.3 Partnership with Subject Matter Experts

Acorn Universal Consultancy LLP partners with external subject matter experts, including healthcare professionals, fitness instructors, counselors, and nutritionists, to deliver specialized wellness services and workshops.

#### 25.4.4 Our In-House Engagement Programs

- » We offer a variety of in-house engagement programs aimed at promoting holistic well-being and fostering a positive work culture:

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**25.4.4.1 Wellness Programs:** Yoga classes, meditation sessions, health screenings, and wellness workshops.

**25.4.4.2 Corporate Social Responsibility (CSR):** Volunteer opportunities, charity drives, and community outreach programs.

**25.4.4.3 Cultural Events:** Celebrations of diverse cultures, festivals, and teambuilding activities.

**25.4.4.4 Environmental Initiatives:** Sustainability projects, eco-friendly practices, and awareness campaigns.

**25.4.4.5 Knowledge Sharing:** Workshops, seminars, and skill-sharing sessions to promote continuous learning.

**25.4.4.6 Sports and Recreation:** Sports leagues, fitness challenges, and recreational activities.

**25.4.4.7 Safety Programs:** Training sessions on workplace safety, emergency preparedness, and health protocols.

#### **25.4.5 Implementation and Compliance**

» This Employee Wellness Policy is implemented and monitored by the HR department in collaboration with management.

» Regular evaluations and feedback sessions will be conducted to assess the effectiveness of wellness programs and make necessary improvements.

At Acorn Universal Consultancy LLP, we are committed to promoting employee well-being and engagement through proactive initiatives and a supportive workplace culture. By prioritizing employee health and happiness, we aim to create a positive and thriving work environment that benefits both our employees and the company as a whole.

#### **25.5 Revision of the Code**

Revision of the code shall be at the discretion of the Board of Directors along with CHRO and the communication of the same to employees shall be done accordingly

#### **25.6 Amendment History**

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## 26. Whistleblower Policy

### 26.1 Introduction

The whistleblower policy at Acorn Universal Consultancy LLP is designed to encourage employees and stakeholders to report any unethical, illegal, or improper conduct within the organization without fear of retaliation. This policy outlines the procedures and protections in place to ensure confidentiality and fairness in handling whistleblower complaints from an HR perspective.

### 26.2 Purpose:

- » The primary objective of this policy is to provide a mechanism for employees to raise concerns about wrongdoing or misconduct within the company
- » By promoting transparency and accountability, we aim to uphold ethical standards and protect the interests of our employees and stakeholders.

### 26.3 Scope:

- » This policy applies to all employees, contractors, vendors, and other stakeholders associated with Acorn Universal Consultancy LLP.

### 26.4 Policy

#### 26.4.1 Reporting Procedure:

**26.4.1.1** Employees who have concerns about unethical behavior, fraud, violation of company policies, or any other misconduct should report their concerns to:

- » Their immediate supervisor or manager
- » The HR department
- » The designated whistleblower email address (If available)

Whistleblower reports should include specific details of the incident, including dates, individuals involved, and any supporting evidence.

#### 26.4.2 Confidentiality and Non-Retaliation:

**26.4.2.1** Whistleblower identities and reports will be kept confidential to the extent possible, except as required by law or for investigation purposes.

**26.4.2.2** Acorn Universal Consultancy LLP prohibits retaliation against whistleblowers who report concerns in good faith. Any form of retaliation against a whistleblower will be subject to disciplinary action.

#### 26.4.3 Investigation Process:

**26.4.3.1** Upon receiving a whistleblower report, the HR department or designated committee will conduct a prompt and impartial investigation.

**26.4.3.2** Investigators will maintain confidentiality and ensure fairness throughout the investigative process.

**26.4.3.3** The findings of the investigation will be communicated to relevant stakeholders and appropriate actions will be taken based on the investigation outcomes.

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#### **26.4.4 Protection of Whistleblower's Identity:**

Acorn Universal Consultancy LLP will take all reasonable steps to protect the identity of the whistleblower, subject to legal requirements and the need to conduct a thorough investigation.

#### **26.4.5 False Reporting:**

Knowingly making false accusations or providing misleading information as a whistleblower may result in disciplinary action.

#### **26.4.6 Communication and Awareness:**

**26.4.6.1** Acorn Universal Consultancy LLP will communicate this whistleblower policy to all employees and stakeholders through employee handbooks, orientation programs, and internal communications.

**26.4.6.2** Training sessions may be conducted to raise awareness about the importance of reporting misconduct and the procedures for whistleblowing

#### **26.4.7 Mechanism for Whistleblower Protection and Reporting**

To ensure the effectiveness of this whistleblower policy, the following mechanisms are established:

##### **26.4.7.(I).Designated Reporting Channels**

- » Establish and publicize a dedicated whistleblower email address for reporting concerns.
- » Ensure these channels are easily accessible and monitored by the HR department or a designated committee.

##### **26.4.7(ii). Anonymous Reporting**

- » Provide an option for anonymous reporting to protect the identity of whistleblowers who may fear retaliation.
- » Implement secure and confidential methods for submitting anonymous reports.

##### **26.4.7(ii). Whistleblower Support and Counseling**

- » Offer support and counseling services to whistleblowers to help them deal with any stress or anxiety related to reporting misconduct.
- » Ensure that whistleblowers have access to resources that can provide guidance and assistance throughout the reporting and investigation process

#### **26.5 Revision of the Code**

Revision of the code shall be at the discretion of the Board of Directors along with CHRO and the communication of the same to employees shall be done accordingly

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## 27. Communication Policy – Internal & External

### 27.1 Introduction

Effective communication is essential for fostering collaboration, transparency, and professionalism within Acorn Universal Consultancy LLP. Our communication policy outlines guidelines and best practices for internal and external communications to ensure clarity, consistency, and efficiency across all channels.

### 27.2 Purpose

**The primary purpose of this policy is to:**

- » Establish clear guidelines for communication within the organization.
- » Promote transparency and accountability in all communications.
- » Ensure consistency and professionalism in interactions with internal and external stakeholders.
- » Foster a culture of open communication and collaboration across all levels of the organization.

### 27.3 Scope

- » The Communication Policy of Acorn Universal Consultancy LLP applies to all employees, departments, and stakeholders involved in internal and external communications within the organization.

### 27.4 Process

#### 27.4.1 Internal Communication Guidelines:

##### 27.4.1(I) Purpose of Internal Communication

Internal communication serves to keep employees informed, engaged, and aligned with organizational goals and activities. - It facilitates collaboration, knowledgesharing, and teamwork among departments and teams.

##### 27.4.1(ii) Communication Channels

Official communication channels include email, instant messaging platforms (e.g. Microsoft Teams), intranet portals, and internal newsletters. Monthly communication meetings, Town hall - Use appropriate channels based on the urgency, confidentiality, and target audience of the communication.

##### 27.4.1(iii) Communication Etiquette

Maintain professionalism and respect in all internal communications, whether written or verbal. - Use clear and concise language, avoid jargon, and proofread messages before sending

##### 27.4.1(iv) Timeliness and Responsiveness

Respond promptly to internal messages and inquiries, acknowledging receipt and providing necessary updates or information. - Set realistic expectations for response times and availability, especially for remote or distributed teams.

##### 27.4.1(V) Confidentiality and Data Security

Exercise discretion and confidentiality when sharing sensitive information within the organization. - Adhere to data security protocols and guidelines to protect confidential company and employee data.

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#### **27.4.1(vi) Meeting Protocol**

Schedule meetings efficiently, ensuring clear agendas and objectives are communicated in advance. - Encourage active participation and constructive feedback during meetings to promote collaboration and decision-making

#### **27.4.2 External Communication Guidelines**

##### **27.4.2(I) Purpose of External Communication**

External communication represents Acorn Universal Consultancy LLP to clients, partners, vendors, media, and the public. - It promotes our brand image, values, and offerings while fostering positive relationships with external stakeholders.

##### **27.4.2(ii) Authorized Spokespersons**

Authorized spokespersons within the company for external communications, including media inquiries and public statements. - Ensure consistency in messaging and alignment with company values and strategic objectives.

##### **27.4.2(iii) Brand Representation**

Maintain professionalism and uphold the company's brand voice and visual identity in all external communications. - Seek approval from relevant departments (e.g., marketing, legal) for official external communications, press releases, and marketing materials.

##### **27.4.2(iv) Customer Communication**

Provide timely and accurate information to customers regarding products, services, inquiries, and support requests. - Address customer feedback and concerns promptly, demonstrating responsiveness and commitment to customer satisfaction.

##### **27.4.2(v) Social Media and Online Presence**

Follow guidelines for responsible use of social media platforms and online forums when representing the company. - Monitor and respond to online mentions, reviews, and inquiries professionally and courteously.

##### **27.4.2(vi) New Vendor or Client Communication**

- » When engaging with new vendors or clients, the concerned person will share the escalation details for their respective company, including a department-wise list of contacts.
- » Exchange similar information with the new vendors or clients to ensure efficient and clear communication channels.

#### **27.4.3 Training:**

Conduct regular training and awareness sessions on effective communication practices, both internally and externally

##### **27.3.1 Continuous Improvement**

Solicit feedback from employees and stakeholders to continuously improve Communication processes and tools.

Adapt communication strategies based on industry trends, technology advancements, and organizational needs.

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## **27.4. Escalation Matrix**

To ensure efficient resolution of communication issues and maintain the integrity of internal and external communications, the following escalation matrix is established:

### **27.4.1. Internal Communication Escalation**

- 1. Immediate Supervisor/Manager:** Address any communication-related issues or concerns directly with your immediate supervisor or manager.
- 2. Department Head:** If the issue is not resolved, escalate to the head of your department for further assistance.
- 3. Human Resources (HR):** For persistent issues, particularly those involving interpersonal conflicts or communication policies, escalate to the HR department.
- 4. Executive Management:** As a last resort, escalate unresolved issues to the executive management team for intervention.

### **27.4.2. External Communication Escalation**

- 1. Customer Support Team:** Address any customer inquiries or issues with the designated customer support team.
- 2. Customer Support Manager:** If the issue is not resolved, escalate to the customer support manager for further assistance.
- 3. Executive Management (Board of Directors):** For critical or sensitive issues that remain unresolved, escalate to the Board of Directors for intervention.

## **27.5. Revision of the Code**

Revision of the code shall be at the discretion of the Board of Directors along with CHRO and the communication of the same to employees shall be done accordingly

## **27.6. Amendment History**

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## 28. Corporate Social Responsibility (CSR) Policy

### 28.1 Introduction

At Acorn Universal Consultancy LLP, we Voluntary recognize our responsibility to positively impact society and contribute to sustainable development. Our CSR policy reflects our commitment to ethical business practices, community engagement, and environmental stewardship. As part of the HR department's role in promoting CSR initiatives, we outline our approach and guidelines below:

### 28.2 Purpose

» The purpose of our CSR policy is to outline our commitment to social and environmental responsibility and guide our efforts to make a meaningful impact on our communities and stakeholders.

### 28.3 Focus Areas (Scope): Our CSR initiatives focus on the following key areas

- (a) Community Engagement: - We support community development projects and initiatives that enhance the well-being of local communities where we operate. - Employees are encouraged to volunteer for community service activities and participate in outreach programs.
- (b) Employee Welfare: - We prioritize the health, safety, and well-being of our employees through initiatives such as wellness programs, safety training, and worklife balance policies
- (c) Environmental Sustainability: - We are committed to minimizing our environmental footprint through responsible resource management, wastereduction, and energy efficiency measures. - We promote eco-friendly practices and initiatives, such as recycling programs and green initiatives.

### 28.4 Process/Implementation

- » The HR department plays a pivotal role in coordinating CSR activities and initiatives across the organization.
- » We collaborate with cross-functional teams and external stakeholders to identify and implement impactful CSR projects

#### 28.4.1 Reporting and Accountability:

We maintain transparency and accountability in our CSR efforts by Regularly reporting on our progress and outcomes

#### 28.4.2 Continuous Improvement:

**28.4.2.1** We continuously evaluate and enhance our CSR strategy based on feedback, stakeholder engagement, and evolving societal needs.

**28.4.2.2** Employee feedback and participation are integral to shaping our CSR priorities and programs.

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### **28.5 Revision of the Code**

Revision of the code shall be at the discretion of the Board of Directors along with CHRO and the communication of the same to employees shall be done accordingly.

### **28.6. Amendment History**

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## 29. Employee Engagement Policy

### 29.1 Introduction

At Acorn Universal Consultancy LLP, we prioritize creating a workplace environment that fosters employee well-being, engagement, and camaraderie. As part of our commitment to enhancing the work experience, we have developed the Refreshment, Games, and Events/Activities Policy.

### 29.2 Purpose

The purpose of this policy is to cultivate a conducive and enjoyable work environment by providing refreshments, recreational activities, and organizing events/activities for employees. By offering these amenities and opportunities, we aim to boost employee morale, promote team cohesion, and create opportunities for relaxation and bonding during work hours.

### 29.3 Scope

This Employee Engagement Policy applies to all employees of Acorn Universal Consultancy LLP and governs the provision of refreshments, recreational activities and the organization of events within the workplace. The guidelines outlined in this policy are designed to enhance employee well-being, foster a positive work environment, and promote team cohesion through various activities and initiatives.

### 29.4 Process

#### 29.4.1 Refreshments:

**29.4.1.1** The company will provide complimentary refreshments such as coffee, tea, water, and healthy snacks in designated areas within the office premises.

**29.4.1.2** Refreshments will be available during office hours for employees to access at their convenience.

**29.4.1.3** Any specific requests or preferences for refreshments can be communicated to the designated office manager or HR representative.

#### 29.4.2 Recreational Activities and Games:

**29.4.2.1** The company encourages recreational activities and games to promote relaxation and team bonding during break times.

**29.4.2.2** Recreational facilities such as GYM will be provided in common areas of the office.

**29.4.2.3** Employees are welcome to bring in their or suggest new recreational activities to the HR department for consideration.

#### 29.4.3 Events and Activities:

**29.4.3.1** The company will organize regular events and activities to foster team building, celebrate achievements, and promote employee engagement. Employee Engagement calendar will be made for events and festival celebrations at the start of the year. Budget will be made and approvals will be taken.

**29.4.3.2** Events may include Festival Celebration, team lunches, holiday parties, birthday celebrations, team-building workshops, and charity drives.

**29.4.3.3** Employees are encouraged to participate in planning and organizing events by joining event committees or providing suggestions to the HR department.

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#### **29.4.4 Participation and Attendance:**

**29.4.4.1** Attendance at events and participation in recreational activities are voluntary but encouraged.

**29.4.4.2** Employees are expected to notify their supervisors in advance if they are unable to attend mandatory events or activities due to work-related reasons.

**29.4.4.3** Participation in optional events and activities during non-working hours will not be counted towards overtime.

#### **29.4.5 Code of Conduct:**

All employees are expected to maintain professionalism and respect during events, activities, and while using recreational facilities.

Any behavior deemed inappropriate, including harassment or discrimination, will not be tolerated and may result in disciplinary action.

#### **29.4.6 Budget and Resources:**

**29.4.6.1** The company will allocate a budget for Employee engagement initiatives based on company resources and priorities.

**29.4.6.2** The HR department will oversee budget allocation and ensure expenditures are in line with company policies and objectives.

#### **29.4.7 Feedback and Suggestions:**

**29.4.7.1** Employees are encouraged to provide feedback and suggestions for improving the refreshment offerings, recreational activities, and events/activities.

**29.4.7.2** Feedback can be submitted anonymously through suggestion boxes or directly to the HR department.

#### **29.4.8 Review and Updates:**

**29.4.8.1** This policy will be reviewed annually by the HR department to assess its effectiveness and make any necessary updates or revisions.

**29.4.8.2** Updates to the policy will be communicated to all employees through company-wide announcements or postings.

### **29.5 Revision of the Code**

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### **29.6 Amendment History**

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## 30. Alcohol & Drug Policy

### 30.1. Introduction

Acorn Universal Consultancy LLP, we are committed to maintaining a safe, healthy, and productive work environment for all our employees. To support this commitment, we have implemented an Alcohol and Drugs Policy that sets clear expectations and guidelines regarding the not use of alcohol and drugs in the workplace. This policy aims to ensure the safety and well-being of our employees, protect company property, and uphold the reputation and integrity of our organization.

### 30.2. Scope

Acorn Universal Consultancy LLP has a longstanding commitment to providing a safe, quality-oriented, and productive work environment, ensuring compliance with all relevant regulations and laws. Alcohol and drug misuse poses a threat to the health and safety of Acorn employees and to the security of the company's equipment and facilities. For these reasons, Acorn Universal Consultancy LLP is committed to the elimination of drug and alcohol use and misuse in the workplace.

### 30.3. Purpose

- » Being under the influence of alcohol or drugs can seriously impair an individual's judgment and reactions leading to an increased risk of accidents and injuries occurring. Alcohol and drug abuse problems can also have a detrimental effect on work performance and behavior.
- » The aim of this policy is to ensure the safety of all employees by having clear rules in place regarding use and possession of alcohol and drugs, and to support those who have reported a problem with alcohol or drug dependence.

### 30.4. Policy Provision

- » Employees may not consume alcohol or any unlawful drugs in the workplace during work time or during a period prior to work where they may still be under the influence of alcohol and drugs effects which may carry over to the working hours.
- » No employee is allowed to have alcohol or illegal drugs with them while they are at work. It is not permitted to bring or keep these substances in the workplace. The purpose is to ensure a safe and drug-free environment for everyone.
- » No employee should try to report to work when unfit due to alcohol or drugs. It is important to be in a fit state to work and not let alcohol or drugs affect job performance and safety
- » Employees are prohibited from providing illegal drugs or alcohol to others while at work.
- » Employees who are taking prescription drugs should ensure that they are aware of any side effects and advise their manager or a member of the management team immediately of any side effects of prescription drugs, which may affect work performance or the health and safety of themselves or others.

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#### **30.4.1 Enforcement**

- » The policy on alcohol and drugs will be strictly enforced.
- » Disciplinary action in accordance with the Company disciplinary procedures will be undertaken where breaches of the policy occur. If an employee is found to be in breach of the policy, their employment will be terminated immediately.
- » When there is reasonable belief that an individual is under the influence of alcohol or drugs on reporting for work or during work, they must be sent home immediately. In addition, possession of or dealing in illegal drugs on Company premises will be reported to the Police.

#### **30.4.2 Levels of offence**

**Level-1:** Employees who are seated apart, focusing on their own tasks, but are aware of alcohol consumption activities taking place within their department, have a responsibility to report the situation to the HR department or Department head. Failure to inform the HR department or department head on the same day about such activities may lead to consequences.

**Level -2:** Employees who do not consume alcohol themselves but actively support or enable alcohol consumption activities by sitting with those who do, may be subject to disciplinary action for their involvement.

**Level -3:** Employees who do not consume alcohol themselves but forcefully encourage others to drink without their consent, solely for the purpose of enjoyment, may face disciplinary action for their inappropriate behavior

**Level -4:** Employees who bring alcohol onto company premises but do not consume it while on the premises may still be subject to disciplinary action as it violates company policies and regulations. The possession of alcohol on company premises is typically prohibited, regardless of whether it is consumed or not. The person who consumes alcohol outside the premise within 12 hours of job timing and enter the premise of the job for work (this is called drunk man or women, seems unconscious)

**Level -5:** Employees who bring alcohol into the office and openly consume it during working hours, or employees who come to the office while under the influence of alcohol, may face serious disciplinary consequences. Such actions can disrupt the work environment, compromise safety, and reflect a disregard for company policies.

(Note: As per employee seniority level, the management possesses the authority to administer any level of punishment)

#### **30.4.3 Confidentiality**

All reports of alcohol or drug use will be handled with strict confidentiality. The identity of employees reporting such activities will be kept confidential to protect them from retaliation.

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#### **30.4.4. Punishment according to level of offence**

**Level 1** Penalties: An employee who is aware of alcohol consumption activity occurring in their department but fails to report it to their leader or the HR department may be issued a warning letter. It is important to note that such actions may have a negative impact on their performance evaluation and potential for future monetary benefits.

**Level 2** Penalties: For an employee who supports alcohol consumption activities without participating, a final warning may be issued. Additionally, the company may consider implementing changes such as adjusting their shift time, reassigning them to a different team or department, withholding promotions for a specified period, and withholding certain company benefits.

**Level 3** Penalties: The employee will be given a final warning, accompanied by a Financial Penalty. Failure to improve or any further misconduct may result in termination.

**Level 4** Penalties: The employee will receive a final warning, including Financial Penalty, with the possibility of termination. Additionally, they may no longer be eligible for any further company benefits.

**Level 5** Penalties: The employee will be terminated immediately, and all future company benefits will be stopped.

#### **30.5. Revision of the Code**

Revision of the code shall be at the discretion of the Board of Directors along with CHRO and the communication of the same to employees shall be done accordingly.

#### **30.6. Amendment History**

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## 31. Helmet & Seat Belt Policy

### 31.1. Introduction:

» At Acorn Universal Consultancy LLP, the safety of our employees is paramount. As part of our commitment to ensuring a safe commuting experience for all, we have implemented a Helmet and Seat Belt Policy.

### 31.2. Purpose:

» The purpose of this policy is to mandate the usage of helmets and seat belts by all employees commuting to Acorn Universal Consultancy LLP using their own vehicles. This policy aims to enhance road safety and reduce the risk of accidents for our employees.

### 31.3. Scope

This policy applies to all employees of Acorn Universal Consultancy LLP who commute to work using their own vehicles.

### 31.4. Policy

Helmet and seat belt usage is compulsory for all employees commuting to Acorn Universal Consultancy LLP using their own vehicles. This policy is in place to prioritize the safety and well-being of our employees during their commute.

### 31.5. Punishment Clause:

**First and Second Violations:** In the event of a violation of this policy, the employee will be fined Rs 500/- for each instance. The fine will be deducted directly from the employee's salary or that month's payout.

**Third Violation:** For the third violation of this policy, the employee will face more severe consequences. They will be dismissed from company medical insurance benefits.

**Probationary Employees:** Employees who are in the probation period and are not yet entitled to medical benefits will be expelled from future medical insurance benefits provided by the company in case of any violation of this policy.

This policy is enacted to promote a culture of safety and responsibility among our employees, both on and off the premises of Acorn Universal Consultancy LLP.

### 31.6 Revision of the Code

Revision of the code shall be at the discretion of the Board of Directors along with CHRO and the communication of the same to employees shall be done accordingly.

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### **31.7 Amendment History**

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## 32. Bonus, Gratuity, PF & Wages Policy

### 32.1. Introduction

» At Acorn Universal Consultancy LLP, we believe in fostering a supportive and equitable work environment that values the well-being and financial security of our employees. To ensure clarity and fairness in our employment policies, we have established comprehensive guidelines governing various aspects of employee benefits and entitlements. This document outlines our Provident Fund Policy, Gratuity Policy, Bonus Policy, Minimum Wages Act Compliance Policy, and Salary Policy.

### 32.2. Purpose

» The Bonus, Gratuity, PF & Wages Policy at Acorn Universal Consultancy LLP is designed to ensure fair, transparent, and consistent compensation practices. This policy aims to support the financial well-being of our employees, recognize their contributions, and comply with all relevant legal and regulatory requirements.

### 32.3. Scope

» This policy applies to all employees of Acorn Universal Consultancy LLP, including both paid interns and permanent staff. Our aim is to ensure that every member of our team receives fair treatment and access to the benefits outlined in these policies. By implementing these guidelines uniformly across our organization, we strive to create an inclusive and supportive workplace environment where employees can thrive and plan for their future with confidence.

### 32.4. Policy

#### 32.4.1 Provident Fund Policy

##### 32.4.1.(i) Contribution:

**32.4.1.1** Acorn Universal Consultancy Contribution: The Acorn Universal Consultancy will contribute 12% of the employee's basic salary every month to the employee's Provident Fund (PF) account.

**32.4.1.2** Employee Contribution: An equal amount (12% of basic salary) will be deducted from the employee's monthly salary and contributed to their PF account.

**32.4.1.3** The percentage of PF contribution is determined based on the chosen deduction criteria for Company as well as employee contribution.

**32.4.1.4** If the employee selects to deduct PF based on the actual basic salary amount, the contribution will be 12% of the basic salary.

**32.4.1.5** If the employee selects the option of a fixed limitation of Rs. 15,000 for PF calculation, both the company's and employee's contributions will be based on this limit (i.e., 12% of Rs. 15,000).

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### **32.4.1(ii). Deduction Points:**

**32.4.1.1** The deduction criteria vary based on the gross salary minus the House Rent Allowance (HRA) received by the employee.

**32.4.1.2** Employees with a gross salary (excluding HRA) above Rs. 15,000 can choose between a fixed PF deduction of Rs. 1,800 per month or a deduction based on the actual basic salary amount.

**32.4.1.3** Employees with a gross salary (excluding HRA) below Rs. 15,000 will have PF deductions calculated on the basis of the gross salary minus HRA. The PF contribution percentage for both the company and employee will depend on the chosen deduction method (actual basic salary or fixed limit).

### **32.4.1(iii) Benefits of PF**

#### **1. Employees' Deposit Linked Insurance Scheme (EDLI)**

If you're a subscriber of the Employee Provident Fund (EPF), you can now enjoy the advantage of free insurance coverage up to Rs 7 lakh in the unfortunate event of death during your service period. This coverage is made possible through the Employees' Deposit Linked Insurance (EDLI) scheme. Recently, in May, the insurance benefits provided by the EDLI scheme were improved and made more flexible. The maximum amount of insurance benefit has been raised from Rs 6 lakh to Rs 7 lakh, offering greater financial security to beneficiaries.

#### **2. Pension Scheme for EPF account holder**

EPF Account holders are eligible for a lifelong pension scheme known as the Pension Scheme 1995 (EPS). Under the Employees' Pension Scheme (EPS) of 1995, a minimum monthly pension of Rs. 1,000/- has been mandated for pensioners starting from 01.09.2014. This ensures that pensioners receive a basic level of financial support through the Employees' Pension Scheme (EPS), 1995.

#### **3. Tax Benefits of PF**

This savings scheme provides a tax exemption opportunity to individuals who hold an EPF (Employee Provident Fund) Account under Section 80C of the Income Tax Act.

#### **4. Loan against PF**

In case of a financial emergency, an EPF member has the option to obtain a loan with a minimal interest rate of 1%. However, this short-term loan must be repaid within 36 months from the time it is disbursed. The interest rate on employees' provident fund (EPF) deposits reached its lowest level in four decades on March 12, standing at 8.1% for the 2021-22 fiscal year compared to the previous year's 8.5%. This represents the lowest interest rate on employee deposits towards their retirement fund since 1977-78, when it was 8%. The Central Board of Trustees (CBT), headed by Union Labour and Employment Minister Bhupendra Yadav, recommended the 8.1% interest rate during its meeting in Guwahati, according to a statement from the Ministry of Labour.

#### **5. Online Access and Transparency**

Online portals and mobile applications have been introduced by the Employee Provident Fund Organization (EPFO) to give workers easy access to and control over their PF (Provident Fund) accounts. Employees may easily check their account balance, download statements, and follow the status of their claims thanks to these services. Employees will find it simpler to be informed and in control of their financial advantages thanks to this initiative's promotion of transparency and simplification of PF accounts' general operations.

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## **6. Guaranteed Returns**

The Provident Fund (PF) in India provides contributors with a guaranteed rate of return on their investments. Annually, the Employees' Provident Fund Organization (EPFO) declares an interest rate that is typically higher than the interest rates offered by banks for savings accounts. This ensures that the PF fund grows steadily over time. For Example if employee PF is deducted on 15000 or less then their PF Calculation will be as below:-

For Example if employee PF is deducted on 15000 or less then their PF Calculation will be as below:-

<b>Basic - on which PF will be deducted</b>	<b>Employer PF 13%</b>				
	<b>Employee PF 12%</b>	<b>Pension 8.33%</b>	<b>Employer PF 3.67%</b>	<b>EDLI Ac 0.5%</b>	<b>Admin Charge</b>
15000	1800	1250	550	75	75

**In case of Employee PF will deduction is more then 15K then his PF calculation will be changes as below:-**

<b>Basic - on which PF will be deducted</b>	<b>Employer PF 13%</b>				
	<b>Employee PF 12%</b>	<b>Pension 8.33% of 15000</b>	<b>Difference Between Employee PF and Pension Amount</b>	<b>EDLI Ac 0.5%</b>	<b>Admin Charge</b>
40000	4800	1250	3550	75	200

**32.4.1(iv)** According to the new PF rule, a newly hired employee who does not have any prior PF history and whose PF calculation exceeds Rs. 15,000 will not be eligible for a pension benefit.

## **32.4.2 Gratuity Policy**

### **37.4.2.(i) Eligibility**

To qualify for gratuity, an employee must complete a minimum of 5 years of continuous service with the company

### **32.4.2.(ii). Calculation:**

#### **Gratuity Calculation Formula:**

(Last Drawn Basic Salary × 15) / 26) × (Number of Completed Years of Service)

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#### **32.4.2.(iii). Additional Criteria:**

If an employee works more than 6 months in the year of completing 5 years of service, the incomplete year will be considered as a full year for gratuity calculation. Otherwise, it will be considered as zero gratuity for that running year.

#### **32.4.2.(iv). Payment of Gratuity**

An employee's gratuity is the amount of money that their Acorn Universal Consultancy LLP gives them as a token of appreciation for their long service and contributions to the business. This one-time payout is normally given when an employee retires, leaves their job after five years, is disabled, or passes away.

#### **32.4.3 Bonus Policy**

##### **37.4.3.(i) Eligibility:**

Every employee who has worked for 30 days or more in a financial year (April to March) and has a basic salary of Rs. 21,000 or less is entitled to receive a bonus on prorate basis.

##### **32.4.3.(ii).Calculation:**

Bonus Amount Calculation:

» Bonus amount will be calculated as 8.33% of the employee's basic salary for the respective financial year. The employer's maximum bonus that year that can be given to staff members is 20% of their pay or wages.

**Employees will be ineligible to receive bonuses under this policy if they are dismissed from employment due to:**

» Fraudulent activities  
 » Riotous or violent behavior while on the premises of the establishment; or  
 Theft, misappropriation, or sabotage of any property belonging to the establishment.

##### **32.4.3.(iii).Disbursement:**

The bonus amount for the previous financial year will be released to employees on or before 30th November current year.

#### **32.4. Minimum Wages Act Compliance Policy**

At Acorn, we are committed to upholding the principles of fair labor practices and ensuring compliance with the Minimum Wages Act of 1948. This policy outlines our dedication to providing equitable wages to all employees in accordance with the provisions of this act.

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#### **32.4.4.(i). Policy Statement:**

- 1. Minimum Wage Standards:** Acorn will adhere to the minimum wage standards set forth by the Minimum Wages Act, 1948, for all categories (Skilled, Semi-Skilled, Unskilled) of workers employed by the company.
- 2. Regular Review and Update:** We will regularly review and update our wage structures to ensure they align with the latest guidelines and revisions under the Minimum Wages Act.
- 3. Transparent Payment Practices:** Acorn is committed to maintaining transparent payment practices. Employees will receive clear and detailed information about their wages, including how their wages are calculated in compliance with the Minimum Wages Act.
- 4. Record-Keeping:** Acorn will maintain accurate records of wage payments, including rates of wages, hours worked, and other relevant details as required by the Minimum Wages Act.
- 5. Employee Awareness and Training:** We will conduct training sessions to raise awareness among employees about their rights under the Minimum Wages Act and how to report any concerns related to wage compliance.
- 6. Non-Retaliation Policy:** Acorn prohibits any form of retaliation against employees who raise concerns or complaints related to minimum wage violations. Employees are encouraged to report any suspected violations without fear of reprisal.
- 7. Compliance Monitoring:** Acorn will establish mechanisms for ongoing monitoring and auditing of wage practices to ensure compliance with the Minimum Wages Act.

#### **32.4.4.(ii) Implementation:**

**32.4.4.1** The Human Resources Department will be responsible for overseeing the implementation of this policy. Managers and supervisors will be trained to ensure they understand and enforce compliance with minimum wage requirements.

**32.4.4.2** Regular audits will be conducted to assess compliance and address any issues promptly.

#### **32.4.4.(iii) Conclusion:**

Acorn is dedicated to upholding the spirit and letter of the law outlined in the Minimum Wages Act of 1948. By adhering to these principles, we aim to create a fair and respectful workplace for all employees.

### **32.4.5 Salary (Wages) Policy**

#### **32.4.5.(i). Payment Schedule:**

**Payment Deadline:** Employee salaries will be disbursed on or before the 7th day of each month. **Salary Cycle:** The salary cycle will run from the 16th of one month to the 15th of the next month.

#### **32.4.5.(ii). Remuneration Equality:**

**Equal Remuneration:** The company ensures equal remuneration for all employees, irrespective of gender. Male and female employees performing the same roles and responsibilities will receive equal compensation based on their qualifications, skills, and experience.

#### **32.4.5.(iii). Payment Method:**

**Mode of Payment:** Salaries will be paid via electronic transfer to employees' designated bank accounts.

**Salary Statement:** Detailed salary statements will be provided to employees, specifying earnings, deductions, and net pay.

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#### **32.4.5.(iv). Compliance and Transparency:**

**Legal Compliance:** The salary policy complies with all relevant labour laws, regulations, and employment standards.

**Transparency:** Employees will have access to information regarding their salary structure, deductions, and benefits, promoting transparency and trust within the organization.

#### **32.6 Revision of the Code**

Revision of the code shall be at the discretion of the Board of Directors along with CHRO and the communication of the same to employees shall be done accordingly

#### **32.7 Amendment History**

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## **33. Prevention of Sexual Harassment of Women at Workplace Policy**

### **33.1. Introduction & Purpose**

- » Acorn Universal Consultancy LLP is committed to providing a safe environment for all its employees free from discrimination on any ground and from harassment at work including sexual harassment. Acorn Universal Consultancy LLP will operate a zero-tolerance policy for any form of sexual harassment in the workplace and will treat all incidents seriously and promptly investigate all allegations of sexual harassment. Any person found to have sexually harassed another will face disciplinary action set up by SHP Committee, SHP Core Committee and HR Department of Acorn Universal Consultancy LLP up to and including dismissal from employment.
- » All complaints of sexual harassment will be taken seriously and treated with respect and in confidence. No one will be victimized for making such a complaint.

### **33.2. Scope**

- » This policy applies to all employees of Acorn Universal Consultancy LLP. The Company will not tolerate sexual harassment, if engaged in by clients or by suppliers or any other business associates.

The workplace includes:

1. All offices or other premises where the Company's business is conducted.
2. All company-related activities performed at any other site away from the Company's premises. (Company Functions, Events, etc.)
3. Any social, business or other functions where the conduct or comments may have an adverse impact on the workplace or workplace relations.
4. Unlawful sexual harassment is not limited to the physical workplace itself. It can occur while employees are travelling for business or at employer sponsored events or parties. Calls, texts, emails, and social media usage by employees can constitute unlawful workplace harassment, even if they occur away from the workplace premises, on personal devices or during non-work hours.

### **33.3. Definition of Sexual Harassment:**

Sexual harassment may be one or a series of incidents involving unasked and unwelcome sexual advances, requests for sexual favor's, or any other verbal or physical conduct of sexual nature.

### **33.4. Process**

**Sexual harassment includes unwelcome conduct which is either of a sexual nature, or which is directed at an individual because of that individual's sex when:**

- » Such conduct has the purpose or effect of inappropriately interfering with an individual's work or creating an threatening, hostile or offensive work environment, whether if the reporting employee is not the intended target of the sexual harassment;

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- » Such conduct is made either directly or indirectly a term or condition of employment; or
- » A sexually harassing hostile work environment includes, but is not limited to, words, signs, jokes, pranks, intimidation or physical violence which are of a sexual nature, or which are directed at an individual because of that individual's sex. Sexual harassment also consists of any unwanted verbal or physical advances, sexually explicit disrespectful statements or sexually discriminatory remarks made by someone which are offensive or objectionable to the recipient, which cause the recipient discomfort or humiliation, which interfere with the recipient's job performance.
- » Department Managers of Acorn Universal Consultancy LLP who knowingly allow or tolerate sexual harassment or retaliation, including the failure to immediately report such misconduct to HR Department/IC Committee are in violation of this policy and subject to disciplinary actions.
- » Sexual harassment can involve one or more incidents and actions constituting harassment may be physical, verbal and non-verbal. Examples of conduct or behavior which constitute sexual harassment include, but are not limited to:

#### **33.4.1 (i). Physical conduct**

Unwelcome physical contact including patting, pinching, stroking, kissing, hugging, fondling, or inappropriate touching

- » Physical violence, including sexual assault
- » Physical contact, e.g. touching, pinching, grabbing, etc
- » The use of job-related threats or rewards to solicit sexual favors

#### **33.4.1. (ii) Verbal conduct**

- » Comments on a worker's appearance, age, private life, etc.
- » Sexual comments, stories and jokes
- » Sexual advances
- » Repeated and unwanted social invitations for dates or physical intimacy
- » Insults based on the sex of the worker
- » Condescending or paternalistic remarks
- » Sending sexually explicit messages (by phone or by email)
- » Sharing sexually inappropriate pictures or videos clips, such as pornography sexual entertainment, or obscene gifs, with fellow co-workers.

#### **33.4.1. (iii). Non-verbal conduct**

- » Display of sexually explicit or suggestive material
- » Sexually-suggestive gestures
- » Whistling
- » Leering
- » Staring in a suggestive manner with wrong intentions

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### **33.4.2 Who can be a victim of Sexual Harassment?**

Anyone can be a victim of sexual harassment, regardless of their sex and of the sex of the harasser. Acorn Universal Consultancy LLP recognizes that sexual harassment may also occur between people of the same sex and similar or superior or inferior position/ designation (e.g. between a manager and his/her employee). What matters is that the sexual conduct is unwanted and unwelcome by the person against whom the conduct is directed.

**(This policy recognizes that men and women both can be victim of sexual harassment in the workplace.)**

All sexual harassment is prohibited whether it takes place within Acorn Universal Consultancy LLP premises or outside, including at social events, business trips, training sessions or conferences sponsored by Acorn Universal Consultancy LLP.

### **33.4.3 Complaint Procedure**

Acorn Universal Consultancy LLP cannot prevent or remedy sexual harassment unless it knows about it. Any employee, paid or unpaid intern or trainee who has been subjected to behavior that may constitute sexual harassment is encouraged to report such behavior to Department Manager, IC Committee, HR Department. Also, anyone who witnesses or becomes aware of potential instances of harassment should report such behavior to his/her Department Manager, IC Committee, HR Department. Reports of sexual harassment may be made verbally (Informal Complaint) or in writing (Formal Complaint).

#### **33.4.3.(i) Process for dealing with incidents of sexual harassment**

**33.4.3.1** Any employee of Acorn Universal Consultancy LLP who experiences sexual harassment may make a complaint reporting the incidence of Sexual Harassment in writing or verbally to the IC Committee. In case the employee is unable to report the said incident in writing, the committee member shall render all the necessary resources, make him/her aware of his rights and support to the aggrieved employee to make the complaint in writing. Those Contents of the said complaint should narrate the incident of Sexual Harassment and should also contain the name and details of the accused employee.

**33.4.3.2** The aggrieved employee shall report the said incident within a period of 15 Working days from the date of the last incident.

**33.4.3.3** All complaints, information and persons involved in the case about sexual harassment will be investigated, whether that information was reported in verbal or written form provided complaint is being registered by the aggrieved employee in verbal or written format. Investigations will be conducted in a timely manner, and will be confidential to the extent possible.

**33.4.3.4** Any employee may be required to co-operate as needed in an investigation of suspected sexual harassment. Acorn Universal Consultancy LLP will not tolerate retaliation against employees who file complaints, support another's complaint or participate in an investigation regarding the case such an act would be considered violation of this policy and would result in disciplinary actions.

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### **33.4.3. (ii). Informal Complaint Mechanism:**

- » If the victim wishes to deal with the matter informally, In case of an informal complaint:
- » If an employee feels that he or she is being subjected to sexual harassment he/she may immediately inform the harasser that the conduct is unwelcome and needs to stop.
- » If the inappropriate conduct does not cease, or if the employee is unable to or uncomfortable with addressing the alleged harasser directly, he or she should report the incident to his or her Department Manager/ IC Committee or HR Manager.
- » Victim has to provide a record of the date, time and nature of the incident(s) and the names of any witnesses.

### **The designated person (IC Committee/HR Manager) will:**

- » Communicate the same to both the parties ensuring that both the individual filing the complaint and the accused individual (respondent) are aware of the seriousness of a sexual harassment complaint.
- » Give an opportunity to the alleged harasser to respond to the complaint
- » Ensure that the alleged harasser understands the complaints mechanism
- » Facilitate discussion between both parties and Department manager to achieve an informal resolution which is acceptable to the complainant.
- » Ensure that a confidential record is kept of what happens by the Committee
- » Follow up after the outcome of the complaints mechanism to ensure that the behavior has stopped
- » Make sure management, Department managers or IC Core Committee is aware of the given situation.
- » Ensure that the above is done speedily and within 5-7 days of the complaint being made by the employee.
- » Record the details i.e. facts, study or any relevant document of the incident in a timely manner.

### **33.4.3. (iii). Formal Complaint Mechanism:**

- » If the victim wants to make a formal complaint or if the informal complaint mechanism has not led to a satisfactory outcome for the victim, the formal complaint mechanism should be used to resolve the matter.
- » A formal complaint by the accused needs to be in a written format followed by Sexual Harassment form issued by HR Department and will include formal and thorough scrutiny of the incident. The Company at this moment constitutes an IC Committee. The Committee has been established to ensure that any incidence of sexual harassment is dealt with appropriately, sensitively and expeditiously.
- » IC Committee of Acorn Universal Consultancy LLP for Sexual Harassment comprises of 8 selected members from various departments, below mentioned are the names of current members of IC Committee:

Sr.No.	Name	Dept.	Role
1	Mrs.Preeti Ezhava	Wholesale	Chairman
2	Mrs.Hemini Chauhan	C&P	Member
3	Mrs.Snehal Macwan	Poland Business	Member
4	Mrs.Neha Parmar	Logistics	Member
5	Mrs.Rujuta Mehta	HR	Member
6	Mr.Kishor Dholwani	HR & Admin, IT, Legal	Member
7	Mr.Chetan Patel	Auditing	Member
8	Mr. Rahul Sharma	Docpharm	Member

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- » All allegations of harassment will be investigated promptly and in a confidential manner, as reasonably possible, for an effective investigation.
- » The designated person who initially received the complaint will refer the matter to POSH IC Committee, SHP core committee or HR Department directly to instigate a formal investigation. The committee may deal with the matter themselves and refer the matter to an internal or external investigator and referit to SHP Core committee of three others in accordance with this policy

**33.4.3.(iii).(A).** While the process may vary from case to case, investigations should be done in accordance with the following steps:

- » Interview/Council the victim and the alleged harasser separately
- » Interview other relevant third parties separately
- » Decide whether or not the incident(s) happened is related to Sexual Harassment Policy
- » Such a incident Upon receipt of complaint, IC Committee or SHP Core Committee of Acorn Universal Consultancy LLP will conduct an immediate review of the allegations, and take any interim actions (e.g., instructing the respondent to refrain from communications with the complainant), as appropriate. If complaint is verbal, encourage the individual to complete the 'Complaint Form' in writing. If he or she refuses, prepare a Complaint Form based on the verbal reporting.
- » If documents, emails or phone records are relevant to the investigation, take steps to obtain and preserve them.
- » Request and review all relevant documents, including all electronic communications.
- » Interview all parties involved, including any relevant witnesses;
- » Create a written documentation of the investigation (such as a letter, memo or email), which contains the following:
  - » A list of all documents reviewed, along with a detailed summary of relevant documents;
  - » A list of names of those interviewed, along with a detailed summary of their statements;
  - » A timeline of events occurred
  - » A summary of prior relevant incidents, reported or unreported; and
  - » The basis for the decision and final resolution of the complaint, together with any corrective action(s).
- » Keep the written documentation and associated documents in a secure and confidential location.
- » Promptly notify the individual who reported and the individual(s) about whom the complaint was made of the final determination and implement any corrective actions identified in the written document.

**33.4.3. (iii).(B) The person carrying out the investigation will:**

- » Produce a report detailing the investigations, findings and any recommendations
- » If the harassment took place, decide what the appropriate remedy for the victim is, in consultation with the victim (That is- an apology, a change to working arrangements, training for the harasser, discipline, suspension, dismissal)
- » Follow up to ensure that the recommendations are implemented, that the behavior has stopped and that the victim is satisfied with the outcome
- » The IC Committee would keep a track of all cases pertaining to complaints of sexual harassment at various stages and facilitate closure of such cases as per policy

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#### **33.4.4 Disciplinary Measures:**

Anyone who has been proven to have sexually harassed another person under the terms of this policy is liable to any of the following disciplinary actions by IC Committee/ SHP Core Committee and Directors of Acorn Universal Consultancy LLP:

- » Verbal or written warning
- » Adverse performance evaluation
- » Reduction in wages
- » Transfer of employment
- » Demotion from employment
- » Suspension
- » Dismissal

The nature of the sanctions will depend on the gravity and extent of the harassment. Suitable deterrent sanctions will be applied to ensure that incidents of sexual harassment are not treated insignificant. Certain serious cases, including physical violence, will result in the immediate dismissal of the harasser.

#### **33.4.5 Monitoring and evaluation**

Acorn Universal Consultancy LLP recognizes the importance of monitoring this sexual harassment conduct and will ensure that it anonymously collects statistics and data as to how it is used and whether or not it is effective.

IC Committee/ SHP Core Committee/ HR Manager and those responsible for dealing with sexual harassment cases will report on compliance with this policy, including the number of incidents, how they were dealt with, and any recommendations made. This will be done on a yearly basis. As a result of this report, the company will evaluate the effectiveness of this policy and make any changes if needed.

#### **33.4.6 Confidentiality**

All complaints and investigations are treated confidentially and information is disclosed strictly on a need-to-know basis. The identity of the complainant is usually revealed to the parties involved during the investigation that is IC

Committee Company Directors and HR Manager of Acorn Universal Consultancy LLP takes adequate steps to ensure that the complainant is protected from retaliation during and after the investigation. All information pertaining to a sexual harassment complaint or investigation is maintained in secure files within the HR department and SHP Committee of Acorn Universal Consultancy LLP

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### **33.5. Punishment for false complaints:**

- » Where the IC Committee arrives at a conclusion during or after the inquiry/ investigation that the allegation against the Respondent is either malicious or false, appropriate punitive action may be taken by IC Committee and Directors of Acorn Universal Consultancy LLP under the terms of this policy is liable to any of the following disciplinary actions:
    - » Verbal or written warning
    - » Adverse performance evaluation
    - » Reduction in wages
    - » Transfer of employment
    - » Demotion from employment
    - » Suspension
    - » Dismissal
- (Only IC Committee can decide whether complaint is True, fake, false or, malicious.

### **33.6. Revision of The code**

Revision of the code shall be at the discretion of the Board of Directors along with CHRO and the communication of the same to employees shall be done accordingly

### **33.7. Amendment History**

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## 34. Dress Code Policy

### 34.1 Introduction

- » The Dress Code Policy at Acorn Universal Consultancy LLP, we are committed to maintaining a professional, inclusive, and respectful work environment. Our Dress Code Policy is designed to ensure that all employees present themselves in a manner that reflects the high standards of our organization and fosters a positive image to clients, visitors, and colleagues.
- » We believe that a clear and consistent dress code helps to promote a cohesive corporate identity, support our professional culture, and ensure a comfortable and safe work environment for everyone.

### 34.2 Purpose of policy

- » Our dress code policy outlines how we expect our employees to dress at the workplace. Employees should note that their appearance matters when representing our company in front of clients, visitors, or other parties. An employee's appearance can create a positive or negative impression that reflects on our company and culture.

### 34.3 Scope

- » The Dress Code Policy at Acorn Universal Consultancy LLP applies to all employees. The policy is designed to ensure that everyone within our organization adheres to a consistent standard of professional attire, contributing to a cohesive and respectful work environment.

### 34.4 Process

#### 34.4.1 Office Employees – Policy elements These dress code rules always apply:

- » All employees must be clean and well-groomed.
- » All clothes must be work-appropriate. Clothes that are typical in workouts and outdoor activities aren't allowed.
- » All clothes must project professionalism. Clothes that are too revealing or inappropriate aren't allowed.
- » All clothes must be clean and in the proper manner. Discernible rips, tears or holes aren't allowed.
- » Employees must avoid clothes with stamps that are offensive or inappropriate.
- » Employees are required to always wear proper formal shoes while on company premises, and the use of slippers or flip flops is not permitted as part of the dress code policy.

#### 34.4.2 Office Employees - Clothing

Our company's official dress code is Business Formal. Our company does allow casuals on Friday, Saturday, Sunday and on UK holidays when employees can wear smart casual or business casual attire. This won't apply if employees are meeting with clients, partners and other external parties.

We may change our dress code in special cases. For example, we may require employees to wear semi-formal attire for an event

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#### **34.4.3 Disciplinary Consequences**

As per our Company Dress code policy, if an employee violates the dress code, their supervisor will address the issue with them. The employee is expected to adhere to the Company dress code from their joining. In case of dress code violations, supervisors will request employees to return home to change their attire. Please note that this time will be unpaid, and any further disciplinary action will be taken such as Fine/Warning letter/Termination outlined in the Company Dress code policy

#### **34.4.4 Employees may face more severe consequences if:**

Their appearance causes irreparable damage, like the loss of a major client.

They repeatedly violate our dress code.

(Note: Employees are required to carry their formal business wear with them if they are outside before coming to work and intend to proceed directly to the workplace)

#### **34.5 Revision of the Code**

Revision of the code shall be at the discretion of the Board of Directors along with CHRO and the communication of the same to employees shall be done accordingly.

#### **34.6 Amendment History**

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## 35. ID Card Policy

### 35.1 Introduction

» The ID Card Policy at Acorn Universal Consultancy LLP, we prioritize the safety and security of our employees, clients and visitors. To support this, we have implemented an ID Card Policy to ensure proper identification and to maintain a secure working environment. This policy outlines the requirements for the issuance, use, and management of ID cards for all personnel associated with our organization.

### 35.2 Purpose

The purpose of the ID Card Policy is to:

- » Enhance security by ensuring only authorized personnel have access to company premises.
- » Facilitate the identification of employees, contractors, and visitors.
- » Promote a professional and cohesive image within the company

### 35.3 Scope

» This policy applies to all employees, interns, and visitors at Acorn Universal Consultancy LLP. It covers the issuance, usage, and management of ID cards, including procedures for lost or damaged cards.

### 35.4 Process

#### Policy Provisions

##### 35.4.1 Issuance of ID Cards

- » All employees, contractors, and interns will be issued an ID card upon joining the company.
- » Visitors will be issued temporary ID cards upon registering at the reception.
- » ID cards will include the individual's name, photograph employee no and date of joining

##### 35.4.2 Usage of ID Cards

- » ID cards must always be worn visibly while on company premises.
- » Employees must present their ID card when requested by security personnel or management.
- » ID cards are non-transferable and must not be used by anyone other than the individual to whom they were issued.

##### 35.4.3 Maintenance and Care

- » Employees are responsible for the safekeeping and proper use of their ID cards.
- » ID cards should be kept in good condition and not altered or defaced in any way.
- » Damaged or worn-out ID cards should be reported and replaced promptly

##### 35.4.4 Lost or Stolen ID Cards

- » In the event of a lost or stolen ID card, employees must immediately report the loss to the HR department.

A replacement card will be issued, and the lost or stolen card will be deactivated to prevent unauthorized use.

A fee may be charged for the replacement of lost or stolen ID cards

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#### **35.4.5 Return of ID Cards**

- » Upon termination of employment, individuals must return their ID cards to the HR department.
- » Failure to return an ID card may result in deductions from the final salary or other disciplinary actions

#### **35.4.6 Temporary ID Cards for Visitors**

- » Visitors must register at Security Gate and provide valid identification to receive a temporary ID card.
- » Temporary ID cards must be worn visibly and returned to the reception upon leaving the premises.
- » Visitors must always be accompanied by their host while on company premises.

#### **35.5 Violation of policy**

Employees are violation of this policy may result in disciplinary actions.

- » First time violation - verbal warning
- » Second time violation - warning letter
- » Third time violation – 500 Rs fine.
- » In the event of a lost or damaged ID card, employees should promptly notify the HR department for a replacement and fee may be charged for the replacement of lost or stolen ID cards.

#### **35.6 Revision of the Code**

Revision of the code shall be at the discretion of the Board of Directors along with CHRO and the communication of the same to employees shall be done accordingly.

#### **35.7 Amendment History**

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## 36. Social Media Policy

### 36.1 Introduction:

» In today's digital age, social media has become an integral part of both personal and professional communication. At Acorn Universal Consultancy LLP, we recognize the importance of social media in fostering professional connections and representing our company's brand. However, it's equally essential to establish clear guidelines to ensure that social media usage aligns with our values, goals, and professional standards.

### Purpose:

» The purpose of this Social Media Usage Policy is to provide employees with clear guidelines and expectations regarding the use of social media platforms, particularly concerning professional networking, representation of the company, and handling information related to their employment with Acorn.

### We aim to:

- » Define appropriate usage of social media during working hours, emphasizing the importance of maintaining focus on work responsibilities.
- » Encourage professional networking while outlining expectations for connecting with individuals related to current roles at Acorn, ensuring representations of the company are conducted professionally and responsibly.
- » Establish protocols for managing social media activity post-employment, including updating profiles and maintaining confidentiality.
- » Highlight the consequences of non-compliance with the policy, emphasizing the importance of adhering to these guidelines.
- » Commit to periodic review and modification of the policy to ensure it remains current and effective in addressing evolving social media trends and organizational needs.

### 36.2 Scope

» This Social Media Usage Policy applies to all employees of Acorn Universal Consultancy LLP's all employees. It encompasses all social media platforms, including but not limited to LinkedIn, Facebook, Twitter, Instagram, and professional networking sites.



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### 36.3 Policy

#### 36.3.1 During Working Hours:

Employees are expected to focus on their work during business hours. Social media platforms, including LinkedIn, should not be open for personal use during working hours.

Exceptions may be made for employees whose roles involve social media management or networking as part of their job responsibilities.

#### 36.3.2 Professional Networking:

While we encourage professional networking, employees should exercise discretion when connecting with individuals related to their current role at Acorn. Any LinkedIn connections made in the context of business should be done professionally and with a clear understanding of the potential impact on Acorn. Employees are not allowed to keep open to work on social media except they are on notice period. Employees are not allowed to keep current working status of Acorn or any other our sister companies for security purpose.

#### 36.3.3 Post-Employment Social Media Activity

##### 36.3.3.(i). Removing Acorn Connecting:

Upon leaving Acorn, employees are expected to update their social media profiles, including LinkedIn, to reflect their current employment status and remove any connections with Acorn. This includes updating the LinkedIn profile headline, summary, and experience sections.

##### 36.3.3.(ii).Confidentiality and Non-Disclosure:

Former employees should refrain from disclosing confidential or proprietary information about Acorn on any social media platform.

##### 36.3.3.(iii) Consequences of Non-Compliance:

Violations of this policy may result in disciplinary action, up to and including termination of employment.

### 36.4 Revision of the Code

Revision of the code shall be at the discretion of the Board of Directors along with CHRO and the communication of the same to employees shall be done accordingly

### 36.5 Amendment History

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## 37. Absconding Policy

### 37.1 Introduction:

» At Acorn Universal Consultancy LLP, we uphold a commitment to professionalism, accountability, and mutual respect in our workplace. The Absconding Policy outlined herein serves to establish clear guidelines and procedures regarding employee absences without prior notification or authorization.

### 37.2 Purpose:

The purpose of the Absconding Policy is to:

- » Define absconding and establish the criteria for determining when an employee's failure to report for duty constitutes absconding.
- » Outline the expectations for employees in notifying their department manager, designated sub leader, or HR Manager/HR Department in the event of untold leaves or emergency absences.
- » Clarify the consequences of absconding, including the issuance of warning letters and the ineligibility for pay-related benefits or documentation upon departure from the company.

### 37.3 Scope

» This policy applies to all employees of Acorn Universal Consultancy LLP, including full-time, part-time, temporary, and contract employees, regardless of their position or department within the organization.

The policy covers situations where an employee fails to report for duty without any notification for more than three working days. It also addresses untold leaves and unauthorized absences, specifying the actions to be taken in such instances, including the issuance of warning letters.

» Furthermore, this policy applies to the handling of absconding cases, outlining the consequences for employees found to be in violation of the policy, including the loss of pay-related benefits and documentation upon departure from the company.

### 37.4 Policy

- » In any situation where an employee of the company failing to report for duty without any notification to his/her department manager, designated sub leader or HRManager for more than three working days will be considered as absconding.
- » Untold leaves are not allowed, in case of emergency employees are expected to inform reason of absence from work within 2 working days to his/her department manager, Sub leader, or HR Manager/HR Department.
- » In case of more than 2 untold leaves that is leaves taken without prior permission and uninformed absence from work, he/she will be issued warning letter for Absentees for work without prior permission.
- » In case of absconding, Employee will not be eligible for any due pay or benefits of pay, Relieving and Experience Letter or any benefits from company.

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### **37.5 Revision of the Code**

» Revision of the code shall be at the discretion of the CHRO and the communication of the same to employees shall be done accordingly.

### **37.6. Amendment History**

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## 38. Mobile Locker Policy

### 38.1 Introduction:

» Acorn Universal Consultancy LLP recognizes the importance of maintaining a productive and focused work environment. In alignment with this objective, the company has implemented a Mobile Locker Policy to regulate the usage of mobile phones during working hours and provide a secure facility for employees to store their devices.

### 38.2 Purpose:

- » The purpose of the Mobile Locker Policy is to:
- » Ensure workplace productivity by restricting the use of mobile phones during working hours.
- » Provide employees with a secure and designated area to store their mobile phones.
- » Clarify the terms and conditions regarding the usage of lockers and mobile phones within the workplace.
- » Establish guidelines for accessing mobile phones during designated break times.
- » Safeguard personal belongings and mitigate the risk of theft or loss.

### 38.3 Scope:

- » This policy applies to all employees of Acorn Universal Consultancy LLP, including full-time, part-time, temporary, and contract employees.
- » The policy governs the usage of mobile phones during working hours and outlines the procedures for storing devices in designated lockers provided by the HR department.

### 38.4 Policy:

#### 38.4.1 Mobile Phone Usage:

Employees are prohibited from using or carrying mobile phones during working hours. Violation of this policy may result in disciplinary action, including the issuance of a warning letter and termination of employment.

#### 38.4.2 Locker Facility:

- » Company-provided lockers, assigned by the HR department, must be used to store mobile phones during working hours.
- » Employees are required to bring their own lock and key for securing their locker.
- » Lockers will be monitored through CCTV cameras installed in the vicinity.

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#### **38.4.3 Access to Mobile Phones:**

Employees may access their mobile phones during designated break times, such as lunch, dinner, and tea breaks.

#### **38.4.4 Responsibility and Liability:**

The company cannot be held responsible for any personal property left in the lockers.  
Employees are solely responsible for the security of their mobile phones stored in the lockers.

#### **38.4.5 Emergency Contact:**

- » In case of emergency, employees can be contacted through internal emergency contact numbers provided by the HR department.
- » The company does not take responsibility if the emergency contact number is inaccessible due to network issues or other reasons.

#### **38.4.6 Maintenance of Lockers:**

Lockers must be maintained in a clean and sanitary manner.  
Accumulation of food, trash, or any other items in the lockers is strictly prohibited.

#### **38.4.7 Limitation:**

- » Lockers provided are designated for storing employee mobile phones only. Other items should not be stored in the lockers
- » This Mobile Locker Policy is essential for ensuring a focused and productive work environment while also safeguarding employees' personal belongings. Compliance with this policy is mandatory for all employees, and any violations will be subject to disciplinary action as per company guidelines.

#### **38.5 Revision of the Code**

Revision of the code shall be at the discretion of the Board of Directors along with CHRO and the communication of the same to employees shall be done accordingly.

#### **38.6 Amendment History**

Rev. No	Effective Date	Reason for the Change	Prepared by	Validated by	Authorized by

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## 39. Employee Rehire Policy

### 39.1 Introduction:

» Acorn Universal Consultancy LLP recognizes the value of retaining skilled and experienced employees. Our Employee Rehire Policy is designed to establish guidelines and procedures for rehiring former employees who have previously contributed positively to our organization. This policy aims to facilitate a fair and transparent rehiring process while ensuring that the company benefits from the expertise and knowledge of returning staff members.

### 39.2 Purpose:

The purpose of the Employee Rehire Policy is to:

- » Define the eligibility criteria for rehiring former employees based on performance, conduct, and alignment with company values.
- » Outline the circumstances under which former employees may be considered for re-employment and any relevant guidelines to be followed during the rehiring process.
- » Ensure that the rehiring process is fair, consistent, and compliant with legal and ethical standards.
- » Promote continuity and stability within the organization by welcoming back valuable talent that has previously contributed to our success.

### 39.3 Scope:

» This policy applies to all former employees of Acorn Universal Consultancy LLP who have left the company on a permanent basis and wish to be considered for reemployment. It outlines the criteria for eligibility, factors that may render an individual eligible for rehire, and the procedures to be followed during the rehiring process.

### 39.4 Policy:

#### 39.4.1 Eligibility for Rehire:

Former employees may be considered for rehire if they meet the following criteria:

- » Demonstrated good performance during their previous tenure, as evidenced by positive feedback from managers and HR.
- » Departure from the company due to valid reasons, such as family emergencies or personal circumstances.
- » Absence of any history of absconding, policy violations, or misconduct during their previous employment.
- » Receipt of positive feedback during their exit interview.
- » Possession of skill sets relevant to available positions within the company.
- » Compliance with non-compete agreements and non-disclosure agreements. Rehiring consideration is contingent upon the submission of evidence or documentation supporting their previous employment and a genuine reason for resignation.

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#### **39.4.2 Ineligibility for Rehire Consideration:**

- » Former employees may be ineligible for rehire if they have a history of serious misconduct, poor performance, or policy violations.
- » Other factors that may render an individual ineligible for rehire include absconding, adverse references, unprofessional behavior, legal issues, and failure to meet job requirements.
- » Additionally, employees who fail to show up for their first day of work without valid reasons may be disqualified from rehire for a specified period.

#### **39.4.3 Rehiring Process:**

- » Rehired employees will undergo the same hiring process as new candidates, including orientation, onboarding, and familiarization with company policies.
- » The rehiring decision will be made by management based on the individual's qualifications, suitability for available positions, and the company's operational needs.
- » Rehired employees must adhere to a 3-month cooling period from the day they left Acorn Universal Consultancy LLP before being considered for reemployment. However if management is approving in some special circumstances it can be further reduced.
- » Management retains full authority and discretion to rehire employees without requiring consent from any other person.

#### **39.4.4 Fair Decisions:**

- » Acorn Universal Consultancy LLP is committed to equal opportunity practices and will not discriminate based on protected characteristics.
- » Former employees may be given precedence in the hiring process compared to external candidates due to their familiarity with the company.
- » All rehiring decisions will be made fairly and impartially, with no discrimination or unfair disqualification among former employees under consideration.
- » This Employee Rehire Policy ensures that the rehiring process is conducted in a transparent and equitable manner, fostering a positive work environment and maximizing the potential for success both for the company and returning employees.

#### **39.5 Revision of the Code**

Revision of the code shall be at the discretion of the Board of Directors along with CHRO and the communication of the same to employees shall be done accordingly

#### **39.6 Amendment History**

Rev. No	Effective Date	Reason for the Change	Prepared by	Validated by	Authorized by

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HR	CHRO	Board of Director	1 <sup>st</sup> April 2025	AUC/HR/P-40	001

## 40. Bribery, Corruption & Fraud Policy

### 40.1 Introduction:

» Acorn Universal Consultancy LLP upholds the highest standards of integrity and ethical conduct in all aspects of its operations. The Bribery, Corruption, and Fraud Policy outline our firm commitment to preventing and combating any form of bribery, corruption, or fraudulent behavior within the organization. This policy reflects our dedication to conducting business with honesty, fairness, and transparency, and emphasizes our zero-tolerance approach towards bribery and corruption in any form.

### 40.2 Purpose:

- » The purpose of the Bribery, Corruption, and Fraud Policy is to:
- » Establish clear guidelines and standards for all employees of Acorn Universal Consultancy LLP to prevent involvement in bribery, corruption, or fraudulent activities.
- » Ensure compliance with all applicable laws and regulations related to anti-bribery and corruption.
- » Safeguard the reputation and integrity of the company by promoting ethical business practices and fostering a culture of integrity and accountability.
- » Provide mechanisms for reporting and addressing any instances of suspected bribery, corruption, or fraudulent behavior promptly and effectively.

### 40.3 Scope/Applicability:

» This policy applies to all employees of Acorn Universal Consultancy LLP, regardless of their position or role within the organization. It also extends to any external parties, including business partners, consultants, suppliers, and clients, with whom the company conducts business. All employees are required to adhere to the standards outlined in this policy at all times during the course of their employment with Acorn Universal Consultancy LLP.

### 40.4 Policy:

#### 40.4.1 Company Commitment:

- » Acorn Universal Consultancy LLP is committed to conducting business with integrity and transparency, and prohibits any form of bribery, corruption, or fraudulent behavior.
- » Employees are prohibited from offering, paying, or accepting bribes or any form of improper inducement in exchange for business advantages or personal gain.
- » Any attempt to mislead, deceive, or engage in fraudulent practices will not be tolerated and may result in disciplinary action, up to and including termination of employment.

#### 40.4.2 Reporting and Mitigation:

- » Employees who become aware of any suspected instances of bribery, corruption, or fraudulent behavior are required to report such incidents promptly to the HR department or management.
- » Acorn Universal Consultancy LLP will investigate all reports of suspected misconduct thoroughly and take appropriate action to address and mitigate any identified risks or breaches of policy.
- » The company is committed to providing a safe and supportive environment for employees to report concerns without fear of retaliation.

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#### **40.4.3 Regular Review and Compliance:**

- » This policy will be periodically reviewed and updated to ensure alignment with evolving legal requirements and industry best practices.
- » All employees are responsible for familiarizing themselves with the provisions of this policy and complying with its requirements at all times.

#### **40.4.4 Employee Support and Awareness:**

- » Acorn Universal Consultancy LLP will provide training and educational resources to employees to raise awareness of bribery, corruption, and fraud risks and reinforce the importance of ethical conduct.
- » Employees are encouraged to seek guidance or clarification from the HR department or management if they have any questions or concerns regarding compliance with this policy.
- » This Bribery, Corruption, and Fraud Policy reaffirms Acorn Universal Consultancy LLP's commitment to upholding the highest ethical standards and ensures that all employees are aware of their responsibilities in preventing and reporting instances of misconduct.

### **40.5 Revision of the Code**

Revision of the code shall be at the discretion of the Board of Directors along with CHRO and the communication of the same to employees shall be done accordingly

### **40.6 Amendment History**

Rev. No	Effective Date	Reason for the Change	Prepared by	Validated by	Authorized by

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## 41. Employee Referral Policy

### 41.1 Introduction:

» The Employee Referral Policy at Acorn Universal Consultancy LLP aims to recognize and incentivize employees who actively participate in referring qualified candidates for job openings within the organization. This program offers employees an opportunity to contribute to the growth and success of the company while earning additional bonuses through successful referrals.

**41.2 Purpose:** The purpose of the Employee Referral Policy is to:

- » Encourage employees to leverage their networks and connections to identify potential candidates who align with the company's values and requirements.
- » Enhance the recruitment process by tapping into the referrals provided by existing employees, thereby attracting top talent.
- » Reward employees for their contribution to building a skilled and efficient team, fostering a positive work environment, and promoting the company as an employer of choice.

### 41.3 Scope/Applicability:

- » The Policy is valid for referrals made by employees on the company's regular payroll. All regular employees are eligible to participate in the referral program, except:
  - » CEO
  - » HR Department employees
  - » Contract and Part-time employees
  - » Hiring Managers for the positions for which they are hiring (Conflict of Interest)
  - » Hiring Managers cannot refer anyone for a position that reports to them directly or indirectly. However, they can refer someone for a position in a different department/function.

### 41.4 Policy

- » Any employee can refer someone whenever a job opening is announced as per the company's requirement or if otherwise the employee thinks a candidate would be appropriate to work with the organization. Employee can get the details of the job availability from the regional HR team.

#### 41.4.1 Referral Bonus:

- » The employee will be eligible for a Referral Bonus if the candidate referred by her/ him gets selected and joins the Company and stays in the organization for 6 months:

#### Referral bonus:

No.	Level	Employee Referral Bonus
1	Level 10 to 12	INR 5000
2	Level 7 to 9	INR 10000
3	Level 6 & below	INR 20000

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#### **41.4.2 Process:**

- Step 1:** Referral received by recruitment team, through email, will reach out to the candidate.
- Step 2:** In case the candidate is already in the database, recruitment will inform the employee accordingly and the employee will not be eligible for bonus
- Step 3:** The selection decision will be made purely on basis of merit. The decision of the interview panel or the interviewer during the recruitment process will be final.
- Step 4:** The Referral Bonus is payable only after the preferred candidate joins and completes 6 months with the company, provided both the referee and the referred employee are on the payroll during the time of payout.
- Step 5:** This Policy is Not applicable for those who are under probation period, HR department, department manager level employee.

#### **Guidelines for Referral**

- » Employee must have the consent of the referred candidate in order to be considered as a referral and submitting the same to HR
- » Referred candidate should not have family members actively working at the Company
- » In case of duplicate referrals, only the first referral submitted will be eligible for the bonus
- » There is no limit to the number of referrals an employee can make
- » All candidates will be evaluated for employment in line with our Company policies and procedures. Referring the candidate does not guarantee they will be contacted, interviewed or hired

Company is not obligated to disclose to referrer employee the reasons for not hiring or circumstances for dismissal of any referral. All information regarding the hiring decision will remain strictly confidential.

- » The recruitment process will work independently and no follow-up or influencing for candidates referred under employee referral program would be entertained.
- » Claims received after the candidate is interviewed or joins will not be entertained.
- » Employees will not be eligible for bonus if the CV of the candidate is received from any other source e.g. through newspaper advertisements, separately through the internet, search firms, etc. In the event that the same resume has been received from two sources, the person/place from where it was received first would be treated as the "source" of the resume and treated accordingly.
- » The Referral Program is meant for inviting Quality resources within our organization. Please note the final decision in case of any ambiguity lies with the Management. No correspondence with regards to the same will be entertained. The Management is at liberty to alter, withdraw or modify any/all aspects of the employee referral program without assigning any reason and without notice.

#### **41.5 Revision of the Code**

Revision of the code shall be at the discretion of the Board of Directors along with

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#### **4.1.6 Amendment History**

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HR	CHRO	Board of Director	1 <sup>st</sup> April 2025	AUC/HR/P-42	001

## 42. Safety Policy

### 42.1 Introduction:-

» The Safety Policy at our esteemed organization, Acorn Universal Consultancy LLP, stands as a cornerstone in our commitment to fostering a secure and healthy work environment for all stakeholders. This comprehensive policy embodies our dedication to preventing accidents, safeguarding personnel, and preserving our valuable assets and data.

### 42.2 Purpose

» The safety policy is designed to ensure the health, safety, and well-being of all employees and stakeholders within the company. It aims to prevent accidents, promote a safe work environment, and protect company assets and data.

### 42.3 Scope

» This policy applies to all employees, contractors, visitors, and anyone conducting work on behalf of the company, whether on-site or off-site.

### 42.4 Policy

#### Responsibilities

##### 42.4.1. Management Responsibilities:

- » Allocate resources and support necessary for implementing safety measures.
- » Ensure compliance with safety regulations and standards.
- » Encourage and promote a culture of safety within the organization.
- » Provide necessary training and resources to employees for maintaining safety.

##### 42.4.2. Employee Responsibilities:

- » Adhere to safety guidelines as per procedures, and protocols.
- » Report safety hazards, incidents, or concerns promptly.
- » Participate in safety training and awareness programs.
- » Take personal responsibility for maintaining a safe work environment.

##### 42.4.3. Workplace Safety Measures

###### 42.4.3.(i). Physical Safety

- » Ensure ergonomic workstations and proper seating arrangements.
- » Conduct regular inspections to identify and rectify potential safety hazards.
- » Provide adequate lighting, ventilation, and comfortable working conditions.

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#### **42.4.3.(ii). Cyber security:**

- » Implement cyber security measures to protect sensitive data and IT systems.
- » Conduct regular audits and updates of security protocols.
- » Educate employees on cyber security best practices and awareness.

#### **42.4.4. Emergency Preparedness**

##### **Emergency Response:**

- » Establish protocols for responding to emergencies, including medical emergencies, accidents, or security threats.
- » Provide training to employees on emergency response procedures and first aid.

##### **Disaster Recovery:**

- » Maintain backup systems and procedures to recover data in the event of IT failures or disasters.

#### **42.4.5. Health and Well-beingMental**

##### **Health Support:**

- » Promote mental health awareness and provide resources for stress management and employee assistance programs.

##### **Health and Hygiene:**

- » Promote personal hygiene practices and provide access to sanitation facilities.
- » Encourage regular breaks and wellness initiatives to prevent fatigue and burnout

#### **42.4.6. Incident Reporting and Investigation**

- » Implement a system for reporting safety incidents, near misses, or hazards.
- » Investigate incidents promptly to determine root causes and implement corrective actions.

#### **42.4.7. Compliance and Continuous Improvement**

- » The Administration department is responsible for the renewal of licenses, including fire safety, lift, building, and company licenses. This ensures compliance with regulatory requirements and underscores our commitment to upholding safety standards. HR must have scan copy of all the documents.
- » Ensure compliance with relevant safety laws, regulations, and industry standards.
- » Conduct regular reviews and audits to identify areas for improvement in safety practices.

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#### **42.4.8. Communication**

- » Communicate safety policies, procedures, and updates clearly to all employees.
- » Encourage open communication channels for reporting safety concerns or suggestions.

#### **42.4.9. Training and Awareness**

- » Conduct regular safety training sessions for employees, covering topics such as workplace safety, cyber security, and emergency response on half yearly or Quarterly basis.
- » Promote awareness campaigns and distribute informational materials on safety practices

#### **42.5 Revision of the Code**

- » Revision of the code shall be at the discretion of the Board of Directors along with CHRO and the communication of the same to employees shall be done accordingly.

#### **42.6 Amendment History**

Rev. No	Effective Date	Reason for the Change	Prepared by	Validated by	Authorized by

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## 43. Health & Benefit Policy

### 43.1 Introduction

» At Acorn Universal Consultancy LLP, we value the health and well-being of our employees. This Health Benefit Policy outlines the comprehensive health benefits and insurance coverage provided to all eligible employees to ensure access to quality healthcare and financial protection in case of medical emergencies or accidents.

### 43.2 Purpose

» The purpose of the Health Benefit Policy at Acorn Universal Consultancy LLP is multifaceted, aiming to prioritize the well-being and welfare of employees while ensuring a productive and sustainable workforce.

### 43.3 Scope

» This policy applies to all full-time employees of Acorn Universal Consultancy LLP who meet the eligibility criteria for health benefits.

### 43.4. Process

#### 43.4.1. Medical Insurance (Mediclaim)

- » Coverage Details: All employees are covered as per policy taken by company.
- » In-patient Treatment: Coverage for hospitalization expenses, including room charges, medical tests, surgeries, and doctor's fees.
- » Out-patient Treatment: Coverage for consultations, diagnostic tests, medications, and follow-up visits.
- » Network Hospitals: Employees have access to a network of hospitals and healthcare providers for cashless treatment.
- » Sum Insured: 3,00,000 for person and his dependent spouse/kids.

#### 43.4.2. Workmen's Compensation Policy

» Group personal accident (GPA) policy is taken in lieu of Workmen's Compensation (WC) Policy for all employees of Acorn Universal Consultancy LLP. This policy provides coverage for work-related injuries, disabilities, or fatalities, ensuring financial protection and medical benefits to employees in case of workplace accidents.

#### 43.4.3 Additional Health Benefits

##### 43.4.3.(i) Maternity Benefits

» Maternity Coverage: Coverage for maternity expenses, including pre-natal and post-natal care, delivery, and hospitalization as per mediclaim policy.

#### 43.4.4. Policy Administration

##### a. Eligibility

» **Eligibility Criteria:** After Joining employee is entitled for coverage under GPA Policy immediately. However for mediclaim coverage employee joining at the entry level has to wait for probation confirmation.

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#### **b. Enrollment and Claims Process**

- » **Enrollment:** Employee will be enrolled into the health insurance plans upon completion of probation period.
- » **Claims Process:** HR issues Health Claim Form by TPA, then respective hospital will endorse the same and then it should be submitted to Mediclaim office endorsed by our company HR sign and stamp.

#### **43.4.5. Compliance and Review**

##### **a. Legal Compliance**

- » **Regulatory Compliance:** Ensure compliance with applicable laws, regulations, and industry standards related to employee health benefits.

##### **b. Policy Review**

- » **Periodic Review:** Conduct regular reviews of the health benefit policy to assess effectiveness, coverage adequacy, and employee satisfaction.
- » **Updates and Amendments:** Make necessary updates or amendments to the policy based on changing healthcare trends or organizational needs.

#### **43.4.6. Communication and Awareness**

##### **a. Policy Communication**

- » **Employee Communication:** Communicate the health benefit policy to all employees through employee handbooks, orientation sessions, or internal communications. Also HR sends Mediclaim card (soft copy) on company email

##### **b. Employee Education**

Health Awareness Programs: Conduct educational programs or workshops to educate employees about health benefits, insurance coverage, and wellness initiatives.

#### **43.4.7. Contact Information**

- » For questions or assistance regarding health benefits, employees can contact the Human Resources Department ([hr@acornuniversalconsultancy.com](mailto:hr@acornuniversalconsultancy.com)) or the designated Health Benefits Coordinator.

#### **43.5. Revision of the Code**

Revision of the code shall be at the discretion of the Board of Directors along with CHRO and the communication of the same to employees shall be done accordingly.

#### **43.6. Amendment History**

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## 44. Performance Improvement Plan Policy.

### 44.1 Introduction

The Performance Improvement Plan (PIP) policy outlines the process for identifying and addressing performance issues among employees to support their professional development issues that fall below expectations and ensure alignment with organizational goals.

### 44.2. Purpose

It aims to provide a fair and constructive approach to improve employee performance, identify the required training and support their success with in the company

### 44.3. Scope

This policy applies to all employees of Acorn Universal Consultancy LLP. It is applicable only for performance-related concerns based on KPIs, manager feedback, or performance reviews. No employee can be terminated for poor performance unless they have completed the PIP process.

This policy does not apply in the event of POSH, Prohibition and Integrity issues violated by an employee

### 44.4. Process

#### 44.4.1 Performance Improvement Plan Policy

- » The company expects all employees to perform their duties in a manner that meets or exceeds established performance standards.
- » When an employee performance consistently falls below these standards, a progressive performance improvement plan (PIP) will be implemented.
- » The goal of the PIP is to clearly define performance expectations, provide support and resources for improvement, and offer a fair opportunity for the employee to regain satisfactory performance.
- » No employee can be terminated directly by a Department Manager or Reporting Authority based on poor performance remarks unless they have completed a Performance Improvement Plan (PIP) process.
- » Defining poor performance as performance that consistently fails to meet the standards or expectations set for the employee's role and responsibilities.

#### 44.4.2 Identification of performance issues:

- » Managers will regularly assess employee performance through performance reviews based on laid KPIs for the past financial year (for those employees whose KPIs are set), feedback sessions, and observation. If consistent performance issues are identified, the manager will document specific concerns and discuss them with the employee formally or informally.
- » If informal improvement efforts (a verbal communication or feedback to employee) are unsuccessful, a formal PIP may be initiated.
- » Development of Performance improved plan:
- » The manager, HR representative and employee will collaborate to develop a written PIP.

The PIP will clearly outline:

- » Specific performance expectations and objectives

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- » Measurable performance metrics
- » Timeline for improvement – Ideally this can be 90 days depending upon the role.
- » Resources and support offered (training, mentorship)
- » Consequences of failing to meet the PIP goals.

#### Implementation and Monitoring:

- » Regular meetings will be held between the manager and employee to track progress, offer support, and address any challenges. Such meetings to be held amongst the employee, reporting manager and HR.
- » The employee is responsible for actively participating in the improvement process and utilizing provided resources
- » The manager will document progress and provide feedback throughout the PIP period.

#### **44.4.3. Outcomes:**

- » If the employee successfully meets the PIP goals within the designated time frame, the plan will be terminated and satisfactory performance is expected.
- » If the employee demonstrates substantial improvement but requires additional time, the PIP may be extended with adjusted goals and time frame up to 90 Days.
- » If the employee fails to meet the PIP goals after reasonable effort and support, further disciplinary action may be taken, up to and including termination. However, HR can evaluate job rotation as another option if the employee fits into some other role within the organization prior to determining the final call on termination.

#### **44.4.4. General Provisions:**

- » This policy will be applied consistently and fairly to all employees who fail to meet the desired results against their KPI for the previous financial year (for the employees whose KPIs are set) manager's feedback sessions, and observation
- » Employees have the right to appeal any aspects of the PIP process through established grievance procedures through HR
- » All communication and documentation related to PIP's will be maintained confidentially

#### **44.4.5. PIP Plan Process:**

- » When performance issues are identified, the employee will be notified and provided with specific feedback by his reporting manager and Department Manager regarding areas needing improvement. A formal mail to HR Department is required in case it is decided by manager to put any employee to PIP training.

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#### **44.4.6. Duration of PIP:**

- » The duration of the PIP will be determined based on the nature and severity of the performance issues, typically 90 days.
- » Extensions to the PIP period may be granted at the discretion of management if additional time is needed for improvement up to 90 days.
- » A formal PIP will be developed (areas of improvement needed) collaboratively between the employee, their reporting manager, HR and trainer or mentor / senior buddy. The PIP will include clear and measurable performance goals, timelines for achievement, and support resources available (mentor/buddy/trainer) to the employee.

The employee will be provided with regular feedback and coaching throughout the PIP period to monitor progress and address any obstacles to improvement.

#### **44.4.7. Implementation:**

- » Functional Manager and Human Resources will collaborate to ensure the effective implementation of the Performance Improvement Plan policy. HR will provide guidance and support to supervisors and employees throughout the PIP process.

#### **44.5. Revision of the Code**

Revision of the code shall be at the discretion of the Board of Directors along with CHRO and the communication of the same to employees shall be done accordingly.

#### **44.6. Amendment History**

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#### **Contact Information:**

**For question or concerns regarding any of this policies, employee should contact the Human Resource Department**



**ACORN**  
Universal Consultancy LLP

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## Services

- Wholesaling Merchandise
- Accounting & Compliance
- Business Consulting
- Business Process Outsourcing
- Web Design & Development
- Promotion & Marketing

## **HR POLICY MANUAL-2025**

### **AMENDMENT -1 DATED 21.08.2025**

#### **1. Recruitment Policy (Pg No. 12)**

Salary for all the Grade levels will be as per the Minimum Wages Compliance.

#### **2. Probation Confirmation and Notice Period Policy (Pg No. 19)**

All the positions at all levels will have 06 months' probation period.

#### **3. Probation Confirmation and Notice Period Policy (Pg No. 19)**

##### **3.4.1 Notice Period**

Standard Notice Period will be of 01 month for all levels, It can be extended for wholesale or any other department with L1 Manager's approval.

#### **4. Increment Policy ( Pg No. 39 )**

##### **10.4.3. Increment Cycle**

This may vary depending upon the Skills, Talent & Qualifications subject to L1 Leader & management's approval.

#### **5. Employee Variable Pay Policy ( Pg No. 41 )**

##### **1.4. Process Variable Pay / Variable Bonus Distribution:**

Variable Pay based on KPI/KRA or subject to performance evaluation by management from time to time.

#### **6. Work From Home (WFH) Policy ( Pg No. 56 )**

##### **16.4 Eligibility Criteria:**

Minimum eligibility for Work from home is probation confirmation. Further, work from home approval is subject to L1 Manager's recommendation and management approval.

#### **7. Exit Policy ( Pg No. 58 )**

##### **17.4.2 Resignation Letter:**

Employees must submit a formal resignation letter to their immediate supervisor or manager / apply on HRMS Portal, stating their intention to resign and the proposed last working day.

#### **8. Canteen Policy ( Pg No. 62 )**

Canteen Registration and Cancellation will be on 15 days Cycle.

## **9. Leave Policy ( Pg No. 64 )**

Privilege Leave (PL):

Employees will accrue 1.08 days of Privilege Leave per month. **PL is provided on a prorated basis.**

Sick Leave (SL) :

Employees will have 6 days of Sick Leave per year. SL will be credited at the start of the year.

Employee joining during the year will be credited with **SL at pro-rata basis on joining.**

## **10. Bonus, Gratuity, PF & Wages Policy ( Pg No. 97 )**

32.4.1.2 Employee Contribution:

An equal amount (12% of basic salary) will be deducted from the employee's monthly Gross salary and contributed to their PF account.

32.4.3 Bonus Policy

37.4.3.(i) Eligibility :

Every employee who has worked for 30 days or more in a financial year (April to March) and has a Salary Rs. 21,000 or less is entitled to receive a bonus on prorate basis.

## **11. Employee Referral Policy ( Pg No. 124 )**

Referral Bonus not applicable unless and until further amendment or else as and when updated from management side for any new project related hiring.

## **12. Health & Benefit Policy ( Pg No. 130 )**

43.4.3.(i)Maternity Benefits : Maternity Benefit Act 1961 As per the compliance.

## **13. Work Schedule & Attendance Policy ( Pg No. 28 )**

- a. More than five minutes late (later than 12.35) is not allowed and should not be regularized at all. Maximum 5 minutes late above 12.30 should be compensated in out time to avoid regularization.
- b. Missed punch in any case is not allowed except technical system error or pre-approved email communication.
- c. Break should not exceed 45 minutes on weekdays and 30 minutes on Saturday. If exceed half day will be deducted. Without punch break calls for half day deduction.
- d. Shift change or Saturday swipe is not allowed except pre-approved official work.
- e. Now Early going Adjustment is not allowed.