



Employee Handbook Acknowledgement

I acknowledge that I received a copy of the employee handbook. I have been asked to read and familiarize myself with its contents.

I also acknowledge this handbook provides general guidance only and does not constitute a contractual commitment (expressed or implied) between MAQ Software and any or all of its employees, nor does it contain promises of specific treatment in specific situations. I also understand that MAQ Software may change information contained in this handbook and that management reserves the right to change any and all such plans, policies, or procedures, in whole or in part, at any time, with or without notice.

I understand MAQ Software's goal of a safe and productive work environment and acknowledge my responsibility toward that goal.

Your Signature

Your Printed Name

Date



Employee Handbook

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1. Our Company – MAQ Software

Thank you for being part of MAQ Software. We work together as a team to be successful with customer projects. Success for you is a success for all of us.

MAQ Software delivers innovative software solutions for Fortune 500 companies. Using the latest agile engineering techniques in a focused and disciplined manner, the company accelerates software initiatives that enable our customers to transform their industries. MAQ Software serves customers in multiple industries including technology, retail, energy, and healthcare. The company focuses on Data Analytics, Cloud and Artificial Intelligence (AI). Our software solutions use the latest cloud platforms (Amazon Web Services and Microsoft Cloud) and the latest form factors using Windows, iOS and Android. Our teams deliver over 100 software solutions every year in an agile and a fast-paced manner.

Founded in 2000, the company employs over 1,000 people in Four engineering centers located in Washington state and India. Leading business magazine *Inc.* has listed us as one of the fastest-growing companies in the U.S. nine times —a rare honor. *Puget Sound Business Journal* also recognized us as one of the fastest-growing companies in Washington State.

MAQ Consulting is our staffing division, specializing in temporary positions at Microsoft Corporation, Starbucks, and other Fortune 500 companies.

Penguin has published “*What I Did Not Learn at IIT*” book that was written by the Founder and Managing Consultant of the company. You are advised to review this book to learn more about the company and the reason for some of our practices.

All our engineering employees hold computer science and/or engineering degrees from top universities in the U.S. and India. All engineering team members hold Microsoft Certified Developer certifications in areas such as web development, SharePoint Server, SQL Server technologies, and business intelligence.

1.1 Philosophy of MAQ Software

The philosophy of MAQ Software revolves around three parameters:

- a. Understand the client requirements.
- b. Train and empower employees.
- c. Foster continuous quality through monitoring and control

1.2 Values of MAQ Software

Most of our successful employees exhibit the following values:

- a. Integrity
- b. Commit to customer success.
- c. Adopt the latest technologies.
- d. Delivery orientation

1.3 Our Goal and Habits

Our company is closely aligned with our key customers and their technology platforms. Our goal is to become the best service provider on Microsoft technology platforms. We strive to be recognized by our customers, industry, and our partners as one of the best providers of services on the latest technology platforms.

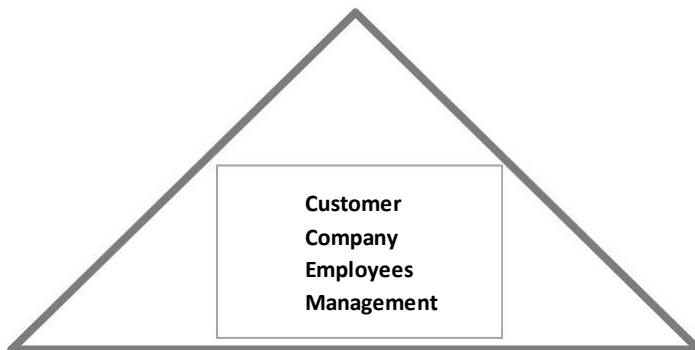
Our Habits:

- a. Continuous learning: Rigorous, Relevant, and Relationship (3Rs)
- b. Reduce bug count daily.
- c. Continuous delivery

We ask all our employees to learn our values and habits.

2. The Handbook

We are a professional services company dedicated to reducing time to market for our customers at a low cost. Our service commitment requires our Company structure to be as follows:



We recognize that our future success depends upon our employees' efforts. We must maintain the highest level of integrity and professionalism to provide our customers with service and technical competency. To attain our performance goals, we must control expenses, improve the well-being of our employees, and achieve a reasonable profit. Fulfilling these objectives requires total commitment on the part of each employee. As individuals working together in an unselfish, cooperative effort, we can achieve these objectives.

MAQ Software takes pride in caring for its clients, suppliers, and employees. We welcome you as part of our company.

You are receiving this handbook because you are a MAQ Software employee. Please read and become familiar with the handbook's contents. This handbook provides you with an overview of various aspects of the employer-employee relationship and allows us to administer benefits and guidelines in an equitable and consistent manner. It is neither intended as a formal or complete statement of your rights and responsibilities nor is it a contract of employment. The handbook is a summary of our current plans, policies, procedures, and benefits. Accordingly, we reserve the right to change any of these plans, policies, procedures, and/or benefits at any time, with or without notice. We will endeavor to update you when any changes are made.

In general, the handbook summarizes basic principles and programs that are directly linked to your needs as an employee. It applies to all employees, both management and non-management, regardless of when the employee was hired. We hope you will find this handbook useful. Please read it carefully and preserve it.

This handbook is not intended to replace direct, regular communication. However, we feel it will be a readily available reference on many matters concerning your employment. We hope that after reading this handbook you will better understand the work environment and the broad range of benefits offered to you as an employee.

3. Employment

3.1 Purpose

- a. Establish standard terms of employment with MAQ Software
- b. Help employees understand various benefits related to their employment.

3.2 Scope

The policies in the Employment section cover:

- a. Some aspects of employment at MAQ Software
- b. All India-based permanent employees of MAQ Software

3.3 Joining

a. New Employment Application

To apply for a position with MAQ Software, candidates must complete an employment application form. This form includes the candidates' personal contact details and professional qualifications. The personal contact details provide us with emergency contact information, and the professional details provide information about candidates' previous employers.

b. Relocation Reimbursement Policy

- **Purpose:**

The policy provides information and guidelines for reimbursing new employees for relocation expenses. Applicable to all permanent and contract employees.

- **Eligibility:**

To be eligible for relocation expense reimbursement, the employee's relocation must meet the following conditions:

- i. **Location** – The employee should be relocating from a place (current place of residence) outside of 100km radius of the joining office location.
- **Policy details:**
 - i. For new employees, who will be relocating to Hyderabad, Mumbai or Noida relocation reimbursement is allowed as per the following guidelines.
 - Engineers: up to Rs. 10,000/- based on actual expenses incurred.
 - Managers: up to Rs. 25,000/- based on actual expenses incurred.
 - ii. Relocation reimbursement includes the expenses towards travel and transportation charges for personal belongings.
 - iii. Relocation reimbursement is used for any qualified expense including temporary hostel/hotel/flights/train/bus/taxi on production of actual receipts.
 - iv. Travel reimbursement is limited only for the employee and immediate family members (wife and children).
 - v. Reimbursement is allowed only for the travel made at the time of joining the company. Interview expenses or expenses incurred prior to joining the company are not within the scope of this policy.

- vi. To comply with Income Tax laws, original receipts must be submitted within 30 days of joining as proof of expenses incurred. Please save receipts as much as possible
- vii. Reimbursement will be paid along with the second month's salary.
- viii. Payments/ reimbursement not outlined in this document must have prior written approval from management
- ix. MAQ Software reserves the right to recover the relocation amount if the employee leaves the company in less than six months from the date of joining (not applicable for 2 months Internship)

3.4 Orientation

All new employees, including contract employees, completely new employee orientation to learn about company history, company values and information security.

3.5 New Employee Evaluation (Probation) Period

All new employees must satisfactorily complete a 90-day evaluation (probation) period. You were hired because we felt you were the best-qualified candidate for the job, and we are confident that you will succeed. However, it is sometimes difficult to define the right mix of skills and abilities for a job, and this evaluation period provides both the employee and the Company a reasonable length of time to evaluate the employee's suitability for his/her new position.

At the end of the evaluation period, your manager will verbally review your performance. If your performance is unsatisfactory or needs improvement, your manager may extend your evaluation period or employment may be terminated. An employee must successfully complete this evaluation period to continue his/her employment with MAQ Software.

3.6 Job Expectations

Employees are briefed about their job expectations. Employees are provided with information regarding their roles, duties, tasks assigned, and the responsibilities of their jobs.

- a. The employee sets goals for the coming six months in consultation with his/her manager. The manager needs to ensure that the Individual Development Plan (IDP) is completed in the first month the employee joins the organization.
- b. The manager holds regular monthly One-on-Ones with the employee to ensure effective communication and goal tracking.

3.7 Attendance Guidelines

- a. We expect all our engineering team members to be in the office by 8:30 a.m. so that they can start work promptly by 8:45 a.m. We found that team members that come on time have reviewed client feedback and are better prepared for daily calls with Redmond team members.
- b. Daily attendance is based on in-time and out-time as per your card swipe. The formulas for calculating your daily attendance are:
 - Time logged \geq 8 hours; you are marked as present for full day
 - Time logged \geq 4 hours and $<$ 8 hours; you are marked as present for half day
 - Time logged $<$ 4 hours; you are marked as absent.
- d. The office timings are fixed. We do not encourage flexible timings due to project calls in the mornings (IST).

3.8 One-on-One with Supervisors and Managers

One-on-One is a 20-minute meeting between supervisor and employee. This is a confidential, two-way discussion held in an area with minimum distractions, such as a conference room. The meeting is conducted once a month with an immediate supervisor and once a quarter with the next level manager.

3.9 Career Development/Performance Management

We strongly encourage employee growth and development. To accomplish this, we provide promotion opportunities, on-the-job training, and appropriate seminars and training programs. Employees will be considered for job openings based on many factors, such as demonstrated performance, ability, experience, and training. We prefer to promote from within MAQ Software when possible.

However, for some positions, it may be in MAQ Software's best interest to recruit from outside. Please let your manager know if you are interested in moving into any available positions.

MAQ Software conducts regular performance reviews every February and August. During the performance appraisal process the employees are rated on four aspects of their job role:

- a. Project Delivery
- b. Reduce Bugs through Software Engineering
- c. Improve Technical Skills and Industry Knowledge
- d. Develop Team and Demonstrate Company Spirit

The latest version of the performance appraisal form is available on the company Intranet site (<http://testmag.mqsoftware.com>).

3.10 Pay Increases

Employees receive annual performance and salary reviews. Salary reviews are based on an employee's ability to take on additional responsibility and perform at a higher skill level. Employees are eligible for a pay increase depending on their work performance.

Employees promoted to a higher position may be considered for a promotional increase. The amount of the increase will depend on the level and requirements of the new position and will normally be effective in the next pay period following the date of promotion.

All employees may not get pay increases in all performance appraisal cycles.

3.11 Rewards and Recognition

MAQ Software has a reward and recognition system which aims to equip managers to recognize their team members' efforts. Monthly Spot Awards and quarterly Champion of the Quarter Awards are given to employees who demonstrate company values.

	Spot Award	Champion of the Quarter	Rising Star of the Quarter
Eligibility	All Employees	Employees with YOE > 1.5	Employees with YOE <= 1.5
Description	Spot awards recognize significant contributions of team members over one month. They enable timely recognition of contributions in specific areas (such as project deliverable, customer	Champion of the Quarter award recognizes sustained performance over a quarter. Contributions towards customer success, innovation, self-learning, training others, helping with recruitment, and with	Rising Star of the Quarter award enables early recognition of talent among budding team members in their stage of their career. The contribution areas considered are the same

	asks, self-learning, among others). There is no cap on the number of team members who can be recognized through spot awards.	upselling or cross selling opportunities are recognized through this award. The award is limited to a single winner per quarter.	as that for Champion of the Quarter. This award is also limited to a single winner per quarter.
Awarded By	Managers/Leads	Senior Management	Senior Management
Process	On the Spot recognition	Nominations are invited from Leads/Managers at the end of every quarter. The winner of the recognition award will be declared during the All Hands Meeting	Nominations are invited from Leads/Managers at the end of every quarter. The winner of the recognition award will be declared during the All Hands Meeting

3.12 Family and Romantic Relationships - Avoiding Conflicts of Interest at Work

We do not allow inter-office relationships whereby one employee would have the authority or practical power to supervise, hire, remove, discipline, financially audit work or approve expenditures for a family member or someone with whom the employee has a romantic relationship. Similarly, our customers require us to avoid situations where one of our employees is working for/with someone directly related to them. If a personal romantic relationship develops, please notify one of the managing consultants (Rajeev Agarwal or Arpita Agarwal) so that necessary steps can be taken to avoid any conflict of interest.

If employees in such situations marry each other or become involved in personal romantic relationships, they must alert their managers and adhere to the overall Company policy as outlined in this section. Every attempt will be made to transfer one of the employees to another available position or to reassign their duties. Depending on the positions available, a position at lesser pay may be offered. If shifting one of the employees to a new position is not feasible, it may be necessary to terminate one of the employees. If termination is necessary, the employees will typically be consulted to determine which of the two will leave.

The company does not generally prohibit the spouses, domestic partners, romantic partners, family members, or relatives of current employees from working at the company.

3.13 Updating Personal Information

Notify IndiaHr@MAQSoftware.com of any changes in the following:

- a. Name, address, and/or home and cellular telephone number.
- b. Marital status to update name change (if applicable).

3.14 Reduction in Workforce

When downsizing appears to be necessary based on workload and existing staff levels, position elimination may result. These decisions are made at the sole discretion of management based on business needs. Such decisions will typically take into consideration factors such as an employee's seniority, versatility, existing skills, and performance level.

MAQ Software will decide whether to provide severance pay to employees impacted by a reduction in force at its sole discretion. Severance pay is not guaranteed and if paid, does not extend the termination date.

3.15 Separation

Your employment with the Company will be on an “at will” basis. This means that either you or the Company may terminate your employment for any reason or no reason with a certain notice period, without further obligation or liability.

General Notice Period:

All team members are required to provide formal notice of their intention to resign from their position.

The standard notice period is as follows:

Two months (60 days): This notice period is applicable to all team members actively engaged in client projects, including interns and contract positions.

One month (30 days): For team members not involved in client projects, regardless of their tenure within the company.

During the notice period, team members are expected to fulfill their regular job responsibilities and cooperate in a smooth transition of their duties.

Exceptions:

The company reserves the right to make exceptions to the notice period on a case-by-case basis, taking into consideration specific circumstances and job roles.

Early Release:

The company may, at its discretion, choose to relieve team members from their position before the end of the notice period. This decision will be communicated to the affected team members.

Extension of Notice Period:

The company may request an extension of the notice period from the team member when necessary for the successful transition of responsibilities or project completion.

This revised notice period policy is designed to ensure transparency and fairness while allowing for flexibility in specific cases. Our notice period helps us inform the customer and find a suitable replacement so that customer projects are not adversely affected. The notice period is not applicable if an employee is terminated due to damage caused to the company (for example, due to fraud or misrepresentation).

MAQ Software intends to ensure a smooth and quick transition to ensure minimum inconvenience to employees choosing to leave the company.

- a. Employees who wish to resign must notify their manager(s) and HR Team.
- b. On the last day of employment:
 - The employee is required to obtain clearance from the IT and Accounts teams. Additionally, please return the ID card, keys, and library books to the admin team.
- c. Any unused, accrued vacation will be paid to employees upon termination of employment. Details explained in the “Leave Encashment” section Sec 5.3.1.1 below.
- d. Vacation or termination pay does not extend the effective date of termination beyond the last day worked.
- e. The final paycheck will be processed with the normal pay schedule and sent to the employee.
- f. Medical benefits end on the last day of employment.

Submit investment proofs, medical bills, and other reimbursement claims before your last working day.

Resignation, Relieving Date and Salary Credit

Resignation and Relieving Date	Full and final Credit
Employee resigns before 19th of the month and is relieved on or before 19th of the same month	Full and final settlement will be credited in the same month
Employee resigns before 19th of the month and is relieved after the 19th of the month	Full and final settlement will be credited in the next month
Employee resigns after the 19th of the month and is relieved after the 19th of the month	Full and final settlement will be credited in the next month

Notice Pay

Event	Action
Employee requests for early release and is accepted by company	No pay for unexpired notice period
Employee removed on ethical grounds or for misconduct	No salary will be paid for unexpired notice
Once an employee resigns, the Company releases the employee promptly without completing the notice period.	No pay for unexpired notice period

3.16 Reference Checks and Verification of Employment

a. If we are asked to provide a reference for an employee, we will limit it to the following:

- Last position(s) held
- Dates of employment
- Employee PAN (10 alphanumeric characters) or Aadhaar Card (12 numeric characters)

We cannot release employment-related information unless the request for information is in writing and is authorized by the employee. MAQ Software requires the ex-employee to sign written consent for release of information before any details can be provided by the company.

You may receive calls requesting reference checks or background check for ex-employees. You are not authorized to conduct a background check. All employment reference checks, and background checks are handled by the admin team. Please direct all such requests to administration team and email to IndiaAdmin@MAQSoftware.com.

b. Reference Checks and Verification of Employment for lateral Hires

As a practice, we conduct a background check and reference check of industry hires. If any information pertaining to the background check/reference check is not satisfactory, the job offer letter will be cancelled and employment will be terminated.

3.17 Charitable Contributions

The Company makes selected contributions to worthy causes. Refer all requests for Company support of local charitable organizations to the Human Resources department. If any staff member wishes to solicit funds or distribute literature, management must approve and designate a proper time and place. Active solicitations to support charitable organizations or youth fundraisers is discouraged. It puts unfair pressure on co-workers. We ask that such activities be conducted in the form of a sign-up sheet left in the lunchroom and that no one is approached directly.

4. Compensation Guidelines

4.1 Pay Days

MAQ Software's pay frequency is monthly and is referred to as a pay period. All employees are paid their monthly salary on the last working day of the month.

4.2 Automatic Payroll Deposit

We deposit your net pay (take-home pay) directly to your bank account. We can help you open a new bank account with HDFC Bank at the time of joining. If you already have an account with HDFC bank, the bank account can be converted into a MAQ Software salary account.

4.3 CTC Reimbursements

- a. **Home Internet Reimbursement:** All employees with designation **Software Engineer 1** upwards in project teams and all members of the support teams are eligible for home internet reimbursement of rupees 1,667 per month (rupees 20,000 per annum). All employees may claim their internet reimbursement quarterly/ annually. The internet reimbursement amount credited to their account is subject to tax deduction based on the internet bills submitted by the employee for that period.

4.4 Payroll Deductions

The following deductions will be taken from employee earnings:

- a. Income tax dues (after considering investment declaration)
- b. Professional tax
- c. Provident Fund contribution (employee's portion of the contribution)
- d. Contribution to Labor Welfare Fund
- e. Negative leave balance

4.5 Pay Advances

We do not offer pay advances.

5. Paid Time Off (Leave) Guidelines

5.1 Purpose

Our company offers a very simple paid time off (PTO) policy for our employees. Our paid time off policy is designed to maximize flexibility for employees to manage their personal needs throughout the year. You may use your paid time off (PTO) with prior approval from your manager for any reason including medical reasons, festivals and family events. Unlike other companies that require medical certificates to use PTO, we do not require employees to get a medical certificate to use their earned leave.

5.2 Leave Benefit

Leave Category	Maximum (per year)	Carried forward
Earned Leave	24 days per year. You may use these paid leaves for medical (sick), casual or vacation days.	Up to 48 days, after that, you stop accruing leaves. Use it or lose it.
Maternity Leave	182 days (as per Maternity Benefit Act)	Not applicable, use it or lose it.

5.3 Scope

- The paid time off policy covers different categories of leaves and processes related to leave management.
- The calendar year is followed for all leave management purposes.
- Leave guidelines to apply to all permanent and contract employees as well as Interns.

5.4 Earned Leaves and Salary Deductions Due to Leave

All employees earn two days of earned leave for the every-one month of service.

In the Month of Joining:

Date of Joining	Leaves Earned for the month
1 to 15 of the month	2
16 to 31 of the month	1

In the Month of Relieving:

Date of Relieving	Leaves Earned for the month
1 to 15 of the month	0
16 to 31 of the month	1

Note:

- If you take continuous leave for 15 calendar days or 10 working days, you will only accumulate one leave day for that month.
- No leaves will be added to accumulated leave balance while serving notice period.
- Employees may carry forward leave balance from one year to another for a maximum of 2 years. The accumulated carry forward leave cannot exceed 48 days.
- Leave is earned for the first three months of service, but employees cannot use until they have worked for the company for three months. This means that if an employee takes a leave in the first three months of joining, it will be unpaid leave and salary will be deducted. Leave earned will continue to be added to the accumulated leave balance. If an employee leaves after three months, their earned leave equivalent salary will be paid to them. This clause is not applicable for an internship with less than three months duration.
- All leave should be approved by supervisors.
- Approval of leave over three weeks for any reason is discouraged and is at the discretion of the Manager.
- Negative leave balance:
 - No employee can have negative leave balances. Salary is deducted for all negative leave balances.
 - Employees are discouraged to apply for leave if they do not have enough leave balance.
 - Leaves may be approved by Managers in special cases even when the employee does not have a leave balance. This results in a negative leave balance.

5.5 Leave Encashment

- Leave balances will be paid out when employees leave the company.
- Earned leaves will be paid using the following calculation:

Leave Encashment = Leave Balance X Gross Salary per month/ 30 days

- c. Accumulated leaves for the first three months will not be paid in case the employee leaves within the first three months of employment.
- d. If employment is terminated, notice period pay may be paid to the employee. In such cases, the notice period will be compared to the leave balance. The leave balance is utilized to serve the notice period. You must use your leaves during your notice period.

Scenario	Action
Leave balance is less than notice period. For example, leave balance is 10 days and notice period is two weeks	The employee will receive the notice pay of two weeks. For example, the employee will be paid two weeks' notice pay (10 working days). No payment will be made for leave balance.
Leave balance is greater than notice period. For example, leave balance is 25 days and the notice period is two weeks.	The employee will be paid notice pay (two weeks) plus, leave encashment for leave balance days exceeding notice period days.

5.6 Bad Weather and Natural Disasters

In the case of inclement weather, please contact anyone from the Human Resource and Administration department to find out if the office is open. You are encouraged to arrive at work, on time, whenever the facility is open. We will send an alert email with contact numbers.

5.7 Maternity Leave

- a. **The company offers maternity leave as governed by the Maternity Act, as per Government of India 1961 the applicable state government rules.**
 - You must be employed with MAQ Software for at least 80 days before the expected date of delivery in the preceding 12 months' period to be eligible for maternity leave.
 - Maternity leave can be used for a maximum period of 182 continuous days, including weekly offs and other holidays within the period.
 - You can use maternity leave only twice during your service.
 - Please submit medical certificates and doctor certificates to use this leave.
 - Leave cannot be accumulated or carried forward.
 - Leave cannot be encashed.
 - You need to inform your immediate supervisor and HR about your leave plans at least three months before the date of delivery.
- b. **Leave for miscarriage or medical termination of pregnancy.**
 - Female employees are entitled to a paid leave of six weeks as applicable to Maternity Benefit.
 - This paid leave can be availed immediately following the day of miscarriage or medical termination of pregnancy.
 - You can use paid leave only twice during your employment with the company.

- Please submit medical certificates and doctor certificates to avail this leave.
- Leave cannot be cashed, accumulated, or carried forward.
- You need to inform your supervisor/HR representative that you will be on medical leave.

c. Leave with wages for tubectomy operation

- Female employees are entitled to a paid leave of two weeks immediately following the day of tubectomy operation.
- Please submit Medical certificates and doctor certificates to avail this leave.
- Leave cannot be cashed, accumulated, or carried forward.

d. Illness arising out of pregnancy, delivery, premature birth of child, medical termination of pregnancy

- You are eligible for an additional one-month unpaid Maternity Leave in the case of illness arising out of pregnancy, delivery, premature birth of a child, medical termination of pregnancy.
- Please submit Medical certificates to use this leave.
- Leave cannot be cashed, accumulated, or carried forward.
- You need to inform your supervisor that you will be on leave within one day of illness arising out of pregnancy, delivery, premature birth of a child, medical termination of pregnancy or tubectomy operation.

e. Adoption Leave

- All female employees, after completion of One-Year service with the company, are eligible for adoption leave.
 - For female employees, adoption leave can be availed for a maximum period of 45 continuous days including holidays within the period.
- f. Female employees can avail of Adoption leave only twice during their service.
- g. Leave cannot be cashed, accumulated, or carried forward.
- h. You need to inform your immediate supervisor and HR that you will be preceding on adoption leave at least 3 months before the date of adoption.

5.8 Overtime Pay (Wages)

Per the Minimum Wages Act, 1948, your compensation includes pay and benefits for work performed on Monday through Saturday and related overtime for up to 72 hours every week. Our projects are staffed to ensure that our employees can finish their work within 40 hours every week. We strongly encourage you to complete your work within 48 hours every week. Your pay and HRA, medical and transportation benefits include your overtime salary up to 72 hours per week of work. To keep accounting simple, the company may not list overtime pay separately in the pay slip or the company appointment letter.

Our compensation to our employees includes pay for work performed on Monday through Saturday and related overtime as necessary. MAQ Software does not offer compensatory leaves.

5.9 Bonus

Under the Payment of Bonus Act, 1965 and the Payment of Bonus Rules, 1975, an employee earning less than the minimum wage (rupees 15,000) per month may be eligible for a bonus salary. Since we do not have any employees earning less than Rs. 15,000 per month, the Payment of Bonus Act is not applicable to you.

5.10 Leave Management and Attendance Management System/Guidelines

- a. We are required to maintain attendance records. It is the responsibility of every employee to sign Check-In and Check-Out using biometric attendance system.
- b. **Planned leaves:** The employee initiates a leave application using the SharePoint system. Plan your leaves in advance to minimize project delays or delivery problems. This should be at least one-week notice for leaves greater than two days and one-month notice for leaves greater than ten days.
- c. **Unplanned leaves:** Employees are encouraged to avoid unplanned leaves as it may impact project deliveries. In case an unplanned leave is unavoidable, employees should call their managers and the Human Resource and Administration department before 8:45 a.m.
- d. The employee should ensure that the leaves do not overlap with other members of the team.
- e. Employees must send an email with their contact details to facilitate easy contact in case of emergency.
- f. If an employee notices a discrepancy in his/her leave balance, the employee must alert the HR team immediately.
- g. Employees are encouraged not to exceed their leave balance. Such leaves would be approved by the manager only in special cases. If leaves taken exceed the earned leave balance for an employee, the salary may be deducted.

5.11 Holidays

Team members working out of our India offices observe holidays as per the holiday calendar.

Public holidays: Republic Day, Independence Day, Gandhi Jayanti
All team members can avail themselves of the public holidays.

Default holidays: New Year, Holi, Labor Day, Ganesh Chaturthi, Christmas

Employees on contract or internship for durations less than 12 months would have the “Default holidays” applicable to them.

They will not have the option to select the holidays.

Table 1: List of Holidays

Holiday	Type	Date
*New Year	Floating Holiday	Thursday, January 1, 2026
Pongal/Makar Sankranti	Floating Holiday	Wednesday, January 14, 2026
Republic Day	Public	Monday, January 26, 2026
Maha Shivaratri	Floating Holiday	Sunday, February 15, 2026
*Holi	Floating Holiday	Wednesday, March 4, 2026
Ugadi	Floating Holiday	Thursday, March 19, 2026
Good Friday	Floating Holiday	Friday, April 3, 2026
Eid-ul-Fitr (Ramzan)	Floating Holiday	Saturday, March 21, 2026
*Labor Day	Public Holiday for Hyderabad and Mumbai. Floating Holiday for Noida	Friday, May 1, 2026
Raksha Bandhan	Floating Holiday	Friday, August 28, 2026
Independence Day	Public	Saturday, August 15, 2026
*Ganesh Chaturthi	Floating Holiday	Monday, September 14, 2026
Gandhi Jayanti	Public	Friday, October 2, 2026
Dusshera	Floating Holiday	Tuesday, October 20, 2026
Diwali	Floating Holiday	Sunday, November 8, 2026
Guru Nanak Jayanti	Floating Holiday	Tuesday, November 24, 2026
*Christmas	Floating Holiday	Friday, December 25, 2026

Employees on full-time employment, and those on contract or internship for 12 months or more will have the option to select a prorated number of holidays from the “Table 1: List of Holidays” within the stipulated selection period.

The “Default holidays” specified above would apply to anyone who does not select the holidays within the stipulated selection period.

FAQs

1. Do I have any option to change the previously selected floating holiday for the current year?
No, once the floating holidays have been selected within the cut off time, no change can be made.
2. What if I fail to submit my selection of floating holidays within the stipulated selection timeframe?
The default holidays would be applicable.
3. I had selected a floating holiday, but I had to work due to project/business requirements.
Please work with your manager to avail an adjusted holiday for the pre-selected and un-availed floating holiday.
4. I want to choose more than 5 floating holidays.
Please avail leaves from your accrued leave balance.
5. The festival I celebrate is not part of the holiday list.
Please use one of your accrued leaves to celebrate the festival.

We work with our clients to ensure that you do not have to work on a planned holiday. In rare circumstances (system down situation), we ask the team to cancel their holiday and bring the system online.

6. Guidelines for Issue of Work Experience Certificate/Proof of Employment

You may require a work experience certificate verifying your tenure at MAQ Software. This letter is used for various reasons like opening a new bank account, applying for a credit card, or for higher education purposes. Please contact the HR team for all requests related to employment verification.

6.1 Guidelines for Issue of Residence Proof

You may require residence proof verifying your residential address for various reasons.

MAQ Software will issue a letter stating the address as provided by you at the time of joining the company. Please contact the HR team for all requests related to employment verification.

7. Benefits

7.1 Certification Reimbursement Guidelines

Microsoft Certifications

Our employees can appear for Microsoft and other external certifications with the approval of their respective managers. Employees can submit the payment details and the certification credential certificate to the admin team.

Microsoft certification fee would be reimbursed at the end of every month if the employee is still employed with the company.

7.2 Library Facility

We have a library with books on management, various technologies, and books required to clear certification courses. An employee can contact the Administration department to borrow books. Books issued from the library should be

returned within one month from the date of issue. The employee is required to get the book reissued at the end of initial one month. If the book is lost or not returned within two months of issue, the list price for the book shall be deducted from the employee's salary at the end of two months. In the case of exits from the company, the list price of the book will be deducted from salary or full and final settlement if not returned on last working day in the company.

7.3 Team Activities

- a. The company arranges an annual picnic on the last Saturday of July every year. All employees are encouraged to attend the event.
- b. A number of fun events are organized monthly. For example, Funtastic Fridays, Whacky Wednesdays, birthday celebrations, etc. Please plan to attend the fun team activities.
- c. An Open House function is hosted by the Senior Management every year in December or January. We formally invite families and friends of employees to visit with other team members and their families.

8. Fair Employment Practices and Employee Behavior

8.1 Fair Employment Practices

Equal Employment Opportunity (EEO)

To provide equal employment and advancement opportunities to all individuals, employment decisions at MAQ Software are based on relevant factors like job performance, experience, qualifications, and abilities. MAQ Software does not discriminate in employment opportunities or practices based on caste, religion, sex, marital status, medical condition, physical or mental disability, sexual orientation, political ideology, or any other characteristic protected by local law.

Any employees with questions or concerns about any type of discrimination in the workplace are encouraged to bring these issues to the attention of Human Resources and Administration. Employees can raise concerns and make reports without fear of reprisal, harassment, intimidation, threats, coercion or discrimination because they: (1) file a complaint with the Company or with federal, state or local agencies; (2) assist or participate in any investigation, hearing, or any other activity related to the administration of any federal, state or local equal employment opportunity statute; (3) oppose any act or practice made unlawful by federal, state or local law requiring equal employment opportunity; or (4) exercise any other employment right protected by federal, state or local law or its implementing regulations. Any concerns about retaliation must be promptly reported to one of the Managers.

Harassment

At MAQ Software, harassment will not be tolerated. This includes harassment on the basis of an employee's caste, religion, sex, marital status, medical condition, physical or mental disability, sexual orientation, political ideology, or any other characteristic protected by local law. Prohibited harassment includes all derogatory comments about protected groups or individuals. Examples can include, but are not limited to:

- | | |
|------------------------------|---------------------------------|
| • Written or verbal comments | • Physical contact |
| • Unfounded assumptions | • Cartoons, pictures or posters |
| • Jokes | • Pranks |
| • Innuendoes | • Gestures |

Harassment also includes activities that are derogatory based on an employee's protected class membership and any negative actions based on an employee's participation in activities identified with or promoting the activities of the protected group. At MAQ Software, we take harassing conduct seriously. This policy is intended to prohibit harassing conduct even if that conduct does not rise to the level of a violation of the law.

Sexual harassment includes unwelcome sexual advances, requests for sexual favors, or other visual, verbal or physical conduct of a sexual nature. The recipient of the action defines an "unwelcome advance," and such definitions must be respected by all individuals affiliated with MAQ Software.

If you are being harassed by fellow employees or any of our customers or vendors, promptly notify the following:

Contact Name	Contact Number and Email ID
For Hyderabad: Naveen Pallayil	Phone: +91 905 239 3000 E-mail: NaveenK@MAQSoftware.com
For Mumbai and NOIDA: Amrish Shah	Phone: +91 986 716 2030 E-mail : AmrishS@MAQSoftware.com

If the accused person is one of the people listed above, please contact Mrs. Arpita Agarwal in the Redmond, WA, office by e-mail at arpita@MAQSoftware.com and/or by phone +1 425 444 8809.

All employees should be confident that complaints of harassment or discrimination will be promptly and adequately investigated and will be kept confidential except for disclosure reasonably required by the investigation. After the investigation has been completed, prompt and effective corrective action will be taken against anyone found to have violated this policy. Corrective action in each case will depend on the gravity and circumstances of the offence and may include termination of employment. MAQ Software will also take whatever action is determined necessary to prevent an offence from being repeated.

MAQ Software prohibits any retaliation against any employee who makes complaints or who provides information about possible violations of this policy. Any individual who feels that he or she has been retaliated against for bringing forward a complaint or participating in an investigation should promptly notify his or her manager or Human Resources.

Open Door Policy

Employees are encouraged to discuss any subject pertaining to their employment and/or with management. If for any reason, an employee does not feel comfortable talking with his/her manager, he/she should contact any of the Project Managers or any HR Representative.

8.2 Employee Behavior

a. Personal Conduct

Professional behavior standards are necessary for the efficient operation of MAQ Software and for the benefit and protection of the rights and safety of everyone. Conduct that interferes with operations, brings discredit to MAQ Software or is offensive to customers or fellow employees will not be tolerated, whether it occurs on or off Company time or Company property.

MAQ Software also asks that employees must not interrupt or distract co-workers in the performance of their duties and responsibilities. Personal visits and conversations with other employees during work hours should be kept to a minimum. Refraining from loud or boisterous talking or laughing improves the office image and reduces the possibility of disturbing others. To minimize distractions, we ask our employees to educate their families and friends to not phone them or text them during work hours. In addition, use of Facebook, Twitter, and other social media applications is strongly discouraged during work hours and may result in disciplinary action.

MAQ Software reserves the right to determine what conduct is inappropriate under any circumstances and what level of discipline such conduct warrants. Any questions relating to this policy should be directed to your manager.

b. Ethical Business Practice

We are committed to employing the highest quality people and strictly adhering to ethical and fair practices in our business activities. We expect 100% commitment from you and require integrity and high ethical standards in all your business activities.

Employees must not accept gifts, make personal investments, or participate in interests or associations that may interfere with the independent exercise of their judgment, the performance of their responsibilities, and the best interest of MAQ Software. Employees are not authorized to provide professional services to a competitor or other Company that may be a conflict of interest with their work at MAQ Software.

Every employee has some degree of access to MAQ Software data, plans, decisions, and/or other confidential information. No employee may use or release this kind of information except as required for the performance of their job duties. Employees should also treat as confidential any information of a personal nature, which preserves the privacy of their co-workers. This also applies to the use of inside information about firms with which we are considering an association.

While representing MAQ Software you are expected to:

- Comply with all laws and regulations.
- Deal honestly with all customers, suppliers, and consultants.
- Use Company resources properly.

If you are unsure whether a situation represents a conflict of interest, please contact your manager to review the situation.

c. Professional Appearance

Employees are allowed great freedom in selecting a dress. However, keep in mind that every employee is a representative of MAQ Software. As a representative, you are expected to dress and groom yourself in a professional manner. If you have any questions about what is or is not appropriate attire for your office, please consult your manager.

d. Corrective Action

It is essential that you accept personal responsibility for maintaining high standards of conduct and job performance, including the observance of Company procedures and guidelines. The goal of the corrective action is to provide you with the information needed to make the required improvements to continue your employment with MAQ Software.

MAQ Software guidelines are based on common sense and good judgment to assist us in maintaining a positive work environment. These guidelines are applied to all employees as equally and fairly as possible. Failure to meet these guidelines and individual performance expectations may result in corrective action, up to and including termination.

Many factors are considered when corrective action is necessary, including the nature and seriousness of the problem, the employee's past performance, and the surrounding circumstances.

Corrective action is generally applied in progressive steps, including the following:

- Coaching and/ or counselling
- Verbal and written warnings
- Dismissal

This policy is not a promise that any one or more of the above steps will be followed. MAQ Software retains sole discretion to determine the appropriate level of discipline in particular cases, up to and including dismissal. Although the use of corrective action is encouraged, MAQ Software retains sole discretion to determine whether and how the steps are followed in any given circumstances.

While MAQ Software reserves the right to apply corrective action as needed, you may have an opportunity to correct problems before termination of employment is considered. There are some situations, however, which may result in immediate termination.

These situations may include, but are not limited to, the following:

- Theft

- Violating MAQ Software's Proprietary Information and Inventions Agreement (PIIA)
- Violating MAQ Software's Information Security Management policies and procedures
- Willful acts or negligence leading to the damage to Company property
- Violating MAQ Software's drug and alcohol policy
- Unreasonable failure to cooperate with a manager or other employees
- Falsification of Company records
- Physical violence or verbal abuse of other employees, clients and/or company representatives
- Violating safety rules
- Excessive absence or tardiness
- Violating the Company's anti-harassment or equal employment opportunity policies
- Other similarly serious offences

e. Complaint Resolution

In any Company, problems and misunderstandings arise from time to time. If you have a problem, the management wants to know about it. We encourage you to first discuss and attempt to resolve the problem with your supervisor. If the problem remains unresolved, you may take your problem to Human Resources and Administration.

Use of this procedure, however, will not delay implementation of any corrective or other employment action by MAQ Software. Moreover, MAQ Software reserves the right to end the procedure under circumstances it believes are appropriate.

This complaint procedure does not apply to complaints about violations of MAQ Software anti-harassment or equal employment opportunity policies. For those types of complaints, refer to the guidelines and procedures set out in those policies.

f. Personal Use of Company Equipment

MAQ Software invests in equipment to help employees perform their jobs. You are responsible for any equipment that you use during your job and for any equipment that is issued to you to assist you in the performance of your job. Please take the time to learn how to use company equipment correctly and efficiently. Should you lose or damage such equipment, you may be held personally liable and may be subject to corrective action, depending on the individual circumstance. Should you leave the Company for any reason, you will be asked to return any equipment issued to you, such as keys, parking access card/sticker, cellular phone, laptop, computer, etc.

g. Use of Electronic Communication Systems (voicemail, email, the internet, fax, telephones, etc.)

MAQ Software maintains and utilizes several electronic and non-electronic messaging and communication systems, including email, chat, telephones, computers, internet and intranet access, to facilitate and conduct Company business. All the messages and documents that are sent, received, composed, and/or stored on these systems are the property of MAQ Software.

Certain websites are inappropriate for accessing via the Company's equipment. Searches conducted for research purposes may innocently lead users to inappropriate sites. Such inappropriate websites are monitored by a software program that defines and codes inappropriate sites, which contain pornography, violence advocacy, gambling, militant, and other unseemly or non-business-related content. Visits to these sites will be logged by the software - who, when, what, and for how long.

Excessive personal time spent on the internet for whatever reason, especially during business hours, is not an acceptable use of business equipment.

It is a violation of the MAQ Software policies to check personal emails on Company computers due to the many viruses and/or worms that are present and potentially damaging today.

Messages on MAQ Software's voicemail, email, and other communication systems are also subject to the same policies regarding harassment and discrimination as are any other workplace communications. Offensive, harassing or discriminatory content in such messages will not be tolerated.

This policy exists to protect the rights of both the Company and the employee, as further defined below. Violations of this policy may result in disciplinary action, up to and including termination.

Company Rights: MAQ Software has the right by law to access or monitor an employee's voice mail and email messages (outgoing and incoming) and other electronic or non-electronic communications at any time. Therefore, an employee's outgoing voicemail, email, or other messages must not indicate to the caller that his/her incoming messages will be confidential or private. The existence of a password on either system is not intended to indicate that messages will remain private.

Other than MAQ Software, which has the right by law to access messages or documents at any time, messages in the voicemail, email, or other communication or computer systems are to be accessed only by the intended recipient or the creator, or by others at the direct request of the intended recipient or creator. Any attempt by persons other than the above to access messages or documents on such systems will constitute a serious violation of MAQ Software policies.

Employee Rights: These systems are for use by employees in conducting MAQ Software business. Personal use of voicemail, email, computers, or other electronic or non-electronic communication (including, but not limited to, the internet) should be minimized and must not interfere with MAQ Software business or with the employee's work performance.

Employees should be aware that even when a message has been erased, it may still be possible to retrieve it from a backup system. Therefore, employees should not assume a message has remained private because it has been deleted.

h. Personal Telephone Use

Our telephones are provided for business purposes in the interest of our customer projects. Your cooperation is requested to limit outgoing or incoming personal calls to a minimum number and to keep them as brief as possible. If non-emergency personal calls are to be made, please arrange to make them during your break or lunch period. No long-distance personal calls may be made on Company telephones unless approved by your manager.

i. Cellular Phone Use

Company-owned cellular phones and services are only to be used to conduct Company business, except in the event of an emergency. MAQ Software cellular phones are only to be used by authorized employees. When using a MAQ Software cellular phone, we ask that you abide by the following:

- Cellular phones should not be used as a primary form of communication. If there is a less costly alternative that is reliable and available, it should be used.
- Remember that cellular transmissions are not secure, and employees should use discretion when discussing confidential information.

Precautions should be taken to prevent theft of a cellular phone or company laptops (i.e., don't leave it sitting in plain view in a car).

j. Computer Software

MAQ Software prohibits the illegal duplication of software. The copyright holder is given certain exclusive rights, including the right to make and distribute copies. It is illegal to make or distribute copies of copyrighted material without authorization unless the copy is made for backup or archival purposes.

MAQ Software licenses the use of computer software from a variety of outside companies. MAQ Software does not own this software and therefore does not have the right to reproduce it. Any employee learning of any misuse of software or related documentation within MAQ Software should notify his/her manager immediately.

Any employee engaging in the illegal reproduction of software may be subject to civil damages and criminal penalties, including fines and imprisonment. MAQ Software employees who make, acquire, or use unauthorized copies of computer software will be disciplined, up to and including termination.

9. Work Environment

9.1 Workstation Area

Employees should keep their workstation areas neat and clean. Before winding up for the day, employees should dispose of empty paper plates or packets of eatables and make sure their work area is free from any litter. Lastly, the PC should be shut down or logged off before leaving.

9.2 Knowing the workplace.

Understanding the workplace area:

- a. Digital attendance system
- b. Toilet facilities
- c. Lunch facilities.
- d. Tea and coffee
- e. Fire extinguishers.
- f. Emergency exits.
- g. First Aid facilities
- h. Telephones
- i. Car and motorbike parking

9.3 Use of Conference Rooms and Whiteboards

After using the conference rooms, please ensure that the chairs are arranged in a decent manner, the room lights and the air conditioner are turned off, and the information on the whiteboards is wiped off unless otherwise required to be retained.

9.4 Smoking

Smoking inside office premises and office buildings is prohibited.

9.5 Keys, Key Cards, and ID cards

MAQ Software or our customers may issue keys to you for accessing offices and equipment. If you are issued keys/key cards/ID cards, you may be asked to read and sign an acknowledgement of receipt and familiarize yourself with the guidelines for their use.

The keys/key cards/ID cards are the responsibility of the employee they are issued to, and any Company loss or damage associated with their misuse or loss may be charged to you. If your keys/key cards/ID cards are ever lost or stolen, you should notify the Human Resources and Administration department as soon as possible. The cost of replacing a key/key card/ID card will be charged to you.

If you choose to leave the Company, either voluntarily or through layoff or discharge, you will be asked to return all Company-issued equipment to the Human Resources and Administration department. Any questions regarding these guidelines should be addressed to your manager. The penalty will be levied if you lose books/ID Cards/keys.

Penalty for lost:



- ID card: Rupees 400 will be charged for replacement of lost ID card.*
- Attendance card: Rupees 400 will be charged for replacement of lost attendance card.*

10. Safety and Security

10.1 Drug and Alcohol-Free Workplace

We recognize that substance abuse is one of the major health problems in our nation today. Drug and alcohol use on the job lead to impaired judgment, higher accident rates, sickness, absenteeism, and poor morale. For these reasons, we are committed to assisting employees who have drug and/or alcohol problems and to maintaining a workplace free of drug and alcohol use.

MAQ Software prohibits the manufacture, sale, distribution, purchase, transfer, use, or possession of alcohol or illegal drugs on Company premises or while on MAQ Software's business. We also prohibit coming to work or operating Company equipment/ vehicles under the influence of illegal drugs or alcohol. Your compliance with this policy is important to us for your own benefit and for the benefit of your co-workers.

If an employee is suspected of reporting to work under the influence of alcohol or illegal drugs, we will recommend that they obtain counselling or attend a rehabilitation program. However, depending on the circumstances, the employee may be subject to corrective action, up to and including termination. If the employee continues to report to work under the influence of illegal drugs or alcohol, corrective action and/or termination of employment may occur.

If any employee is convicted of any criminal drug offence, MAQ Software is legally required to report the conviction to the federal government. To assist us in complying with these legal requirements, you must contact Human Resources immediately if you are convicted of a criminal drug offence.

Disciplinary action, up to and including termination, will be taken against any employee who violates this policy. MAQ Software reserves the right to deal with each case at its own discretion, in accordance with its current policies and practices and the specific circumstances involved. This may include requiring an employee to participate satisfactorily in an approved drug abuse assistance or rehabilitation program.

10.2 Workplace Violence

MAQ Software does not tolerate any type of workplace violence committed by or against employees. Employees are prohibited from making threats or engaging in violent activities. This includes teasing or making "jokes" about committing any sort of violent act, as well as bringing in material that, even if it is meant to be comic in nature, could be construed as a physical threat to co-workers or superiors. The following list of behaviors, while not inclusive, contains examples of prohibited conduct:

- a. Causing physical injury to another person
- b. Making threatening remarks
- c. Engaging in aggressive or hostile behavior that creates a reasonable fear of injury to another person or subjects another individual to emotional distress
- d. Intentionally damaging employer property or the property of another employee
- e. Possessing a weapon while on Company property or while on Company business
- f. Committing acts motivated by, or related to, sexual harassment or domestic violence

Any potentially dangerous situations must be reported immediately to a manager or Human Resources. Reports can be made anonymously, and all reported incidents will be investigated. Reports or incidents warranting confidentiality will be handled appropriately and information will be disclosed to others only on a need-to-know basis. All parties involved in a

situation will be counselled and the results of investigations will be discussed with them. MAQ Software will actively intervene at any indication of a possibly hostile or violent situation.

Employees are expected to exercise good judgment and to inform Human Resources if any employee exhibits behavior which could be a sign of a potentially dangerous situation. Such behavior includes:

- a. Discussing weapons or bringing them to the workplace
- b. Displaying overt signs of extreme stress, resentment, hostility, or anger
- c. Making threatening remarks
- d. Displaying sudden or significant deterioration of performance
- e. Displaying irrational or inappropriate behavior

Threats, threatening conduct, or any other acts of aggression or violence in the workplace will not be tolerated. Any employee involved in committing such acts will be subject to disciplinary action, up to and including termination. Non-employees engaged in violent acts on the employer's premises will be reported to the proper authorities and fully prosecuted.

10.3 Security

To provide a secure work environment for employees and to minimize any disruption from the performance of your job, please inform the Company administration of any expected visitor. To ensure the safety and comfort of your guest, please make sure that the individual is appropriately greeted and escorted when visiting our facility.

10.4 Safety

It is our goal to provide and maintain safe working conditions for all employees, to follow safe operating procedures, and to comply with all safety laws and ordinances. Please be on guard for any unsafe conditions and report any problems immediately. Prevention is the key, and ordinary common sense is the best approach. The principles of workplace safety are similar to the ones you should follow at home, on the road, or wherever you are. Here are some general guidelines that can help ensure a safe workplace:

- a. Watch out for and report conditions that may cause accidents, such as:
 - Loose or broken tiles, buckled carpets, missing handrails, or slippery surfaces.
 - Electrical cords in aisles without protective covers.
 - Overloaded sockets or defective cords.
 - Stairwells, exits, and doorways blocked with furniture, debris, or boxes.
- b. Learn how to operate equipment properly, especially equipment that can hurt you. For example:
 - If you use the paper cutter, leave the blade down and locked when you are finished.
 - Turn off equipment that is not operating properly, put warning signs on it, and alert the proper person.
 - Turn off the coffee machine when you leave at night; remove empty pots from burners.
 - Turn off computers, terminals, and other equipment before you leave at the end of the day.
- c. Develop safe personal habits that will help keep you from getting hurt. For example:
 - Always keep all feet off your chair, on the floor
 - Hold handrails when you use the stairs
 - Learn the proper way to lift heavy objects, using your leg muscles, not your back. Maintain an unobstructed view when you carry heavy loads. Ask for help when your load is too heavy.
 - Use a ladder or step stool for hard-to-reach objects. Remember, the proper way to use a ladder is always to keep one hand free
- d. Practice common sense and show consideration for others - it could help prevent injury to yourself or your fellow employees. For example:
 - Pick up small items off the floor and wipe up spills immediately to prevent slips and falls

- Balance the load in file cabinets to evenly distribute the weight
- Use handles when you open and shut desk and file drawers. Only open one drawer at a time and be sure to shut desk and file drawers completely

e. Know the location of the nearest:

- Fire extinguisher
- Emergency exit
- First aid kit

Promote a healthy and safe work environment for both yourself and fellow employees by coming to work free from the influence of drugs or alcohol.

10.5 Employee Responsibilities

To ensure the success of our Safety and Health Program, it is essential that all employees maintain a "safety consciousness." Listed below are some important guidelines to follow:

- a. Observe all Company safety and health rules and apply the principles of accident prevention to your own daily activities.
- b. Report all job-related injuries, illnesses, or property damage to your manager immediately.
- c. Employees in need of medical attention are required to seek treatment promptly.
- d. Report all hazardous conditions and unsafe conditions to your manager.
- e. Observe all hazard warning and no smoking signs.
- f. Keep aisles, walkways, and working areas clear of debris.
- g. Know the location of emergency exits and evacuation procedures.
- h. Become familiar with the operation of the fire protection equipment in your areas, such as extinguishers and alarm pull stations. Keep all emergency exit doors and stairways clear of obstacles.
- i. Follow proper lifting procedures.
- j. Be sure to see that all guards and other protective devices are in their proper places prior to operating equipment.
- k. Actively support and participate in the Company's effort to maintain a safe and healthy work environment.
- l. Observe all requirements for the Drug and Alcohol-Free Workplace Policy, which says that the use, possession, sale, purchase, or distribution of illegal drugs, or having a measurable quantity in one's system of an illegal drug, while at work, in a work status, or on Company premises is prohibited, etc.

10.6 Fire Evacuation Procedures

In the case of an actual fire or fire drill, employees must exit the building utilizing the nearest exit outside the door in proximity to their work area.

10.7 Accident Reporting and Investigation

If you become injured while at work, please follow the steps outlined below:

- a. Seek appropriate first aid or medical care. Locate, or have a manager or co-worker show you, the first aid kit in your work area. Emergency room care is recommended only if it is a true emergency.
- b. If you seek care from a physician, be sure to indicate that the injury/illness is work-related so that proper paperwork can be completed.

11. Social Media Policy

Our social media policy is intended to help employees make appropriate decisions when engaging online. Activities which this policy covers include (but are not limited to):

- a. Writing work-related and personal blogs
- b. Creating content for personal websites
- c. Posting to private or public social media sites (ex: Glassdoor, Facebook, Twitter, Tumblr)
- d. Posting to wikis and other interactive/community sites (ex: Wikipedia, Quora, Reddit)
- e. Posting to video- or picture-sharing sites (ex: YouTube, Snapchat, Instagram)
- f. Commenting on any website

Employees are solely responsible for their Online activities. Inappropriate Online behavior that reflects poorly on the company; its clients, managers, colleagues; or has other negative impacts on the company may result in disciplinary action, up to and including termination. Disclaimers will not protect you from disciplinary action if your online interactions are unprofessional and reflect negatively on our company or our clients. Employment verifications, experience letters, and references will not be provided for employees who violate the company's social media policy.

11.1 Guidelines

The following guidelines are given as examples only. They do not cover the range of what the company considers confidential and proprietary. If you have any questions about whether a specific situation would place you in violation of the company's policy, please speak with your manager as soon as possible. Employees must not:

- a. Act as representative of the company.
- b. Mention MAQ Software and/or the company's services, employees, partners, customers, or competitors without identifying themselves as employees of MAQ Software and stating that the views expressed are theirs alone and do not represent the views of the company.
- c. Use MAQ Software's logo and trademarks.
- d. Discuss confidentially or proprietary information about the company or its clients. This may include information about trademarks, upcoming releases, sales, finances, employee count, company strategy, and any other information that has not been publicly released by the company. (You may want to review the Proprietary Information and Inventions Agreement you signed when you joined the company.)
- e. Develop a site or write a blog about the company without providing written notice to management beforehand.
- f. Speak disrespectfully of the company and our current/potential employees, customers, partners, and competitors.
- g. Engage in name calling or behavior that reflects negatively on the company's reputation.
- h. Make derogatory statements about the company and/or our current and potential employees, customers, partners, and competitors.
- i. Post or use intellectual property held by the company and/or our employees, customers, partners, and competitors.
- j. Link from your blog, website, or another social networking site to a company website.
- k. Sell any product or service that would compete with any of the company's products or services without receiving written approval from management. This includes, but is not limited to, training, books, products, and freelance writing.

12. Appendix

12.1 Appendix A: Group Health Insurance Policy

1. Eligibility

- The company offers a group health insurance plan to all **full-time** employees except for those in certain positions, such as Associate Software Engineer, Associate Systems Engineer, Management Intern, Recruitment Coordinator, and Consultant
- Employees can enroll their spouse and dependent children (up to 25 years old) under the plan.

- The plan provides a flat sum insured of ₹10,00,000 per employee/family on a floater basis. This means the insured amount can be used by the employee, spouse, or children as needed.
- In short, the plan covers medical expenses for employees, their spouse, and their children. Parents, in-laws, siblings, and others are not covered by this plan.

2. Enrollment Process

- **New Additions:** Employees can make changes to their coverage due to qualifying life events (e.g., marriage, birth of a child) outside of open enrollment. Documentation will be required. Within 7 business days of the qualifying event, the employee must submit the details to the HR team.

3. Cashless Hospitalization:

Cashless hospitalization means the Insurer may authorize (upon an Insured person's request) for direct settlement of eligible services and the corresponding charges between a Network Hospital and the Insurer. In such case, the Insurer will directly settle all eligible amounts with the Network, to the extent these services are covered under the Policy.

- List of network hospitals available at [Network Hospitals | Care Health Insurance\(Formerly Religare Health Insurance\) \(careinsurance.com\)](#)
- Customer service number **1800-200-4488** can also guide to locate nearby network hospital.
- Any admission on Non—preferred hospital will not be payable, below is the link of non-preferred hospitals:- <https://www.careinsurance.com/non-preferred-hospital-list.html>



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Group Care 360.pdf

Coverage begins **30 days** after your joining date, starting on the first day of the next calendar month.

For instance:

1. Joining Date: March 1, 2024 - Coverage Start Date: April 1, 2024
2. Joining Date: March 2, 2024 - Coverage Start Date: April 1, 2024
3. Joining Date: March 15, 2024 - Coverage Start Date: May 1,

2024 Coverage **ends** on your last working day.

For any corrections, please submit a ticket through the HR portal.

12.2 Appendix B: Late Night Reimbursement

Definitions:

Category	Current
Food (For late nights and weekends)	Rupees 250 per day
Travel (For late nights and weekends)	Up to Rupees 100 (up to 10 Kilometers)
Travel (For late nights and weekends)	Up to Rupees 250 (beyond 10 Kilometers)

Notes

- Late night refers to check out time after 10:00 PM for regular shift employees only.
- Require Manager approval for all the expenses.
- Travel reimbursements are NOT applicable for those who come on personal vehicles (currently, company offers free parking for personal vehicles and it's a cost for company)
- For Food and Travel, the changes are applicable from November 1, 2018
- For special cases, e.g. employee stays 50 Kilometers away and need to take a taxi to go home due to project deliverables. Increased amount can be sanctioned by getting special permission from delivery head (Amrish)
- Travel Reimbursement is available for women employees leaving after 8:30 PM from the office premise. The employee must apply for reimbursement on the Pay Square portal. The company will reimburse 50% of the actual amount up to a maximum of INR 500. The reimbursement will be processed along with the monthly payroll.

12.3 Appendix C: Shift Allowance Policy

a. Purpose

The policy provides information and guidelines for employees who are asked to come in shifts other than the standard IST shift, namely EST Shift and PST Shift.

b. Eligibility

- The Shift Allowance Policy is applicable to all employees of MAQ Software located in Mumbai, Hyderabad or NOIDA unless excluded specifically in this section.
- This policy is not applicable to new engineers during training (Boot Camp). The shift allowances applicable during Boot Camp are provided to relevant employees directly.
- This policy does not apply to U.S. Recruitment team or other employees who are recruited to work in the US time (night shift)

c. Definitions

Shift	An allowance paid to an engineer for working in a shift that is non- standard	Shift Allowance
Standard shift (IST)	8:30am to 6pm	None
EST Shift	2:30pm to 11:30pm	Rupees 500 per day
PST Shift	9pm to 6am	Rupees 500 per day

d. Eligibility

- An employee who is required to work in EST/PST shift due to project requirements is eligible for the shift allowance.
- Choice of shift is at the discretion of the Manager. The Manager must communicate to the HR and Accounts team (Indiahr@MAQSoftware.com and Accounts@MAQSoftware.com) on days when the team will operate in the EST/PST shift.
- Employees who change shifts due to personal reasons without the approval of the manager are not eligible for the shift allowance.

e. Process for claims

This allowance will be paid along with the salary for a number of days when an employee has worked in EST/PST shift.

12.4. Appendix D: Travel reimbursement for Women Employees

Travel Reimbursement is available for women employees who are leaving from the office premises after 8:30 pm

a. **Process for claims**

The employee has to apply for reimbursement on the Pay square portal. The company will reimburse 50% of the actual amount up to a maximum of INR 500.

Notes:

- Employees cannot claim reimbursement for the same day again under Late night reimbursement head if they leave after 10:00 PM. You can claim only under one head.
- In comment, please mention "Travel reimbursement for women."
- Submit bills for the complete amount and claim 50% on the claim form.

12.5 Appendix E: Gratuity Act, 1972 (Highlights)

- a. **When Gratuity is payable:** Payable to an eligible employee who leaves after completion of five years of continuous service:
- On his superannuation
 - On his retirement or resignation
 - On his death or disablement due to accident or disease. In case of death, payable to the nominee
- b. **Meaning of continuous service:** An uninterrupted service which includes service interrupted by sickness, disablement due to accident during the course and arising out of employment, earned leave, maternity leave in case the female lay off (max 12 weeks), strike or a lock-out or cessation of work not due to any fault of the employee concerned.
- c. **Eligibility criteria:**
- Years + 190 working days
 - "Notice period" shall be included for calculation of working days.
 - "Probation period" shall be included for calculation of working days.
- d. **The amount of Gratuity payable:**
- Gratuity: (Last drawn monthly basic salary X 15 days X Numbers of years of service)/ 26 days
 - The maximum gratuity payable is Twenty lakh rupees (Rs. 20,00,000)
- e. **Tax treatment of Gratuity income:**
- Least of the following is exempt from income tax.
- 15 days of salary for every completed year of service
 - Ten lakh rupees (Rs. 10,00,000)
 - Actual gratuity received.
- f. **Forfeiture of Gratuity:**
- Employee terminated for act of willful omission or negligence causing damage or loss or destruction of property belonging to employer, gratuity shall be forfeited and is limited to the extent of damage, provided adequate proof shall be available for damage.
 - Employee terminated on ground of riotous and disorderly conduct or any violence.
 - Employee terminated which constitutes an offence involving moral turpitude provided that such offence is committed by him in the course of his employment.

g. Rights of employee:

Gratuity application shall be sent to the employer within 30 days from the date gratuity becomes payable.

h. Rights and obligation of employer:

- Employers shall pay gratuity within 30 days from the date gratuity becomes payable.
- If gratuity is not paid within the specified period, then simple interest at the rate of 10% Per annum becomes payable.

i. FAQs:

• Gratuity payment in case employee has worked for more than five years with the same employer but in a different establishment in India.

Yes. If you transfer from MAQ India Private Limited to MAQ Software Hyderabad Private Limited, your gratuity amount will include your tenure served in both the companies. If you are employed by our US company for any duration, that period will not be included in the gratuity amount since you qualify for retirement benefits from the US company in the US.

• Who will be responsible for paying gratuity in the case of a contract employee?

In the case of a temporary contract employee, the contractor is liable to pay gratuity.

• How to treat a number of months for the purpose of gratuity calculation after completion of five years?

For example, if an employee has worked for five years and seven months for the purpose of gratuity payment, seven months will be rounded off to a year. The employee will get a gratuity for six years. However, if the employee has worked for 5 years and 5 months then the employee will be eligible for five years gratuity payment only.

13. Version History

Changed on	Change Description	Changed By	Approved By
February 17, 2023	The notice period will be one month (30 days) irrespective of the tenure within the company, effective from March 1, 2023 (Section 3.15)	Accounts Team	Amrish Shah
January 18, 2023	Updated policy with respect to floating holidays (Section 5.11)	Accounts Team	Naveen Pallayil
January 9, 2023	Added Holiday Calendar for 2023 and policy with respect to floating holidays (Section 5.11)	Accounts Team	Amrish Shah
January 2, 2023	Deleted clause with respect to PPF reimbursement	Accounts Team	Naveen Pallayil
January 2, 2023	Added address of NOIDA location in Contacts Section	Accounts Team	Naveen Pallayil
October 16, 2023	The notice period will be eight weeks irrespective of the tenure within the company (Section 3.15)	Accounts Team	Amrish Shah
October 13, 2023	Change in Notice Period Policy	Accounts Team	Naveen Pallayil
May 27, 2024	Updated Group medical policy under Section (12.1 Appendix A)	HR Team	Naveen Pallayil
December 14, 2024	Updated Noida office address, Pay days and Holiday calendar 2025	HR Team	Naveen Pallayil
December 1, 2025	Added Holiday Calendar for 2026 and policy with respect to floating holidays (Section 5.11)	HR Team	Naveen Pallayil