

codal

2025

Employee Handbook (AMD)

A comprehensive guide for employees to understand
Codal's policies, procedures and culture.

Welcome!

We are happy to have you.

At Codal, we believe in the transformative power of simplicity. In a world where complexity often overwhelms us, we stand for clarity, efficiency, and purpose.

We work with the best, design with a purpose and engineer for a sustainable future.

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Welcome to Codal

We're excited to have you with us! Whether you're a new joiner or a long-standing team member, you are an integral part of a dedicated and innovative organization. At Codal Systems Private Limited (referred to as the "Company" or "Codal"), we strive to provide a rewarding and challenging work environment that fosters personal growth and professional success. We take pride in both our talented team and the exceptional services we deliver.

This Employee Handbook (the "Handbook") is designed to guide all employees—new and existing—through Codal's operating philosophies and guiding principles that drive our success. It also outlines the benefits of working with Codal and the policies that govern our professional conduct. While this Handbook covers key formal policies, employees are encouraged to familiarize themselves with other job-specific procedures and stay updated on policy changes.

This Handbook replaces any previously issued handbooks or policy documents related to the subjects discussed within. Codal reserves the right to interpret, revise, or supplement the provisions of this Handbook at its discretion.

The information within this Handbook applies to all permanent, full-time, and part-time employees across Codal. It is intended to complement—not replace—the terms of employment outlined in individual employment contracts.

Codal reserves the right to modify, suspend, or cancel any policies or provisions in this Handbook at any time, in whole or in part, to ensure the Company operates efficiently and in the best interest of both its employees and the organization. All changes will comply with relevant legislation.

Please take the time now to read this Handbook carefully. You are required to sign the acknowledgement at the end to show that you have read, understood, and agree to the contents of this Handbook, which sets out the basic rules and guidelines concerning your employment.

If you have any questions about your employment or any provisions in this Handbook, please contact Human Resources.

1.0 Hiring & Orientation

1.1 Valuing Diversity

Statement

Codal is committed to creating and maintaining a workplace in which all employees have an opportunity to participate and contribute to the success of the business and are valued for their skills, experience, and unique perspectives. This commitment is embodied in company policy and the way we do business at Codal and is an important principle of sound business management.

1.2 Proposed Grade, Level & Designation

Grades and levels have been defined to map employees to their respective position on the Codal career ladder. Grades and levels will be assigned based on an individual's overall experience, qualification, potential, role and responsibilities. Please ask Human Resources who may be able to provide details on this where required.

1.3 Policy on Probation & Confirmation of Employees

The probationary period is used to ensure that all of our employees are qualified to perform their job. During this probationary period, Codal will evaluate an employee's performance and general suitability for regular employment. To make this decision, expected performance standards and objectives will be communicated to the employee. Codal will regularly evaluate the employee's performance and the overall learning abilities to enable us to make a decision on whether to confirm his/ her services.

- All newly appointed employees up to the manager level will be on probation for a period as stipulated in their appointment letter or employment agreement, beginning from the commencement date at Codal;
- During the probationary period the employee's overall performance, learning capabilities and growth potential will be reviewed;
- Upon completion of the probationary period, a formal review will be done;
- Upon conclusion that a satisfactory performance has been achieved, the services will be confirmed in writing;
- In the event Codal concludes that an unsatisfactory performance has been achieved, or there were behaviors or attitudes in conflict with Codal's values, the employee will be counseled to improve their performance. Depending on each circumstance, Codal may decide in writing to either extend the probationary period or terminate the probationary period and the appointment;
- In the case of extension, the probationary period would be extended up to three (3) months. In any case, the total duration of probationary period would not be beyond six (6) months from the commencement date at Codal.

Where an employee's performance continues to be an issue, management may decide to terminate services with appropriate notice to the concerned employee.

1.4 Working Hours

Codal has defined shift timing for all employees from 10.30am to 7.30pm which includes a total of nine (9) hours of working including breaks. Apart from the predefined shift timing, depending on project needs and client deliverables, employees are required to provide the necessary flexibility to work earlier or later where required, after due approval is given from the reporting manager. However, irrespective of the flexibility in working hours, it is mandatory for each employee to complete a minimum of eight (8) hours in a day to claim full day presence and four (4) hours for claiming half day presence. It should be noted that salary and other benefits will be processed based on the attendance record.

It is mandatory for all employees to complete a total of forty (40) hours of productive time (excluding breaks) in a week (the week will be considered from Monday to Friday). The following conditions apply:

- Employees are expected to complete at least eight (8) productive working hours every day;
- If an employee is unable to complete eight (8) hours of work on one (1) day of the week, an employee may complete the remaining productive hours required the following day or any other day of the same week;
- If an employee is unable to complete eight (8) productive working hours on the one (1) day allowed per week, the employee must still hit or exceed six (6) productive working hours on that day;
- Failure to achieve the required eight (8) productive hours more than one (1) day in the same week may result in disciplinary action;
- Hours cannot be adjusted in the following week/month, the forty (40) productive hours must be within each given week.

For all late coming, early leaving or short working (not completing nine (9) hours regular working shift) employees are required to discuss and get prior approval from their reporting manager. Additionally, employees are required to update these details in daily time sheets. It is mandatory for all to fill out the time sheets as productive working hours will be tracked through timesheets. Employees working in non-technical departments do not need to fill out timesheets. Their working hours will be tracked through a biometric system which is used upon entering/ exiting Codal offices. Hours shall also be tracked through time tracking software used by Codal.

Given the required flexibility in working hours, each employee must make themselves available for important meetings and discussions, with team leads, managers, peers, subordinates and clients as per the schedule informed to them.

All employees are required to attend important staff meetings and client communications when requested, even if it is not during their scheduled work hours. In case of any business exigencies, the employee may be required to work for stretched hours in line with the guidelines given by the respective reporting manager. The final decision for stretching working hours will be held with the respective reporting manager.

NOTE: Any team member working with the onshore Codal team or Client and have meetings or work outside the regular working hours can manage their work schedule directly. However, this needs to be communicated with their reporting manager and project manager and they also need to complete required working hours for the week.

Break Timing

A total one (1) hour daily break is defined for all employees. This includes a forty-five (45) minute lunch break and fifteen (15) minute evening break. All employees are expected to take their lunch break between 12.00 pm – 2.00 pm and take their evening break by keeping work schedule, important calls and meetings in mind. Food is strictly not allowed anywhere other than the cafeteria; all employees are required to use pantry areas for consumption of any kind of food or beverages. Excluding the break timings, employees are expected to complete and log in Codal's time tracking tool the daily minimum productive time of eight (8) hours.

Weekly Off

Codal follows a five (5) day working pattern. All Saturdays and Sundays are observed as fixed days off ("Weekly Offs") for all employees unless there is a project requirement.

1.5 Professional Licences & Certifications

If you are required to be licensed, registered, or certified to perform the duties of your position, you must present evidence of a current licence, registration or certification at the time of employment and annually thereafter in accordance with applicable requirements. Codal will also validate this document with the issuing entity. Renewal of such licence, registration, or certification is your responsibility, and your failure to maintain or renew this licence, certification or registration may result in disciplinary action that could include termination from employment with immediate effect.

1.6 Confidentiality

Employees, officers and directors of Codal must maintain the confidentiality of confidential information entrusted to them by Codal **or its suppliers or customers**, except when disclosure is authorised by senior management or required by laws, regulations or legal proceedings.

Confidential information means and includes any and all of the following items that have been or may be disclosed to the employee by Codal or by the directors, officers, employees, agents, consultants, advisors, suppliers or customers/ clients or other representatives, including legal counsel, accountants and financial advisors ("Representatives") of Codal, financial information, financial statements, business plans, trade secrets and information concerning the business and affairs of Codal, product specifications, data, know-how, formulae, compositions, processes, designs, sketches, photographs, graphs, drawings, samples, research and development information, current and planned manufacturing or distribution methods and processes, customer lists, current and anticipated customer requirements, price lists, supplier lists, market studies, business plans (including the price policy, product information, all kinds of cooperation terms provided by Codal to employee, etc.), computer software and programs (including object code and source code), computer software and database technologies, systems, structures and architectures and any other information, however documented, that is treated as confidential by Codal. If any information that Codal deems to be confidential or a trade secret is found by a court of competent jurisdiction not to be a trade secret for purposes of employment, such information will in any event still be considered Confidential information for purposes of employment, and includes all non-public information that might be of use to competitors of Codal, or harmful to Codal or its customers, if disclosed.

Employees should understand the policy on protection of confidential information as mentioned in the Non-Disclosure Agreement ("NDA") in detail to ensure they understand and comply with all rules and regulations mentioned in the policy document.

Employees shall not discuss their or other's compensation or appraisal percentage, with anyone else at Codal.

1.7 Conflict of Interest

We expect all Codal employees to be loyal to Codal's business interests and those of its clients, therefore employees should avoid any actual or apparent conflict of interest. A "conflict of interest" exists whenever an individual's personal interests interfere or conflict in any way with the interests of Codal as a whole. A conflict situation can arise when an employee takes actions or has interests that may make it difficult to perform his or her Codal work objectively and effectively.

Some of the more common conflicts are like compensation from non-company sources, relationship of Codal with third parties, gifts etc. The employees should not accept any gifts or favours from suppliers or customers which can influence in making decisions against Codal's interest. If any such gifts are offered, and/ or accepted by any known person, it should be reported to management immediately.

Conflicts of interest are prohibited as a matter of Codal policy – please refer to Codal's policy. Conflicts of interest may not always be clear cut, so if you have a question, you must consult with higher levels of management by emailing ethics@codal.com. Any employee, officer or director who becomes aware of a conflict or potential conflict must immediately bring it to the attention of their supervisor, manager, Human Resources and by emailing ethics@codal.com anonymously.

2.0 Compensation

2.1 Policy On Salary & Benefits

Codal is committed to providing a total compensation package to its employees. Codal follows a monthly payroll cycle and pay is processed on the seventh (7th) of the subsequent month. In the event that payday falls on a holiday, salary will be credited on the next working day. Payment towards monthly salary shall be done through Bank Transfers only.

2.2 Pay Corrections

If there is an error on your paycheck, please report it immediately to Human Resources. As a rule, any resulting corrections will be reflected on the next paycheck. Exceptions to this rule must be approved by Human Resources.

2.3 Expenses

Any reasonable and **pre-approved** professional expenses incurred by you for travel and lodging, in furtherance of Codal's business, will be reimbursed to you in accordance with the standard policies of Codal. Codal's Operations Department shall be able to provide you with a copy of the Expenses Policy.

2.4 Pay Deductions

Codal may deduct from your salary any sums which you may owe to Codal or be liable to Codal for, including without limitation, any overpayments, loans, or advances made to you by Codal. Other deductions may include the following:

- Full day absences if holiday allowance has been exhausted
- Any days not worked in the initial and final weeks of employment
- For hours taken as unpaid leave

2.5 Tax Filings

The responsibility for making the requisite income tax filings and responding to any queries and questions from the Indian tax authorities shall lie solely with you. Codal will not be responsible for any tax filings in respect of your income.

2.6 Training & Certification Reimbursement

Eligibility Criteria

Employee Status

To be eligible for reimbursement, the individual must:

- Be a current employee of the organization
- Have the certification or training program aligned with their departmental OKRs or approved personal development goals, as discussed and approved by their manager

Successful Completion

Reimbursement is contingent upon:

- Successfully completing the certification or training
- Providing proof of completion or passing the certification exam

Pre-Approval Requirement

Employees must obtain pre-approval before registering for training or certification.

- Submit a request to your reporting manager, including the certification details, justification, and cost
- This request form can be found on: Codal Internal Service Desk > Reimbursement Request > Professional Certificate Reimbursement
- Register using your official company email
- Pay for any training or certification only after the approval of this reimbursement request from the service desk

Reimbursement Request Procedure

Submission of Reimbursement Request

After completing the training or certification, employees must submit a reimbursement request via email to amdaccounting@codal.com, with the following individuals in CC:

- Reporting Manager
- Human Resources (amd-hr@codal.com)
- Department Lead

Required Documentation

Include the following in your reimbursement request:

1. Proof of payment (e.g. invoice or credit card statement).
 - a. You need to ensure you forward the invoice email with the amount charged in INR to your card.
2. Certification or training completion document (e.g. passing confirmation or completion certificate).

Approval Process

The reimbursement request will be reviewed for:

- Accuracy and completeness of provided documents.
- Alignment with pre-approved goals and eligibility criteria.

Reimbursement Timeline

- Approved reimbursements will be processed within twenty (20) working days of approval.
- Reimbursement will be made directly to the employee's salary account.

Retention Clause

Employees receiving reimbursement are expected to remain employed with the organization for a minimum of twelve (12) months from the day of training completion or receiving the certificate. If an employee voluntarily leaves within this period, they must repay the reimbursed amount.

Reimbursement Amount and Limitations

Coverage

- Reimbursement applies to the actual amount paid, subject to pre-approval.
- Currency: Payments will be reimbursed in the local currency (INR).

Contact Information

General Inquiries

For questions or assistance, contact your reporting manager or Human Resources at amd-hr@codal.com.

Reimbursement Support

For specific reimbursement-related concerns, email Human Resources at amd-hr@codal.com.

This policy is intended to support professional growth while ensuring alignment with organizational goals. By adhering to these guidelines, employees can streamline the reimbursement process and foster mutual accountability.

3.0 Performance Appraisal & Improvement Plan

3.1 Policy on Performance Appraisal

Performance evaluations are designed to let the employees know about their status in the areas of job performance. The performance review will be used to establish goals, identify employee's strengths and/ or weaknesses, and create a plan for improvement. Performance appraisals will also help to measure employee's learning abilities and growth potential to plan future career progressions.

Codal strongly believes in creating a performance-driven culture. In order to institutionalise this culture, an annual appraisal process has been established to review Individual performance towards assigned goals. Performance review discussions will take place annually for all employees, and performance appraisals in the form of increment and/ or promotions will be done once in a year if applicable.

Increments will be purely based on respective employee's performance assessments, overall company growth and profits, and industry norms. These raises may vary from employee to employee.

3.2 Performance Improvement Plan (PIP)

Codal creates a high-performance culture by supporting the achievement of our employees and managers. In order to support achievement, underperformance is addressed so that employees have a chance to improve.

Employees are responsible for ensuring that they understand and perform their roles at a high level, actively engaging with their managers to improve their performance, and focusing on improvement on a day-to-day basis. Managers are responsible for ensuring that the required performance standards are clearly communicated and understood by employees, addressing underperformance by staff, and maintaining a reasonable workload for staff.

When a manager sees fit to discuss an employee's underperformance, the manager must submit a request to the employee for a one-to-one personal meeting. The request must include the date, time, and place of the meeting (which can be physical or virtual), detail specific performance concerns, and detail any potential outcomes of the meeting.

During the meeting, the employee and manager are expected to review the expectations of the employee's role, detail support and training strategies to improve the employee's performance, and determine an outcome of the

meeting. A report containing the specifics of the meeting must be drafted by the manager, and presented to Human Resources within forty-eight (48) hours of the meeting.

Three (3) to six (6) weeks after the performance improvement meeting, the employee is expected to meet with the manager a second (2nd) time to evaluate progress. Employees will be categorised in three (3) ways – satisfactory, partial, or insufficient.

- **Satisfactory:** showing significant improvement and achievement, and no further action is necessary.
- **Partial:** will require further review and additional meetings to improve performance within another three (3) – six (6) week timeframe.
- **Insufficient:** may be subject to termination by discharge.

If an employee would like to appeal a request for a performance improvement meeting, or the outcome of a performance improvement meeting, the request should be made to Human Resources. Human Resources must obtain all work files and review a complaint form from the manager regarding the employee's underperformance. Then Human Resources will determine how to proceed.

Employees who are subject to more than two (2) performance improvement meetings in a one (1) year period, may be subject to termination by discharge.

4.0 Employee Termination & Discipline

Employee Separation Policy

This section specifies the policy and procedure for voluntary termination of employment on the part of the employee. An employee is separated from their services with Codal due to the following scenarios:

4.1 Voluntary Separation

An employee wanting to resign their employment voluntarily, must ensure that they first discuss their intent to resign from their duties with the respective reporting manager and/ or Human Resources. After having a formal discussion with the reporting manager, the employee is required to submit a formal resignation letter bearing their signature and date (email from their individual personal account is acceptable) to the concerned reporting manager and Human Resources.

Notice Period for Full-time employees

All employees who resign from their position must complete their employment through their required notice period. Each employee's notice period is determined by their grade and level of seniority at Codal. Codal may, in its sole discretion, extend the notice period required to be given by employee for a reasonable period if project or work requirements dictate. Be advised that senior employees may be required to provide up to ninety (90) days notice if required by management at their sole discretion.

All full-time employees are required to serve notice period as mentioned above and in accordance with their determined grade and level of seniority. The notice will be effective from the date notice is sent unless otherwise agreed between the employee and Human Resources. Where an employee fails to serve and work the

required notice period, Codal reserves the right to require the employee to pay an amount equal to the notice period not observed. Codal may waive such notice requirement, partly or in full, and pay you the fixed salary for the notice period and/ or waived, as per its sole discretion.

The employee should not communicate the information regarding his/ her resignation through email or any other medium to any other employee other than his/ her reporting authority at any point of time after his/ her resignation. In case, any of such information is circulated to anyone, without any prior approval from Human Resources, it may amount to withholding of the employee's full and final settlement. Employees are not allowed to take vacation leave during their notice period.

Notice Period for Employees under probationary period

Employees working under the probationary period are required to serve thirty (30) days of notice which will be effective from your date of resignation. In the case of an unfulfilled notice period, Codal reserves the right to recover salary in lieu of the unfulfilled notice. You are not allowed to take any vacation leave during the notice period without prior written approval from your reporting manager.

4.2 Involuntary Separation

Termination due to unsatisfactory performance

An employee may be terminated on account of unsatisfactory performance during the probationary period. An employee can be terminated if he/ she has been assessed as an unsatisfactory performer during probationary period or during any probationary extension period.

Procedure

- Reporting manager should clearly communicate the reason for the termination in the probation review form;
- Reporting manager should discuss the reason for termination with Human Resources and update the final status;
- Human Resources should communicate the same to the concerned employee;
- Human Resources should complete the full and final settlement formalities accordingly.

Unsatisfactory performance after confirmation

Employee's appointment may be terminated any time during the employment period for the reason of non-performance.

Procedure:

- Once an employee has been found as a non-performer, initially will be guided, coached and mentored by their reporting manager and Head of Department;
- During this period, the employee will be put on a formal PIP, where they are given a chance to improve their performance. Management shall, in its sole discretion, decide whether any improvement has occurred.

Termination on account of misconduct or involvement in unethical practices

All employees are liable for termination any time during the probationary period and thereafter, without any prior notice, in the instance such employee is found to have undertaken an act of misconduct, unethical behaviour, or gross violation of Codal's policies and code of conduct. Any behaviour or action that may directly or indirectly cause harm to Codal's image, business, clients, client's employees, Codal's employees, Codal's culture or any Codal business affiliate shall be treated as misconduct. An employee who undertakes any of the foregoing acts or otherwise breaks Codal policies may, at Codal's sole discretion, be terminated with or without notice contingent upon the severity of the act. In the case of any involvement in unethical practice, Codal holds the right to terminate employee's services with immediate effect.

Procedure:

- The employee will be given a verbal warning. If the employee continues performing acts of misconduct, the employee will be issued a warning letter outlining the offending acts and the consequences of such including termination in instance the same action is repeated;
- After issuing verbal and written warning, if an employee is found continuing such habits/ acts, then they will be terminated;
- Codal reserves the right to forgo the above procedure depending on the severity of the act.

Termination for uninformed absenteeism

Failure by an employee to inform Codal for the cause of any continuous absence will be considered to have taken uninformed absenteeism. In such a case, it would be deemed that the employee is not committed to continuing their employment at Codal, and Codal may initiate the following action:

Procedure

- In the case of uninformed absenteeism, Codal will send a first (1st) show cause notice letter to the employee's postal address and/ or email address, clearly mentioning the repercussions of uninformed absenteeism;
- In the case the employee does not respond to the first (1st) communication within three (3) - four (4) working days, he/ she will be issued a second (2nd) show cause notice letter;
- If the situation remains the same, a termination letter will be issued and the same will be sent to the correspondence address and/ or email address; and
- Human Resources shall officially terminate the employee and put all dues on hold.

4.3 Superannuation

An employee will retire from the services of Codal on attaining the age of superannuation; fifty-eight (58) years, as per the date of birth recorded in Codal's records. Human Resources will write an official letter and/ or email to the retiring employee and their Head of Department, three (3) months in advance, about the impending retirement. The full and final settlement dues will be processed by Human Resources as per the usual process. The management may, at its discretion, grant extension beyond the age of superannuation to an employee. Alternatively, the employee concerned may be engaged on contractual basis on mutually agreed terms and conditions for specified duration, subject to renewal from time to time.

4.4 Separation due to death

In the event there is a death of an employee, the entire process starting from No Dues Clearance to payment of Full and Final Settlement dues of the deceased employee will be handled by Human Resources. The admissible dues to be paid will include salary, leave entitlements and other dues payable by Codal to clear their settlement with effect from the last working day. The payment of the dues shall be made to the deceased's legal heir/ nominee(s) of the deceased employee subject to certification of the claim based upon the nominee declaration submitted by the employee.

5.0 Employee Relations

5.1 Open Door/ Conflict Resolution Policy

Codal strives to provide a comfortable, productive, legal, and ethical work environment. To this end, we want you to bring any problems, concerns, or grievances you have about the workplace to the attention of Human Resources or superior/ senior level management as per the hierarchy at Codal. To help manage conflict resolution we have instituted the following problem solving procedure:

- If you believe there is any inappropriate conduct or activity by management, its employees, vendors, customers, or any other persons or entities related to the Codal, bring your concerns to the attention of your manager. Most problems can be resolved informally through dialogue between you and your manager;
- If you have already brought this matter to the attention of your manager before and do not believe to have received a sufficient response, or if you believe that the same person is the source of the problem, present your concerns to Human Resources or superior/ senior level management; ethics@codal.com may also be contacted;
- Describe the problem, those persons involved in the problem, efforts you have made to resolve the problem, and any suggested solution you may have.

5.2 Grievance Management Policy

At Codal we are safe, disciplined, reliable, and authentic. We act on our responsibilities to identify and remove risks to the healthy and safe workplace; we are committed to address and resolve every type of issue faced by employees in the workplace.

The purpose of this policy is to ensure that concerns or grievances raised by Codal employees are managed in a timely and confidential manner. Most grievances can be resolved quickly and informally through discussion with your reporting manager. If this does not resolve the problem, you should initiate the formal procedure below as promptly as reasonably possible.

Procedure

Written Grievance

You should put your grievance in writing and submit it to your reporting manager. If the employee is not satisfied with the outcome and wants further review, it can be escalated to Human Resources (amd-hr@codal.com), where the decision of the reporting manager will be reviewed by discussing the case with all parties involved.

If your grievance concerns your reporting manager, you should submit it to Human Resources or a different manager. The written grievance should set out the nature of the complaint, including any relevant facts, dates, and names of individuals involved so it can be investigated.

Meeting

Codal will arrange a grievance meeting, normally within one (1) week of receiving your written grievance. You should make every effort to attend. If you cannot attend at the time specified you should let the organiser know as soon as possible, and we will try, within reason, to agree to an alternative time.

We may adjourn the meeting if we need to carry out further inquiries and/ or investigations, after which the meeting will usually be reconvened. We will write to you, usually within one (1) week of the grievance meeting, to confirm our decision and notify you of any further action we intend to take to resolve the grievance. We will also advise you of your right of appeal.

Appeals

If the grievance has not been resolved to your satisfaction you may appeal in writing, stating your full grounds of appeal, within one (1) week of the date on which the decision was sent or given to you. Codal will hold an appeal meeting, normally within two (2) weeks of receiving the appeal. This will be dealt with impartially by a manager or senior member of staff who has not previously been involved in the case. We will confirm our final decision in writing, usually within one (1) week of the appeal hearing. There is no further right of appeal.

Withdrawal of Grievance during settlement process

When an employee wishes to withdraw the grievance prior to the issuance of a hearing decision, or when the parties agree to a settlement of the grievance, he/ she should submit a written request to Human Resources.

The grievance withdrawal request letter should clearly state the reason for which the employee wishes to withdraw the grievance. Such a withdrawal letter terminates the grievance process with immediate effect after the acknowledgment by Human Resources.

5.3 Disciplinary Action & Procedure

Codal disciplinary policy and procedures are designed to provide a structured corrective action process to improve and prevent a recurrence of undesirable employee behaviour and performance issues.

Following situations will be covered under disciplinary action and there may be some situations which are not mentioned in the list will also be considered as disciplinary action based on seriousness and behaviour of issues:

- Assault/attempted assault
- Uninformed absenteeism
- Sleeping on duty

- Negligent loss, driving, damage or misuse of Codal property
- Abuse of electronic/ data facilities
- Sexual Harassment
- Fighting
- Riotous Behaviour
- Consumption of alcohol and/ or contraband substances or drug offences
- Willful loss, damage or misuse of Codal property
- Theft/ unauthorised possession of Codal property
- Breach of Trust
- Offences related to dishonesty/ cheating/ forgery
- Certain offences related to Industrial Action
- Any act or omission which intentionally endangers the health or safety of others, or is likely to cause damage to Codal property
- Interference with disciplinary and/ or grievance investigations
- Abusive or provocative language (when it is likely to cause a disturbance)
- Insubordination and/ or persistent refusal to obey any instructions

Outlined below are the steps of Codal disciplinary policy and procedure. Codal reserves the right to combine or skip steps depending on the facts of each situation and the nature of the offence. The level of disciplinary intervention may also vary. Some of the factors that will be considered are whether the offence is repeated despite coaching, counselling or training, the employee's work record, and the impact the conduct and performance issues have on Codal.

- Counselling
- First verbal warning
- Written warning letter
- Final warning letter
- Dismissal/ termination from employment with immediate effect

Procedure

When an offence is alleged to have been committed, the immediate concerned reporting manager/ Head of the Department/ Human Resources will investigate or have the matter investigated. Those investigating must collect names of all persons who are regarded as witnesses to assist in ensuring a fair hearing of the complaint.

- Investigate the cause and based on seriousness will conduct formal or informal counselling (listening to employee's concerns)
- Discuss the outcome of the disciplinary action and make the offender aware of the consequences
- If still there is no change in the behaviour, then they are provided with written warning – and if the behaviour still continues, issue a final written warning
- All warnings issued and action taken shall be recorded in the personnel files of the concerned employees which shall be maintained by Human Resources
- After all the corrective measures have been taken and Codal has failed to rectify/ modify/ change the nature or behaviour of the employee, then the employee will be suspended or dismissed from Codal

An employee can only be suspended with prior consultation with Human Resources. The dismissal of employees is a measure of last resort as regards disciplinary action. The action of suspension or dismissal can only be taken by Human Resources, management and the Legal Department.

5.4 Anti-Harassment & Non-Discrimination

Codal strives to create and maintain a work environment in which people are treated with dignity, decency and respect. The environment of Codal should be characterised by mutual trust and the absence of intimidation, oppression and exploitation. Employees should be able to work and learn in a safe, yet stimulating atmosphere. The accomplishment of this goal is essential to the mission of Codal. For that reason, Codal will not tolerate unlawful discrimination or harassment of any kind. Through enforcement of this policy and by education of employees, Codal will seek to prevent, correct and discipline behaviour that violates this policy.

All employees, regardless of their positions, are covered by and are expected to comply with this policy and to take appropriate measures to ensure that prohibited conduct does not occur. Appropriate disciplinary action will be taken against any employee who violates this policy. Based on the seriousness of the offence, disciplinary action may include verbal or written reprimand, suspension or termination from employment.

It is a violation of Codal policy to discriminate with the provisions of employment opportunities, benefits or privileges; to create discriminatory work conditions; or to use discriminatory evaluative standards in employment if the basis of that discriminatory treatment is, in whole or in part, the person's race, colour, nation origin, age, religion, disability status, gender, sexual orientation, gender identity, genetic information or marital status.

Codal prohibits harassment, including sexual harassment, of any kind, and will take appropriate and immediate action in response to complaints or knowledge of violations of this policy. For purposes of this policy, harassment is any verbal or physical conduct designed to threaten, intimidate, coerce or act of assault or use of criminal force to any employee, intending to outrage or knowing it to be likely that such act will thereby outrage employee's modesty, an employee, co-worker or any person working for or on behalf of Codal. Verbal taunting (including racial and ethnic slurs) that, in the employee's opinion, impairs his or her ability to perform his or her job is included in the definition of harassment.

5.4.1 Harassment-Free Environment

Codal endeavours to provide a working environment in which employees are free from discomfort or pressure resulting from jokes, ridicule, slurs, threats and harassment relating to race, colour, religion, sex, national origin, citizenship, language, ancestry, military status, age, order of protection status, physical or mental disability, marital status, sexual orientation, pregnancy, gender-related identity or similar distinctions, or simply resulting from a lack of consideration for a fellow human being.

With respect to sexual harassment, Codal prohibits the following:

- Unwelcome sexual advances, requests for sexual favours, and all other verbal, physical or voyeurism conduct of a sexual or otherwise offensive nature, especially where:
 - Submission to such conduct is made either explicitly or implicitly a term or condition of employment;

- Submission to or rejection of such conduct is used as the basis for decisions affecting an individual's employment;
- Such conduct has the purpose or effect of creating an intimidating, hostile or offensive working environment; or
- Offensive comments, jokes, innuendos and other sexually oriented statements.

Examples of the types of conduct expressly prohibited by this policy include, but are not limited to:

- Touching, such as rubbing or massaging someone's neck or shoulders, stroking someone's hair, or brushing against another's body
- Sexually suggestive touching
- Grabbing, groping, kissing, fondling
- Whistling
- Voyeurism
- Lewd, off-colour, sexually oriented comments or jokes
- Foul or obscene language
- Leering, staring, stalking
- Suggestive or sexually explicit posters, calendars, photographs, graffiti or cartoons
- Unwanted or offensive letters or poems
- Sitting or gesturing sexually
- Offensive e-mail or voicemail messages
- Sexually oriented or explicit remarks, including written or oral references to sexual conduct, gossip regarding one's sex life, body, sexual activities, deficiencies or prowess
- Questions about one's sexual life or experiences
- Repeated requests for dates
- Sexual favours in return for employment rewards, or threats if sexual favours are not provided
- Sexual assault or rape
- Sexually oriented kidding or teasing

Disputes sometimes arise as to whether conduct was welcome or unwelcome. Conduct which would violate this policy if it were unwelcome will be considered to violate the policy if anyone complains of it. If you feel you have been a victim of sexual harassment or any other form of illegal harassment, or if you witness the illegal harassment of others, you should immediately discuss your concerns with your manager, or, if your manager is the individual you have concerns about, then with Human Resources. Each complaint will be treated as confidentially as possible.

Harassment and Complaint Procedure

It is Codal's policy to prohibit intentional and unintentional harassment of or against job applicants, contractors, interns, volunteers, or employees by another employee, supervisor, vendor, customer, or third party based on actual or perceived race, colour, creed, religion, national origin, ancestry, citizenship status, age, sex or gender (including pregnancy, childbirth, and pregnancy-related conditions), gender identity or expression (including transgender status), sexual orientation, marital status, military service and veteran status, physical or mental disability, genetic information, or any other characteristic protected by applicable federal, state, or local laws. Such conduct will not be tolerated by Codal.

Furthermore, any retaliation against an individual who has complained about sexual or other harassment or retaliation against individuals for cooperating with an investigation of a harassment complaint is similarly unlawful and will not be tolerated. Codal will take all reasonable steps necessary to prevent and eliminate unlawful harassment.

Definition of “unlawful harassment”: Unlawful harassment is conduct that has the purpose or effect of creating an intimidating, a hostile, or an offensive work environment; has the purpose or effect of substantially and unreasonably interfering with an individual’s work performance, or otherwise adversely affects an individual’s employment opportunities because of the individual’s membership in a protected class.

Unlawful harassment includes, but is not limited to: slurs; jokes; pranks; innuendo; comments; written or graphic material; stereotyping; or other threatening, hostile, or intimidating acts based on race, colour, ancestry, national origin, gender, sex, sexual orientation, marital status, religion, age, disability, veteran status, or another characteristic protected by applicable federal, state or local laws.

The definition of “sexual harassment” includes any one or more of the following unwelcome acts or behavior (whether directly or by implication) namely: (i) physical contact and advances; or (ii) a demand or request for sexual favours; or (iii) making sexually coloured remarks; or (iv) showing pornography; or (v) any other unwelcome physical, verbal or non-verbal conduct of sexual nature. While all forms of harassment are prohibited, special attention should be paid to sexual harassment. Sexual harassment can include all of the above actions, as well as other unwelcome conduct, and is generally defined under both law as unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature whereby:

- Submission to or rejection of such conduct is made either explicitly or implicitly a term or condition of any individual’s employment or as a basis for employment decisions;
- Such conduct has the purpose or effect of unreasonably interfering with an individual’s work performance or creating an intimidating, hostile or offensive work environment; and
- Other sexually oriented conduct, whether intended or not, that is unwelcome and has the effect of creating a work environment that is hostile, offensive, intimidating, or humiliating to workers may also constitute sexual harassment.

While it is not possible to list all those additional circumstances that may constitute sexual harassment, the following are some examples of conduct that, if unwelcome, may constitute sexual harassment depending on the totality of the circumstances, including the severity of the conduct and its pervasiveness:

- Unwanted sexual advances, whether they involve physical touching or not;
- Sexual epithets, jokes, written, oral or by gesture references to sexual conduct; gossip regarding one’s sex life, comments about an individual’s body, and comments about an individual’s sexual activity, deficiencies, or prowess;
- Displaying sexually suggestive objects, pictures, sketches, or cartoons;
- Unwelcome leering, whistling, brushing up against the body, sexual gestures, or suggestive or insulting comments; or
- Discussion of and inquiries into one’s sexual experiences.

All employees should take special note that, as stated above, retaliation against an individual who has complained about sexual or other harassment and retaliation against individuals for cooperating with an investigation of sexual or other harassment complaints violate Codal’s policy.

Complaint Procedure

If you believe you have been subject to or have witnessed unlawful discrimination, including sexual or other forms of unlawful harassment, or other inappropriate conduct, you are requested and encouraged to make a complaint. You may complain directly to Human Resources or manager. Similarly, if you observe acts of discrimination toward or harassment of another employee, you are requested and encouraged to report this to one of the individuals listed above.

All complaints will be investigated promptly, and confidentiality will be protected to the extent possible. A timely resolution of each complaint should be reached and communicated to the parties involved. If the investigation confirms conduct that violates this policy has occurred, Codal will take immediate, appropriate, corrective action, including discipline, up to and including immediate termination.

No reprisal, retaliation, or other adverse action will be taken against an employee for making a complaint or report of discrimination or harassment or for assisting in the investigation of any such complaint or report.

5.5 PoSH

"No woman shall be subjected to sexual harassment at any workplace." Section 3(1) of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

Codal complies with its duties under The PoSH Act which mandates that any organisation having 10 (ten) or more employees shall constitute an Internal Complaints Committee ("ICC"). The ICC will have the adequate power to investigate the sexual harassment complaints and redress them in the manner enumerated under the PoSH Act and PoSH Rules.

Please find Codal's PoSH Policy using the following QR Code:



5.6 Anti-Retaliation Policy

Codal encourages reporting of all perceived incidents of discrimination or harassment. It is the policy of Codal to promptly and thoroughly investigate such reports. Codal prohibits retaliation against any individual who reports discrimination or harassment or participates in an investigation of such reports.

Codal strictly prohibits any form of retaliatory action against employees who raise issues or ask questions, make reports, participate in an investigation, refuse to participate in suspected improper or wrongful activity, or exercise workplace rights protected by law (in each case "Protected Activity").

Any Codal employee who engages in Protected Activity will be shielded from retaliation. Retaliation occurs when an employer penalises an employee because she/ he engaged in a Protected Activity. Such penalisation includes, but is not limited to:

- Demotion
- Suspension
- Termination
- Failing to hire or consider for hire or promotion
- Failing to give equal consideration in making employment decisions or to make impartial employment recommendations
- Adversely impacting working conditions or otherwise denying any employment benefit to an employee
- Creating a hostile or intimidating work environment

Codal prohibits retaliation even if the concerns raised are not confirmed following an investigation. Employees who knowingly make a false allegation, provided false or misleading information in the course of an investigation, or otherwise acted in bad faith may however be subject to punitive measures

This anti-retaliation policy does not exempt employees from the consequences of their own misconduct or inadequate performance, and self-reporting such issues is not Protected Activity. The policy also does not prevent Codal from managing employee performance and addressing conduct issues after an employee has engaged in Protected Activity, so long as Protected Activity is not the reason for the performance management.

Obligation to raise concerns

Codal depends on its employees to raise questions or concerns so that Codal can take appropriate action. All employees are required to report any suspicion of improper or wrongful activity to ethics@codal.com. Reports of suspected improper or wrongful activity will be treated confidentially, and employees have the choice to report concerns anonymously. If submitting a concern anonymously, it is important to provide sufficiently detailed information regarding the subject matter of the concern and identify potential witnesses to effectively address the concern.

Employees who believe they have either witnessed retaliation or been personally retaliated against or that any other violation of this policy has occurred, or who have questions concerning this policy, must immediately notify Human Resources, and ethics@codal.com. Employees may also, where appropriate, contact appropriate governmental authorities. Codal takes all claims of retaliation very seriously and reports will be reviewed promptly and investigated where appropriate.

Any Codal employee who retaliates against an employee engaged in a Protected Activity or who otherwise violates this policy shall be subject to disciplinary action, up to and including termination of employment.

Non-Acceptance of Any Obligation

Codal employees and their families are not allowed to give or receive business gifts, favours, meals or entertainment, to or from any customer or supplier of Codal, except where approved by management. If you or a co-worker are approached to give or receive such gifts, you are required to request permission from management.

5.7 Whistleblower Policy

It is Codal's policy to enable employees who observe an unethical or improper practice (whether or not a violation of law, including but not limited to potential fraud, corruption, serious wrongdoings, failure to perform work and other irregularities), to approach the Ethics Committee without necessarily informing their reporting managers and without revealing their identity; provided however that in case the whistleblower's identity is provided, Codal shall ensure protection of such identity.

This policy allows others to approach the Ethics Committee. The policy governs reporting and investigation of allegations of improper activities. In all instances, the Ethics Committee retains the prerogative to determine when the circumstances warrant an investigation and, in conformity with the policy and applicable laws and regulations, the appropriate investigative process to be employed. The policy applies to all Codal stakeholders who are authorised to act on behalf or represent Codal.

Please refer to Codal's Whistleblower policy on the Legal & Compliance Confluence page.

Protected Disclosures

Whistleblowers may make disclosures concerning:

- Any act that violates Codal's Employee Handbook and any act that adversely affects the business interest of Codal
- Any act that violates Codal's rules, regulations, announcements, and policies
- Any act that is illegal under local or international law

Reporting procedures

A disclosure may be reported to the Ethics Committee through any of the channels mentioned below:

- Emailing ethics@codal.com
- A protected disclosure may be made to an immediate reporting manager (in cases where there is no potential conflict of interest). In such cases, the reporting manager shall address the report to the Ethics Committee by taking appropriate care to conceal the identity of the whistleblower.

Procedure for investigation of Protected Disclosures

The Ethics Committee will determine whether the protected disclosure actually pertains to compliance or ethical violation within five (5) business days of receipt. If the complaint is against any member of the Ethics

Committee, the matter shall be escalated to the Chief Executive Officer and/ or Chief Operating Officer who will initiate the investigation through a committee comprising executives not related to the action disclosed.

If the Ethics Committee determines that a protected disclosure is valid, the committee will instigate an investigation of the alleged violation. The subject of the allegation will normally be informed at the outset of formal investigation and have the opportunity to present a defence during the investigation. The subject has a responsibility not to interfere with the investigation. Evidence shall not be withheld, destroyed, or tampered with, and witnesses shall not be influenced, coached, or intimidated. Any such actions shall be liable for disciplinary proceedings.

The Ethics Committee will endeavour to file a report of the investigation's findings to the Chief Executive Officer and Chief Operating Officer along with evidence, within ten (10) business days of the receipt of the protected disclosure.

Process following a Protection Disclosure investigation

Notwithstanding any rights the subject may have by law or under this policy, the subject has a right to be informed of the outcome of the investigation. If allegations are not sustained, the subject shall be consulted as to whether public disclosure of the investigation results would be in the best interest of the subject and Codal. If the investigation leads to conclude that an improper or unethical act has been committed by the subject, the Ethics Committee shall recommend the appropriate corrective action or disciplinary proceedings deemed necessary. If the investigation leads to conclude that the whistleblower maliciously made a false statement, which is the case if he/ she makes a protected disclosure based on facts that he/ she knew were not true, this may result in corrective action or disciplinary proceedings against the whistleblower.

5.8 Privacy

Codal ensures confidentiality of information received and the secured processing of personal information. If and when (further) processing any personal data, the Ethics Committee shall apply the principle of data minimisation: the Ethics Committee shall only (further) process personal information that is adequate, relevant and necessary, for the particular case. If and when (further) processing personal data, the Ethics Committee shall identify what personal information means in the context of the particular case and who are the affected individuals to determine their right to information, access and rectification. Restrictions to these rights are allowed, as long as the Ethics Committee is able to provide documented reasons for taking such a decision.

In certain cases, however, informing all third parties and/ or persons involved at an early stage may be detrimental to the case. In these instances, provision of specific information might need to be deferred. Also, informing all third parties mentioned in the protected disclosure might involve a disproportionate effect. On a case-by-case basis, the Ethics Committee will decide whether it is disproportionate or not to inform all third parties, which may – amongst others – be the case if informing individuals would be an additional processing operation that could be more intrusive than the initial one.

The Ethics Committee will ensure that when responding to the right of access requests personal information of other parties is not revealed.

6.0 Workplace Guidelines

6.1 Office Attendance

Codal expects full-time office attendance for all employees. In limited circumstances, and at management's sole discretion, employees may request a Work From Home day.

Purpose

The purpose of this section is to outline under what conditions employees can raise a Work From Home request and the process involved in doing so.

Eligibility

- All employees who are hired on a permanent role can raise a Work From Home request (interns are not eligible for this benefit)
- Any requests shall be at management's sole discretion

Process

- All Work From Home requests must be logged using BambooHR. Contact Human Resources Department for guidance
- Any Work From Home request should be logged in advance and within at least one (1) week of the Work From Home day
- If there is a change of Work From Home day, ensure the request is still made within BambooHR

Conditions

- Failure to follow the process may be subject to disciplinary action
- Instances of employees logging Work From Home requests immediately before/ after taking PTO shall be subject to scrutiny

Examples where PTO should be used vs. Work From Home request

Where reporting managers are unsure whether a Work From Home request should be logged or whether the employee should use PTO, please seek Human Resources assistance.

- A project is going to be released to production today. One of the engineers allocated to the project cannot come into the office because their child cannot attend school. In such circumstances, due to the importance of the project release, if the employee can work from home, managers should consider accepting the employee's Working From Home request unless there is a reasonable reason not to.
- A project manager has a client kickoff scheduled for today. All the transport in the employee's local area is not working. The employee has the capability/ equipment to work from home. In these circumstances, the employee's Working From Home request should be accepted unless there is a good reason not to allow it.

Reporting managers shall be required to review their direct reports' Work From Home requests fairly but firmly. Managers must liaise with their direct reports and consider them in a professional and logical manner.

6.2 Business Ethics

The reputation of Codal depends on the conduct of its directors, officers, and employees. Every employee should support Codal's commitment to ethical business conduct. Each one of us should respect and obey the laws of the cities, states, and countries where we operate. We should respect the rights of competitors, customers, and suppliers. We expect employees to avoid any association which might conflict with their loyalty to Codal or compromise their decision making for Codal.

6.3 Outside Employment

We expect all employees to devote their primary work efforts to the business of Codal. This requires refraining from any outside employment or engagement in any type, mode, pattern or cause during the course of the employee's association with Codal. This includes avoiding any formal, informal association with any individual, group of individuals, proprietary firm, partnership firm, private limited or limited organisation, semi government or government organisations, academic institutes, NGOs on part time, full time or advisory basis. Cause of such association may include but not limited to any form of engagement for remunerations, profit sharing and advisory, consulting, voluntary, future business prospects, friendly help that is conducted during official work timings, before or after work timings, during weekend, holidays and leave period.

Any employee willing to pursue any form of voluntary, non-monetary mode of external engagement should first furnish all details of such engagement and seek formal approval from management through Human Resources. Human Resources and management team will duly review such applications and may decide to approve or reject with due consideration to business requirements.

During employment with Codal, if an employee is found engaged in any form of external engagement or association, Codal will, at its sole discretion, take all necessary disciplinary actions including legal action to recover the damages and losses, or if found necessary may terminate the employee's employment on an immediate basis.

Email And Electronic Communication

Email accounts are provided for business purposes only. **Personal use is prohibited.** All e-mails, sent or received, are Codal records and as such, are accessible to authorised personnel. No anonymous emails can be sent from Codal systems. All employees are required to identify themselves by name, designation at Codal and email address.

6.4 Policy for Social Media Networking

Policy brief & purpose

Our social media company policy provides a framework for using social media. Social media is a place where people exchange information, opinions and experiences to learn, develop and have fun. This policy provides practical advice to avoid issues that might arise from careless use of social media. Whether employees are

handling a corporate account or using one of their own, they should follow the policy guidelines mentioned in this document.

Scope

Applicable to all employees working at Codal and the associated business units across all locations.

Policy elements

"Social media" refers to a variety of online communication mediums like blogs, social networks, chat rooms and forums. This policy covers all of them. We consider two different elements: using personal social media and representing Codal through social media.

Representing Codal

Some employees represent Codal by handling corporate social media accounts or speak on Codal's behalf. We expect them to act carefully and responsibly to protect Codal's image and reputation.

Employees should be respectful, polite and patient, when engaging in conversations through various social media platforms on Codal's behalf. They should be extra careful when sharing general statistics, testimonials, announcing Codal's special offers, making declarations or promises towards customers and stakeholders. Employees should strictly follow the guidelines, norms defined by concerned authorities in Codal.

While interacting on public groups on social media platforms, employees should avoid passing opinion, advice on matters outside their field of expertise when possible. However, official posts, comments and opinions shall only be shared after due discussions with relevant internal stakeholders.

Follow our confidentiality, data protection policy and observe laws on copyright, trademarks, intellectual property rights. Never post discriminatory, offensive or libellous content and commentary.

Guidelines to be followed for publications and public statements on Social Media

Employees must request written approval from senior Codal management before publishing or submitting for publication and/ or any material that relates to employees work at Codal and/ or incorporates any proprietary information. To ensure that Codal delivers a consistent message about Codal's products, services and operations to the public, any statement about Codal which an employee creates, publishes or posts during his/ her period of employment and for six (6) months thereafter, on any media accessible by the public, including but not limited to electronic bulletin boards and internet-based chat rooms, must first be reviewed and approved by an authorised person of Codal before it is released in the public domain.

Important do's and don'ts

If an employee chooses to create a personal social media account, employees should not use their Codal email ID. Employees should not use personal accounts across any social media platform for official communication with clients or a client's authorised point of contact, Codal vendors, business associates, consultants, and advisors.

Employees shall not publish, post, or release any information that is considered confidential or not for public viewing. Confidential information includes trade secrets, commercial details, employee details, client details, any direct or indirect information that may potentially harm Codal's broader business interest. If there are questions about what is considered confidential, employees should check with Human Resources or their reporting manager before posting.

Employees must avoid any offensive or derogatory content. Any such statements may be considered as a violation of Codal's anti-harassment policy, especially if directed towards colleagues, managers, clients, a client's authorised point of contact, vendors, business associates, consultants, and advisors.

Disciplinary Consequences

Codal will monitor social media postings on our corporate account on a regular basis. Codal may take disciplinary action leading up to and including termination in the instance employees are found to be violating Codal's social media policy.

6.5 Food and Beverage Policy

Consumption of any type of food items or beverages in open containers is strictly prohibited on the working desk and floor area. Food and beverages in open containers must be consumed in the pantry areas. Employees are permitted to bring beverages in closed containers into the working desk and floor area, however care must be taken to avoid spillages and any damage to equipment caused by employees will be liable to be paid for by the employee.

6.6 Clear screen policy

A clear screen policy is an effective safeguard against loss or misuse of confidential information. If your screen is unlocked when you are absent from your desk or work area, this may result in sensitive information being read and 'leaked' to unauthorised persons.

Employees are requested to keep sensitive documentation or daily work saved on Codal systems storage only. Desktops should not be littered with unnecessary clutter.

6.7 Slack usage Policy

Communication through Slack is for professional use only, chatting or unnecessary conversation is strictly prohibited.

6.8 Meeting Invitations

All employees are required to ensure prompt responses to meeting invitations being sent from internal team members (India/ US team/ UK team) and client points of contact. Employees should either accept the meeting invite or inform the meeting organiser about their availability/ non-availability.

6.9 Policy on Mobile Usage

Mobile phone (voice) usage is restricted in the working space, however they can be used during break time and outside the office. Excessive use of mobile for social media purposes like WhatsApp, Facebook, and Instagram etc. is strictly prohibited. Cell phones are not allowed in meeting rooms, townhalls or during other conferences.

Note:

Employees using company phones will have to take care of the expenses incurred on personal calls. Codal will not reimburse expenses made for personal calls.

6.10 Office Access Policy

Codal utilises cards/ fobs to enter into its premises. In the event an employee loses or forgets to bring their card to gain entry, Codal shall require Five Hundred (500) ₹ (rupees) each time lost or forgotten from that employee. Employees must note:

- Each day attending the Codal office employee will need to bring their card/ fob;
- Employee is not permitted to use another employee's card/ fob; and
- Employee may request a visitor card for a day and be required to pay for replacement.

7.0 Technology, Software & Security

7.1 Policy for using Codal equipment & electronic devices

Codal provides employees access to computers, printers, and other equipment on an as-needed basis. Mobile phones and cables are also given for testing purposes. Employees found to be using company-owned equipment for personal use may be subject to appropriate disciplinary action, up to and including recovery of damages and/ or costs and termination of employment. Codal property, such as printers, copiers, computers, and all production tools, are to be used for business purposes only. Unauthorised use of equipment may result in appropriate disciplinary action, up to and including recovery of damages and/or costs and termination of employment.

Employees are solely responsible for any damage to Codal property by the employee during employment, including, but not limited to, laptops, headphones, and testing devices. Employees will be liable to reimburse the cost of any Codal property that they have damaged, equivalent to the amount paid by Codal, and may be further liable to pay monetary damages for loss of property.

Employees are required to maintain their computers and any related equipment in full working order. If any of your equipment needs service, repair, or maintenance, notify your immediate supervisor. Computer games and personal software must not be installed on company equipment. All requests in reference to equipment, and devices should be submitted through a formal "Ticket" to respective stakeholders.

In the event of separation with Codal, employees **must not** delete, alter, uninstall or redact any materials, softwares, files or other information stored on their Codal device/ computer/ phone / laptop before returning the same. Codal reserves the right to discipline and/ or deduct salary in the event of breach of this policy.

7.2 Intellectual Property

It is the policy of Codal to compete fairly in the marketplace. This commitment to fairness includes respecting the intellectual property rights of our suppliers, clients, business partners, competitors, and independent service organisations. No Codal employee, independent contractor, or agent, should steal or misuse the intellectual property rights owned or maintained by another.

Purpose

The purpose of this intellectual property policy is to help maintain Codal's reputation as a fair competitor, ensure the integrity of the competitive marketplace in intellectual property, and comply with the laws regulating intellectual property and industrial espionage.

Scope

This intellectual property policy applies to all employees, independent contractors, agents, officers, and directors of Codal, its subsidiaries, business units, partnerships, and joint ventures where Codal has a majority ownership position or exercises management control.

Intellectual property information means and includes any and all of the following items that have been or may be disclosed to a third party/person by Codal, such as its: directors, officers, employees, agents, consultants, advisors or other representatives, including legal counsel, accountants and financial advisors ("Representatives"). The following items are a non-exhaustive list of confidential information: includes, financial information, financial statements, business plans, trade secrets and information concerning the business and affairs of Codal, product specifications, data, know-how, formulae, compositions, processes, designs, sketches, photographs, graphs, drawings, samples, research and development information, current and planned manufacturing or distribution methods and processes, customer lists, current and anticipated customer requirements, price lists, supplier lists, market studies, business plans (including the price policy, product information, all kinds of cooperation terms provided by Codal to Receiving Party, etc.), computer software and programs (including object code and source code), computer software and database technologies, systems, structures and architectures and any other information, however documented, that is treated as intellectual property information by Codal.

Employees, officers and directors of Codal must maintain the confidentiality of intellectual property information entrusted to them by Codal or its suppliers or customers, except when disclosure is authorised by senior management or required by laws, regulations or legal proceedings.

Codal's Intellectual Property

Codal is committed to protecting its own intellectual property, such as information, processes, and technology, from infringement by others. Codal's informational tools are available at our disposal because of significant investments of time and Codal funds. If our intellectual property is not properly protected, it becomes available to others who have not made similar investments. This would cause us to lose our competitive advantage and compromise our ability to provide unique services to our clients.

Codal's intellectual property includes confidential Codal business information, trade secret technology (such as computer software and systems, and the know-how related to them), patented inventions and processes,

trademarks and service marks, trade dress, and copyrighted works. It is the responsibility of every Codal employee to help protect Codal intellectual property. It is the responsibility of Codal managers and supervisors to foster and maintain awareness of the importance of protecting Codal's intellectual property. It is imperative that you take the appropriate safeguards to protect Codal intellectual property including, but not limited to, the following measures:

- Ensure hard copies of all intellectual property produced for Codal and at Codal workplaces do not physically leave the workplace without explicit permission, and that such documentation is always marked as Codal intellectual property
- Codal intellectual property should not be moved from Codal computers to personal computers without express written permission from senior management and the Legal Department
- Hard copies of documentation should be scanned and stored on a Codal authorised shared drive and then physically destroyed in accordance with Codal's Data Retention and Management policy available on the Legal & Compliance Confluence page
- Access to documentation via Google Drive should be restricted to those on the strictest need-to-know basis, and if sharing to a party outside of Codal it must be ensured that a non-disclosure agreement has been signed by the other party. Contact Codal's Legal Department if in doubt regarding whether or not a non-disclosure agreement has been signed

Intellectual Property of Others

Codal is committed to respecting the intellectual property of others. The rules with respect to intellectual property, including misappropriation of business information and trade secrets (e.g., computer systems, software, and related know-how) and infringement of patents, trademarks, and service marks, trade dress, and copyrights, are complex, so you should seek advice from Codal's Legal Department to address specific issues that arise with respect to our business. In many instances Codal's Legal Department can perform searches for pre-existing patents, trademarks, or service marks, or copyrights and help you avoid infringing conduct. Codal's Legal Department can also evaluate business information to help you avoid infringing conduct.

While collecting data on Codal competitors, you are to use legal, ethical resources to prevent the tainting of Codal operations with the improper introduction of the proprietary information of third parties. Substantial civil and criminal penalties may be levied against you and Codal for misappropriation of trade secrets that are avoidable through compliance with Codal's policies and consultation with the Legal Department.

It is not improper to accumulate information concerning competitors, and it is generally not unethical or illegal to make use of the information as part of our business. Indeed, Codal or any other business could hardly go on without being able to use information it has developed regarding its competitors in order to analyse the market place and make informed business decisions. But care must be taken by all Codal employees, independent contractors, and agents to utilise only legitimate resources to collect information concerning competitors and to avoid those actions which are illegal, unethical, or which could cause embarrassment to Codal. When a situation is unclear, employees, independent contractors, and agents should consult with Codal management. Codal management may in its discretion wish to further consult with Codal's Legal Department.

Codal employees, independent contractors, and agents having confidential information from a former employer may be bound by a non-disclosure obligation to the former employer. Codal expects employees, independent contractors, and agents to fulfil this obligation and to inform Codal of all obligations related thereto. Codal employees, independent contractors, or agents should refrain from giving their fellow employees, independent

contractors, or agents any confidential information belonging to any former employers. Codal does expect its employees, independent contractors, and agents to use all information, which is generally known and used by persons of their training and experience and all information, which is generally known in the industry.

7.3 Illustrative Examples

Copyright Infringement

The following are examples of how a Codal employee may intentionally or unintentionally commit copyright infringement:

- Installing computer software on more than one computer system without a proper licence;
- Making or maintaining additional copies of computer software, including providing such copies to customers, without a proper licence;
- Copying a third-party's documentation, technical manuals, or user manuals without permission; and
- Downloading information from a subscription database without permission.

Trademark, Patent, or Trade Dress Infringement

The following are examples of how a Codal employee may intentionally or unintentionally commit trademark, patent, or trade dress infringement:

- Adopting or using a slogan, name, or symbol for goods or services that is confusingly similar to a slogan, name, or symbol used by another;
- Making or using a process, product, or device that incorporates patented ideas or features belonging to another;
- Failing to act upon notice or information that Codal may be infringing a trademark/ patent belonging to another; and
- Using an overall look or design that is confusingly similar to the overall look or design of another's product or service, and causing confusion in the minds of consumers as to who is the source of the product or service.

Trade Secret Infringement

The following are examples of how a Codal employee may intentionally or unintentionally commit trade secret infringement:

- Disclosing to others any information received in confidence from or protected from disclosure by a supplier, contractor, customer, or other third party.
- Stealing, soliciting, or using the trade-secret information of another without written permission from the owner of the information. Do not directly or indirectly solicit, obtain, or use trade secret information belonging to others from job applicants, new or existing Codal employees, independent contractors or agents, original equipment manufacturers, suppliers, vendors, clients, customers, or other third parties. If you become aware that any Codal employee, independent contractor, or agent may be using or discussing trade secrets of his or her former employer or another third party in his or her work for Codal, you must consult with company management immediately.

- Codal officers, directors, employees, independent contractors, and agents should not disclose Codal proprietary information or confidential information to third parties with whom Codal is doing business, such as suppliers, licensees, clients, or consultants, except without a fully executed non disclosure agreement and as specifically needed for the third party to perform the services or task requested. All disclosure of Codal proprietary or confidential information may be made only after a non-disclosure agreement has been entered into with the third party.

Proper use of Intellectual Property

Codal supports its employees' ability to showcase work produced at Codal in his or her own personal portfolios. If you intend to showcase work, please contact Codal's Legal Department who will seek express written authorisation for your use of intellectual property. If express written authorisation is not granted and you still intend to showcase work produced at Codal, employees must ensure they strictly adhere to the following guidelines:

- Samples of work should be in grayscale to protect clients or Codal's branded colour schemes;
- Brands and trademarks owned by clients or Codal should be disguised and/or replaced with a statement or image indicating "protected by non-disclosure agreement";
- It must be ensured that designs cannot be traced back to Codal or a Codal client.

Codal has a duty to enforce its client confidentiality and intellectual property agreements, and any intellectual property found to be showcased in contravention of those agreements and this intellectual property policy will be subject to further action by Codal.

7.4 IT & Internet Acceptable Usage Policy

This Internet Usage policy applies to all employees of Codal who have access to computers and the internet as required for performance of their work. Use of the internet by employees of Codal is permitted and encouraged where such use supports the goals and objectives of the business. However, access to the internet through Codal is a privilege and all employees must adhere to the policies concerning computer, e-mail and internet usage. Violation of these policies could result in disciplinary and/ or legal action and termination of employment. Employees may also be held personally liable for damages caused by any violations of this policy.

Eligible employees will be provided with IT equipment which may include laptops or desktops for their daily work. It is expected that employees will take care of these tools and equipment.

Employees should refrain from transferring any data (company or personal) from Codal's systems. If needs be, such data transfer requests should be submitted to the concerned reporting manager along with a copy to be provided to the Legal Department for their approval. Any form of data on your system would be deemed to be confidential unless discussed and agreed upon in particular. As such, the transfer of any form of data from the system is strictly prohibited.

No external device or tool such as a pen drive, hard disk, external storage, CD/ DVD, tablet, phablet or any type of smartphone should be connected to your system without prior approval from Codal systems administrators or the Legal Department. Any need of such nature should be first discussed and appropriate steps should be followed as per the instructions from the Head of Department or Human Resources.

Use of the internet should be strictly limited to fulfilling job responsibilities only. Job-related activities include research and educational tasks that may help in an employee's role.

Employees should refrain from inappropriate internet usage including but not limited to the following: surfing social community sites, chatting, personal email accounts, blogs, derogatory, indecent, objectionable content, e-commerce websites for personal shopping, or online games. There is a zero tolerance policy towards adult websites. Any instance of Codal employee violating this policy could result in immediate termination of services.

All internet data that is composed, transmitted and/ or received by Codal computer systems is considered to belong to Codal and is recognised as part of its official data. It is therefore subject to disclosure for legal reasons or to other appropriate third parties.

The equipment, services and technology used to access the internet are the property of Codal, and Codal reserves the right to monitor internet traffic and monitor and access data that is composed, sent or received through its online connections.

Emails sent via Codal email systems should not contain content that is deemed to be offensive. This includes, though is not restricted only to the use of vulgar or harassing language/ images. All sites and downloads may be monitored and/ or blocked by Codal if they are deemed to be harmful and/ or not productive to business.

8.0 Workplace Safety

8.1 No Smoking, Gutka, Drugs, & Alcohol

Codal is committed to providing a safe and healthy workplace and to promoting the health and well-being of its employees. As required by the law and also motivated by our desire to provide a healthy work environment for our employees, the following smoking and Gutka free workplace policy has been defined for all employees of Codal. Codal prohibits smoking, vaping and Gutka on all company premises in order to provide and maintain a safe and healthy work environment for all employees.

Scope

The Smoke and Gutka free workplace policy applies to:

- All areas of buildings occupied by company employees;
- All company-sponsored off-site conferences and meetings;
- All vehicles owned or leased by Codal;
- All visitors (customers and vendors) to company premises;
- All contractors and consultants and/ or their employees working on company premises;
- All temporary employees; and
- All student interns.

8.2 Criminal conviction & violence

We reserve the right to disqualify any applicant for employment who has been convicted of a criminal offence. Threats of violence and acts of violence are strictly prohibited. Codal will make every effort to evaluate the

nature and circumstances of the conviction. Possession of weapons is prohibited on company property, or any location where company business is performed. When the safety and well-being of co-workers are at stake, convicted employees may be subject to appropriate disciplinary action, including termination of employment.

8.3 Drugs & alcohol

Codal prohibits use, consumption of any kind of alcohol, contraband narcotic drug or psychotropic substance on company premises to provide and maintain a safe and healthy work environment for all employees. All internal workplaces are to be One Hundred Percent (100%) drug and alcohol-free. The essential requirements of the policy are that:

- Employees must always be in a fit and sober state to carry out their duties when at work. They must not possess, consume or be under the influence of alcohol, contraband narcotic drugs or psychotropic substance or other impairing substances
- Anyone suspected of being impaired due to alcohol or contraband narcotic drug or psychotropic substance abuse or taking of drugs, legal or illegal, must immediately be removed from the workplace and will be subject to investigation. Any employee found to be in breach of this policy will be terminated from Codal employment
- Codal might carry out screening for alcohol and drugs whenever considered appropriate. Testing may be carried out on reasonable suspicion or following an accident or incident

8.4 Health & safety

Codal recognises and accepts its responsibility as an employer to maintain, so far as is reasonably practicable, the safety and health of its employees, and of other persons who may be affected by its activities.

It is your duty as an employee not to put at risk either yourself or others by your acts or omissions. You should also ensure that you are familiar with Codal health and safety arrangements. Should you feel concern over any health and safety aspects of your work, this should be brought to the attention of your manager and/ or Human Resources immediately.

It is the responsibility of each individual employee to report and record any accident involving personal injury. Any accident or near miss occurrence (i.e. no one was injured but the incident had the potential to injure or kill) at work should be reported immediately to your manager and Human Resources. Each employee also has the responsibility to report any critical health conditions immediately to Human Resources upon joining or when becoming aware of the condition.

To minimize the spread of infectious diseases, adhere to proper hygiene practices, including regular handwashing and staying home when symptomatic; promptly seek medical advice when necessary.

9.0 Employee Benefits

Codal is taking progressive steps to assist employees during significant life events through company-paid time for maternity leave.

9.1 Maternity Leave Policy

Purpose

Maternity Leave is intended to allow employees paid time off to bond with their children, as guided by the Maternity Benefit Act, 1961 and the Maternity Benefit (Amendment) Act, 2017, before returning to work. This policy is available to all eligible employees.

Eligibility

A regular female employee who has worked for **a minimum period of not less than twelve (12) months:**

- Delivers a baby (i.e. birth mother), or
- Legally adopts a child below the age of one (1) year (i.e. adoptive mother), or
- She is a commissioning mother. A commissioning mother means a biological mother who uses her egg to create an embryo implanted in any other woman.

General guidelines

- You will be paid One Hundred Percent (100%) of the annual fixed salary that you received pre leave application.
- Such maternity benefit shall be paid in accordance with normal payroll scheduling.
- The Maternity Leave is inclusive of Weekly Offs, rest days and (including public holidays)
- Maternity Leave generally begins on the date requested by an eligible employee and must be taken continuously upon the birth or adoption of the child.
- To minimise business disruption, after availing of the Maternity Leave, the employee cannot take any additional time off immediately.
- If the employee wishes to take any leave before the Maternity Leave, please contact Human Resources to discuss your specific situation.
- While on a Maternity Leave, you will maintain the same benefits coverage you have as an active employee (subject to plan provisions) for the full duration of the leave. If you do not return from leave, these benefits will cease as of the last day of your leave. PTO however will not accrue during Maternity Leave.
- Additional documentation and certification may be required for verification purposes.
- Employees who fail to return within three (3) days of the specified return to work date, accept other employment (including self-employment) for compensation while on leave, or are found to have falsified any information about the leave, including dates and reasons for the leave, will be considered grounds for termination.

Period of maternity benefit

- a) Women having a first child or second child

The Maternity Leave shall be of **a maximum of twenty-six (26) calendar weeks**, out of which not more than eight (8) weeks shall precede the expected date of her delivery. Once a woman employee joins back services after delivery, she is entitled to two breaks for nursing the child until the child is one and a half (1.5) years old.

- b) Women having two or more than two children

The Maternity Leave shall **be twelve (12) calendar weeks**, out of which not more than six weeks shall precede the date of her expected delivery. Once a woman employee joins back services after delivery, she is entitled to two breaks for nursing the child until the child is one and a half (1.5) years old.

c) Maternity leave Law for adoptive mothers

A woman who legally adopts a child below the age of three (3) months shall be entitled to maternity benefit for a period of **twelve (12) calendar weeks** from the date the child is handed over to the adopting mother

d) Maternity law for commissioning mothers

The advent of technology has brought relief and joy to many families who were unable to conceive naturally. Commissioning Mothers shall be allowed to take up to a **maximum of twelve (12) weeks' leave** from the date the newborn child is passed to the biological mother.

e) Tubectomy during pregnancy

In the case of tubectomy, a woman on the production of the prescribed papers can opt for two weeks' leave immediately from the date of the tubectomy operation.

Leave for miscarriage or medical termination of pregnancy

In case of miscarriage, or medical termination of pregnancy, a woman shall, on the production of such proof as may be appropriate, be entitled to leave with wages at the rate of maternity benefit for a period of six (6) weeks immediately following the day of her miscarriage or, as the case may be, her medical termination of pregnancy.

Payment of maternity benefit in case of death of a woman

In case of death of a woman before receiving such maternity benefit or the amount, the employer shall pay such benefit or amount to the person nominated by the woman in the given notice and, in case there is no such nominee, to her legal representative.

Critical illness post-maternity

A woman suffering from illness arising out of pregnancy, delivery, premature birth of child, miscarriage or medical termination of pregnancy shall, on the production of such proof as may be appropriate, be entitled, in addition to the period of absence allowed to her or, as the case may be, to leave with wages at the rate of maternity benefit for a maximum period of one (1) month.

Forfeiture of maternity benefit

A woman who works for remuneration with some other organisation during the period she has been permitted by an employer to absent herself for availing the maternity benefits provided shall not be entitled to receive maternity benefit for such period.

Initiating maternity leave and returning to work

- You can submit your application for maternity leave to Human Resources along with your doctor's certification of the expected date of delivery or relevant document for adoption at least sixty (60) days

before starting your maternity leave. You should provide as much notice as possible to give your manager more time to plan for your absence.

- You should contact your manager and Human Resources no later than ten (10) working days prior to the scheduled end date of your leave to confirm your return-to-work date. If there are any changes to the scheduled date, you must notify your manager and Human Resources of the new return to work date as soon as possible. Additional documentation and certification may be required.

9.2 Paternity Leave Policy

Codal is taking progressive steps to assist employees during significant life events through company-paid time for Paternity Leave.

Purpose

Paternity Leave is intended to allow employees paid time off to bond with their children before returning to work. This policy is available to all eligible employees.

Eligibility

A regular male employee who has completed the duration of **not less than twelve (12) months** from their date of joining:

- Having a new born child (i.e., birth father), or
- Legally adopts a child below the age of one (1) year (i.e. adoptive father)

Benefits During Paternity Leave

- You are eligible for **ten (10) calendar days** of paid Paternity Leave at One Hundred Percent (100%) of your fixed annual salary;
- Such paternity benefit shall be paid in accordance with normal payroll scheduling;
- The ten (10) calendar days are inclusive of public holidays and paid time off;
- Paid paternity leave must be taken as one (1) continuous block within **six (6) months** of the birth or adoption of the child; and
- If you return to work at any point earlier than the ten (10) days, the Paternity Leave benefit will cease and the remaining days will be forfeited.

Initiating Paternity Leave, And Returning To Work

- You must notify your manager and Human Resources at least thirty (30) work days before starting your Paternity Leave;
- Employee needs to share advance notice to management with valid proof;
- You can submit your application for paternity leave, along with valid proofs or letter of intent to adopt, to your manager and Human Resources for approval; and
- In case of emergency, you (or a representative) must notify your manager or Human Resources as soon as practical.

General guidelines

- Additional documentation and certification may be required for verification purposes.

- Employees who fail to return within three (3) days of the specified return to work date, accept other employment (including self-employment) for compensation while on leave, or are found to have falsified any information about the leave, including dates and reasons for the leave, will be considered grounds for termination.

9.3 Bereavement Leave

All permanent employees who have completed their probation period with Codal are entitled to take time off due to the loss of an immediate family member. Immediate family members are defined as an employee's spouse, parents, siblings, children, stepchildren, grandparents or grandchildren. Employees are allowed to take seven (7) consecutive calendar days off from regularly scheduled duty with regular pay in the event of the death of the employee's immediate family member.

Employees are allowed up to four (4) hours of bereavement leave to attend the funeral of a fellow regular employee or retiree of the company, provided such absence from duty will not interfere with normal operations of the company. Bereavement Leave can be granted to an employee at every instance of the death of an immediate family member, irrespective of number of occurrences during a year.

Weekends/ statutory/ public holiday which occur during the bereavement leave, will count as part of the total bereavement leave.

10.0 Time Off & Leaves of Absence

10.1 Employee Leave Policy

Codal defines Paid Time Off (PTO) as paid leave to be used for planned events such as vacations, birthdays, weddings, etc. as well as unplanned events such as your inability to work due to illness, injury, or family emergency.

The purpose of PTO is to provide the benefit to employees to take time off for any:

- **Health or sickness reasons.** Employees relying upon PTO for health or sickness reasons must notify Human Resources and their manager as soon as possible
- Employees can avail PTO if they cannot report to work due to **an unforeseen situation**
- To the employee to take time off for events such as: **holidays, weddings or birthdays**

An employee's PTO may be increased or decreased, as determined in the sole discretion of management, depending on any number of factors including promotion, demotion, years of service or performance.

PTO shall accrue in accordance with the following table which is based on the number of years continuous employment at Codal:

Number of years employment at Codal	Monthly Leave Count	Total Calendar Days
0 – 3 years	2	24

3 – 5 years	2.167	26
5 – 7 years	2.33	28
7+	2.5	30

PTO for employees on probation and interns shall be subject to the following conditions:

- During an employee's probation period, PTO will accrue in accordance with the table. However, employee will not be credited with the accrued PTO until their probation period has been completed successfully. Upon passing probation, employee's will be credited the balance of their accrued PTO and able to use the same.
- PTO will not accrue during internship. If an intern is appointed to Codal following completion of an internship, the PTO will then start to accrue from the date of appointment at the rate in the table below.

Entitlement & Eligibility

- PTO can only be either carried forward or encashed in accordance with the policies set forth in this Handbook. If not utilised, management may in its sole discretion allow up to a maximum of five (5) days PTO to be carried over into the next calendar year
- The smallest amount of PTO an employee may take off is a half day (4 hours)
- Employees may not take PTO which they have not accrued at the date the PTO is actually taken. Employees may however request to book PTO in advance of such PTO being accrued
- Any PTO utilised before accrued, or in excess of employee's balance will be deducted from employee's next paycheck
- At the time of separation, employee's closing PTO balance, if any, would be paid as part of the full and final settlement after fulfilling all clearance formalities
- Employees applying for half day should ensure that he/ she completes a minimum four (4) hours excluding break time for the remaining part of the day
- Employees working on a part time basis will accrue PTO on a prorated basis per their hours of work
- Employees seeking to take more than ten (10) days PTO consecutively may only be allowed to do so with the express agreement of their reporting manager. Such allowances may be made for special occasions e.g. honeymoon, anniversary birthday etc.
- If an employee joins Codal after the fifteenth (15th) of a specific month, he/ she would not be eligible for the PTO in reference to that particular month
- While on leave, employees should be available on the phone so that he/ she can be contacted in case of any urgency
- To schedule PTO, employees must submit a leave request form to their manager via BambooHR at least two (2) weeks before the requested leave. Once approved, you must notify any PMO colleagues and clients you are working with at least seven (7) days prior to the start of your PTO and set your Codal email to send an automated message with an emergency contact number while you are away. Failure to provide the required notice or taking more days off than you have accrued may result in you not being paid for those days
- Employees taking off PTO without first obtaining approval will be subject to disciplinary action and deduction of salary

- Employees are encouraged to chase their managers to approve PTO. Persistent failure by managers to timely approve their direct reports' PTO may be subject to disciplinary action
- Upon successful completion of probation, employees will be credited with any extra owed accrued PTO
- Employees will immediately cease to accrue PTO upon serving or receiving notice to terminate their employment. Any and all PTO that has been accrued at the date the notice to terminate employment is sent or received shall be unaffected

Guideline for Leave without Pay

Management may, in its sole discretion, allow an employee to take Leave Without Pay ("LWP") instead of using his or her existing PTO balance.

- LWP means employees are on informed absence. Uninformed absenteeism shall be grounds for disciplinary action up to and including deduction of salary and termination of employment.
- Any decision to grant LWP will be at the sole discretion of management and will require sufficient notice to be given by employee
- Where advance notice cannot be provided for an LWP request by employee, Codal reserves the right to reject such a request in their sole discretion
- If LWP is applied both before and after any PTO is used then the **total duration excluding any PTO, Public Holiday or weekend shall be counted as LWP**
- Employees will not be eligible to accrue PTO for the total duration of LWP. If an employee returns from LWP after the fifteenth (15th) of a specific month, he/ she would not be eligible for the PTO in reference to that particular month
- Any Team member absent from Work without having an approved PTO or LWP on BambooHR will face disciplinary action including but not limited to the deduction of salary and an additional financial penalty at Codal's discretion

Example 1

If you did not work from 6th January to 7th January inclusive without applying for PTO or LWP on BambooHR or took these days off even when your request was rejected on BambooHR, then you will be considered as absent for two (2) days and you may have additional salary deducted as a penalty.

10.2 Policy On Annual Paid Holidays

Codal permits employees to take off a maximum of ten (10) days off to celebrate national Public Holidays during the calendar year i.e. 1st January to 31st December.

The national public holidays that Employees may take off during the calendar year are as published through Gazette of India. The list of national public holidays for the following year shall be made available/ circulated to employees in December of each year.

Codal may elect in its sole discretion which of the national public holidays listed in the Gazette of India shall be available to take off.

10.3 Compensatory Off Policy

Applicability

This policy is introduced to compensate employees for any extra work.

Compensatory Off

Looking at business exigencies, project deadlines and client deliverables employees may be required to work outside of working days on Weekly Offs or Public Holidays. Employees working during the defined working hours on either weekends, PTO or Public Holidays which Codal has chosen as being a paid Public Holiday for that particular year, will be entitled for Compensatory Off. However, any such Compensatory Off should be planned in advance and availed only after due approval from the concerned reporting manager.

Compensatory Off must be availed within ninety (90) days from the day the employee has worked extra. Compensatory Off cannot be neither accumulated nor carried forward beyond specific periods as defined above and would be considered as lapsed.

Eligibility to claim Compensatory Off against extra working

In order to claim Compensatory Off, employees should have worked for minimum four (4) hours on a weekend, during PTO or a Public Holiday(s). Only work on Public Holiday which Codal has chosen to be a paid Public Holiday will avail Compensatory Off. In instances where an employee has worked for four (4) hours (excluding breaks) then he/ she will be entitled to half a day Compensatory Off which must be availed within ninety (90) days from the extra working.

If an employee works for eight (8) hours or more, excluding lunch and tea breaks, during any PTO, weekend or on a Public Holiday (which Codal has chosen as being a paid Public Holiday for that year) then he/ she will be entitled for one (1) day PTO which must be availed within ninety (90) days from the extra working.

Process for applying Compensatory Off

An employee wanting to apply for Compensatory Off should first discuss with the necessary product/ project manager and their reporting manager. Only after necessary discussion and agreement with the reporting manager, **employees must follow this process:**

1. The PM allocated to the project which requires Compensatory Off work must email amd-hr@codal.com along with the employee and that employee's manager providing details of the employee who shall be performing the Compensatory Off work, details of that employee's manager, and any other stakeholder involved in the planning the work schedule; and
2. Once the employee performs the Compensatory Off work, the PM must email amd-hr@codal.com sharing a screenshot of the Compensatory Off hours worked on JIRA. This is necessary for Human Resources to proceed with approving the Compensatory Off accordingly.

Employee should take note that final decision for approval of Compensatory Off would rest with concern reporting manager who would duly evaluate operational priorities, resource availability and any critical business milestone before approving. However, the idea is not to restrict or deny this right to employees but to ensure there is a mutual understanding towards organisational priorities and employee's time off plan. In case of any

dispute, the decision of the reporting manager in consultation with Human Resources would be considered as final.

Note: Employees working on weekends, during PTO or Public Holidays to complete remaining weekly forty (40) working hours will **not** be eligible to claim Compensatory Off against such working.

10.4 PTO Buyback Scheme

Employees may voluntarily decide to sell a portion of their PTO back to Codal if unused and ineligible for rollover at the end of a calendar year.

Eligibility and Limitations

- Employees may buy back up to a maximum of five (5) days PTO annually
- Employees are requested to submit their request to buy back any PTO on or before December 5th of the calendar year. In the event employee fails to submit the request on or before this date, management cannot guarantee the PTO shall be bought back and the PTO may need to be rolled over and/ or lost
- PTO subject to the buyback scheme shall be deducted from the employees total calendar days PTO balance
- Note this policy may only be used **after** the maximum of five (5) days PTO has been rolled over
- Codal shall purchase the PTO back at the "Basic" rate only – not an Employee's CTC

Example 1

An employee on December 1, 2025 has eleven (11) calendar days remaining in 2025. In this situation:

1. The employee is first able to rollover a maximum of five (5) days into 2026;
2. Email amd-hr@codal.com on or before December 5, 2025 and request the PTO buyback scheme to sell their maximum of five (5) days to Codal; and
3. Either use the remaining one (1) day before December 31, 2025 or forfeit it.

Example 2

An employee on December 1, 2025 has six (6) calendar days remaining in 2025. In this situation:

1. The employee is first able to rollover a maximum of five (5) days into 2026;
2. Use the remaining one (1) day before close of business December 31, 2025 or email amd-hr@codal.com on or before December 5, 2025 and request the PTO buyback scheme to sell the remaining one (1) day to Codal.

Process

- Any PTO subject to this buyback policy shall be paid out in the first (1st) paycheck in the new calendar year and shall be subject to tax and applicable legal requirements
- Employees wishing to utilise the buyback scheme must:
 - Email amd-hr@codal.com with their full name, the number of PTO days they wish to sell to Codal.

- This email must be sent on or before December 5 of that year

Appendix 1 – Contacts

Executive VP of Global Operations | [Danny Goyal](#)

Director of Operations | [Mamta Goyal](#)

Human Resources | amd-hr@codal.com

Chief Executive Officer | [Keval Baxi](#)

Chief Operating Officer | [Matthew Gierut](#)

General Counsel and Head of Compliance | [Emily Moore](#)

Ethics Contact | ethics@codal.com

Appendix 2 – Receipt of Handbook

Name VIRAJ RAMESHBHAI PATOLIYA

Role Associate Software Engineer

Reporting Manager Yash Pandya

I confirm I have received a copy of Codal's Employee Handbook and that I have read and understood its contents.

I also understand that it is my responsibility to comply with the policies contained in this Handbook, and any revisions made to it. I further agree that if I remain with Codal following any modifications to the Handbook, I hereby accept and agree to such changes. I also confirm that I have sought clarification from my reporting manager on any issues outlined in the Employee Handbook which I am not clear about.

Signed:  _____

Dated: 01/19/2025

Versions

Date	Version	Description	Approved By
7/21/22	0.1	Initial Document Creation	General Counsel
7/27/22	1.0	Publish Document for Approval	Executive Leadership Team
7/27/22	2.0	Approve for Release	Human Resources Manager
11/22/22	3.0	Release for Signature	AMD Human Resources
3/14/24	4.0	Publish Document for Approval	AMD Human Resources
1/17/25	5.0	Publish Document for Approval	AMD Human Resources



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Requested:

Jan 17, 2025, 4:27 AM CST (Jan 17, 2025, 10:27 AM UTC)

Shairi Kalia (skalia@codal.com)

IP:

Signed:

Jan 26, 2025, 11:11 PM CST (Jan 27, 2025, 5:11 AM UTC)

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