



GATEWAY DISTRI PARKS LIMITED

**HR MANUAL
(EMPLOYEE POLICY)**

Effective June 1, 2022

Preamble

Purpose

Our Employee policy handbook is a manual that outlines all the policies and guidelines toward various phases of our employee-employer relationship and how it will be implemented. Each employee should use this manual as a reference when they need to apply the policy in various situations.

Objective:

The objectives of the Employee Policy Manual are:

- To ensure uniform understanding and application of the Gateway Distriparks Limited employee policies.
- To identify authority and responsibility for employee policy and procedure administration.
- To standardize the handling of recurring Human Resources administration matters.
- To provide a working guide for use in counselling employees and training newly appointed employees.
- To provide an established point of reference for auditing and determining the need for improving existing policies, procedures, and practices.

DISCLAIMER:

This Employee Handbook is not a contract of employment nor is it intended to create contractual obligations for the Company of any kind. The policies will be applied at the discretion of the company and apply only to full time employees on the rolls of Gateway Distriparks Limited.

Furthermore, the Company reserves the right to override, suspend, withdraw or change any part or in its entirety the policies, procedures, benefits, and working conditions described in this handbook at any time, for any reason, and without prior notice. In the event of a policy change, employees will be notified. Any such action shall apply to existing as well as future employees.

In the event of any dispute or ambiguity, the interpretation of this policy shall be decided only by Gateway Distriparks Limited.

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CHAPTER 1: RECRUITMENT AND SELECTION

Objective:

To ensure that recruitment is of high caliber and done in a timely manner. The objective of this policy is to detail and standardize the recruitment process applicable for all employees in all branches including business partners (manpower contractors).

Overview:

Each Function / Business / Department Head is responsible for their own manpower requirement and planning and should intimate HR about the same. HR in turn will facilitate the necessary approvals for recruitment to these positions from the Competent Authority. HR will help identify candidates through both internal and external sources. HR will also support the overall recruitment life cycle once requisition for a position is shared by the head of the function.

Hiring Procedure:

For all recruitment, a job description is necessary to begin the process.

- Department Head shall forward the Employee Requisition Form, duly filled in, to the HR Department for any new vacancy and replacement. New Vacancies have to be supported by the Job Description and Requisition Form.
- HR Department shall take the necessary steps to take approval from competent authorities.
- HR Department shall initiate the procedure for filling the vacancy through: -
 - Internal Transfers (IGP)
 - Employee referrals
 - Advertisements on Job Portal/ Social Media
 - Consultants/ Head hunters
 - Or any other source it deems fit
- The profile of shortlisted applications shall be forwarded to the Department Head / or Hiring Manager.
- The hiring manager shall screen the applications and return the selected profiles to the HR Department for organizing the interview.
- HR Department shall coordinate and plan the interviews and travel if required.
- The selected candidate will be informed by the HR Department accordingly.
- Offer Letter will be issued after verifying all the documents and final discussion with the candidate.
- If a company has spent money on the relocation of the employee during the employee's joining and if the employee leaves the company within a year of joining, then the whole amount will be adjusted in his full and final settlement.

Recruitment Guidelines

- We do not hire child labour.

- Gateway Distriparks will provide equal employment opportunity and will not discriminate employees or role applicants on characteristics such as sex, marital status, pregnancy, race, age, religion, family responsibilities, physical and or intellectual disability, political beliefs, and homosexuality.
- All new and replacement positions will be approved by competent authority after recommendation from HR.
- Background Verification/ Police verification needs to be done for all incoming employees.
- IGP (Internal Growth Prospective) policy shall be applicable for all on & off roll employees with minimum of 2 years of continuous service in the company.

CHAPTER 2: INDUCTION AND ONBOARDING

Objective:

The purpose of this policy is:

To enable a new employee to learn about the organization, its business, services, and its key processes.

Scope:

This policy applies to all the new employees of the company at all locations.

Policy:

The process of Induction will be carried out in three phases:

Pre-Joining

- HR will inform the date of joining of the new employee to the concerned department or Function Head.
- HR shall ensure the following:
 - Send a welcome mail to the incoming employee one day before their joining date.
 - Assign a Buddy to the new joiner for handholding process for one month.
 - Provide Identity Card to the new Employee within 10 days of his joining.
 - Plan the new Employee's orientation schedule
 - Initiate action for creating Email Address
- The Administration Department would ensure the following: -
 - Identify and allot appropriate workstation.
 - Initiate action regarding office equipment required such as Desktop / laptop, printer, and telephone extension.

Upon Joining

- HR will issue a welcome letter of the new Employee and handover the following documents on the day of joining: -
 - Joining papers
 - Induction checklist (Annexure - 1)
 - Company Policies Document
 - Employee Code
 - Link for HRMS
- HR will make a brief company presentation to the new employee, giving them an overview of the company and its operations. HR will also go through the induction checklist with the new employee.
- The induction will be planned thrice in a month depending on the number of joining in a month.

ANNEXURE - 1

INDUCTION CHECKLIST

This checklist has been issued to:

Name: _____

Department: _____

Date of Joining: _____

ITEMS	RESPONSIBILITY	WHEN
Company Presentation	Location HR	First day of Induction
Joining Forms	Location HR	First Day of Joining
Company Policies	Location HR	First Day of Joining
Stationary	Location HR	First Day
Department Inductions	Department Heads	10 th / 11 th Day of Joining

CHAPTER 3: PROBATION AND CONFIRMATION

As per the Company policy, all employees are on **probation for a period of 6 months**.

Probationary period is specified in the appointment letter, it shall be implemented by the terms of the Appointment letter.

- The Reporting Manager has to fill the Confirmation form before 15 days of the confirmation date and hand it over to the HR department and the objectives of the employee for the remaining part of the year, which needs to be mutually discussed and agreed between the employee and manager.
- The HR department should hand over the Confirmation form to the employee on the confirmation date through the reporting manager. It should be signed and agreed upon by both employee and manager.

CHAPTER 4: WORKING HOURS AND ATTENDANCE POLICY

Objectives

The objective of this policy is to lay down the rules pertaining to working hours and marking attendance of employees. It applies to all employees across locations and they are required to follow this policy, as the company places high importance on punctuality and discipline.

Scope

This procedure is applied to all Employees of Gateway Distriparks Limited.

Responsibilities

Respective Managers will be responsible for ensuring that all Employees follow the procedure strictly.

Office Timings

- Office Timings: 10 am to 6 Pm
- Flexible in coming hours: 09:30 am to 10.15 a.m.
- Working Days: Monday – Saturday
- Saturday off is location specific

Marking Attendance

- To get attendance for the full day, an Employee has to abide by the attendance policy.
- Every Employee will mark his/her attendance on arrival through Biometric System.
- As per the flexible working hours employee have to complete eight hours.
- Any Employee on leave should complete his leave application through HRMS.
- To be eligible for half day an employee has to complete 4 working hours.
- Employees traveling on work, who cannot report to the office to mark their attendance, are expected to mark OD through HRMS.
- Employees need to regularize their attendance through HRMS.
- The company believes in discipline. Therefore, any unauthorized absence (No approval from the Reporting Officer or information to the Reporting Manager or HR) would result in loss of pay for such particular days. Leaves/travel should be in intimated in advance and cannot be reversed or backdate approval cannot be taken without competent authority.

CHAPTER 5: LEAVE POLICY

Objective

Leaves should be treated as a means to renew physical and mental capabilities and employees are encouraged to avail leaves each year in order to achieve this purpose and to ensure holiday/absence is effectively managed and administered.

Scope

This procedure is applied to all employees of Gateway Distriparks Limited at all locations.

Responsibilities

Respective Reporting Manager will be responsible for ensuring that all employees follow the procedure strictly.

Leave Year

The recording year for all types of leave entitlement will be the financial calendar year i.e. from 1st April to 31st March.

Public Holidays

- The paid holidays for the year would be notified at the beginning of each Calendar year, taking into account India's normal practices.
- All the employees are eligible for these holidays.
- The maximum number of public holidays in a year will be restricted to 12 days.

Types of Leave

Company also offer its employees the following type of leaves;

- Privilege Leave – 30 days per annum for all Locations
- Sick Leave – 10 days per annum
- Casual Leave – 7 days per annum
- Maternity Leave – 26 weeks
- Paternity Leave – 10 Days
- Compensatory Off
- Short Leave – 2 in a month

Privilege Leave

In addition to the Public Holidays, all Employees shall be entitled to **30 days of privilege leave** by their employment period, out of which.

- Every employee will get credit of PL to his/her individual account in advance for the month on prorate basis.
- PL can be prefixed and / or suffixed to public holidays and/or weekly offs.
- If an employee wishes to take Privilege leave, he/she shall apply in HRMS and inform his/her Manager 3 - 7 days in advance, who will determine and make appropriate arrangements on account of Employee's leave based on the operational requirements of such department and Company as a whole.

- To calculate leaves, a year shall mean a calendar year and shall be deemed to commence on 1st April and end on 31st March.
- Employees shall take paid annual leave within the same year in which it is earned. Against any paid annual leave, which the Employee has not taken, a maximum of 15 leaves can be carried forward to next year. The Maximum accrued leaves will be 60 days and rest will be en-cashed every financial year.
- Max accrued leaves will be en-cashed on cessation or superannuation with the Full and Final settlement.
- For the purpose of leave encashment, which is processed at the time of leaving the organization. Salary shall mean last drawn basic salary only, and
 - Month will be taken of 30 days
- Only for a medical emergency, Privilege Leaves can be clubbed with medical Leaves or any emergency in the immediate family, but with the special Sanction of HOD & Competent Authority.
- During the Privilege Leave, the Employees are entitled to the same salary as in the normal working period.

Casual Leaves

- All the employees are entitled to **Seven (7) days of casual leave**
- Casual leaves can be availed for emergent and unforeseen situations, subject to the approval of his/her Manager.
- Un-availed Casual leaves will lapse on the completion of the financial year.
- **Casual leaves cannot be taken for more than 2 days in continuation.**
- It is the responsibility of the Employee to inform his/ her concerned manager & the administration within the first hour of the day when the leave is being taken, if not done already in advance, depending on the nature and urgency of the work.
- Leaves took without information or when it is not applied in HRMS & sanctioned as per the prescribed format within 7 days of joining shall be treated as Absenteeism, and it will be treated as 'leave without pay.
- Casual leave will be credit in advance every month on prorated basis.
- Only for a medical emergency, Casual Leaves can be clubbed with medical Leaves or Privilege leaves any emergency in the immediate family, but with the special Sanction of HOD & Competent Authority.
- CL can be prefixed and / or suffixed to public holidays and/or weekly offs.

Sick Leave

- Employees on the rolls of the Company will be credited with SL in advance every month on pro-rate basis.
- Employees can avail SL only out of balance lying to their credit.
- Un-availed balance of SL as on 31st March each year will be carried over up to the maximum limit of 60 SL and any period in excess of it will be deemed to have lapsed. SL will not be en-cashed under any circumstances, even on resignation or super-annuation.

- No medical certificate is needed if medical leave is taken for less than 3 days. If leave is taken for 3 or more than days consecutively, the employee has to submit a medical certificate.
- If an Employee feels unwell before work and requires medical leave, he/ she shall report himself/ herself or through his/ her family member, such by telephone to his/ her immediate supervisor within the first working hour of that day. The Employee is unable to give such notice, he/ she must provide a subsequent explanation, failing which such medical leave shall be considered absenteeism and without pay. If an Employee begins feeling unwell after arriving at work and wishes to request medical leave, he/she must provide written or oral notification to his/her immediate supervisor.
- There is no medical reimbursement within the company. However, a first aid box is available at the office.
- Only for a medical emergency, Sick Leaves can be clubbed with Casual Leaves or Privilege leaves any emergency in the immediate family, but with the special Sanction of HOD & Competent Authority.
- In case of any unforeseen circumstances special leaves can be created to address employee health after discussion with the management.

Maternity Leave

Objective

To comply with the provisions of the Maternity Benefit Act, 1961.

Entitlement

- Employees who wish to apply for maternity leave must provide the information to Human Resources Department well in advance before her expected date of confinement, together with a certificate issued by the Hospital certifying her pregnancy and specifying the expected date of confinement.
- To be eligible, a female employee should have worked for not less than 80 days in the 12 months immediately before her expected delivery date.

Under the provision of the maternity benefit act, female Employees are entitled to maternity leave according to the following stipulations:

- They may take twenty-six (26) weeks of maternity leave.
- Maternity leave shall be divided into pre-natal and post-natal leave. Pre-natal leave shall be the twelve (12) weeks period immediately preceding birth, and post-natal leave shall be the Fourteen (14) weeks period immediately following birth.
- Prematurely, she may combine the days of pre-natal leave not used with her post-natal leave; if the birth is overdue, the number of days that it exceeds the Fourteen (14) weeks pre-natal leave period shall be handled by the Company's policies concerning medical leave.
- Employees are entitled to a maximum of twenty-Six (26) weeks as maternity benefit. In the unfortunate event of a miscarriage, the Employee must provide relevant proof of the miscarriage to avail the medical benefits, i.e., up to 12 weeks leave, by providing all the necessary documents.
- Another important provision under the Maternity Benefits Act is that if an Employee is ill on account of her pregnancy or if she has delivered prematurely, she is entitled to a maximum period of one (1) month in addition to her maternity leave.

- Maternity leave (for both normal births and miscarriages) includes rest days and public holidays; Employees may not claim those weekends and public holidays at a later date.
- During an Employee's pregnancy or nursing period, the Company cannot reduce her wages or use such as a reason to terminate her Contract unless the Employee is in violation of Indian Law or fails to perform her obligations outlined in the Contract or stipulations this Handbook.
- The Company shall grant pregnant Employees half (1/2) a day leave per month during their pregnancies to undertake medical examinations.
- Employees on such pre-natal examinations shall be deemed to be working time, provided that prior written approval of the Head of the relevant department has been secured.
- During an Employee's nursing period, the Company shall not assign her to engage in any strenuous activity that could be avoided during such a period and shall not extend her working hours.
- For women expecting the third child, the maternity leave allotted is 12 weeks.
- Maternity leave Law for adoptive mothers if for a 12 weeks leave for the adopting mother. This leave starts from the day of adoption and is applicable for the baby below three months of age.
- Maternity law for commissioning mothers in India, The advent of technology has brought relief and joy to many families who were unable to conceive naturally. The maternity leave law here states a 12 week leave to the biological mother who imparts her egg to create an embryo which is then planted in another woman.
- 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.

Paternity Leave

- To support our employees in parenthood, the Company would provide paternity leave subject to a maximum of 2 children for a period of 10 days at the birth of child or adoption.
- This leave can be availed anytime in the first six months of the birth of a child or adoption, and this leave can be broken into three tranches of 3-4 days each.

Compensatory Off

The staff who are required to perform overtime duty for the prescribed hours of work on Sundays (or other weekly or fortnightly off-day or Second Saturdays) or on other holidays/ public holidays or extra hours of 4 or more, should, as a rule, be granted compensatory leave in lieu. Employees who are required to work, in cases where an employee is required to work for half a day, e.g. from the time the office opens till lunch time, two such half days should be taken an equivalent to one full day for the purpose of grant of compensatory leave. Where necessary half a day's compensatory leave may be given.

- CO is applicable for all levels of employees and can be done only in special circumstances.
- CO is a facility to be granted at the sole discretion of Management and is not to be construed as an entitlement.
- Availing of CO needs approval from the immediate supervisor.
- No monetary value is attached to CO and it does not qualify for any encashment.

- Management may cancel or alter the CO after giving due notice, depending on the exigencies of company's work. In case, an employee is urgently required for any type of work, Management can exercise its right to recall the concern employee on CO.
- Any employee, who with prior permission from his reporting authority, works on :
- Any declared holiday/ weekly off will be eligible for one full day of CO, subject to working for minimum 4 hours on that day.
- Employee will be entitled for CO only if the work is executed inside company's office premises. Employee shall not be eligible to get CO if nominated for training or on outdoor duty.
- CO must be availed before the expiry of two month, immediately succeeding the month of its accrual, beyond which it will lapse.

Short Leave

- To cater for routine/mundane personal requirements, employees may avail an off of two hours at the start / end of office hours, twice a month with the approval of respective Line Manager under intimation to HR Department.
- Short Leave cannot be en-cashed, accumulated or carried forward. Any unutilized Short Leave balance at the end of every month shall automatically lapse.

Leave in Excess of Entitlement and Absenteeism

- Employee cannot avail more leave than credited in his/her account.
- Salary will be deducted for leave in excess of entitlement. Absence from duty without approval shall be treated as unauthorized absence and salary will be deducted. Salary for the purpose will be last drawn salary (CTC) of the employee payable monthly under various heads as per terms of employment.
- Unauthorized absence is not permissible and is subject to disciplinary action.
- Continued absence for more than eight days without intimation will be deemed as major misconduct and can make the employee liable for termination of service.

Leave Encashment:

- Employees are entitled to leave encashment as amended on 08th Dec 2022. All employees are entitled to accumulation of 60 Privileged Leaves and yearly encashment of any accumulated Privileged Leaves over and above 60 days as of March next year.

CHAPTER 6: WORKSPACE POLICY

Objective

To provide allocation and maintenance of employee workspace

Applicability

These shall be applicable to all staff members in the company at all the locations.

- Every employee will be allocated a workspace on the day of joining / transfer to a new location.
- Employees are responsible for the safety and security of any personal effects that they may have kept in their workspace.
- Employees are expected not to put up any posters, messages or material that are offensive/ discriminatory or intimidating to any gender, religion, state, caste, community or country
- Routine maintenance of the workspace is the responsibility of Office Administration and any request vis-à-vis repair or maintenance related to the workspace should be made to Office Administration. Employees are expected to keep their workspaces neat, clean and hygienic. Any materials (documents, files, brochures USB ports etc.) which have company information should always be kept under lock and key and should not be kept lying around.

CHAPTER 7: VARIABLE PAY POLICY

Objective:

To reward individuals and teams for outstanding performance and is intended to encourage all Divisions and Departments, Branch, Regions to excel and achieve outstanding results. This focus on:

- Rewarding individual performance
- Rewarding Team performance (e.g., completing a project, meeting organizational objectives, reducing costs)
- Encouraging employees to increase productivity
- Create a culture of outperformance
- Create a sense of joint accountability and team work wherein individual, plant and company performance all are important.

Applicability & Eligibility Criterion

This policy shall be applicable to all employees above DGM level and sales employees above AGM level.

- All eligible employees who are on the regular company rolls as on 31st March of each year will be eligible for the Variable Performance Pay.
- However, the following will not be eligible for Variable Performance Pay:
 - Those who clearly demonstrate non-conductive leadership, behavioral style, integrity issue and demonstrate lack of team work and cultural alignment.
 - If employee left the organization in between the financial year.
- Pro-rata payments will be applicable to the following individuals, subject to their qualifying for scheme, as per the performance criteria laid down:
 - For those persons who joined the Company during the financial year, amounts applicable for the responsibility levels will be given on pro-rata basis.
 - Those who leave the company due to retirement, death or other disablement and within group transfer will be eligible on pro-rata basis for the period of the year they actually were on work.
- For those persons who changed their jobs or responsibility levels on promotion, during the financial year, the amounts payable to two jobs or responsibility levels would be considered on pro-rata basis, in the ratio of the number of months during the year spent in each job or responsibility level.

Performance Pay Calculation

- The eligible variable pay has been split into Individual and company, which is based on 50% individual agreed KPI's and 50% company performance.
- Individual Component (50% of total VPP)
- The individual KPI will be agreed in the beginning of the year with each employee eligible for Variable Pay. In the following format.

• KPI Parameter	• Measurement system	• Weightage	• Target	• Remarks
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- The individual component will be derived from the weighted average score achieved by employee in

his/her Performance/KPI assessment.

- KPIs which are based on financial numbers viz. Revenue, EBITDA, ASP, Cost ratios, etc. will be calculated and measured at the end of the year for VPP purpose. Thus, achieving annual target is the criteria, and not quarterly. All other KPI are measured on a quarterly basis only.
- The performance is 'achieved' or 'not achieved' basis the timeline and quantification of the KPI.
- Partially achieved KPI in a quarter is considered as not achieved.
- Over achievement of any KPI in a quarter will not be considered as a compensation of under achievement in another quarter.
- Performance against each KPI will be measured at quarterly level.
- Thus each KPI will have 4 opportunities to achieve it. An employee with achievement in all 4 quarters will get full weightage of that KPI.

Collective Component (Company Component)

- Team Component will be paid out only when the Business meets criteria as per Budget.
- The Team Component will be corresponding to the performance level achieved by the branch/facility, region/business group, and national.
- Company Component will be based on only 2 parameters.
 - Budgeted revenue at Company level including all verticals.
 - Budgeted EBTDA at Company level including all verticals.
- Both the above criteria carries equal weightage for VPP purpose.
- To incentivize the efforts put in in achieving and exceeding Company level targets, the Company VPP component will be paid basis following

Achievement against budget	Variable pay out (Company component)
75 % and below	0%
76 - 80%	50%
81 - 85%	80%
85 - 90%	90%
91 - 95%	100%
96 - 105%	110%
106 - 115%	120%
106% and above	125%

GENERAL GUIDELINES:

The above payment will be subject to Income Tax Act and Rules made there under.

The Management reserves the right to amend, alter, suspend and/or withdraw the scheme, without assigning any reason and without prior intimation at any time. In case of dispute management decision will be final and binding on all employees.

CHAPTER 8: PERFORMANCE APPRAISAL

Objectives

To identify the strength and weaknesses of employees to place right person on the right job. To maintain and access the potential presence in a person for further growth and development and to provide the feedback and training needs to employees regarding performance.

The period for performance appraisal shall be financial calendar of 01st April to 31st March.

- The Company shall conduct a job performance appraisal of all Employees at least once a year, the method of which shall be implemented by the rules set by the Human Resources Department. The corporate Annual Performance Appraisal (APA) template shall be used for this purpose for every single Employee of the Company. The results of such appraisals shall be taken into account when adjusting the job titles and job positions. In this regard, reference must be made to the Appraisal Policy of the Company as may be revised from time to time.
- To setting sustainable standards and providing advice and guidance to managers on implementing the policy. Ensuring that appropriate training and development is available for managers and employees.
- Holding an appraisal meeting and an appraisal review each year
- The key factors that the Company shall take into account when appraising the job performance of an Employee are as follows:
 - The quality of completed work assignments and the efficiency with which such tasks are completed.
 - The efforts made by the Employee to improve his/her standard of work and his/her creativity;
 - The Employee's ability to work and cooperate effectively with colleagues, maintain the Company's reputation, and protect its interests.
 - Compliance with Company rules and values
 - Participation in professional training and Company events;
 - Feedback from customers.
 - Senior Management, Management, and the direct supervisors of Employees shall regularly discuss job performance with Employees and propose improvements. Those Employees who have work-related problems should seek guidance from their direct supervisors. Employees may also initiate discussions with their direct supervisors regarding their job performance.
 - Appraising employees in a fair and objective manner against agreed objectives and action plans.
 - Following up actions arising from appraisals.
 - Ensuring that a written record of the appraisal meetings is completed.
 - Informing employees how the appraisal scheme works and how it will affect them.
 - One on One session is a must from Reporting Manager to employee being reviewed.

Managers are responsible for:

- Ensuring each member of staff in their team is clear about what is expected of them.
- Ensuring that new employees have work targets and objectives set as part of confirmation.
- Meeting employees on a regular basis to review progress.

Employees are responsible for:

Taking an active role in reviewing their performance appraisal and target setting.

The Appraisal Record

When an appraisal is completed, it should be recorded.

Non Compliance

All employees have a role to play in enforcing the policy and are required to deal with any observed or reported breaches. Should employees feel apprehensive about their own safety in regard to addressing any breach, they should seek senior management support. Failure to comply with this policy may lead to a lack of clarity over job role, learning needs or expected standards of performance, resulting in reduced effectiveness or efficiency, underperformance and putting service delivery at risk. Any member of staff refusing to observe the policy will be liable to disciplinary action in accordance with Disciplinary Policy up to and including dismissal.

CHAPTER 9: TRAINING AND DEVELOPMENT

Objective

To constantly upgrade Employee skills and knowledge to enhance job efficiency and effectiveness.

Training imparted can be classified into:-

- **Technical training**

It includes technical training, which is given to meet specific job requirements. Technical training can be given at any time during the year.

- **Training for self-development**

- It is more of behavioural training, which contributes to the Employee's self-development. It is normally organized after the Performance Management process through Individual Development Plan (IDP).
- Employees will be sent for training on the recommendation of their direct supervisor or department head.

Identification of training needs

It is important that on Training Needs Analysis, three factors – location, scope, and Magnitude of training needs - should be interrelated to be built on each other to produce a complete Training Needs Statement.

Training needs can be identified at three levels: -

- **Analysis at the organizational level**

Analysis at the organizational level is used to determine where Training can and should be used. The focus is the total enterprise, and the analysis will look, among other things, at the Organizational objectives, the short-term business plan, long term views on how the environment might change in the next few years, the pool of talents presently available in the Company, indices of effectiveness and Benchmarking against competitors.

- **Analysis at the job level**

Analysis at the job level involves collecting data about a particular job or group of jobs. The analysis will determine what standards are required and what knowledge, skills, and attitudes are needed to achieve these standards.

- **Person analysis**

Person analysis focuses on how well a particular Employee is carrying out various tasks necessary for successful performance. It also includes what is needed to prepare the person for higher and bigger responsibilities.

Principle of Reimbursement of Training Expenses

- If an employee terminates his/her contract and leaves the Company within his/her probationary period, the Company shall request the Employee to refund any training expenses.
- If an Employee has received professional technical training supported by Project-specific funding from the Company and completed his/her probationary period but leaves the Company during the term of the Contract or the service term (if applicable), then the Company has the right to adjust the Training expenses proportionately in his/her full and final settlement.

CHAPTER 10: TRANSFER POLICY

Objective

To provide a structured process to address transfer of employees of the company within locations / units.

Applicability:

It would include all employees of Gateway Distriparks Limited (existing and new joiners).
Family is defined as self, spouse, dependent children and dependent parents.

Process:

Transfer of an employee to a within the same legal entity but at a different location.

- For transfer, a minimum notice period of 30 days is required before an employee is asked to shift locations. However, in case of exigencies an employee may be asked to shift base at a shorter notice.
- A letter of transfer needs to be issued to the employee by HR. Copy of the transfer letter duly accepted by the employee needs to be retained by the HR department.

Transfer linked Entitlements

All reimbursements would require prior approval of the Functional Head and Competent Authority.

Travel reimbursement:

The employee being transferred will be eligible for reimbursement of travel expenses of self and family members, as per specified mode as laid down in the domestic travel policy.

Transfer of Personal effects:

- The employee will be allowed reimbursement of the actual cost of packaging and transportation for transfer of house hold luggage. However, the cost will be restricted to one 9 tonne truck load as per discussed by the Projects & Procurement Team.
- Payment will be made subject to production of original bills/vouchers.

Lodging

Lodging for a maximum period of seven days for the employee and his family is provided at hotels nearby the place of work. Food allowance will be as per travel policy. If needed, the period of stay may extend if situation so warrants. The necessary approvals will have to be taken from Admin Department and Functional Head.

Leave

Employee will be entitled for special leave equivalents to three days, over and above the journey period.

CHAPTER 11: LEAVE TRAVEL ALLOWANCE

Objective

Formulating a Leave Travel Assistance (LTA) policy will allow employees to take time off for rest and recreation and enable the Employees to claim permitted leave travel expenses.

Scope

This policy applies to all confirmed Employees with LTA benefits as per their terms of Appointment.

Policy

All Employees entitled to Leave Travel Assistance are to be paid annually as per their entitlement.

Procedure

- Employees will be required to take at least four Privilege leave in a year to avail of LTA benefit. LTA should be applied as per the standard form.
- LTA amount entitlement will be on a pro-rata basis if an Employee Joins/leaves in the middle of the year.
- For Claiming LTA Amount, you need to submit the travel bills (only Domestic travel), which will include Boarding Pass and Train Ticket, and Taxi Bills. Hotel bills are not applicable for claiming LTA Income Tax.
- Employees seeking exemption as per the applicable tax rules will have to provide proof of expenditure, failing which the entire amount will be taxable. For taxation, the family includes spouse, dependent children, and dependent parents.

CHAPTER 12: GRATUITY POLICY

Objective

The benefits policy enables employees to understand different kinds of benefits they are eligible for depending on their employment status in the company. This policy defines employee eligibility for mandatory and supplementary benefits, as defined in the respective employment contracts.

Gratuity Policy

Gratuity is the monetary amount which is payable to the employee of an organisation under the Payment of Gratuity Act 1972. This is mainly paid to the employee as a token of appreciation for his/her services towards the company. Gratuity payment is one of the several components that make up the gross salary of the employee.

However, an employee is eligible to receive the gratuity amount only after they complete a period of 5 or more years of continuous service with the company. It is calculated on the basis of basic salary and no. of years of service.

Eligibility:

- They should be eligible for superannuation
- They resign after working for five years (where a year is counted as 240 days) with a single employer
- They retire from work
- They suffer disability or pass away due to accident or illness
- In case of your death, the gratuity is paid to the nominee or you in case of disablement on account of a sickness or an accident.

To calculate the number of years for the gratuity calculation, anything above 6 months is rounded off to the next number and anything below 6 months will be rounded off to the previous number. For example, if you have worked at an organization for 8 years and 7 months, then the number of years will be calculated as 9 years whereas if an employee has worked for a company for 8 years and 4 months, then it will be considered as 8 years only.

PAYMENT OF GRATUITY

The maximum amount of gratuity that can be paid to an employee is Rs 20 Lakh.

TAXATION RULES ON GRATUITY

The taxation rules on gratuity depend on the type of employee who is receiving the gratuity. Any eligible private employee of an employer who is covered under the gratuity act gets tax exemption on a certain amount of salary.

- ₹20 lakh (work life tenure)
- The eligibility criteria
- The actual amount of gratuity received
- The employer has the right to reject payment of gratuity to an employee if he/she has been terminated.

CHAPTER 13: TRAVEL POLICY AND REIMBURSEMENT OF EXPENSES

Introduction:

The Policy covers travel expenses within or outside the base office of an Employee while on the Company's business. These would include travel expenses, accommodation, and meals plus incidental expenses keeping in view the mission of the visit.

Definition:

- All employees are to submit a travel request form, signed by competent authority and submitted to the Admin 7 days before travel.
- For the below mentioned policy, cities in India have been classified as per city/ town classification given below:

Class A	Bangalore, Chennai, Delhi NCR, Kolkata and Mumbai
Class B	All other cities not listed above

Travel within the City of Posting for Official Work

An employee can claim expenses for travel for official purposes within the city of posting. The entitlements across the levels are:

All Levels		
Mode	Petrol Price (Rs)	Reimbursement per KM (Rs)
Four Wheeler		
	80	13
	90	14
	100	15
	110	16
	120	18
Two Wheeler		
	80	6
	90	6.5
	100	7.5
	110	8
	120	9

- The Employee shall declare the distance and reimbursement amount is duly approved Travel/Conveyance Form to be submitted by the end of two working days of the next month to Accounts, and his/her

immediate supervisor shall approve the same. Failing this, the Employee shall not be eligible for any reimbursement for this.

- Calculation of the distance is always exclusive of the distance residence - office and office - residence.
- Up to 100km (radius) territory comes under this clause.

Travel outside the City without a night stay (Amount in ₹)

FOOD EXPENSE REIMBURSEMENT –Against submission of actual bills applicable Travel upto 4 to 8 Hour (Without Night Stay)			
Band	Designations	A	B
Band 1	VP and above	Actual	Actual
Band 2	Sr. Manager - AVP	700	600
Band 3	Manager and Below	600	500

Travel outside the City of Posting within India

The employee should plan travel if other options like teleconferencing, email, or video conferencing are not appropriate for the business requirement.

- **Travel Entitlements**

Employees shall travel by approved mode of travel and within their entitlement defined in the table below:

AIR	TRAIN/ BUS	LOCAL CONVEYANCE
Economy Air	2 nd AC/ CC	Car Rental /Own Car/OLA/Uber

- All Employees must submit a requisition with Management approval to the Admin & giving sufficient time to arrange tickets. All outstation travel must be planned well in advance to facilitate the obtaining of confirmed tickets. Booking of travel tickets by the employees themselves is not permitted, unless with special sanction from HOD's.
- The journey is to be made for 4-5 hours (300 – 350km), then the travel shall be made by train only.
- All the Employees are requested to Plan their Travel 15 days if possible. Once the Flight booking has been made, any cancellation requires special approval from respective HOD's with an appropriate explanation.

- Non-use of prior booked travel tickets is a waste of Company resources and reflects poor discipline from the employee concerned. This, unless due to an emergency and well explained by the concerned employee, will be viewed seriously and may attract suitable actions by the Company.

Accommodation- for more than 12 hours, stay at the destination.

Employees shall stay in hotels that have a tie-up with the Company. Admin shall make the hotel bookings keeping in mind that negotiated rates with preferred hotels and commercial feasibility while maintaining Employees' appropriate comfort level. An employee is not permitted to make his/ her own bookings by self, unless and until there is a prior sanction from the HOD and prior information to the Admin.

In case Hotel booking is not available among the Hotels with corporate tie-ups, the booking will be made in any other hotel, and the charges shall be based on actual expenses supported by bills subject to the ceiling as mentioned in the table below:

(Amount in ₹)

Band	Designations	LODGING (ELIGIBILITY PER DAY)	
		A	B
Band 1	VP and above	At Actual	At Actual
Band 2	Sr. Manager – AVP	7000	6000
Band 3	Manager and Below	5000	4000

Please Note: The above prices are the maximum prices for accommodation, if the rooms are available in less than these prices, it will be booked at the lowest one.

If any employee books the accommodation themselves (not involving the admin), it will not be reimbursed by the company.

- All Employees shall use standard rooms only. The above room tariffs are on rupees per night basis and exclusive of the taxes.
- Any deviations for exceptional circumstances shall require the approval of respective HOD's.
- The Employee should settle all hotel bills directly and produce actual bills for reimbursements.
- In case there is a team traveling together on a business trip, all Employees stay in the same accommodation and not in different places. However, it is advised that more than 5 members should not travel by the same flight from a business continuity perspective.

Allowance and Other Expenses

All Employees traveling on Company business are entitled to Food allowances as detailed in the table below:

(Amount in ₹)

FOOD REIMBURSEMENT (against submission of actual bills) – applicable on more than 8 hours or per Night stay			
Bands	Designations	A	B
Band 1	VP and above	Actual	Actual
Band 2	Sr. Manager – AVP	3000	3000
Band 3	Manager and Below	1500	1500

- The rates will apply as per the eligibility at the destination centre. Whenever the travel is made less than 12 hours, only the incidental expenses viz. breakfast, lunch, or dinner, coffee/tea expenses alone can be claimed.

Submission of bills/Approval and Accounting/Payments

- The employee must get his/ her travel approved by his/her reporting manager, and booking must be made via Admin.
- In the case of business meeting expenses, where a Manager has entertained a group of people, such expenses can be claimed only on the Competent Authority approval.
- Travel expenses will be reimbursed only on the production of Original bills for the expense incurred and in the company's format. No other expenses apart from the above described will be reimbursed.
- Travel Bills (approved by the employee's manager) in the prescribed format must also be accompanied by the travel tickets and boarding passes actual bills for other expenses. This will help the company better in legal/tax compliance.
- Expenses made on Official account & those permitted must be submitted within 3 weeks of incurring the expenses. No bills will be entertained after the month in which expense is done unless it pertains to the month's last week.
- Bills should support all expenses. Amount/Expense with no supporting bill should be approved only by the HOD as an exception against a proper-justifiable explanation.
- While there will be a track of the accounting system's expenses, Employees are also encouraged to keep track of their travel expense statements for future reference/clarifications.
- Bills submitted more than the eligibility will not be allowed for the excess amount. Bookings made by the employee without prior sanction and knowledge of admin will not be entertained.

CHAPTER 14: SEPARATION POLICY

Objective

To ensure that the separation procedure is effectively managed and administer the guidelines to be followed at the time of separation of employees due to any of the below mentioned reasons:

- Resignation
- Retirement
- End of Contract (for contract/fixed term employees)
- Termination of services
- Retrenchment / Redundancy
- Unforeseen event

Scope

The procedure is applied to all employees of Gateway Distriparks Limited at all locations.

Responsibility

Respective Managers and Departmental Heads will be responsible for ensuring that all employees follow the procedure strictly.

Procedure

Resignation: Resignation is defined as a permanent separation from employment that is initiated by the employee.

- An employee should not leave or discontinue her/his service without giving a prior notice in writing of her/his intention to leave or discontinue the service.
- Any employee leaving should submit the resignation in writing (via email/letter) to the Reporting Manager cc'd to HR.
- The direct supervisor shall share the resignation in writing (via email/letter) with the HOD and HR.
- HR along with the Reporting Manager/Head of Department of the employee should interact with the resignee to understand the reason. Post this discussion, with mutual consent if,
 - The resignee chooses to stay back, s/he shall withdraw her/his resignation in writing (via email/letter)
 - The resignee chooses to continue with the decision to resign, acknowledgement of the resignation letter in the form of Resignation Acceptance will be issued to the employee by reporting manager/HR and maintained by HR.
 - The period of notice shall be 30, 60 or 90 days in case of Resignation from service as mentioned in the appointment letter.

- Applicable notice period shall begin on the date when the concerned employee has given the resignation in writing to the Reporting Manager.
- All employees are required to serve full notice period or pay in lieu, the salary for the notice period not served.
- The last working date will be mutually decided between the Reporting Manager and the Employee and it will be approved by the HOD.
- If the last day of the notice period falls on a holiday or weekly-off, the employee shall be relieved on the working day prior to the holiday/ weekly off.
- Whenever an employee resigns, it is mandatory that before he leaves the Company, the immediate superior must take over his charge, resuming all his responsibilities, pending issues and ongoing projects and the documents/records, etc. In the case of Sales, Purchase, Logistics, Quality, the takeover must include a visit to the main customers/suppliers/agents, and other business associates. The concerned employee, who is handing over the charge and his superior, who takes it over, must sign these documents. After this, the superior must prepare an analysis report of all the takeover activities and inform the Head and forward the relevant documents to the HR department.
- Whenever an employee resigns, it is mandatory that before he/she leaves the Company, the immediate superior must sign the Clearance Document. This would be a prerequisite for processing his/her Full and Final settlement.
- The employee is not allowed to take any leave during the Notice Period. In exceptional cases (medical or other exigency), the employee may be allowed to avail, with prior approval from Reporting Manager. In that case the last working date will be extended by number of leaves availed based on the discretion of the Reporting Manager and HOD. Leaves (PL) will be accumulated till the last working day of the Employee.

Retirement: All employees shall retire on completion of 58 years of age.

Following retirement benefits are provided to the Employees:

- Provident Fund.
- Gratuity as per the provisions of the Payment of Gratuity Act 1972.

Termination of Services: An employee can be terminated as per the terms and conditions of the Appointment letter.

Unforeseen event: In the unfortunate event of death while in service, HR shall render the following assistance:

- HR in consultation with the HOD and approval from Competent Authority will provide the necessary support to the employee's family in terms of any help that may be needed by the family to deal with the emergency.
- Full and final settlement of dues to be done within 45 days.
- Process expeditiously the Provident Fund / Gratuity / Medical-claim Cover Settlements and other statutory benefits granted to the deceased employee as accrued during her/his employment.
 - Resignation Letter & his date of leaving
 - Handing Over & Take over the document
 - Exit Interview Form

- Written confirmation by finance team that there is no finance outstanding due to the employee who has resigned.

Handover & Clearance of Dues:

- It is expected that the separating employee shall complete his/ her work and commitments before the relieving date.
- The Employee should also, prior to final settlement, hand over any returnable which includes:
 - Laptops, desktops, printer, data cards, etc.
 - Stationary, cabinet keys, ID cards, books issued from Library, etc.
 - Various files / documents (to the Reporting Manager)
- The Employee must complete the Exit Clearance Form and submit it to HR.
- The Relieving Letter, Experience Certificate will be issued only if the Employee settles all dues prior to her/his discharge.

Full & Final Settlement:

Last month's salary of the outgoing Employee will be paid along with the Full and Final Settlement of all dues within 45 days after her/his exit. Upon separation an employee is entitled to the salary & benefits. The salary & benefits will be calculated on pro rata basis up to the date of separation.

- Monthly remuneration till the last working day
- Unclaimed salary reimbursements
- Unclaimed expenses (if applicable)
 - Encashment of Privilege Leaves (if applicable)
 - Performance incentive for the preceding performance cycle, as per the terms of employment which will be payable (if applicable)
- Gratuity (if applicable)
 - The net amount of dues will be paid to the employee after adjusting deductions and recoveries as applicable.
 - In addition to this, will provide assistance for settlement or transfer of Provident Fund.

Exit Interview:

Each Employee separating will go through an exit interview

- It is HR's responsibility to initiate and complete the exit interview process for the Employee.
- The outgoing employee must fill the exit interview form and handover the same to HR.
- The exit interview shall remain confidential on all purposes.

CHAPTER 15: MEDICLAIM & ACCIDENTAL POLICY

Objective

To provide group Medclaim insurance to the Employees, spouse, and Dependent children below 21 years of age.

Scope

This policy applies to all the employees of the company who are not covered Under ESIC. Those covered by the ESI per the land laws are subject to the provisions of the relevant act.

General

- The Company has taken a Group Accidental policy for all of its employees. The coverage would be 4times of their respective CTC.
- The company has taken a Group Medclaim policy from the new India Assurance Company Ltd.
- The Company will pay the medical insurance premium.
- Employee can enrol their parents with an additional cost on pro rata basis which will be deducted from respective employee salary.
- Every Employee shall be issued an insurance identity card.
- The slabs for Medical insurance would be 5lacs till Manager and 8Lacs for Sr. Manager and above.

Procedure

The procedure for Medclaim is as follows:

- The Employee should inform the Human Resource department immediately on the date of admission and date of discharge from the hospital.
- In case the hospital is not on the panel of the insurance company, the Employee can get his/ her bills reimbursed from the insurance company.
- The bill has to be submitted to the Insurance Company within one month of discharge of the patient from the hospital. In case of any problem, the HR Department will facilitate the employee in getting the problem resolved.
- The prerequisite of getting admission in a hospital which is not in the panel is as follows:
The hospital has been registered as a hospital or nursing home with local authorities and is under the supervision of a registered and qualified medical practitioner.

**CHAPTER 16: CONFIDENTIALITY, NON-COMPETITION, AND INTELLECTUAL PROPERTY
RIGHT PROTECTION**

Confidentiality must be maintained about internal corporate matters that have not been made known to the public and all clients' matters. The obligation to maintain confidentiality shall extend beyond the termination of the employment relationship.

- Documents containing confidential information, business secrets, or policies, and more generally, any information regarding its clients, partners, or services performed are the exclusive property of Gateway Distriparks Limited. The Employee shall not remove or allow to remove any information or documents relating to the above mentioned, from the premises of Gateway Distriparks Limited., shall not reproduce or transmit such information by any means, whether by hard copy, fax, or electronic or any other means, except with prior written consent of Gateway Distriparks Limited. During and after his/her service with Gateway Distriparks Limited., the Employee will maintain the strictest confidentiality with all such information and shall not use or allow to be used such information by any person or entity outside of Gateway Distriparks Limited..

- The Employee may be liable to financial penalties and criminal prosecution if he/she commits or allows committing any breach of this clause.

CHAPTER 17: STAFF GRIEVANCE HANDLING POLICY

Objective

- Gateway Distriparks Limited believes in maintaining good relationship with the employees to maintain and preserve the dignity of the employee. Good employer employee relationships go a long way in preserving the employees for a longer tenure and in building their trust.
- Any sort of dissatisfaction or discontent among the employees, if attended, makes the Employee feel a sense of lack of justice and fair play and the complaint then assumes a status of grievance.
- A grievance needs to be redressed in order to bring about the smooth functioning of the individual in the organisation. Accordingly, the Staff Grievance Redressal Policy has been put in place which will offer an open communication channel for the staff to discuss their grievances.
- The policy aims at creating a healthy working environment for all the employees of Gateway Distriparks Limited.

Coverage

- Staff grievances can be filed in cases of employee dissatisfaction/complaint as described below:
 - Any discontent related to infrastructure which hinders the smooth functioning of the activities of the employee or jeopardises health and safety of the employee. For example these may include health, sanitation or safety related issues, or software and hardware related problems.
 - Any discontent related to salary, incentive and employee loan.
 - Any discontent related to processing of bills eg. travel and lodging, delay in receiving stationery from Head Office, delay in joining formalities etc.
 - Proper training not received by staff or training not useful/adequate for the role.
 - Improper work sharing within the team, a particular person burdened with work, long working hours etc.
 - Any discontent related to delay in appraisals and promotions or transfers.
 - Delay in receiving leaves and working on holidays.
 - Female employee facing sexual discrimination at workplace or workplace safety not maintained for women.
- Gaps in communication of policy changes, non-availability of contact information of senior staff.
- The examples mentioned above are only indicative and not exhaustive. In case of any such unsolved complaints, the employee can choose to use the staff grievance policy. Also, to seek any long awaited information sought by the employee from any support department at HO, the employee can route his/her grievance through the Staff Grievance Redressal Officer (SGRO).

Staff Grievance Redressal Committee

Company has formed Staff Grievance Redressal Committee to address any Grievance send by the employee. The committee includes

- ✚ Ruchi Gera, GM- HR & Admin, Staff Grievance Committee Officer
- ✚ Divyang Jain - Company Secretary, Member of the Committee
- ✚ Kavita Shome, Sr. Manager – Customer Service, Member of the Committee
- ✚ Praveen Pant, Sr. GM - Sales, Member of the Committee
- ✚ Rajguru Behgal, President – Rail, Member of the Committee

Disqualification

- All grievances related to fraud/suspected fraud or sexual harassment at workplace will be covered under ‘The Whistle Blower Policy’ and ‘Sexual Harassment Policy’ respectively and is excluded from the purview of this policy.
- Any grievance raised by more than one employee and is of collective nature. The Staff Grievance Committee shall only entertain cases raised by individual employees.

Procedure for filing of Grievances

- Phone Call: Employees can contact the Staff Grievance Redressal Officer at 011-40554400/423
- Written Complaint: Employees can write to grievance@gatewaydistriparks.com or post their written complaint to the registered address of the Head Office addressed to Staff Grievance Redressal Officer
- Walk in: Employees can meet the Staff Grievance Redressal Officer in person at Head Office and register their grievance.

Process of Staff Grievance Redressal Mechanism/ Escalation process

- The staff member must make all efforts to resolve the grievances at the immediate or next supervisor level in Review Meetings.
- If the staff member has communicated the issue but no solution is given within the reasonable time or he/she is not satisfied with the solution provided he can contact the next immediate supervisor or the Staff Grievance Redressal Officer at the Head Office in case the immediate supervisor reports directly to the Head Office. The staff member can also use the above channel if he/she has a grievance against his supervisor. The employee can choose to remain anonymous. Employees can give written complaint in closed envelope marked in Private and Confidential and marked to Staff Grievance Redressal Officer.
- At the head office, the Staff Grievance Redressal Officer has to maintain the log of grievances in the “Staff Grievance excel sheet” and provide complaint reference number to the complainant within 1 working day. He/she is required to maintain the details of the open complaints, complaints in progress and the complaints closed.
- The Staff Grievance Redressal Officer (SGRO) shall forward the complaint to the relevant department within 2 day of receipt of the complaint and inform the Directors of the company.
- The Department will in turn inform the SGRO about the closure of the employee grievance. If the SGRO does not receive any feedback from the concerned department within a period of 7 days, then the issue will be escalated to the Department Head. The SGR Officer will ensure that the grievance is resolved within a period of 14 days. The SGRO will hence communicate to the staff the resolution as provided by the department.
- In case the Grievance is baseless or cannot be resolved, the SGRO will communicate the same to the complainant concerned over phone or by email.
- The aggrieved employee can also meet the member/s of the Staff Grievance Redressal Committee personally and explain the issue.

Closure of Complaint

In any case all attempts will be made to close the complaint within 30 days.

CHAPTER 18: SEXUAL HARASSMENT POLICY (POSH)

Objective

The Organization is committed to provide safe & conducive working environment to its employees and expects them to “Expertise with Responsibility”. Towards this, it is essential that, each employee deals with their colleagues, other stake holders and third parties with full awareness, fairness and respect and realizes that his/her behavior will be attributed to the Organization and can affect its inward as well as outward reputation.

Act Definition

Under the Sexual Harassment at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (herein after referred as “the Act”) and Company Compliance, harassment of any kind including sexual harassment is forbidden. Every employee has the rights to be protected against harassment, regardless of whether the accused considers his/her own behavior to be normal and acceptable and whether the harassed person had the opportunity to avoid the harassment.

Company is committed to provide a work environment free of sexual harassment. Sexual harassment is a kind of harassment which is sexual in nature and it is a violation of an individual’s fundamental rights to equality and the individual’s right to life and to live with dignity under the article 14, 15 & 21 of the Constitution of India respectively and right to practice any profession or to carry on any occupation, trade or business which includes a right to safe environment free of sexual harassment.

Company’s Prevention of Sexual Harassment Policy (herein after referred as “the policy”) has been formed to prohibit, prevent or to deter the commission of acts of sexual harassment at workplace and to provide procedure for the Redressal of complaints pertaining to sexual harassment.

“Employee” under section 2 (f) of the Act, means a person employed at a workplace for any work on regular, temporary, ad hoc or daily wage basis, either directly or through an agent, including a contractor, with or, without the knowledge of the principal employer, whether for remuneration or not or working on a voluntary basis or otherwise, whether the terms of employment are express or implied and includes a co – worker, a contract worker, a probationer, a trainee or called by any other such name;

“Employer” means:-

- in relation to any department, organisation, undertaking, establishment, company,
- enterprise, branch, office or unit as the case may be, (i) in any other workplace not covered clause (ii), any person responsible for the management, supervision and control of the workplace;

“Compliant Committee” (herein after referred as “the committee”) means the Internal Complaints Committee constituted by the Management of the Organization.

“Member” means a member of the Internal Committee;

“Presiding Officer” means the Presiding Officer of the Internal Committee nominated under sub – section (2) of section 4 of the Act;

“Respondent” means a person against whom a complaint has been made;

“Aggrieved person – any employee in relation to a work place, against whom an act of sexual harassment has been alleged to have been committed and includes an employee, trainee, any other person covered under the definition of employee;

“Sexual harassment” means any one or more any of the following unwelcome acts or behaviour (whether directly or by implication) namely:-

- physical contact and advances; or
- a demand or request for sexual favours; or
- making sexually coloured remarks; or

- showing pornography; or
- any other unwelcome physical, verbal or non – verbal conduct of sexual nature;

The following circumstances, in addition to the above, if it occurs or is present in relation to or occurred with any act or behavior may amount to sexual harassment:

- implied or explicit promise of preferential treatment in employment; or
- implied or explicit threat of detrimental treatment; or
- implied or explicit threat about an individual’s present or future employment status; or
- interference with the individual’s work or creating an intimidating or offensive or hostile work environment for her/ him; or
- humiliating treatment likely to affect her/his health or safety;

“Workplace” includes –

- any department, organisation, undertaking, establishment, enterprise, institution, office, branch or unit which is established, owned, controlled wholly or substantially by Company
- any place visited by the employee in individual or in group arising out of or during the course of the employment including transportation provided by NALIPL for undertaking such journey;

Purpose

The purpose of framing this policy is to provide protection against sexual harassment of at workplace and for the prevention and redressal of complaints of sexual harassment and for matters connected therewith or incidental thereto.

Scope & Effective Date

This policy applies to all employees, working with Company whether in the office premises or outside while on official assignment and is deemed to be incorporated in the service conditions of all employees comes into effect immediately.

Sexual Harassment would mean and include any of the following;

- Unwelcome sexual advances, request and demand for sexual favours either explicitly or implicitly, in return for employment, promotion, examination or evaluation of a person towards any company activity;
- Unwelcome sexual advances involving verbal, non – verbal, or physical conduct such as sexually coloured remarks, jokes, letters, phone calls, e – mail, messages, gestures, showing of pornography, lurid stares, physical contact or molestation, stalking, sounds, display of pictures, signs or any sort act which offends the individual’s sensibilities and affect her/his performance;
- Eve teasing, innuendos and taunts, physical confinement, clicking of photographs against one’s will and likely to intrude upon one’s privacy;
- Act or conduct by a person in authority which creates the environment at workplace hostile or intimidating to a person belonging to opposite sex;
- Conduct of such as workplace or outside in relation to an employee of NAL or vice versa during the course of employment; and
- Any unwelcome gesture by an employee having sexual overtones.
- Humiliating conduct constituting health and safety problems;

Where sexual harassment occurs to an employee as a result of an act by a third party or an outsider, while the employee on official duty, company will take all necessary and reasonable steps to assist the affected person in terms of support and preventive actions.

The Complaints Committee

A committee has been constituted by the Management to consider and redress the complaints of sexual harassment.

The Presiding Officer and members of the committee are as follows;

A quorum of three members is required to be present for a proceeding to take place. The quorum shall include the Presiding Officer; at least two members one of whom shall be a female.

In case of casual vacancy of the Presiding Officer or any of the member of the Compliant Committee within 15 days from the vacancy with the due approval from management /director, appoint any female employee above the cadre of middle management.

Non- Compliance of Complaints Committee where the Presiding Officer or any member of the Compliant Committee:

- contravenes the provisions of this policy or;
- has been convicted for an offence or an inquiry into an offence under any law for the time being in force is pending against him/her, or;
- has been found guilty in any disciplinary proceedings or a disciplinary proceeding is pending against him; or;
- has so abused his position as to render his / her continuance in officer prejudicial to the public interest; such Presiding Officer or Member, as the case may be, shall be penalised or removed from the Committee and the vacancy so created or any casual vacancy shall be filled by fresh nomination in accordance with the provisions of the policy.

Committee Members:

- ✚ Ruchi Gera - General Manager HR & Administration- Presiding Officer
- ✚ Himanshu Aggarwal – Asst. General Manager Internal Audit
- ✚ Deepa Gandhi - General Manager Projects
- ✚ Sapna Rana – Deputy Manager HR
- ✚ Shantanu Rathee – Sr. Manager Operations
- ✚ Pravinkumar Parsottambhai Patel – Sr. General Manager Road Transport
- ✚ Shefali Sangal- External member

Dealing with the Complaint

Any employee who feels and is being sexually harassed directly or indirectly may submit a complaint of the alleged incident to any member of the committee in writing with her/his signature within 30 days of occurrence of such incident.

Provided further that the Compliant Committee or, as the case may be, for the reasons to be recorded in writing, extend the time limit by one week, if it is satisfied that the circumstances were such which prevented the woman from filing a complaint within the said period; Where the aggrieved person is unable to make a complaint on account of his /her physical or mental incapacity or death otherwise, her legal heir or any third party as may be prescribed may make compliant.

The Committee will maintain a register to endorse the complaint received by it and keep the contents confidential, if it is so desired except to use the same for discreet investigation. If any member including the Presiding Officer, who discloses any details of the same to the media or press or makes it public in any way, will be liable for immediate disqualification from the Committee.

The Committee will hold a meeting with the complainant within 07 days of receipts of such complaint but not later than 15 days any case.

At the first meeting, the committee members shall hear the complaint and record her/his allegations. The complainant should also produce any corroborative material with a documentary proof, oral or written material etc. to substantiate her/his complaint. In case the complainant does not wish to depose personally due to

embarrassment of narration of event, a female member of the committee for female employees and a male member of the committee for male employees, involved shall meet and record the statement.

Thereafter, the alleged person against whom the complaint is being made may be called for a deposition before the committee and an opportunity shall be given to him/her to submit an explanation, where after, a Domestic Enquiry (herein after referred as the “enquiry”) shall be initiated and concluded.

In the event, the complaint does not fall under the purview of Sexual Harassment or the complaint does not mean an offence under Sexual Harassment, the same would be dropped after recording the reasons thereof.

Domestic Enquiry Proceedings

The Committee shall immediately precede the enquiry and communicate the same to the complainant and the respondent.

The Committee shall prepare and hand over the formal statement of allegation to the respondent and give him/her an opportunity to submit a written explanation if he/she so desires within 7 days of receipt of the same.

The complainant shall be provided with a copy of the written explanation submitted by the respondent.

If the complainant or the respondent desires any witness/es to be called, they shall communicate in writing to the committee the name of the witness/es they propose to call.

If the complainant desires to tender any documents by way of evidence to the committee, she/he shall submit original copies of such documents. Similarly, if the respondent desires to tender any documents by way of evidence to the committee, he/she shall submit original copies of such documents. Both shall affix his/her signature on the respective documents to certify these to be original copies.

The Committee shall call upon all witnesses mentioned by both the parties and record their respective statements.

The Committee shall provide every reasonable opportunity to the complainant and the respondent for putting forward and defending their respective cases.

The Committee shall complete the enquiry within reasonable period but not later than 90 days of receipt if the complaint and communicate its findings and recommendations for action to the Management within 10 days from the date of completion of the enquiry and such report be made available to the concerned parties. The report of the committee shall be treated as an enquiry report on the basis of which an erring employee can be awarded appropriate punishment straightaway.

Management will initiate appropriate action in accordance with the recommendations proposed by the committee.

The committee shall be governed by such rules as may be framed by the Honorable Supreme Court of India or the Constitution of India or any other legislation enacted later on.

Disciplinary Action

Where the compliant committee arrives at the conclusion that the allegations against the respondent has been proved, disciplinary action shall be taken against the respondent in accordance with the service rules, which may include transfer, withholding promotion, demotion, suspension or even dismissal.

Also Company will deduct from the salary or wages of the respondent such sum as it may consider appropriate to be paid to the complainant or to her / his legal heirs, as it may determine in accordance with below provisions;

- the mental trauma, pain, suffering and emotional distress caused to the complainant;
- the loss in career opportunity due to incident of sexual harassment;
- medical expenses incurred by the victim for physical or psychiatric treatment;
- the income and financial status of the respondent;

- Feasibility of such payment in lump sum or in instalments.

The above actions shall be in addition to any legal recourse sought by the complainant if she/he chooses to file a complaint in relation to the offence under the Indian Penal Code or any other law for the time being in force.

Confidentiality

- Any information pertaining to any complaint of Sexual Harassment Case shall be kept strictly confidential. Any person (including witness) who breaches confidentiality shall be subject to disciplinary action.
- Protection against retaliation & pendency of an inquiry
- Regardless the outcome of the complaint made in good faith, the employee lodging the complaint and any person providing any person providing information or any witness, will be protected from any form of retaliation.
- Grant leave to the aggrieved person as may be prescribed. The leave granted to the aggrieved shall be in addition to the leave she would be otherwise entitled.
- While dealing with complaint of sexual harassment, the committee shall ensure that the complainant or the witnesses are not victimized or discriminated against by the accused.
- Any unwarranted pressures, retaliatory or any kind of unethical behaviour by the accused against the complainant while the investigation is in process should be reported by the complainant to the internal committee as soon as possible. In the event of such incident disciplinary action will be taken by the internal committee against any such complaints which are found genuine.

Documentation

- The committee shall keep complete and accurate documentation of the complaint, its investigation and the resolution thereof according to Income Tax rules files it has to be retained till 8 yrs after the conclusion of disciplinary proceeding.
- The incident will be documented in both the complainant's and the respondent's personal files with the full report of the Internal Committee.

Dissemination of the Policy

- A copy of this policy shall be given to all employees and to all new recruits and they shall sign a statement acknowledging that they have received, read, understood and abide by the policy.
- A copy of this policy shall be uploaded in Company Database, which can accessed by employees as and when required.

Complaints made with a Malicious Intent

- This policy has been evolved as a tool to ensure that in the interest of justice and fair play, our employees have a forum to approach in the event of instances of sexual harassment.
- Where the internal committee arrives at a conclusion that the allegation against the respondent is malicious or the complainant or any other person making the complaint has made the complaint knowing it to be false or the complainant or any other person making the complaint has produced any forged or misleading document, it may recommended to the Management to take disciplinary action against the

complainant or any other person who has made the complaint in accordance with provisions of the service rules applicable to her or him.

- Any employee who is victim of such malicious complaint may, in addition to the above, seek legal remedies as may be prescribed under various laws for the time being in force.

Appeal

Any person aggrieved by the recommendations made by the Compliant Committee or non-implementation of such recommendations may prefer an appeal to the Appropriate Government.

CHAPTER 19: VIGIL MECHANISM/WHISTLE BLOWER POLICY

Gateway Distriparks Limited (the “Company”) is committed to promoting a fair, open and ethical work and business environment, in continuation with its Code of Ethics for suppliers, employees and directors (hereinafter referred to as the “Code”). Any actual or potential violation of the Code, howsoever insignificant or perceived as such, is a matter of serious concern for the Company.

In the Companies Act, 2013 under Section 177 every listed company or Company having fixed deposit from public or Company which have borrowed money from the banks and financial institute in excess of Rs. 50 crores or such other criteria laid under various statutes, shall establish a vigil mechanism for the directors and employees to report genuine concerns and grievances in such a manner as may be prescribed. Such a vigil mechanism shall provide for adequate safeguards against victimization of persons who use such mechanism and make provision for direct access to the chairperson of the Audit Committee in appropriate or exceptional cases.

In keeping with its commitment to create the desired culture, this Whistle blower Policy (“Policy”) has been designed to allow Employees and Directors to raise concerns related to any misconduct, unacceptable business policy, unethical behaviour, actual or suspected fraud or any other matter contrary to or in violation of the Code.

POLICY OBJECTIVES

- A Whistle Blower / Vigil mechanism provides a channel to the employees to report to the management, concerns about unethical behaviour, actual or suspected fraud or violation of the Code. The mechanism provides for adequate safeguards against victimization of employees to avail of the mechanism and also provide for direct access to the Chairman of the Audit Committee in exceptional cases.
- This neither releases employees from their duty of confidentiality in the course of their work nor can it be used as a route for raising malicious or unfounded allegations against people in authority and / or colleagues in general.

DEFINITIONS

The definitions of some of the key terms used in this Policy are given below. Terms not defined herein shall have the meaning assigned to them under the Code.

- **“Alleged wrongful conduct”** shall mean violation of law, Infringement of Company’s rules, misappropriation of monies, actual or suspected fraud, substantial and specific danger to public health and safety or abuse of authority”.
- **“Audit Committee”** means a Committee constituted by the Board of Directors of the Company in accordance with section 177 of the Companies Act 2013.
- **“Board”** means the Board of Directors of the Company.
- **“Company”** means the Gateway Distriparks Limited and all its offices.
- **"Employee"** refers to every employee of the Company (whether working in India or abroad) including the Directors in the employment of the Company.
- **“Compliance Officer”** means an officer of the Company nominated by the Chairman & Managing Director (CMD) to being authorized for the implementation of this Policy and for tracking and reporting to the Audit Committee on the Disclosures and the related actions taken by the Company.
- **"Investigators"** mean those persons authorized, appointed, consulted or approached by the Audit Committee. This includes persons internal to the Company or external bodies.
- **“Disclosure”** refers to a communication made in good faith that discloses or demonstrates information that may evidence unethical or improper activity.
- **“Subject”** means a person or group of persons against or in relation to whom a Protected Disclosure is made or evidence gathered during the course of an investigation.

- “**Whistle Blower**” is an employee or group of employees who make a Protected Disclosure under this Policy and also referred in this policy as complainant.

GUIDING PRINCIPLES OF THIS POLICY

The principles guiding this Policy and framework are as follows:

- Provide the Whistle blower or the person/s making the disclosure adequate confidentiality or security against victimization for making the disclosure.
- Ensure complete confidentiality of the Whistle blower.
- Ensure that necessary action is taken and any evidence of the disclosure is not concealed or ignored
- Take disciplinary action in case anyone conceals or destroys evidence related to the disclosure
- Provide a time bound framework for necessary action to be undertaken on genuine disclosures made.
- Keep the investigation and the Subject of the investigation confidential till the investigation is complete. Subjects are to be treated as innocent unless proven otherwise.
- Provide the Subject the opportunity to be heard once the initial investigation on the disclosure has been performed.

SCOPE OF THE POLICY

The Policy is an extension of the Code and covers disclosure of any unethical and improper or mal practices and events which have taken place/ suspected to take place involving:

- misuse or abuse of authority
- Breach of the Company’s Code of Conduct
- Breach of Business Integrity and Ethics
- Breach of terms and conditions of employment and rules thereof
- Intentional Financial irregularities, including fraud, or suspected fraud
- Deliberate violation of laws/regulations
- Gross or Wilful Negligence causing substantial and specific danger to health, safety and environment
- Manipulation of company data/records
- Pilferation of confidential / propriety information
- Gross Wastage / misappropriation of Company funds / assets and
- Other matters or activity on account of which the interest of the Company is affected.

The role of the Whistle blower is expected to be that of a reporter, supported with reliable information and evidence where possible. They are not required or expected to act as investigators or finders of facts, nor would they determine the appropriate corrective or remedial action that may be warranted in a given case.

Whistle blowers should not assume that they have a right to participate in any investigative activities other than as requested by the Audit Committee or designated investigators.

All Employees and Directors of the Company are eligible to make Disclosures under this Policy.

DISQUALIFICATIONS

While it will be ensured that genuine Whistle blowers are accorded complete protection from any kind of unfair treatment as described in this Policy, any abuse of this protection may warrant disciplinary action.

Under this Policy a Whistle blower will not be protected in case other independent disclosures are received related to that individual. In such situations the normal process of investigation against the Whistle blower may be conducted as per the principles of this Policy.

A Whistle blower may not seek protection in case specific instances of misconduct are identified against the whistle blower in the course of any investigation related to their Disclosure.

MANNER IN WHICH DISCLOSURES TO BE MADE

All Disclosures concerning: (i) corruption, bribery or actual or suspected fraud involving any Director, or (ii) any matter involving any Director, Whistle blower Compliance Officers or Key Managerial Personnel (as defined under the Companies Act, 2013), should be addressed to the Chairman of the Audit Committee of the Company for investigation.

In respect of all other matters involving Employees, all Disclosures should be made through the Ethics Helpline established by the Company (“**Ethics Helpline**”) for this purpose. The Ethics Helpline would be available through various media as described below:

Toll Free Phone	1800-102-6969	Mon – Sat (excluding public holidays; 10:00AM – 7:00PM)
Email	report@integritymatters.in	
Fax	(022) 42152550	
Post	Integrity Matters Suite No. 302, Powai Plaza, Central Avenue, Powai, Mumbai – 400 076, India.	

The Ethics Helpline would be managed and operated through an external party (“**Integrity Matters**”) to provide confidence to the Whistle blower. The Whistle blower must necessarily disclose their identity and means to contact them to the Ethics Helpline. This is in case further information may be required by the Whistle blower Compliance Officers or the Audit Committee or the investigators.

Disclosures from the Ethics Helpline should be addressed to the Whistle blower Compliance Officers of the Company for investigation.

The contact details of the Chairman of the Audit Committee and the Chairman-cum-Managing Director are as under:

Name and Address of CMD	Chairman of Audit Committee
Shri Prem Kishan Gupta	Shri Anil Aggarwal
SF-7, Second Floor, D-2 ‘Southern Park’, Saket District Centre, Saket, New Delhi – 110017.	SF-7, Second Floor, D-2 ‘Southern Park’, Saket District Centre, Saket, New Delhi – 110017.
E-mail: premkishan@ntsc.in	E-mail: anil@vpartners.in

The contact details of the Whistle blower Compliance Officer is as under:

Address of Compliance Officer
Chief Financial Officer(CFO)
4th Floor, Prius Platinum D-3, Saket District Centre, Saket, New Delhi – 110017.
E-mail: grievance@gatewaydistriparks.com

If a Disclosure is received by any executive of the Company other than the Whistle blower Compliance Officers or the Chairman of Audit Committee, the same should be forwarded to the Company's Whistle blower Compliance Officers or the Chairman of the Audit Committee for further appropriate action.

Disclosures should preferably be reported in writing so as to ensure a clear understanding of the issues raised and should either be typed or written in a legible handwriting in English, Hindi or in the regional language of the place of employment of the Whistle blower.

To the extent possible, the Disclosure must include the following:

- the Employee or Director, and/or outside party or parties involved;
- the location of the Company (division, office) where the activity happened;
- when did the activity happen: a date or a period of time;
- type of concern (what happened);
- submit proof or identify where proof can be found, if possible;
- who to contact for more information, if possible; and/or
- prior efforts to address the problem, if any.

The Disclosure should be forwarded under a covering letter which shall bear the identity of the Whistle blower. The Ethics Helpline/Chairman of the Audit Committee/Whistle Blower Compliance Officers shall detach the covering letter and forward only the Disclosure to the Audit Committee for further action.

Disclosures are expected to be factual and not speculative. It is expected that a Disclosure should contain as much specific information and supporting evidence, if any, as possible to allow for proper assessment of the nature and extent of the concern and the urgency of a preliminary investigative procedure.

INVESTIGATION

All Disclosures made under this policy would be investigated in the following manner:

- Disclosures addressed to the Ethics Helpline and to the Whistle blower Compliance Officers would be preliminarily investigated by the Compliance Officers.
- Disclosures addressed to the Chairman of the Audit Committee would be investigated by the Audit Committee.

The Whistle blower Compliance Officers shall forward the details and outcome of their preliminary investigation to the Audit Committee for further action, review or investigation, as may be necessary.

- All protected disclosures under this policy will be recorded and thoroughly investigated. The Audit Committee (AC) may investigate and may at its discretion consider involving any internal or external Investigators for the purpose of investigation.
- The decision to conduct an investigation is by itself not an accusation and is to be treated as a neutral fact finding process. The identity of a Subject will be kept confidential to the extent possible subject to needs of law and the investigation.

- If any member(s) of the Audit Committee has a conflict of interest in case of any Disclosure, such member(s) should recuse themselves and the other members of the Audit Committee would deal with the Disclosure and its investigation.
- Subjects shall have a duty to co-operate with the Audit Committee / Compliance Officer or any of the appointed Investigators during investigation to the extent that such cooperation will not compromise self- incrimination protections available under the applicable laws.
- Subject(s) have a responsibility not to interfere with the investigation. Evidence shall not be withheld, destroyed or tampered with and witness shall not be influenced, coached, threatened or intimidated by the subject(s).
- Unless there are compelling reasons not to do so, subject(s) will be given the opportunity to respond to material findings contained in the investigation report. No allegation of wrong doing against a subject(s) shall be considered as maintainable unless there is sufficient evidence in support of the allegation.
- Subject(s) have a right to be informed of the outcome of the investigations.

The investigation shall be completed normally within 30 days of the receipt of the protected disclosure and is extendable by such period as the AC deems fit and as applicable.

PROTECTION

No unfair treatment will be meted out to a whistle blower by virtue of his/ her having reported a Protected Disclosure under this policy. The company, as a policy, condemns any kind of discrimination, harassment, victimization or any other unfair employment practice being adopted against Whistle Blowers. Complete protection will, therefore, be given to Whistle Blowers against any unfair practice like retaliation, threat or intimidation of termination / suspension of service, disciplinary action, transfer, demotion, refusal of promotion or the like including any direct or indirect use of authority to obstruct the Whistle Blower's right to continue to perform his duties / functions including making further Protected Disclosure. The company will take steps to minimize difficulties, which the Whistle Blower may experience as a result of making the Protected Disclosure. Thus if the Whistle Blower is required to give evidence in criminal or disciplinary proceedings, the Company will arrange for the Whistle Blower to receive advice about the procedure etc.

A Whistle Blower may report any violation of the above clause to the Chairman of the Audit Committee, who shall investigate into the same and recommend suitable action to the Management.

The identity of the Whistle Blower shall be kept confidential to the extent possible and permitted under law. The identity of the complainant will not be revealed unless he himself has made either his details public or disclosed his identity to any other office or authority. In the event of the identity of the complainant being disclosed, the audit committee is authorized to initiate appropriate action as per extant regulations against the person or agency making such disclosure. The identity of the Whistleblower, if known, shall remain confidential to those persons directly involved in applying this policy, unless the issue requires investigation by law enforcement agencies, in which case members of the organization are subject to subpoena.

Any other Employee assisting in the said investigation shall also be protected to the same extent as the Whistle Blower.

Provided however that the complainant before making a complaint has reasonable belief that an issue exists and he has acted in good faith. Any complaint not made in good faith as assessed as such by the audit committee shall be viewed seriously and the complainant shall be subject to disciplinary action as per the Rules of the Company. This policy does not protect an employee from an adverse action taken independent of his disclosure of unethical and improper practice etc. unrelated to a disclosure made pursuant to this policy.

AUDIT COMMITTEE & COMPLIANCE OFFICERS

The Whistle blower Compliance Officers would receive all relevant Disclosures made to the Ethics Helpline and be responsible for initiating the necessary review or investigation.

All members of the Audit Committee would receive (i) all relevant Disclosures made through the Chairman of the Audit Committee, and (ii) the details and outcome of the preliminary investigation conducted by the Whistle blower Compliance Officers, and be responsible for initiating the necessary review or investigation.

The Whistle blower Compliance Officers would be responsible for tracking and reporting to the Audit Committee on the Disclosures and the related actions taken by the Company.

The Whistle-blower Compliance Officers would be unbiased and be responsible to ensure care is taken to maintain confidentiality within the Company on issues reported.

INVESTIGATORS

Investigators are required to conduct a process towards fact-finding and analysis. Investigators shall derive their authority and rights to access any information or personnel employed at the Company from the Audit Committee when acting within the course and scope of their investigation.

Specialist and other technical or investigative resources may be utilized as necessary to perform or support the investigation. The Investigators are expected to be independent and unbiased in their duties. They are expected to be objective and thorough in their approach and observe legal and professional standards.

An investigation into Disclosures reported would be initiated only after review of any allegations made and the following facts are established:

- The Disclosure relates to an act or event that constitutes an illegal or unethical practices, unethical behavior, actual or suspected fraud or violation of the Company's Code, and
- The Disclosure is supported by specific information related to events, personnel and other information that can be investigated.

Allegations that do not contain adequate information or evidence may only be reviewed by the management and an investigation into the Disclosure may not be undertaken.

SECRECY / CONFIDENTIALITY

The complainant, Compliance officer, Members of Audit committee, the Subject and everybody involved in the process shall:

- Maintain confidentiality of all matters under this Policy
- Discuss only to the extent or with those persons as required under this policy for completing the process of investigations.
- Not keep the papers unattended anywhere at any time.
- Keep the electronic mails / files under password.

Suitable disciplinary action may be initiated against anyone found to not complying with the above.

DECISION AND REPORTING

The Whistleblower Compliance Officers shall report to the Audit Committee every quarter on the Disclosures received in the quarter as well as the results of all ensuing reviews and investigations.

If the outcome of the investigation concludes that any misconduct or unethical act has been committed, they can recommend to the Board of Directors of the company to take suitable disciplinary or corrective action as may be deemed fit.

ACCESS TO CHAIRMAN OF THE AUDIT COMMITTEE

The Whistle Blower shall have right to access Chairman of the Audit Committee directly in exceptional cases and the Chairman of the Audit Committee is authorized to prescribe suitable directions in this regard.

RETENTION OF DOCUMENTS

All Protected disclosures documented along with the results of Investigation relating thereto, shall be retained by the Compliance Officer for a period of 5 (five) years or such other period as specified by any other law in force, whichever is more.

ADMINISTRATION, REVIEW AND AMENDMENT OF THE POLICY

The Managing Director shall be responsible for the administration, interpretation, application and review of this policy. The Managing Director also shall be empowered to bring about necessary changes to this Policy, without assigning any reason whatsoever, if required at any stage with the concurrence of the Audit Committee.

Modification may be necessary, among other reasons, to maintain compliance with applicable laws and/or to accommodate organizational changes within the Company.

However, no such amendment or modification will be binding on the Directors and employees unless the same is not communicated in a suitable manner

CHAPTER 20: DISCIPLINARY CODE OF PENALTIES COMPLIANCE WITH CODE OF CONDUCT

Employees must comply with the Company's code of conduct, including without limitation to the following:

- Strictly complying with Indian Law and the Company's internal rules and regulations and maintaining business confidentiality.
- Accepting job assignments or instructions from the Company and carrying out the Company's tasks accurately and promptly.
- Treating the Company's property and assets with care.
- Not arriving late, leaving early, or being absent from work without good reason, it is the fundamental obligation for Employees to arrive at work promptly and leave on time and strictly comply with the working hours of the Company.
- Not leaving the place of duty without authorization, and telephoning or otherwise reporting to immediate supervisor if he/she cannot be at work due to an emergency or illness.
- Not accepting assignments from outside the Company or engaging in other businesses.
- If required to leave the office during working hours for a business purpose, the Employee must subject to the approval of the immediate supervisor and describe the reason for the outing, the time of leaving, and returning.

Late Arrival, Early Departure, and Absenteeism

- Those Employees who do not come to work, or who leave work without the immediate supervisor's approval, or who do not arrive at work on time after their holidays are over shall be deemed to be guilty of absenteeism.
- If an employee is absent from work, and the period of absenteeism exceeds eight (8) successive working days without intimation, then the Company has the right to terminate the Contract of that Employee immediately.
- When calculating the total number of days for which an employee was absent, rest days and public holidays shall be discounted.

Minor Offences

Depending on the particular circumstances, the Company has the right to impose administrative or economic punishments on Employees who commit any of the following minor disciplinary offenses and who fail to rectify their behavior despite being requested to do so, namely:

- Arriving late refers to the failure to arrive at the office at the stipulated working hour; leaving early refers to leaving the office before the off time for non- business reasons. Arriving late or leaving early more than two (2) times cumulatively within a single payment period constitutes a minor offense. Therefore, the Company will render a written warning and deduct salary proportion to his absent time.

- Being untidy in clothing and appearance.
- Spitting wantonly, discarding rubbish inappropriately, or causing a commotion in the Company.
- Smoking in a designated non-smoking (or public office) area.
- Damaging or failing to keep or use Company property according to regulations.

Serious Offences

Anyone of the following types of conduct by Employees shall constitute a serious disciplinary offense, and the Company has the right to impose penalties by Disciplinary action policy or economic penalties on offending Employees, based on the particular circumstances:

- Fabricating or spreading rumours to hurt or slander Management or other Employees maliciously.
- Failing: (i) to obey job allocations or instructions of the Company without proper reasons; (ii) to obey job transfer as arranged by the Company in compliance with the law; or (iii) referring to carry out with his/her normal duties
- Abusing the resources and facilities of the Company to engage in personal activities either during or outside of working hours.
- Losing important company property, such as keys, seals, invoices, or checks.
- Being absent from work, leaving the working position, or not coming to work after the expiry of vocation without management's approval constitutes a serious offense.

Very Serious Offences

Any one of the following types of conduct by Employees shall constitute a grave disciplinary offense, and the Company has the right to terminate the Contract immediately and, if the Employee has caused loss to the Company, meanwhile the Company is entitled to request compensation following Indian Law:

- Drinking, gambling, using illegal drugs, gathering in a crowd, and causing a commotion or fighting.
- Neglecting duties, violating technical, operational, or safety regulations, or violating the Contract or Employee disciplinary code stipulations herein to cause losses to the Company, accidents, or endanger the lives of others.
- Failing to perform the obligations regarding Intellectual Property rights or confidentiality obligations agreed upon by the Parties (including divulgence to any third party of any information relating to salaries or bonuses).
- Employees' action seriously disturbing or adversely affecting the normal operation or business of the Company, or threaten the personal safety or work of management or other employees of the Company;
 - Abusing position or authority for personal gain;
 - Offering or accepting bribes;
 - Committing theft or fraud;

- Misappropriating company funds or properties (including the office equipment's provided to Employees by the Company)
- Stealing Company documents or other information (regardless of the medium in which such information is stored), or property belonging to colleagues;
- Issuing directions incorrectly, and thereby causing serious incidents or financial losses;
- Intentionally giving false personal information to the Company;
- Committing other serious offenses that damage or cause losses to the Company or being convicted of a criminal offense following the law.
- Sexual and Mental Harassment is done to any employee.

Administrative Penalties

Penalties for Employees take the form of warnings, demerits, major demerits, demotions, or termination of the Contract:

- Employees who commit one (1) minor disciplinary offense shall receive a written warning;
- Employees who commit two (2) minor disciplinary offenses or one (1) serious disciplinary offense shall receive a demerit;
- Employees who (i) commit two (2) serious disciplinary offenses; or (ii) receive a major demerit with any further disciplinary offenses are committed within the same year (regardless of the severity of the offense), the Company will terminate immediately his/her Contract; or
- Employees who commit a grave disciplinary offense shall have their Contracts terminated immediately.

Investigation of Offences and Penalty Assessment

- Before the Company imposes an administrative penalty on any Employee, it must first clearly establish the facts of the matter, obtain all relevant information, and allow the Employee to explain the situation.
- Management is responsible for investigating offenses and assessing the level of penalty to be imposed.
- Once it has been decided that an Employee is to be penalized, the relevant Senior Management shall prepare an investigation report in duplicate, one copy of which shall be retained by the Employee and one (1) copy filed in the Employee's personal file.

CHAPTER 21: PROFESSIONAL ETHICS

Gateway Distriparks Limited is having its “Professional Ethics” for all its functions.

Personal Gain

- Without the Company's prior written consent, no Employee shall accept or receive, from any person, company, or organization which has business dealings with the Company, either directly or indirectly, any commission, rebate, gratuity, gift, favour or monetary benefit. Nor shall any Employee ask for or solicit in any manner whatsoever any personal gain from such person, company, or organization.
- Employees shall not take advantage of their status as Employees of the Company or their access to resources, services, or information belonging to the Company for personal gain.

Personal Information

- Employees are required to provide the Company with correct and accurate personal information about themselves and their family members and complete all necessary forms so that the Company can properly administer their salary and benefit entitlements. Employees should promptly notify the Company of any changes in their personal particulars.
- Those Employees who mistakenly give incorrect personal information to the Company must immediately notify the Company to rectify the same. If an Employee intentionally gives false personal information to the Company, the Company has the right to impose administrative or economic penalties on him/her. If it is of a serious nature, the Company shall have the right to terminate his/her Contract immediately pursuant.

Return of the Company's Property

- Upon expiration or termination of the Contract, Employees shall return to the Company all books, documents, files, correspondence, notes, materials, and other materials relating to the business, finances, or daily affairs of the Company.
- If any property of the Company is lost or damaged due to an Employee's failure to perform his/her duties properly, the Company is, following Indian Law, entitled to make an appropriate deduction from such Employee's salary to him/her.
- If at the time of termination of Contract, Employees owe the Company any amounts of money (including training tuition fees and loans), the Company shall be entitled to make corresponding deductions from the final amounts payable to Employees.

Use of the Company's Premises or Facilities

No Employee is allowed to conduct any activity outside the scope of his/her employment at the Company's premises or utilize any company facilities for private purposes.

Personal Belongings

- Employees are responsible for any personal belongings in their possession or that they leave at the Company's premises without authorization. The Company shall not assume any responsibility or liability for the loss or damage of such personal belongings.

Conflicts of Interest

- Employees shall not, without the Company's written consent, operate, participate in the management, operations or control of, or act as an employee, officer, consultant, agent, or representative of, or provide any other services too, any type of business or service other than those of the Company.
- Where the Company finds that the Employee has simultaneously established an employment relationship with another employer, severely hampering his ability to complete work duties for Company, or has refused to rectify the matter following a request to do so by Company, the Company shall be entitled to terminate the Employee's Contract immediately. If the Employee has caused loss to the Company, the Company shall request compensation following Indian Law.
- The holding of any directorship or shareholding in any company by the spouse/family members of an Employee must be brought to the attention of the Employee's Senior Management if it results in any conflict of interest between the Employee and the Company, failing which the Company is entitled to terminate the Contract with immediate effect.
- No Employee may directly or indirectly engage in any business activity or transaction (including for the purchase of products) with his/her spouse, family members (for this Handbook, "Family Members" include parents, brothers, sisters, children, parents-in-law, brothers (or sisters)-in-law)), customers, suppliers, or any third parties that could damage the Company's business in any manner (including entering into any contract in any manner with Family Members, regardless of the monetary value of the contract).
- No Employee is allowed to communicate to the press, deliver lectures, or publish articles or books relating to any matter concerning the Company's business or affairs without the senior management's prior written approval.
- Employees shall not allow their personal interests to interfere with the proper discharge of their duties. In particular, no Employee shall engage in any personal transaction that gives rise to conflicts of interest with the Company's customers or affiliates or with the Company itself.

CHAPTER 22: HEALTH AND SAFETY

Objective:

To comply with applicable rules and regulations pertaining to Environment, Health and Safety of employees.

Guidelines:

Gateway Distriparks Limited shall take all such steps which are reasonably practicable to ensure best possible conditions of work and with this end in view, the Company shall do the following:

- To allocate sufficient resources to provide and maintain safe and healthy environmental conditions of work.
- To take steps to ensure that all known safety factors are taken into account in the design, construction, operation and maintenance of machinery.
- To ensure that adequate safety instructions are given to all employees.
- To provide, wherever necessary, protective equipment, safety appliances and clothing and ensure their proper use.
- To inform employees about material, equipment or processes used in their work, which are known to be potentially hazardous to safety, health and environment.
- To keep all operations and methods of work under regular review for making necessary changes from the point of view of safety in the light of experience and up to date knowledge.
- To provide appropriate facilities for first aid and prompt treatment of injuries and illness at work.
- To provide appropriate instructions, training, retraining and supervision in health and safety matters including first aid and ensure that adequate publicity is given to these matters.
- To ensure proper implementation of fire prevention and appropriate firefighting service, together with training facilities for personnel involved in this service.
- To promote, through the established machinery, joint consultation in health and safety matters to ensure effective participation by all employees.
- To co-ordinate the activities of the Company and of its contractors working on the Company's premises for the implementation and maintenance of safety systems of work to comply with their legal obligations with regard to the safety, health and environment.
- The establishment and maintenance of best possible condition of work is, no doubt, the responsibility of Management, yet it is also necessary that each employee follows prescribed safe methods of work. He should take reasonable care for the safety and health of himself, of his fellow employees and of other persons who may be affected by his actions at work. With this in mind, employees should be SHE conscious, and:
 - REPORT potential hazards
 - OBSERVE Safety Rules, procedures and codes of practice

- USE with all reasonable care the tools, equipment, safety equipment and protective clothing provided by the Company and keep them in good condition
- PARTICIPATE in safety training courses when called upon to do so
- MAKE use of Safety Suggestions Schemes
- TAKE an active and personal interest in promoting safety, health and environment at work

Awareness measure:

Training:

- Fire Fighting Training will be provided to employees in order to make them aware of the safety procedure in case an emergency happens.
- First Aid training will also be provided to employees regularly through experts in the field.
- Security agency/s will be responsible for training all the security personnel in the following areas before sending them to a particular location –
 - Security Norms
 - Fire Fighting
 - Crisis Management Plan

Once the security guards are deployed, the company will provide them need based training.

CHAPTER 23: CODE OF CONDUCT

Objective:

Code of Conduct reinforces our core values and drives our culture of compliance, ethical decision making and accountability. It also maintains a balanced and coherent environment between employees.

Applicability:

The following guidelines can be deemed to be applicable as “Enforceable Code of Conduct” for all employees including the Senior Management of Gateway Distriparks Limited.

Purpose:

In establishing any Code of Conduct in the workplace, we have no intention of restricting the individual rights of any employee. Rather, we wish to define the guidelines that protect the rights of everyone and ensure maximum understanding and co-operation.

Our core values:

- To uphold the dignity of the individual
- To honor commitments and agreements
- Commitment to quality, innovation and growth in each endeavor
- To be responsible corporate individuals

Organizational Pride: Aims at creating work environment where employees have a sense of belonging and identify with the organization and with Gateway Distriparks Limited mission, vision and objectives.

Mutual Trust and Respect: We believe in building individual relationships with our employees, respecting the dignity and individuality of all alike.

Ethical and Legal Practices: We are a legal and ethical organization. We practice a culture that fosters high standards of ethics; encourage people to behave in a fair manner and display high standards of moral conduct.

Self-driven and Motivated: Our employees are self-driven, motivated and entrepreneurial.

Openness: We are transparent in our thoughts and action. We are open to listening to every point of view and opinion.

Fair: We are unbiased and hold no favoritism. We follow a system of merit.

Secular: We hold no bias against those with diverse beliefs or customs, whether religious or others.

Apolitical: We do not patronize any political party.

Human Approach: We approach all our employees with sensitivity and respect their gender, cultural and geographical diversity. We strive to help our employees fulfill their potential, keeping them in line with Gateway Distriparks Limited business objectives.

Customer Orientation: Our objective to internal and external customers is to understand their needs and to delight them by delivering beyond their expectations.

Quality Focus: Our systems and processes are constantly enhanced to ensure the highest quality standards.

Policy Detail: Include the specific identified issues, besides the implied conduct guidelines that are applicable to the industry:

- All Senior Management and employees of the company shall abide by the applicable corporate, tax, personnel, trade laws, rules and regulations, etc. of the geographies where they are stationed, at the given point of time.
- Behavioral Conduct: Our employees will follow moral and ethical business practices and discourage discriminations related to gender, race, color, religion, marital status, etc. Employees will not indulge in acts of harassment, sexual offenses, racial discrimination, etc.
- Workplace Harassment: Unwelcome verbal, written or physical conduct that shows hostility or aversion towards a person on the basis of race, color, national origin, age, gender, religion, disability or marital status that: (1) has the purpose or effect of creating an intimidating, hostile or offensive work environment; (2) has the purpose or effect of unreasonably interfering with an employee's work performance; or (3) affects an employee's employment opportunities or compensation.
- Dress Code: All Employees will adhere to a formal business dress code during working days. Informal dress code consisting of collared T-shirts, shoes and jeans is permitted on last working day of the week. Round neck T-shirts, slippers and sneakers are not allowed during working hours.
- Personal Hygiene/Grooming: As a courtesy to our colleagues and customer representatives, employees are required to maintain a good sense of personal hygiene and personal grooming.
- Employees will not work under the influence of intoxicating substances or any other harmful drugs in the work premises. Unauthorized weapons, illegal firearms, weapons, or explosives on company premises are strictly prohibited. Employees will not engage in criminal conduct or acts of violence, or make threats of violence towards anyone in the company premises or when representing the company.
- Employees will not use or cause to use any unfair means of gaining business or personal favors.
- At no time during employment with Gateway Distriparks Limited or after leaving the company, the officials covered herein shall use the association with the Company to advance his/her own interests.
- Employees shall not make any representations, commitments to the customers of the Company, world at large, statutory authorities, whom he/she knows within his reasonable knowledge and awareness, are beyond the scope of his authorization.

- Employees will ensure that Gateway Distriparks Limited is an Equal Opportunity Company and create a comfortable working environment for its colleagues and treat them with respect and dignity.
- Employees shall ensure that all fundamental rights of seniors, colleagues and subordinates are respected and protected in professional and personal interactions.
- Protection of company property: Physical or intellectual assets of the Company shall not be put to personal use. The degree of care expected is the same as that which would have been accorded to one's own property.
- Confidential information: All information shall be protected in accordance with the applicable individual contract obligations with the customer, if any and in observance of the guidelines regarding protection of confidential information that may be notified by the company from time to time.
- Conflict of interest: All employees will make best efforts to avoid situations where his/her personal interests are in conflict with the professional interest. Upon the happening of any such circumstance, he/she will immediately notify the company of the same so that best efforts can be made to resolve the conflict of interest. Employees will not, at any time, commit an act or cause to commit an act that will jeopardize the interest of the company as against its competitors.
- Employees will strive to maintain personal integrity and further the interest and welfare of the company.

