

# Policy Handbook



## Disclaimer

Employees are required to abide by this Handbook and the policies herein, and any other rules, regulations, policies that may be released by the Management from time to time.

In order for the policies to remain current and relevant, the Policy Handbook is revisited at regular intervals and necessary modifications, or additions are made. In such cases, the eligible Employees are informed of any change. Further, each Employee is bound to observe and uphold all of the Company's policies and procedures as implemented or varied from time to time.

The provisions mentioned are indicative and in case of any conflict with the provisions of the Employment Agreement, Offer Letter, or subsequent Promotion Letters, the terms of the most recent of Employment Agreement, Offer Letter or Promotion Letter prevail. Further, Subject to Law, all representations and undertakings related to any and all benefits being or to be extended to Employees pursuant to this Policy Handbook are on a best effort basis and may be rolled back at discretion of the Management. This document is intended for the internal use of recipients only and may not be distributed externally. Any reproduction for external distribution in any form without written permission from TresVista attracts penal actions.



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## (A) People Policies

### 1. Working at TresVista

The purpose of this section is to educate Employees on general office policies and guidelines pertaining to their day-to-day operations.

#### 1.1 Work Hours and Attendance

This policy is to inform Employees about the guidelines concerning office hours, shifts, and attendance.

##### Work Hours

- **Office Hours:**
  - The timings shall be decided by the Company from time to time, Subject to work commitments and responsibilities of the Employee. The Employee:
    - Shall be required to adhere to the office hours as may be intimated from time to time
    - Understands and agrees that no compensatory offs are provided by the Company for working late and/or on weekends or Firm-wide Holidays
    - Understands and agrees that the compensation payable as part of their employment includes wages and overtime payments and no separate overtime payments would be paid to the Employee
  - The Company may, at its discretion, vary its working hours for any specific Employee to meet its requirements on giving the Employee reasonable notice. If requested to do so by the Company or their Manager, the Employee must keep such records and permit such monitoring or restrictions of the working time as the Company requires
- **Flexibility:** If the Employee has worked late the previous night or is aware they will be working late in the current day, they may be permitted the flexibility of reporting late to work to the extent permitted by the Manager. Further, an Employee may be excused from the office early if they arrived at work early, to the extent permitted by the Manager. However, Employees shall be required to obtain prior consent from their Manager for all situations when reporting after or leaving before office hours, otherwise, the day may be treated as a Personal Day at the discretion of the Manager
- **Emergency Work Requests:** If an Employee knows they will be unavailable on a weekend or a Holiday or will take more than usual time to reach office, they must inform their Manager in advance so that the Manager can plan any last minute or emergency work demands accordingly. Consistent unavailability outside office hours must be avoided



## Attendance

- When working from office, Employees are expected to use the biometric on every entry and exit
- Tailgating will be counted as non-compliance to office rules and will lead to consequences as per the consequence matrix of the physical security policy (Mentioned in the annexure of this Handbook, under the header of risk policies)
- Employees must apply for leaves availed by them, using the 'Leaves and Flexwork' module on DarwinBox
- When working from home, Employees are expected to clock-in on DarwinBox, to mark their attendance for the day
- In case Employees are unable to record their leaves/attendance for the day, they may regularize it on DarwinBox, the next day
  - Failure to do so will lead to the day(s) being marked as a Vacation Day on DarwinBox-
- In case employees notice any discrepancies in the punch-in/punch-out time for the days they were working from office, they can regularize and mark such days as 'Present – Biometric Issue' on DarwinBox
  - Employees must not regularize their attendance in case their punch-in/punch-out details are accurately captured on biometric, irrespective of their actual punch-in/punch-out time
  - Regularizing accurate punch-in/punch-out details via this option may wipe out the employee's biometric capture for that particular day and impact the in-office presence calculation, per the hybrid guidelines
  - Detailed guidelines on regularizing attendance on DarwinBox can be referred to in the 'User Manual - DarwinBox Attendance', saved on SharePoint
- Leaves taken by Employees within ninety (90) days from their date of joining, will be recorded as unpaid leave on DarwinBox
- Employees cannot be away from office that they are based out of, for more than consecutive 10 working days, including availing vacation days, personal days, flexwork, working from another office location and/or work from home days as per the hybrid guidelines, in isolation or in combination
  - The above is calculated by counting the days in between the employee's last biometric entry (before being away from office) to the next biometric (after they rejoin the office)
  - Any non-adherence to this policy shall lead to Disciplinary Action which may include but not be limited to policy reminder, re-training, impact on review rating, issuance of warning letter, or termination
- An Employee must notify their Managers when they are away from their desk for an extended period of time
- All Employees must ensure that any attendance request or leave taken is applied for and approved on DarwinBox per the timeline decided by the Corporate Finance department, otherwise these days will be auto-deducted from their Vacation Days balance





- In the absence of a sufficient Vacation Days balance, these days will be marked as unpaid leaves. The process in this regard is defined below:
  - Employees are eligible to receive 75% of their salary for these days in the next salary cycle Subject to Manager approval, however, a standard 25% deduction for each day, will apply
  - To receive this amount, Employees must share Manager approval with the Corporate Finance department within the current month's attendance timeline
- Absence due to contingencies:
  - In case of any unforeseen situation, Employees are expected to inform their Manager before 9:00 AM if they will be delayed or absent. Tardiness may result in the Manager marking the day as a Personal Day
  - In case of unforeseen situations, such as bandhs or public transportation strikes, Employees are expected to work from home. In case they are unable to work from home, this day(s) will be deducted from the Employee's Leave Balance unless such a day is declared to be a Holiday
- An Employee is not permitted to be absent for more than eighty (80) working days in any twelve (12) month period for any reason other than maternity leave and paid extended sick leave

## Non-Adherence to the Policy

Any non-adherence to this policy shall attract Disciplinary Action which may include but not limited to policy reminder, re-training, impact on review rating, issuance of warning letter, or termination.

## Working in Shifts

Employees working in shifts can reach out to their Managers for details related to eligibility, shift-structure, reimbursements, etc. Any updates/changes to these details will be communicated to the Employees, as and when required by the Company/respective Managers, as applicable

## 1.2 Hybrid Guidelines

The purpose of this policy is to provide a framework to Employees on working from the office/home in the hybrid model.

### Applicability

This policy is applicable to all Employees.

### Particulars

- **Working from Office:**



- Employees must work from office for a minimum of 60% of their total net-working days in any given week, unless informed otherwise
- Employees must mandatorily work from office for 60% of their total net-working days on a half-yearly basis (i.e., from January 01 to June 30 and from July 01 to December 31)
  - Net-working days include flexwork, hybrid deviations (if any), field days, etc. and exclude all types of leaves, firmwide Holidays, and weekends
  - Employees availing of their flexwork balance and/or opting for hybrid deviations any time during the half-yearly period will have to ensure that their in-office presence at the end of the half-yearly period is at least 60%
- Employees cannot be away from office that they are based out of, for more than consecutive 10 working days, including availing vacation days, personal days, flexwork, working from another office location and/or work from home days as per the hybrid guidelines, in isolation or in combination
  - The above is calculated by counting the days in between the employee's last biometric entry (before being away from office) to the next biometric (after they rejoin the office)
  - Any non-adherence to this policy shall lead to Disciplinary Action which may include but not be limited to policy reminder, re-training, impact on review rating, issuance of warning letter, or termination
- **New Joiners:**
  - Employees are required to work from the office/training venue until their training period is completed
    - In case employees are attending training from the training venue which is outside of the office premises, they should clock-in and mark such days as 'Present – Field Duty' on DarwinBox by the end of the week, which will be considered as working from office, per the hybrid model
    - Detailed guidelines on regularizing attendance on DarwinBox can be referred to in the 'User Manual - DarwinBox Attendance', saved on SharePoint
  - Employees joining anytime during the half-yearly period must work from office for 60% of their net-working days from their date of joining until the end of the half-yearly period
- **Employees Serving Notice period:** Employees are required to work from the office per the hybrid model while serving their Notice period, and should mandatorily work from office on their Last Working Day (deviation process does not apply on the Last Working Day)
- **Working from Home:**
  - When working from home, it is recommended that Employees are based out of their respective base locations
    - Employees are required to work from any location within India only



- In case employees forget to clock-in on DarwinBox when working from home, employees may regularize their attendance by marking such days as ‘Present – Forgot to Clock-In/Clock-Out’
  - Failure to do so will lead to the day(s) being marked as a Vacation Day on DarwinBox, as applicable
  - Detailed guidelines on regularizing attendance when working from out of office can be referred to in the ‘User Manual – DarwinBox Attendance’, saved on SharePoint
- **Deviation Process:**
  - In case Employees are unable to meet the defined hybrid guidelines in a given week due to health or unforeseen emergencies, they may work from home for up to one (1) week in a given month basis Manager approval
  - **Exceptional Approval:**
    - Request to deviate from the hybrid guidelines for any other reason or requests to work from home for more than one (1) week in a given month will require an approval from the Exceptions Committee
    - Employees should raise exception requests only after utilizing benefits available to them (i.e., leave and flexwork balance, hybrid deviation)
    - Exception requests are shared with the Committee every two (2) weeks (tentatively mid and end of the month) on a Wednesday and Employees must share their requests with the Exceptions Committee ([exceptions@tresvista.com](mailto:exceptions@tresvista.com)) at least one (1) working day prior
      - Requests received after this timeline are shared with the Committee in the next update, two (2) weeks later
    - In the interim, until a decision is made on the request, Employees are required to opt for one of the alternatives listed below, given that these approvals cannot be backdated and are effective immediately
      - Work from the office per the hybrid model
      - Avail of leaves/flexwork
      - Avail of hybrid model deviation for up to one (1) week per the process mentioned above, if applicable
- **Team Management in Hybrid Setup:**
  - It is recommended that Employees, line Managers and their respective VPs based out of the same office location work together from the office at least two-three (2-3) times a month
  - It is recommended that formal and sensitive conversations (e.g., Promotions, review discussions, structured feedback, etc.) are done in Person, to the extent possible
- **Seating:**
  - Each team has been allocated a defined number of seats and Employees can utilize the seats allocated to their team
    - The detailed floor plan can be referred to on SharePoint



- **Pune and Bengaluru:** Open floor seating plan is followed, wherein Employees are not required to book seats and can directly utilize one of the seats allocated to their team
- **Mumbai and Gurugram:**
  - Seating is managed via the SpotHold Portal and Employees are required to book a desk for the days they intend to work from the office
  - SVPs and equivalents are required to book cabins for the days they intend to work from the office
    - In case of non-availability of cabins, they can reach out to the FMS department and book one of the seats allocated to their respective teams
  - Employees are only allowed to block seats in their allocated seating area
  - Dedicated cabins are provided to Management; hence, they are not required to book seats/cabins through the SpotHold Portal
  - Employees can block seats on the SpotHold Portal for a maximum of thirty (30) days in advance
  - Further details can be referred to in the SpotHold Portal User Manual, saved on the SharePoint

## Non-Adherence to the Policy

Any non-adherence to this policy shall lead to Disciplinary Action as per the consequence matrix for hybrid guidelines under 'Annexure – People Policies' of this Handbook.

## 1.3 Flexwork

### Eligibility

This policy is applicable to all confirmed, Permanent Employees, not serving their Notice period.

### Particulars

- Employees can avail of this benefit to work from any location within India, for two (2) weeks (i.e., ten (10) working days) in their annual Leave Cycle
- The benefit can be availed in a maximum of two (2) parts, i.e., five (5) or ten (10) working days at a stretch
  - However, if an Employee has to take a leave during the flexwork period due to medical or unforeseen emergencies, the original flexwork period is split into vacation/personal Days and flexwork, accordingly
  - The balance flexwork days from the original flexwork period can be utilized separately in one stretch in the next flexwork request, but cannot be split any further
    - E.g. In a five (5) day flexwork request, an Employee was unwell and took two (2) days of leaves. The five (5) days are then split as three (3) days of flexwork and two (2) days of leave
    - The remaining seven (7) days can be taken as one (1) flexwork request



- Managers should be mindful when approving these requests and applications not meeting the defined criteria should be rejected
- Employees must ensure that their in-office presence at the end of the half-yearly period is at least 60% of their net-working days
  - Net-working days include flexwork, hybrid deviations (if any), field days, etc. and exclude all types of leaves and Firmwide Holidays (Refer to section 1.2 under the header of people policies of this Handbook)

## Procedure of Application

Employees can apply for this benefit under 'Leaves and Flexwork' module on DarwinBox.

## Approval Mechanism

Employees may avail of this benefit at Manager approval.

## Points to Note

- It is encouraged that Employees plan this benefit at least a month in advance
- All requests for flexwork must be applied for and approved on the system within the monthly leave/attendance timeline defined by the Corporate Finance department
- Flexwork cannot be carried forward or encashed and any unused days lapse at the end of the annual Leave Cycle
- Employees can club this benefit with their leaves, at Manager's discretion. However, employees cannot be away from office that they are based out of, for more than consecutive 10 working days, including availing vacation days, personal days, flexwork, working from another office location and/or work from home days as per the hybrid guidelines, in isolation or in combination
  - The above is calculated by counting the days in between the employee's last biometric entry (before being away from office) to the next biometric (after they rejoin the office)
  - Any non-adherence to this policy shall lead to Disciplinary Action which may include but not be limited to policy reminder, re-training, impact on review rating, issuance of warning letter, or termination
- For the days that Employees avail of flexwork, they are mandatorily required to clock-in on DarwinBox
  - Any miss in clocking-in leads to a direct impact on the utilization calculation
- The number of days an Employee works from the office in a week are pro-rated to the flexwork availed in that week
  - Detailed guidelines on the hybrid model can be referred to in section 1.2 of this Handbook, under the header of people policies
- Flexwork cannot be availed of during the below-mentioned days and Employees are expected to be present in the office on these days:
  - TresVista Day (3<sup>rd</sup> week of November)



- Review Delivery Period (3<sup>rd</sup> and 4<sup>th</sup> weeks of January/July, as applicable)
- Work timings and other guidelines (such as attendance, availability, responsiveness, etc.) remain as is

## Non-Adherence to the Policy

Any non-adherence to this policy shall lead to Disciplinary Action as per the consequence matrix for flexwork under 'Annexure – People Policies' of this Handbook.

## 1.4 Working from Out of Office

The purpose of working out of office is to enable Employees to attend business activities outside the office on behalf of TresVista.

### Eligibility

This policy is applicable to all Permanent Employees.

### Particulars

- **Attending Business Activities on Behalf of TresVista:** Employees may work from outside the office on specific days wherein they attend activities on behalf of the Company (e.g.: meetings outside the office, campus recruitment drives, conducting/attending trainings, business trips, etc.)
  - Working from out of office is Subject to Manager approval
  - These days are considered as working from the office, per the hybrid model. Employees must clock-in on DarwinBox and mark such days as 'Present – Field Duty'
    - Detailed guidelines on regularizing attendance on DarwinBox can be referred to in the 'User Manual - DarwinBox Attendance', saved on SharePoint
  - When working from out of the office, it is expected that Employees are available and are productive
- **Working From Another Office Location:**
  - Confirmed Employees, not serving their Notice period, may opt to work from another office location for up to four (4) weeks in a calendar year, at their own personal expense, subject to Manager approval
  - The benefit can be availed for no more than a maximum of 1 week at a stretch (i.e., from Monday to Friday) in any given month
  - This flexibility is over and above the current guidelines on inter-city travel wherein eligible Employees are allocated a travel budget to meet their team
- **Seating Guidelines:**



- When approving requests to work from other office locations, it is the Manager's responsibility to check and ensure that seats are available
- **General Guidelines:**
  - Each team has been allocated a defined number of seats, EVPs and below can utilize one of the seats allocated to their team
    - The detailed floor plan can be referred to on SharePoint
    - If a team/department does not have seats allocated in a particular location, Employees can check with the FMS department on the availability of inter-city seats and accordingly raise a Ticket to block them
  - SVPs and equivalents can block a cabin by reaching out to FMS department
    - If no cabins are available, FMS department will block a seat on the floor or an inter-city seat
  - If no inter-city seats are available, Employees can check with the FMS department and leverage Management seats
- **Location Specific Seat Booking Guidelines:**
  - **Pune and Bengaluru:** Open floor seating plan is followed, wherein Employees do not need to book a seat and can directly utilize one of the seats allocated to their team (e.g.: An HR Employee travelling from Mumbai to Pune can directly occupy one of the empty seats in the HR cabin)
  - **Mumbai and Gurugram:** Seating is managed via the SpotHold Portal and Employees can reach out to the FMS department to book a seat on their behalf
    - In case seats are not available, Managers must reject these requests and Employees are required to shift their travel dates accordingly

## Non-Adherence to the Policy

Any non-adherence to this policy shall lead to Disciplinary Action which may include but not be limited to policy reminder, re-training, impact on review rating, issuance of warning letter, or termination.

## 1.5 Dressing Guidelines and Personal Grooming

### Eligibility

This policy is applicable to all Employees.

### Particulars

- Employees are required to adhere to the dressing guidelines set by the Company and it is Manager's responsibility to ensure that their teams adhere to these guidelines



- A summary of the guidelines is mentioned below, and the detailed manuals should be referred to on SharePoint
- **Working from the Office:**
  - **Monday to Thursday:** Business casual, although business formal is recommended
  - **Friday:** Casuals
  - **Client Visits:**
    - If an Employee is meeting a Client or attending meetings outside the office on behalf of the Company, they are expected to be dressed in business formals
    - If a Client is visiting the office premises, Employees are notified in advance about the appropriate dress code
- **Working from Home:**
  - **Friday Casuals:** Day to day operations, internal training, or webinars (excluding induction training)
  - **Business Casuals:** External meetings, induction training, calls with Clients/Management and conducting internal meetings with more than ten (10) attendees
- **Weekends:** No dress code
- **Approval Mechanism for Deviations (Health/Religious Reasons):**
  - If Employees cannot adhere to the guidelines due to health or religious reasons, they must seek email approval from their Manager (VP and above), at least one (1) day in advance and mark the HR Compensation and Benefits 2 team ([compensation2@tresvista.com](mailto:compensation2@tresvista.com)) on all such communications
    - The email must have a defined time-period along with the reasoning for deviating from the policy
    - Managers can approve policy deviations up to a maximum period of 10 working days i.e., two (2) weeks at their level
  - Any requests to deviate from the policy for any reason (apart from health/religious reasons) or for more than 10 consecutive working days i.e., two (2) weeks will require an approval from the Exceptions Committee ([exceptions@tresvista.com](mailto:exceptions@tresvista.com))
    - In the interim, until Employees hear back on their approval request, they must adhere to the policy, or avail of their flexwork/Leave Balance if they are unable to do so
    - These deviations, if approved by the Committee, are effective immediately and cannot be backdated

## Non-Adherence to the Policy

Any non-adherence to this policy shall lead to Disciplinary Action which may include but not be limited to policy reminder, re-training, impact on review rating, issuance of warning letter, or termination.





## 1.6 Business Cards

The purpose of this policy is to provide Employees with business cards, for work-related purposes, upon request.

### Eligibility

This policy is only applicable to Employees designated as Vice President (VP and above), who are confirmed and not serving their Notice period.

### Particulars

- Business cards are provided to Employees upon request, which must be raised via a Helpdesk Ticket to the FMS department under the subcategory 'Business Cards'
  - The FMS department then shares the business cards with Employees within two (2) weeks from the date of the Helpdesk Ticket
- It is recommended that Employees carry sufficient number of business cards at all times, for networking purposes such as work-related meetings or trips

## 1.7 Personal Relationships

Employees must notify the firm in case they have a personal relationship with another employee, intern, third-party resource, or Partner. Such information is collected by the Company to avoid and handle any probable conflict of interest, complaints of harassment (sexual or otherwise), favouritism, discrimination, etc. resulting out of any personal relationships.

### Definition

Personal relationships with another Employee, intern, third-party resource, or Partner include but are not limited to:

- Romantic relationships and/or,
- Family relationships (including but not limited to, parents/in-laws, children/grandchildren, grandparents/in-laws, siblings/in-laws, spouse, biological uncles/aunts, cousins)

### Points to Note

- Employees must avoid any circumstances that could be viewed as a conflict of interest or act as a cause of potential sexual harassment
- Employees must immediately notify their respective Managers and HR Compensation and Benefits 2 team ([compensation2@tresvista.com](mailto:compensation2@tresvista.com)) in case of personal relationship with another Employee, intern, third-party resource or Partner:



- Within one's team/department
- Reporting directly or indirectly to the Employee
- Belonging to a different team/department
- Upon disclosure, the Company, to the extent possible, takes efforts to accommodate the parties involved via:
  - Reassignments/transfers to different teams/departments
  - Any other actions, as applicable
- Inappropriate public display of affection in the office is strictly prohibited

## Non-Adherence to the Policy

Any non-adherence to this policy shall lead to Disciplinary Action as per the consequence matrix for personal relationships under 'Annexure – People Policies' of this Handbook.

## 1.8 Anti-Sexual Harassment Policy

TresVista aims to foster a professional, open and trusting workplace. The purpose of this policy is to safeguard women against sexual harassment at the workplace. Sexual harassment against women in any form is an offence under this policy and is punishable in accordance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act 2013 ("Act") and the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Rules, 2013 ("Rules"), and any other applicable legal provisions.

### Definition

Sexual harassment of a woman includes sexually determined behavior that is unwelcome to the woman at whom such behavior is directed (whether directly or by implication). Sexual harassment includes actions such as:

- Physical contact and/or advances
- Making sexually colored remarks
- Showing pornography and/or any pornographic material
- Any other unwelcome physical verbal, or non-verbal conduct of a sexual nature
- Any unwelcome sexual advances, demand for sexual favors, either implicitly or explicitly in return for betterment in employment and working conditions, Promotions, assignments, evaluations in connection with any duties at the Company
- Any unwelcome sexual advances, demand for sexual favors, either implicitly or explicitly with the threat that if a woman does not agree it would affect her career and employment prospects with the Company



- Any unwelcome act of a sexual nature or any conduct of a Person in authority or otherwise, which outrages the dignity or modesty of a woman and is likely to affect her health or safety and/or create a hostile and/or intimidating work environment
- Any conduct of unwelcome sexual nature and which has the purpose or effect of unreasonably interfering with a woman's work performance
- Any act, advances, explicit or implied, which is of a sexual overtone which the Aggrieved Woman considers to be an act of outraging her modesty or dignity through a virtual communication is also considered to be an act of sexual harassment

## Scope

- This policy is applicable to all Employees of the Company in India, including those who are citizens of India but may be situated in a different country in the duration of their employment with the Company
- For the purpose of this policy:
  - "Employees" include everybody on a regular, temporary, full-time, part-time, ad hoc, daily wage basis, and also extends to trainees, probationers, apprentices, Employees on contract, Persons employed through contractors/agents, consultants or any other service provider and even Persons working on a voluntary basis or without any form of remuneration, irrespective of whether they are working out of Company premises or any other place where they are fulfilling their obligations as per their agreement
  - "Workplace" includes:
    - All offices and premises of the Company where its business is conducted including but not limited to a virtual setup which is available to an Employee at the residential place, or at a place where the Employee is currently residing at the time when such acts of sexual harassment took place
    - Any place visited by an Employee in discharge of the duties towards the Company or where the Employee is present in a work-related context or in a professional capacity, including training programs, conferences, off-site meetings and events, work related functions, office parties, business or field trips organized by the Company
    - Places visited when conducting the business of the Company in interaction with third parties and also transportation provided by the Company for undertaking such a journey
- An Aggrieved Woman has the right to complain against sexual harassment regardless of:
  - Her age or her employment status with the Company
  - The sex of the Alleged Perpetrator
  - Where such harassment occurs



- In case the Alleged Perpetrator is not an Employee of the Company, and Aggrieved Woman is an Employee, the Company takes all steps necessary and reasonable to assist her with additional support and preventive action, including, where requested in writing by the complainant, cause to initiate action against the respondent under the Indian Penal Code, 1860 or, where relevant, cause a representation to be made to the employer of the respondent

## Points to Note

- All Employees of TresVista are encouraged to report sexual harassment experienced by them or brought to their knowledge to the Internal Committee (IC)
- Confidentiality of information of a complaint against sexual harassment (including name of the Aggrieved Woman, details of the complaint and all related matters) must be maintained at all times. Violation of this requirement is punishable by Law
- Information without particulars, specifically with regard to the identity of the parties involved, may be used by the Company where required for authorized purposes under the Law
- Managers are responsible for ensuring awareness of this policy within their teams
- As a part of the anti-sexual harassment initiative, Employees must undergo trainings and workshops aimed at spreading awareness

## Non-Retaliation

- All complaints against sexual harassment must be made in good faith. A good faith complaint means that the Person making the complaint has provided all the information they possess, that they believe their complaint to be true and that they have made the complaint because the acts mentioned in it violate this policy
- The Company takes a Disciplinary Action against any Person responsible for or involved in any attempt of retaliation (that is, negative behavior aimed at a Person because of a Person's association with an inquiry into sexual harassment) against the complainant, a witness or any Person involved in an inquiry into sexual harassment, including termination, and any other applicable appropriate legal action
- Any form of victimization or retaliation must be immediately reported to the IC

## Raising A Complaint and Redressal Mechanism

### 1. Internal Committee

- Case proceedings for complaints against sexual harassment are undertaken by an Internal Committee ("IC") at TresVista
- The IC can be reached at the following email IDs, depending on the Employees' location:
  - Mumbai, [icmumbai@tresvista.com](mailto:icmumbai@tresvista.com)
  - Pune, [icpune@tresvista.com](mailto:icpune@tresvista.com)



- Bengaluru, [icbengaluru@tresvista.com](mailto:icbengaluru@tresvista.com)
- Gurugram, [icgurugram@tresvista.com](mailto:icgurugram@tresvista.com)
- The names and email addresses of the IC members are listed on the posters at all the office locations

#### 1.1. Constitution of the IC

- The IC must have four (4) members, of which two (2) members must be women
- The herein above composition of the IC is in line with the provisions of section 4 (2) of the Act, which mandates the below:
  - **Presiding Officer:** Woman employed at a senior level at the workplace from amongst the Employees
    - In case a senior level woman Employee is not available, the Presiding Officer shall be nominated from other offices or administrative units of the workplace
    - Additionally, in case the other offices or administrative units of the workplace do not have a senior level woman Employee, the Presiding Officer shall be nominated from any other workplace of the same employer or other department or Organization;
  - **Members:** Not less than two (2) members from amongst Employees preferably committed to the cause of women or who have had experience in social work or have legal knowledge
  - **External Member:** From amongst non-governmental Organizations or association committed to the cause of women or Person familiar with issues relating to sexual harassment
  - At least one-half of the members nominated to the IC must be women
- The Company ensures that the composition of the IC is in line with the herein above specified provision of the Act, as amended, at all times

#### 1.2. Disqualification, resignation, or termination of membership of Internal Committee

- An Employee/member ceases to hold office as a member of the IC if she/he ceases to be an Employee of the Company. Further, any member is disqualified by the Company, at its own sole discretion, from acting as a member if she/he:
  - Is found guilty of committing an act of sexual harassment or any other act of moral turpitude;
  - Contravenes section 16 of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013;
  - Has been convicted for an offence or if an inquiry into an offence under any extant Law is pending against her/him;
  - Is found guilty in any disciplinary proceedings or if a disciplinary proceeding is pending against her/him;
  - Has so abused her/his position as a member of the IC so as to render her/his continuance in office prejudicial to public interest



- In the event of any disqualification, resignation, or termination of appointment of any member, the Company, with respect to an outgoing Employee, forthwith notifies a substitute Employee and with respect to the external member, makes best efforts to find an external member as quickly as possible
- Notwithstanding the aforesaid, the Company is entitled, at its sole discretion and at any time, to terminate the appointment (as member of the IC) of any Employee and appoint a substitute thereof

### **1.3. Recusal by Member**

Any IC member who believes that his/her objectivity may be compromised for any reason may apply to the IC to recuse him/herself from an investigation. The IC considers whether to accept such requests and if accepted, appoints a replacement IC member for an investigation in accordance with the Law and/or this policy and notify all concerned parties

### **1.4. Functions of the IC**

- Implementation of the policy relating to prevention of sexual harassment at the workplace;
- Conducting inquiries in accordance with this policy and applicable Laws in force in India, relating to the prevention of sexual harassment;
- Organizing workshops or interactive programs to spread awareness on the issue of sexual harassment as well as this policy amongst the Employees of Company; and
- Keeping a record of all complaints received and the actions taken by the IC and Company thereon

### **1.5. Decisions**

The Internal Committee decides through unanimous decisions taken by all the members.

### **1.6. Redressal Mechanism**

- The IC has the powers of a Civil Court while conducting an inquiry and acts in accordance with the principles of natural justice and all parties are given the Opportunity to be heard
- Any Employee/individual who wishes to make a complaint alleging an act of sexual harassment, would have do so to the IC in the manner described below. The procedure of redressal of such a complaint is also provided below

## **2. Raising a Complaint**

- A written complaint to the IC (email IDs mentioned above) with a detailed record of the incident/s (such as dates, time, locations, description of the incident and any other relevant information) is mandatory for initiation of an inquiry
- No Disciplinary Action is taken against anyone on the basis of a verbal complaint
- A written complaint made through an online mode of communication consisting of all the details pertaining to the act of sexual misconduct, including the description, time, date etc. whether made by an Aggrieved Woman or the below-mentioned people on her behalf is deemed to be a valid complaint. The complaint along with all the relevant



communication, evidence, if any, can be uploaded as attachments in the email or through any other mode as communicated by the Company

- If the aggrieved Person is unable to make a complaint on account of their physical or mental incapacity, a complaint may be filed by the below-mentioned people:
  - Physical Incapacity (With the written consent of the aggrieved Person):
    - Relative or friend
    - Co-worker
    - An officer of National Commission for Women or State Women's Commission
    - Any Person who has the knowledge of the incident
  - Mental Incapacity:
    - Relative or friend
    - Special educator
    - Qualified psychiatrist or psychologist
    - Guardian or authority under whose care they are receiving treatment or care
    - Any Person who has the knowledge of the incident jointly with the above-mentioned people
- If an Aggrieved Woman feels that she needs support in making the complaint in writing, she may contact the IC for assistance
- An Aggrieved Woman may file a complaint within three (3) months from the date of the incident, and in case of a series of incidents, within three (3) months from the date of the last such incident. The IC, on its discretion can extend this time limit not exceeding three (3) months, the reasons to be recorded in writing, if it is satisfied that the circumstances were such that prevented the Aggrieved Woman from filing a complaint within the said period
- Employees must promptly inform the IC of incidences of sexual harassment, especially in cases where such incidences involve a threat to the security of a Person or the Company
- If the complaint is against a member of the IC, Employees must inform any other member of the IC
- The Company provides the Aggrieved Woman support to file a complaint with the police if she so desires
- Upon receipt of a complaint, whether in writing or otherwise, the IC is expected to respond to the Aggrieved Woman within five (5) working days as a best practice
- Within seven (7) working days of receipt of the written complaint, the IC informs the respondent in writing that a complaint has been filed against him or her and provide a copy of the complaint to enable the respondent to furnish a response
- The respondent is given ten (10) working days to furnish a reply in connection with the allegations of sexual harassment



### **3. Malicious or false complaints and false evidence**

- A false complaint is a complaint that is known to be false by the Person making the complaint at the time the complaint is made
- A Person making a false complaint or providing false evidence in an inquiry into sexual harassment is subjected to Disciplinary Action, based on the recommendation of the IC
- A mere inability to substantiate a complaint, or provide adequate proof, does not lead to the complaint being considered as a false or malicious complaint

### **4. Conciliation**

- In case the complainant wishes to settle the matter with the respondent without an inquiry, the IC may facilitate a conciliation between them
- No monetary settlement is made the basis for arriving at any settlement through such conciliation
- Any settlement that is arrived at between the parties during conciliation is recorded in writing and the IC provides copies of the settlement as recorded, to both the parties
- If a settlement is arrived at through conciliation, no further inquiry is required to be conducted by the IC and the matter is treated as closed
- The IC proceeds to make an inquiry into the complaint in cases where:
  - No conciliation has been requested by the complainant, or
  - No settlement has been arrived at between the parties and/or
- If the complainant informs the IC that any term or condition of the settlement arrived at earlier has been breached by the respondent

### **5. Inquiry**

#### **5.1. Process**

- The IC follows the inquiry process as laid out in the Company's investigation Handbook. A copy of the investigation Handbook can be accessed on the common SharePoint link
- The IC hears both, the complainant as well as the respondent to record their statements
- Both parties may submit the evidence and a list of witnesses to support their statements to the IC
- The IC may summon the attendance of any Person and examine the Person on oath as well direct production of any document which may assist the IC in an inquiry into sexual harassment
- If either party remains absent during the inquiry proceedings for three (3) consecutive hearings, the same may be conducted ex-parte on the basis of material on record
- The IC must conclude the inquiry proceedings within a period of ninety (90) days from the date of the receipt of the written complaint





- The inquiry in the matter can be conducted through a virtual online session if any of the parties involved is working from home. The IC may conduct the inquiry on video calls and may also record it for audit purposes and references

## **5.2. Interim Actions**

During the pendency of an inquiry:

- The IC may, based on the request of the complainant, recommend to the Company to transfer the complainant or the respondent to any other workplace or grant the complainant leave up to a period of three (3) months, in addition to any other paid leave she may be entitled to, under her terms of employment. Neither the complainant nor the respondent has any choice of place of transfer as it is as per the Company's requirements
- If the IC is of the view that the presence of the respondent at the workplace is detrimental to the interest or to the conduct of a free and fair inquiry, it can recommend to the Company to place the respondent under suspension or leave pending completion of the inquiry:
  - Full salary is payable during such period of suspension pending inquiry
  - Such suspension order may also include an order prohibiting the respondent from accessing the Company's IT facilities, Employees or third parties to enable a fair and objective inquiry
  - Supervised access is provided to information relevant to the respondent to prepare a defence in the inquiry and the Alleged Perpetrator may make any such requests in writing to the IC
- In case the IC determines it to be necessary, it may recommend counselling for the complainant to the Company, which is offered to her at the cost of the Company

## **5.3. Post Inquiry**

- On completion of the inquiry, the IC submits the report of its findings to the Management of the Company along with all relevant documents, within ten (10) days from the date of closure of the inquiry proceedings, a copy of which is also made available to the complainant and the respondent
- If the allegations against the respondent have not been proved, the Company takes no action in the matter
- If the allegations have been proved, the Company takes appropriate action against the respondent within sixty (60) days of receipt the final report
- Proceedings conducted under the provisions of this policy, are considered to be disciplinary proceedings under the Company policy and no separate inquiries are required to be conducted

## **6. Disciplinary Action**

As prescribed by the IC, Disciplinary Action may include the following:

- Rendering of a written apology
- Censure and reprimand
- Payment of a fine



- Demotion or withholding of Promotion
- Termination with Cause in keeping with section 3.2 of this Handbook, under the header of people policies
- Attending counselling
- Undertaking community service
- Monetary compensation to be paid to the complainant. The sum to be deducted is decided on the keeping in mind:
  - The mental trauma, pain and suffering of the complainant
  - The loss in career Opportunity of the parties
  - The medical expenses incurred due to sexual harassment, whether for physical or psychiatric treatment and the income and financial status of the respondent
- The amount may be deducted from the salary of the respondent or he/she may be instructed to make the payment directly to the complainant

Repercussions of sexual harassment may also result in initiating criminal charges, in addition to any action the Company may take, based on the recommendations of the IC. These actions are in addition to any legal recourse, and where any conduct or actions amount to specific offences under the Law.

## 1.9 Proof of Employment

### Eligibility

TresVista provides an employment verification proof to all Employees, on request.

### Particulars

Proof of employment may be required by Employees for various purposes, including but not limited to the ones mentioned below:

- **Visa Application:** An Employee who is applying for a foreign visa may request for an employment verification letter by the Company. TresVista has a set template for such letters, which includes information such as the Employee's designation and tenure, travel dates and destinations, name and address of the consulate, and salary (if required). In case, an Employee wants the letter in a particular format, they must draft the letter and send it to the HR Operations team ([ops@tresvista.com](mailto:ops@tresvista.com)). The letter is then signed by an authorised signatory
- **Bank Application:** An Employee applying for a bank loan, or a credit card may require an employment verification letter from the Company. In certain cases, an Employee may also need to get some of their personal documents attested by the Company



## Procedure for Application

- The Employee may raise a Ticket to the HR Operations team ([ops@tresvista.com](mailto:ops@tresvista.com)) for a letter and/or attestation. Employees can expect to receive the documents within two (2) working days after raising a Ticket with the required information
- The letters only specify the Employees total gross compensation along with the Provident Fund amount. Details on bonus are not shared

## 1.10 Referral Bonus

TresVista is growing rapidly and attracting the best talent to join the Organization, which requires significant effort and input from everyone at TresVista. Hence, it is essential that existing Employees are proactive in seeking qualified candidates to apply for posts within the Company. To align interests, anyone who can successfully refer a candidate, Subject to eligibility, is entitled to a referral bonus.

This policy enables leveraging Employees' network to attract the best talent (working at another Company, currently unemployed, or graduating) for open positions and to compensate them for their efforts.

### Eligibility

- An Employee is eligible for referral bonus if all of the following hold true:
  - The Employee must know the candidate from prior interactions
  - The Employee must vouch for the candidate
  - The candidate accepts the offer and gets confirmed at TresVista
- An Employee is not eligible for a referral bonus if:
  - The position being recruited for is a position that would report to the Employee
  - The Employee is required, as part of their job duties, to recruit for that position

### Particulars

- To refer a potential candidate, Employees can look up open positions on careers page, [TresVista](#) and drop an email to [referrals@tresvista.com](mailto:referrals@tresvista.com) with the following details:
  - Name of open position
  - Resume of candidate
- Vouching for someone entails that the Employee is confirming to the Company that the referee is known to them, and they are willing to put their name and credibility on the line to refer them for the position. Employees can vouch for candidates at [referrals@tresvista.com](mailto:referrals@tresvista.com)



- Employees are also encouraged to forward applications to the Talent Acquisition team if not vouching for someone, which may include instances when they:
  - Know a candidate who they feel strongly about, but are not prepared to put their credibility at stake, in which case they should forward the resume and communicate their hesitation to endorse them
  - Have an acquaintance of an acquaintance ask them to forward their resume, in which case they should do so and communicate that they are not familiar with the candidate at all
- **It should be noted that:**
  - If the above conditions are met, the minimum bonus that can be earned is INR 10,000 and it may increase based on the level of the position being recruited. However, it should be noted that the bonus payout is at the discretion of the Talent Acquisition team
  - The bonus payout is Subject to appropriate tax deductions
  - The referral bonus is paid along with the salary of the month in which the candidate's employment is confirmed, per the timeline defined by the Corporate Finance department, provided the Employee is employed with TresVista at that time
  - An Employee can earn multiple bonuses, they are welcome to refer or vouch for as many candidates as they may see fit
  - If two Employees refer a candidate for the same position within 12 months, the Employee who referred first would be eligible for bonus
  - In the event that the candidate's resume has been added to the database through any recruitment source (i.e., social media, job portals) in the previous 12 months from the date of referral, the Employee would not be eligible for bonus
  - Employees may write to [referrals@tresvista.com](mailto:referrals@tresvista.com) for further details

## 1.11 Parking Policy

The purpose of this policy is to define guidelines for allocating parking spots to Employees across office locations.

### (A) Mumbai

#### Eligibility

This policy is applicable to Employees, as mentioned below:

- VPs and above – Four (4) wheeler vehicle
- All Employees – Two (2) wheeler vehicle



## Particulars

### ■ **Parking Spots for Four-Wheeler Vehicles:**

- Employees can secure a parking spot in the office parking premises by booking a spot through the SpotHold Portal, if they have been provided access basis the criteria defined below
- **Point to Note:**
  - Employees are required to share the necessary details through a parking survey rolled out by the HR Compensation and Benefits 2 team ([compensation2@tresvista.com](mailto:compensation2@tresvista.com)) on a quarterly basis and the parking spots are allocated per the Employee's designation and tenure in the Firm
  - HR Compensation and Benefits 2 team ([compensation2@tresvista.com](mailto:compensation2@tresvista.com)) shares the status of allocation with Employees at least five (5) working days prior to the effective date
  - Employees securing a parking spot are given access to book a parking spots on the SpotHold Portal and are required to book a spot for the days they intend to work from the office
  - Booking spots through the SpotHold Portal is on a first come first serve basis, Subject to the availability of parking spots
  - It is recommended that Employees refer to the floor plan while booking a parking spot
  - Parking spots can be pre-booked for a maximum of thirty (30) consecutive days
  - Cancelled parking spots are available for other VPs and above to book on the same day and are automatically confirmed if their desk booking has been self-certified
  - Detailed guidelines on booking a parking spot can be referred to in the User Manual, saved on SharePoint
  - Further details are mentioned under the sub-section 'General Guidelines', at the end of this policy

### ■ **Parking Spots for Two-Wheelers Vehicles:**

- Employees can secure a parking spot in the office parking premises on request basis
- **Points to Note:**
  - Employees interested in availing two-wheeler parking spot shall visit the Lotus corporate park main entrance security cabin at 11.30 AM on the last working day of the month (excluding the weekends and firmwide holidays)
  - In case the employee cannot be present to request for a spot per the timeline, they can send any other employee to secure a parking spot on their behalf
  - Below details are required to be submitted while requesting for a parking spot:
    - Company Name
    - User's Name (Name of the employee)
    - Vehicle Number



- The parking spaces are allocated on the first come first serve basis
- Employees interested in availing the parking spaces are required to make a payment of INR 600/- per month

## (B) Pune & Bengaluru

### Eligibility

This policy is applicable to all the Employees.

### Particulars

- **Parking Spots for Four-Wheeler and Two-Wheeler Vehicles:** Employees can secure a parking spot in the office parking premises, if they have been allocated a parking spot basis the criteria defined below
- **Points to Note:**
  - All Employees are required to share the necessary details through a parking survey rolled out by the HR Compensation and Benefits 2 team ([compensation2@tresvista.com](mailto:compensation2@tresvista.com)) on a quarterly basis
  - Parking spots are allocated per the below-defined criteria, weighted uniquely, on a first-come, first-served basis:
    - Designation/role (levels within the same designation are treated at par, e.g., Associate Year 1 and Associate Year 2 both are considered under the Associate bracket)
    - Tenure in the Firm
    - Distance between the office and their residence (in kms)
  - Once a parking spot has been confirmed, Employees are assigned a mechanical or non-mechanical spot, basis the specifications of their vehicle. The priority of allocating non-mechanical spot is defined below:
    - Full-sized SUVs/MUVs
    - Mid-sized SUVs/Sedans
    - Hatchbacks/Electric
  - HR Compensation and Benefits 2 team ([compensation2@tresvista.com](mailto:compensation2@tresvista.com)) shares the status of allocation with Employees at least five (5) working days prior to the effective date
  - After the allocation is confirmed by the HR Compensation and Benefits 2 team ([compensation2@tresvista.com](mailto:compensation2@tresvista.com)), FMS department share details such as spot number, etc. at least one (1) working day prior to the effective date

## (C) Gurugram

### Eligibility

This policy is applicable to all the Employees.



## Particulars

- **Parking Spots for Four-Wheeler and Two-Wheeler Vehicles:** Employees can secure a parking spot in the office parking premises, if they have been allocated a parking spot basis the criteria defined below
- **Points to Note:**
  - All Employees are required to share the necessary details through a parking survey rolled out by the HR Compensation and Benefits 2 team ([compensation2@tresvista.com](mailto:compensation2@tresvista.com)) on a quarterly basis
  - Parking spots are allocated per the below-defined criteria, weighted uniquely, on a first-come, first-served basis:
    - Designation/role (levels within the same designation are treated at par, e.g., Associate Year 1 and Associate Year 2 both are considered under the Associate bracket)
    - Tenure in the Firm
    - Distance between the office and their residence (in kms)
- HR Compensation and Benefits 2 team ([compensation2@tresvista.com](mailto:compensation2@tresvista.com)) shares the status of allocation with Employees at least five (5) working days prior to the effective date
- Employees securing a parking spot are required to get the parking sticker affixed to their vehicle by coordinating with FMS department. Post which they will be given access to book a parking spots on the SpotHold Portal and are required to book a spot for the days they intend to work from the office
- Booking spots through the SpotHold Portal is on a first come first serve basis, subject to the availability of parking spot
- Parking spots can be pre-booked for a maximum of thirty (30) consecutive days
- Cancelled parking spots are available for other Employees to book on the same day and are automatically confirmed if their desk booking has been self-certified
- Detailed guidelines on booking a parking spot can be referred to in the User Manual, saved on SharePoint
- Further details are mentioned under the sub-section 'General Guidelines', at the end of this policy

## General Guidelines (Applicable to All Locations)

The following guidelines on parking apply to Employees across all office locations:

- Employees can opt for only one parking space, either a two (2) or four (4) wheeler vehicle, as applicable
- In case an Employee does not respond to the survey/email within the defined timeline, their request for a parking spot is not considered for that quarter
  - Employees raising a request for a parking spot in the middle of a quarter, do not receive a parking spot in the office premises for that quarter and can apply for a parking spot in the next quarter



- Employees joining in the middle of a quarter can raise a request for a parking spot with the HR Compensation and Benefits 2 team ([compensation2@tresvista.com](mailto:compensation2@tresvista.com)) and a parking spot will be allocated Subject to availability of parking spots in that particular office location
- Employees should refrain from sharing their allocated/booked parking spots with other Employees, i.e. they should park their vehicle only at the allocated/booked spot
  - Employees securing a four-wheeler parking spot cannot use it to park their two-wheeler vehicles and vice versa
  - Employees not securing a parking spot for the given quarter should refrain from getting their vehicles inside the parking area of the office premises. Failure to do so may lead to disciplinary action as per the building security guidelines
- If an Employee is not using the parking spot allocated to them, they must inform the HR Compensation and Benefits 2 team ([compensation2@tresvista.com](mailto:compensation2@tresvista.com)) and the slot is accordingly reallocated to another Employee
- Employees are not permitted to park their vehicles in the office parking premises overnight
- **Night-Time Parking:**
  - As per the building security guidelines, all Employees are prohibited from bringing their vehicles inside post 10:00 PM, on any day of the given week
  - Employees must inform the FMS department ([fms@tresvista.com](mailto:fms@tresvista.com)) via email if they need to bring their vehicle inside the office parking premises, in case of any emergencies/urgent deliverables, post 10:00 PM
- **Weekend Parking:**
  - Weekend parking is permitted from 9:00 AM to 6:00 PM only in case Employees are required to visit the office premises for work purposes. However, if Employees have occupied a parking spot throughout the day, they are not required to vacate it post 6:00 PM
  - Employees who have secured a parking spot for the given quarter:
    - **For Mumbai:** Employees must book their spot through SpotHold Portal (applicable for four-wheeler vehicles)
    - **For Pune and Bengaluru:** Employees can occupy the parking spot allocated to them
    - **For Gurugram:** Employees must book their spot through SpotHold Portal. As per the building security guidelines, parking is not permitted on Sundays
  - Employees who have not secured a parking spot for the given quarter, must inform the FMS department via email at least two (2) hours in advance before arriving at the office premises:
    - **For Mumbai:** Employees can occupy parking spots in the B4 parking area reserved for TresVista (applicable for four-wheeler vehicles). Such spots are marked with specific signages for easy identification





- **For Pune, Bengaluru and Gurugram:** Employees can utilize the vacant parking spots which are reserved for TresVista. Such spots are marked with specific signages for easy identification
- Employees herein agree to park their vehicle on their own risk. TresVista herein is responsible only to facilitate the parking spots available to its Employees. Any and all damage to, or theft of the vehicle, or of any personal property left in the vehicle or in the parking premises is the sole responsibility of the Employee, and TresVista is not liable for any of those losses suffered by the Employee

## Non-Adherence to the Policy

Any non-adherence to this policy shall lead to Disciplinary Action which may include but not be limited to policy reminder, re-training, impact on review rating, issuance of warning letter, or termination.

## 1.12 Inter-Department Transfer Policy

The Policy is a set of guidelines and procedures that govern the movement of employees from one department to another within TresVista. The purpose of this policy is to facilitate the career development of employees, to fill vacancies with qualified internal candidates, encourage movements within the firm and to promote a culture of learning and collaboration. It allows employees to explore, pursue interests and develop skill sets, creating long-term career progression.

### (A) Initiated by the Employee

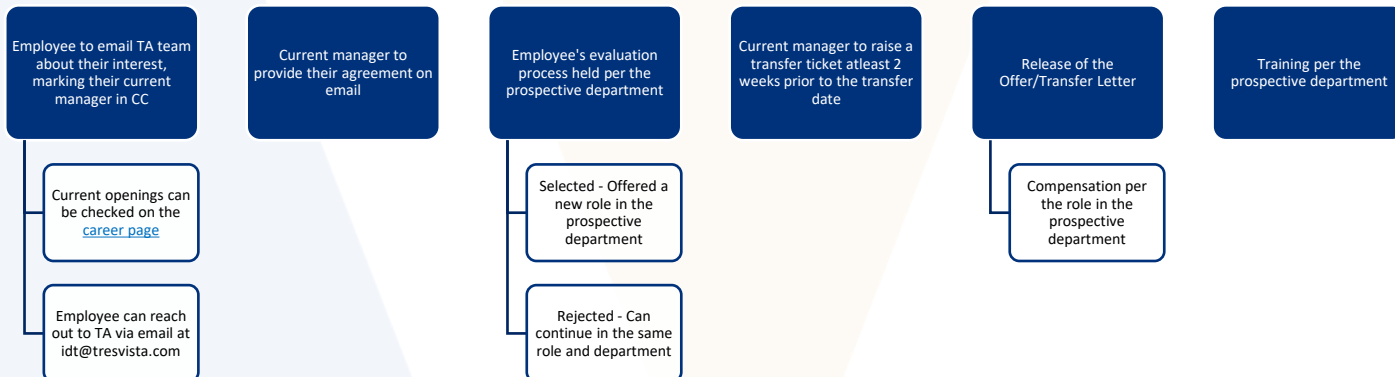
Employees may initiate an inter-department transfer in case they wish to explore their professional interests in fields other than their current department.

#### Eligibility

- The employee should have completed at least one annual review period in the organization from their date of joining or date of promotion at the time of application
  - For example, if an employee was promoted to an Associate designation in July 2023, they will not be eligible for a transfer before June 2024



## Particulars



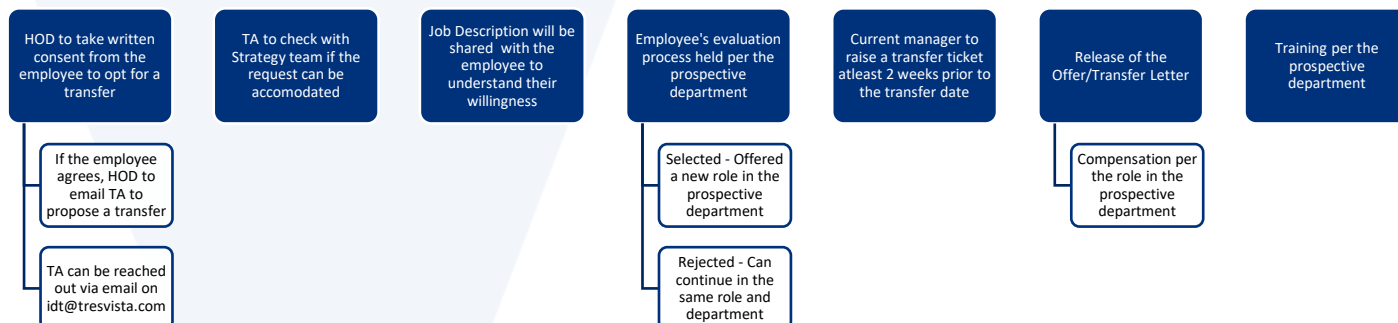
## (B) Initiated by the Department

Head of Department can initiate inter-department transfers for their respective team members in case of excess capacity in their department. The transfer is initiated only after receiving a written consent from the employee to opt for a transfer.

### Eligibility

- This policy is applicable to all permanent employees effective their date of joining

## Particulars



## Performance Review Process

### (A) Transfer Aligned with the Firm's Review Cycle

- In case the transfer is aligned with the firm's review cycle (January-December or July-June), this will not warrant any change in the employee's review process



- As per the standard process, the employee will be reviewed by their manager, with whom they have worked during the review period
- Employee may be docked in their new role, as per the employee's skills, department needs and role requirements
  - The review cycle of such employees will be aligned to the transfer effective date
    - For example, if a Sr. Analyst on the July-June cycle, is transferred effective January 01, and has been docked by with 6 months, their cycle will be changed to January-December
- The new compensation structure will come in effective with the transfer effective date

## (B) Transfer Not Aligned with the Firm's Review Cycle

- In case the transfer is not aligned with the firm's review cycle (January-December or July-June), the employee will be transferred with the review eligibility cutoff date (March 16 or September 16), as applicable, and the following review process will be followed:
  - Managers to review the employee for the period the employee was their reportee
    - For example, if an employee's transfer is effective March 16, 2024, the following process will be followed for July 2024 reviews:
      - Case 1 – Employee is on January-December cycle: The previous manager will review the employee from January 01 to March 15, 2024, and the new manager will review the employee from March 16 to June 30, 2024
      - Case 2 – Employee is on July-June cycle: The previous manager will review the employee from July 01, 2023, to March 15, 2024, and the new manager will review the employee from March 16 to June 30, 2024
  - The new manager will finalize the ratings, write, and deliver the review in consultation with the previous manager. Any subsequent reviews, after the transfer will be conducted by the new manager independently, as per the standard review process
  - The new manager must take the employee's performance feedback from the previous manager, preferably on email, before the transfer is effective
  - The new compensation structure will come in effective with the upcoming review cycle
  - The employee will be working as a shared resource between the previous and the new manager from the transfer effective date till the upcoming review cycle
    - For example, in case a transfer is effective March 16 the employee will work on a shared capacity with both the managers till June 30



## Points to Note

- Employees finishing role in the upcoming review cycle without a promotion can initiate inter-department transfer without prior approval of their current manager. Please note that the other aspects of the process in this case remains unchanged
- Employees will have to undergo the interview/evaluation process as required by the prospective department
- The compensation of the employee will be aligned to the prospective department's compensation structure and details in this regard will be discussed with the employee during the interview
- All processes (approvals, evaluation, communication, etc.) concerning the transfer, which approximately take 3-4 weeks, must be completed before the employee's transfer ticket is raised by the current manager
- Transfers will be subject to completion of any obligations of the previous role at the time of movement (e.g., Academy Credits/Assessments)
- Transfers can be effective once the candidate completes the transition period, as decided by the new and previous manager
- Upon selection, employees will receive the compensation structure along with the transfer letter
- In case the inter-department transfer also includes an entity transfer (TVA to TVFS, or vice versa), the employee will follow the defined process for entity movement, including resignation from the current entity and moving to the prospective entity as a new joiner with no impact on the continuity of employment. The effective date for compensation change will be as mentioned above
- The employee will undergo training as required by the prospective department
- The employee would continue to proceed in the Company per the career progression established by TresVista unless a change in level/role, or designation is required based on fitment, role availability, and business requirement

## 1.13 Travel and Security Policy

The purpose of this policy is to provide guidelines to all Employees exiting the office premises post the legally mandated timelines or post 9:00 PM, as applicable.



## (A) For Female Employees Exiting Office Premises Post the Legally Mandated Timeline

### (I) Mumbai, Pune, and Bengaluru

#### Eligibility

This policy is applicable to all female Employees if they are exiting the office premises post the legally mandated timeline:

- Mumbai and Pune: 9:30 PM
- Bengaluru: 8:00 PM

#### Particulars

- The Company will provide transportation service to the female Employees exiting post the legally mandated timelines, as applicable, for a safe commute to their residence
- First trip will be available thirty (30) minutes post the legally mandated timelines
- As a part of this service, female Employees will be accompanied by a Company-appointed Male Representative, to their residence, as per the address mentioned in the Company records (DarwinBox)
- **Approval Matrix:**
  - Female Employees can avail this service, Subject to the Manager approval. In the absence of Manager, the approvals will be sought as follows:
    - For Analyst and equivalent: Line Manager
    - For Associate and equivalent: Self-approval
  - No separate approval will be required if VP and above female Employees avail this service
  - For female Employees who are undergoing new hire training (NHT), the approval will be sought from the Training department
- It is mandatory for all female Employees to exit from the reception area (where the security guard is available) when exiting the office premises post above-mentioned timelines

#### Procedure

- **For female Employees exiting post the legally mandated timeline and opting for transportation service provided by the Company:**
  - A Helpdesk request must be raised with the FMS department under the category of 'Ground Transport Services' with the necessary details



- Requests must be raised and approved by the Manager (as applicable) minimum ninety (90) minutes prior to the departure
  - o In case female Employees inform the FMS department about their requirement less than ninety (90) minutes prior to their departure, a justification will be sought from their Manager, post which, if possible, a cab will be booked on the spot, Subject to availability
- Requests will only be initiated after receiving the necessary approvals, as applicable
- Incorrectly raised requests may lead to a delay in processing the requests
- Requests shared via any other platform (E.g., verbal requests, emails, Microsoft Teams, etc.) will not be processed
- Addresses updated on DarwinBox will be referred by the FMS department at the start of each quarter
  - In case the current residential address differs from the one mentioned on DarwinBox, a softcopy of the updated address proof (E.g., rent agreement, Aadhaar card, PAN card, driving license, etc.) must be attached as a one-time activity, while raising the request, after which FMS department will update the address in their records
    - o Female Employees in the initial ninety (90) days from the date of joining are exempted from providing a softcopy of their updated address proof, in case of a change in their residential address. However, they are mandatorily required to fill in their updated address on DarwinBox by 3:00 PM on any given day
    - o Post completion of the initial ninety (90) days, female Employees must mandatorily provide a soft copy of their address proof in case of change in their address
  - In case of deferring address from the one on DarwinBox or no proof of address change is attached while raising a request, it will not be processed further. Female Employees are then required to plan the commute on their own in line with the guidelines specified under 'For female Employees exiting the office premises post the legally mandated timeline but not opting for the transportation service provided by the Company'
  - In case of change in address, female Employees should ensure that their current address is updated on DarwinBox at the earliest
  - In case the current address is not updated on DarwinBox by the beginning of the next quarter, female Employees will still be required to attach the address proof while raising the request
- Female Employees should update their personal and emergency contact details on DarwinBox as soon as there is a change in these details



- Once the travel request is approved by the Manager, the FMS department will share the following details via email closer to the departure time, as applicable:
  - Departure slot and pick-up location,
    - Female Employees are required to be at the pick-up location five (5) minutes prior to their departure time
  - Details of the car (vehicle type, number, etc.)
  - Details of the driver and/or Male Representative (name, contact details, etc.)
  - Do's and don'ts to be followed during the trip
  - Link to the acknowledgement survey form which must be mandatorily filled in/responded by female Employees on the safe arrival at their doorstep
- This service, across all office locations and drop distances (within a reasonable limit from the office premises), will be provided in intervals of 90 minutes, on a first come first serve basis
  - Multiple female Employees residing on the same route can be accommodated in one trip
  - No in between stops/halts will be allowed from the office premises to the residential address
- This service will be provided Subject to the logistical requirements, such as availability of cabs, Male Representatives, etc.
- Conveyance reimbursements claimed by female Employees for the days they opt for this service, will be rejected by the Corporate Finance department
- On days when female Employees are working from another office location and wish to avail this service, they must include the following details while raising the Helpdesk request:
  - Email approval from their Manager to work from another office location (as an attachment)
  - Temporary address details
- Once female Employees have been accompanied to their residence by the Male Representative, they must mandatorily:
  - Sign the travel receipt confirming that they have been safely dropped off at their residence
  - Respond and submit the acknowledgement survey form mentioned on the email shared by FMS department within fifteen (15) minutes of their arrival at their doorstep
  - A SPOC from the FMS department will call on the registered mobile number of the female Employees to check on their safe arrival, if the response is not received within fifteen (15) minutes from the time they have been dropped off at their residence
  - In case the call is not answered, the FMS SPOC will call the emergency contact as mentioned on DarwinBox in next fifteen (15) minutes



- In case emergency contact does not answer the call, the FMS SPOC will visit female Employees' address (as mentioned on the Helpdesk Ticket) in Person to verify their safe arrival
- **For female Employees exiting post the legally mandated timeline but not opting for transportation service provided by the Company:**
  - A Declaration Register must be mandatorily signed at the office reception if the female Employees exit the office premises post the legally mandated timeline and do not wish to opt for the Company provided transportation service
    - Female Employees, undergoing new hire training outside office premises, must sign the Declaration Register kept at the training venue

## Non-Adherence to the Policy

- The below mentioned breaches shall lead to Disciplinary Action which may include but not be limited to policy reminder, re-training, impact on review rating, issuance of warning letter, or termination:
  - Not informing the FMS department of the safe arrival via the acknowledgement survey form after opting for the Company-provided transportation service, and/or;
  - Exiting the office premises post the legally mandated timelines without signing the Declaration Register and have opted out of the Company-provided transportation service
- In case female Employees do not utilize this service after the booking is confirmed, the applicable cancellation charges will be borne by them

## (II) Gurugram

### Eligibility

This policy is applicable to all female employees if they are exiting the office premises post 8:00 PM.

### Particulars

- The company will provide transportation service to the female Employees exiting post 8:00 PM for a safe commute to their residence (doorstep) and it is mandatory for the female Employees to avail it. This is irrespective of them having commuted to work via their personal vehicle or have family members/friends who are willing to pick/drop them to their residence (doorstep)
- First trip will start 9:00 PM onwards to ensure safe commute of female employees from the office premise to their residence (doorstep)
- As a part of this service, female Employees will be accompanied by a Company-appointed Male Representative, to their residence (doorstep), as per the address mentioned in the Company records (DarwinBox)





- Around 7:00 PM, the transport coordinator will check with all females in the office at that time, if they would be exiting post 8:00 PM and accordingly plan routes to minimize the wait time. In case an additional car is needed, necessary arrangements will be made by the transport coordinator. However, the female employees may have to wait till the car is available
- **Approval Matrix:**
  - Female Employees can avail this service, Subject to the Manager approval. In the absence of Manager, the approvals will be sought as follows:
    - For Analyst and equivalent: Line Manager
    - For Associate and equivalent: Self-approval
  - No separate approval will be required if VP and above female Employees avail this service
  - For female Employees who are undergoing new hire training (NHT), the approval will be sought from the Training department
- It is mandatory for all female Employees to exit from the reception area (where the security guard is available) when exiting the office premises post 8:00 PM

## Procedure

- A Helpdesk request must be raised with the FMS department under the category of 'Ground Transport Services' with the necessary details
  - Requests must be raised and approved by the manager (as applicable) minimum one hundred and twenty (120) minutes prior to the departure (Considering it takes approximately one hundred and twenty (120) minutes to procure a car from the vendor and for it to arrive at the office location). The cars will be available at 9:00 PM, however in case the cars are occupied, it will help the transport coordinator to plan the trips to ensure minimum wait time
    - In case female Employees inform the FMS department about their requirement less than one hundred and twenty (120) minutes prior to their departure, a justification will be sought from their Manager
  - Requests will only be initiated after receiving the necessary approvals
  - Incorrectly raised requests may lead to a delay in processing the requests
  - Requests shared via any other platform (E.g., verbal requests, emails, Microsoft Teams, etc.) will not be processed. If the request is shared verbally or on Microsoft Teams, etc., please ensure you raise a request on the Helpdesk for official records
- Addresses updated on DarwinBox will be referred by the FMS department at the start of each quarter



- In case the current residential address differs from the one mentioned on DarwinBox, a softcopy of the updated address proof (E.g., rent agreement, Aadhaar card, PAN card, driving license, etc.) must be attached as a one-time activity, while raising the request, after which FMS department will update the address in their records
  - Female Employees in the initial ninety (90) days from the date of joining are exempted from providing a softcopy of their updated address proof, in case of a change in their residential address. However, they are mandatorily required to fill in their updated address on DarwinBox by 3:00 PM on any given day
  - Post completion of the initial ninety (90) days, female Employees must mandatorily provide a soft copy of their address proof in case of change in their address
- In case of change in address, female Employees should ensure that their current address is updated on DarwinBox at the earliest
- In case the current address is not updated on DarwinBox by the beginning of the next quarter, female Employees will still be required to attach the address proof while raising the request
- Female Employees should update their personal and emergency contact details on DarwinBox as soon as there is a change in these details
- Once the travel request is approved by the Manager, the FMS department will share the following details via email closer to the departure time, as applicable:
  - Departure slot and pick-up location,
    - Female Employees are required to be at the pick-up location five (5) minutes prior to their departure time
  - Details of the car (vehicle type, number, etc.)
  - Details of the driver and/or Male Representative (name, contact details, etc.)
  - Do's and don'ts to be followed during the trip
  - Link to the acknowledgement survey form which must be mandatorily filled in/responded by female Employees on the safe arrival at their doorstep
- This service, basis the drop distances (within a reasonable limit from the office premises), will be provided in intervals of one hundred and twenty (120) minutes, on a first come first serve basis (Considering it takes approximately one hundred and twenty (120) minutes to procure a car from the vendor and for it to arrive at the office location)
  - Multiple female Employees residing on the same route can be accommodated in one trip
  - No in between stops/halts will be allowed from the office premises to the residential address



- Conveyance reimbursements claimed by female Employees for the days they opt for this service, will be rejected by the Corporate Finance department
- When female employees from other office locations are working from the Gurugram office, and wish to avail this service, they must include the following details while raising the Helpdesk request:
  - Email approval from their Manager to work from another office location (as an attachment)
  - Temporary address details
- Once female Employees have been accompanied to their residence (doorstep) by the Male Representative, they must mandatorily:
  - Sign the travel receipt confirming that they have been safely dropped off at their residence (doorstep)
  - Respond and submit the acknowledgement survey form mentioned on the email shared by FMS department within fifteen (15) minutes of their arrival at their doorstep
  - A SPOC from the FMS department will call on the registered mobile number of the female Employees to check on their safe arrival, if the response is not received within fifteen (15) minutes from the time they have been dropped off at their residence (doorstep)
  - In case the call is not answered, the FMS SPOC will call the emergency contact as mentioned on DarwinBox in next fifteen (15) minutes
  - In case emergency contact does not answer the call, the FMS SPOC will visit female Employees' address (as mentioned on the Helpdesk Ticket) in Person to verify their safe arrival

## Non-Adherence to the Policy

- Not informing the FMS department of the safe arrival via the acknowledgement survey form after opting for the company-provided transportation service shall lead to Disciplinary Action which may include but not be limited to policy reminder, re-training, impact on review rating, issuance of warning letter, or termination
- In case female employees do not utilize this service after the booking is confirmed, the applicable cancellation charges will be borne by them

## (B) For All Employees Exiting Office Premises Post 9:00 PM

### Eligibility

This policy is applicable to all Employees if they are exiting the office premises post 9:00 PM.

### Particulars

- Employees exiting the office premises post 9:00 PM can continue to claim conveyance expenses per the Reimbursements Policy (Refer to section 4 of this Handbook, under the header of monetary policies)



- Female Employees exiting the office premises post the legally mandated timelines (9:30 PM for Mumbai and Pune, and 8:00 PM for Bengaluru) must mandatorily sign the Declaration Register, if they do not wish to avail the Company-provided transportation service
- Female Employees exiting the office premises post 8:00 PM in Gurugram will have to mandatorily opt for the Company-provided transportation service
- It is mandatory for all Employees to exit from the reception area (where the security guard is available) when exiting the office premises post the legally mandated timelines (9:30 PM for Mumbai and Pune, and 8:00 PM for Bengaluru and Gurugram)

## 1.14 Organizational Hygiene

The purpose of this policy is to ensure that the perception of TresVista is standardized across all platforms and provide guidelines to Employees on how to communicate with internal and external stakeholders.

### Eligibility

This policy is applicable to all Employees.

### Particulars

#### Organizational Information and Materials

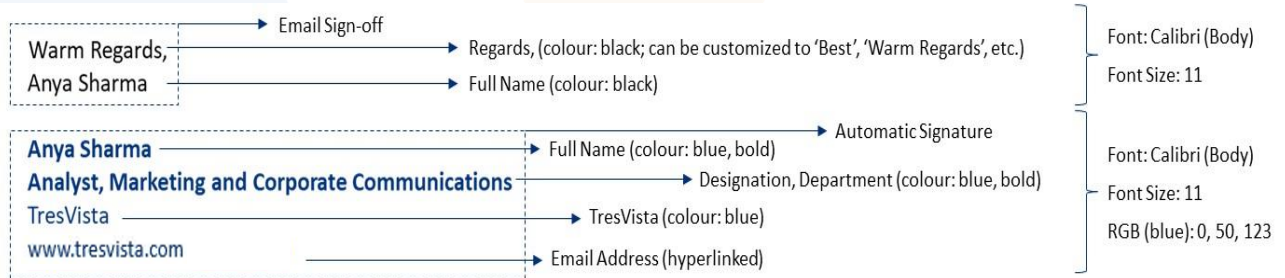
- Organizational information talks about the Organization, its values, culture, Employees, services, Clients, business operations, partnerships, and activities and is accessible to all Employees in the Organization (E.g., PACT, boilerplate, highlights, value proposition: why Partner with us, geographic presence, Client break-up, TresVista services, TresVista ecosystem, support framework, Client testimonials, Employee count, office information, organizational structure, leadership bios, service delivery model, etc.)
- Organizational materials include but are not limited to pitchbooks, brochures, CSR material, decks, recruitment decks/literature, Firm intro decks, department intro decks, and firmwide training manuals
- Employees using any organizational information and material must refer to the templates saved on SharePoint and ensure that they are using the latest version of data available. These templates will be updated by the Marketing and Corporate Communication department on a quarterly basis

### Email Signatures

- Employees are required to sign their emails in the defined format, to maintain certain etiquette and professionalism in the Organization
- **SVPs and below:**



- SVPs and below must follow the standard email signature format, as mentioned below. Default format signatures should not be treated as a replacement for writing an email sign-off (e.g., Best/Warm Regards/Cheers followed by the name of the Employee)
  - The email signature need not be present for consecutive emails that are/become a part of an ongoing conversation
  - Client-facing teams using a Virtual Desktop Infrastructure (VDI) must make an educated decision with regard to email signatures, keeping in mind the Client relationship and Firm guidelines
- Standard email signature format:





## Out of Office

- When on leave, Employees should set up a formalized out-of-office response for all internal or external emails and MS teams messages received in their absence to help notify the sender of their unavailability and inform them of an alternate point of contact
- The standard out-of-office email template, as applicable, is as follows:
  - Hello,
  - Thank you for your email. I am currently on leave with limited access to my emails and will be back on <day>, <month date, year>. In my absence, please reach out to <Alternate Contact> <(Alternate contact's email-id)> for any immediate assistance.
  - Email Signature
- **Internal Emails:** Employees must follow the below guidelines for internal email replies:
  - **SVPs and above:**
    - Decide whether they need an out-of-office email and customize their communication accordingly
    - Help determine the point of contact to be mentioned in the out-of-office email for all team members
  - **EVPs:** Redirect out-of-office emails to their VPs/Associates, as applicable
  - **VPs:** Redirect out-of-office emails to their EVP/Associates, as applicable
  - **Associates:** Redirect out-of-office emails to their VPs/EVPs
  - **Analysts:** Discuss with their Managers and accordingly set an out-of-office email, if deemed necessary
- **External Emails:** Employees must follow the below guidelines for external email replies
  - **SVPs and above in the Client Development department:** Avoid setting out-of-office emails unless they are not able to access their emails for an extended period of time
  - **Client-facing teams:**
    - Large teams with a DL should not have an out-of-office email when individual Employees are on leave
    - For small teams consisting of a VP, an Associate, and an Analyst, it is the responsibility of the EVP or VP, as applicable, to determine whether they should have an out-of-office email
  - **Teams managing external stakeholders other than Clients (e.g., vendors, campus communications, etc.):**  
Setting an out-of-office email is not required



## Templates

- **Microsoft Teams Background:**
  - When not working from office, Employees to use their best judgment on whether to use an MS Teams background for internal meetings, whereas for external meetings, it is advisable to use the standard MS Teams background, as saved on SharePoint
  - When attending calls from the office, Employees may choose not to use a background
  - Employees may choose to use the celebratory or milestone-related backgrounds sent firmwide
  - Employees must not use the generic templates available on MS Teams
- **PowerPoint:**
  - Standard PowerPoint template, as saved on SharePoint, must be used for all internal and external presentations
  - Landscape template must be used for digital copies of the deck, while the letter size template must be used if the deck needs to be printed
- **Word:** Standard Word templates, as saved on SharePoint, must be used for all internal and external documents

## Non-Adherence to the Policy

Any non-adherence to this policy shall lead to Disciplinary Action which may include but not be limited to policy reminder, re-training, impact on review rating, issuance of warning letter, or termination.

## 1.15 Brand Communication Guidelines

The purpose of this policy is to educate Employees on the set standards that convey how TresVista should be presented in order to maintain a strong brand identity and consistency in communication across various platforms.

### Eligibility

This policy is applicable to all the Employees

### Particulars

#### Brand Tonality

- For any communication piece, Employees are required to first analyse the audience, situation, and platform of communication
- **Guidelines on Messaging and Tonality of the Communication:**
  - If the situation requires the tone of the message to be serious, Employees must be transparent, establish a two-way conversation, show that they are genuinely listening, and be approachable in their communication



- It is expected that Employees are straightforward but not rude in their communication
- If the communication piece is light-hearted, fun, or celebratory, Employees may structure their message accordingly and make the communication less verbose
- Employees are encouraged to engage in non-confrontative humor but also have thoughtful conversations
- Some best practices in this regard are as follows (including but not limited to):
  - Avoid any kind of suggestive innuendos
  - Be humble and respectful
  - Enable everyone to understand the communication and also be receptive to their viewpoints
  - Do not be authoritative or snobbish
  - Help others if possible, aim to not make others feel vulnerable
- A few references in this regard are as follows:
  - Use pop culture references to make the communication more relatable, captivating, and entertaining (e.g., Marvel, cult movies, art, and songs)
  - Encourage teams to use memes, and opt for a young, easily consumable vocabulary (e.g., Mumbai Police Tweets)
  - Avoid words like 'graciously' and 'courteously'
  - Avoid words like 'booze' and 'drugs', instead use 'alcohol', if required and necessary
  - Use 'TVite', instead of the term 'Employee', except for process/policy-related communications

## Guidelines for Inclusive Communication

- For any communication piece, Employees must ensure that they are mindful of social sensibilities and social acceptance of words, terms, phrases, etc., as mentioned below:
  - Ensure communication is neutral with regard to physical differences such as gender, disabilities, etc.
  - Avoid using words like 'handicapped' and 'disabled'; instead, use the term 'Persons with disabilities', where appropriate
  - Be careful about using icons that only refer to a man or woman and aim to be more inclusive
  - Use authentic ways to include, portray, and integrate diverse populations, e.g., use gender-neutral pronouns 'they/them' instead of 'he/she,' 'Ms.' instead of 'Miss/Mrs.', 'everyone and all' instead of 'ladies and gentlemen', 'chairperson' instead of 'chairman' and 'chairwoman'
  - Employees must avoid stereotyping and should:
    - Be cognizant of reactions and assumptions and understand that it is important to acknowledge and identify stereotypes
    - Avoid jokes/assumptions that create stereotypical views





- Avoid false assumptions, stereotypes, and biases that affect the fairness of decision making
- Examples of stereotypes include but are not limited to:
  - Culture: people from x country are rude
  - Social: x types of people are weird/shallow
  - Racial: people of x race are athletic/good at maths
  - Gender: people of x gender are lazy/beautiful
  - Religious: people who practice x religion are intolerant/generous

## Non-Adherence to the Policy

Any non-adherence to this policy shall lead to Disciplinary Action which may include but not be limited to policy reminder, re-training, impact on review rating, issuance of warning letter, or termination.

## 2. Leaves and Holidays

The purpose of this section is to provide information on the types of leaves and Holidays that can be availed during a Leave Cycle, the eligibility criteria, and the relevant application process via the 'Leaves and Flexwork' module on DarwinBox.

### 2.1 Personal Days

Personal Days are unplanned leaves that do not require prior approval of the Manager, as these leaves are provided to accommodate for any unplanned/unforeseen personal emergencies and sickness.

#### Eligibility

All Employees are entitled to Personal Days after completing ninety (90) days from their date of joining.

#### Particulars

- A total of six (6) paid Personal Days are available in Leave Cycle, calculated on a pro-rata basis.
- **It should be noted that:**
  - Personal Days commence accruing from the date of joining, and post completion of ninety (90) days from the date of joining, the entire Leave Balance pro-rated for the annual Leave Cycle is made available to the Employee for utilization
  - Employees cannot carry forward Personal Days to the next annual Leave Cycle, and all unused days lapse at the end of the annual Leave Cycle
  - More than two consecutive Personal Days for any reason other than sickness can be deemed as Vacation Days



- In case of sickness, the Employees can take more than two Personal Days at the discretion of the Manager
- If an Employee's Personal Days are exhausted, the Vacation Days can be utilized with the prior approval of the Manager
- Employees cannot be away from office that they are based out of, for more than consecutive 10 working days, including availing vacation days, personal days, flexwork, working from another office location and/or work from home days as per the hybrid guidelines, in isolation or in combination
  - The above is calculated by counting the days in between the employee's last biometric entry (before being away from office) to the next biometric (after they rejoin the office)
  - Any non-adherence to this policy shall lead to Disciplinary Action which may include but not be limited to policy reminder, re-training, impact on review rating, issuance of warning letter, or termination
- When on leave, Employees may be expected to attend conference calls or respond to emails that may be critical to the nature of work
- When on leave, Employees should set up a formalized out-of-office response as per the Organizational Hygiene policy under the header of people policies of this handbook
- All leave requests applied on the system are auto approved as per the timeline shared by the Corporate Finance department
  - In case the Manager disagrees with the auto-approved leaves, the Manager has the option to reject these leaves on the system and should inform the Employee of the same
- During Notice period, Personal Days are accrued but cannot be utilized. Upon exit, unused Personal Days lapse and cannot be encashed to the Employee
- If Employees miss marking their leaves within the monthly timeline defined by the Corporate Finance department, these days are auto deducted from their Vacation Days balance
- In the absence of sufficient Vacation Days balance, these days are marked as unpaid leaves. The process in this regard is defined below:
  - Employees are eligible to receive 75% of their salary for these days in the next salary cycle Subject to Manager approval, however, a standard 25% deduction for each day, is applicable
  - To receive this amount Employees must share Manager approval with the Corporate Finance department within the consequent month's attendance/leaves timeline and also mark this day from their Personal Day balance, as applicable
  - If Employees do not have any Leave Balance (vacation/Personal Days), this day is treated as an unpaid leave and the necessary salary/monetary deductions apply, as applicable



## Procedure for Application

- A Personal Day does not need prior approval from the Manager
- However, the Employee should inform the Manager as soon as they are aware that they require a Personal Day
- The Employee must record this leave under 'Personal Days' on DarwinBox and the leave request then goes to the Manager for approval

## Non-Adherence to the Policy

Any non-adherence to this policy shall lead to Disciplinary Action as per the consequence matrix under 'Annexure – People Policies' of this Handbook.

## 2.2 Vacation Days

Vacation Days are planned leaves that require prior approval of the Manager and should ideally be planned at least one (1) month in advance.

### Eligibility

All Employees are be entitled to Vacation Days after completing ninety (90) days from their date of joining.

### Particulars

- A total of eighteen (18) paid Vacation Days are available in a Leave Cycle, calculated on a pro rata basis.
- **It should be noted that:**
  - Vacation Days are approved at the discretion of the Manager
  - Vacation Days commence accruing from the date of joining, and post completion of ninety (90) days from the date of joining, the entire Leave Balance pro-rated for the Leave Cycle is made available for utilization
  - Except for a maximum of ten (10) unused Vacation Days, which can be carried forward to the next Leave Cycle, all unused Vacation Days lapse at the end of the annual Leave Cycle
  - Employees cannot be away from office that they are based out of, for more than consecutive 10 working days, including availing vacation days, personal days, flexwork, working from another office location and/or work from home days as per the hybrid guidelines, in isolation or in combination
    - The above is calculated by counting the days in between the employee's last biometric entry (before being away from office) to the next biometric (after they rejoin the office)
    - Any non-adherence to this policy shall lead to Disciplinary Action which may include but not be limited to policy reminder, re-training, impact on review rating, issuance of warning letter, or termination
  - If an Employee's Vacation Days are exhausted, they cannot be substituted with Personal Days



- When on leave, Employees may be expected to attend conference calls or respond to emails that may be critical to the nature of work
- When on leave, Employees should set up a formalized out-of-office response as per the Organizational Hygiene policy under the header of people policies of this handbook
- Leave requests may be denied by the Managers if there are Client demands/critical deliverables or capacity constraints
- If the Manager requires an Employee to cancel or reschedule a vacation that has already been approved (not applicable for auto-approved leaves), any expenses that may be incurred in cancelling or rescheduling, that are not covered by the Employee's travel insurance, are reimbursed. This reimbursement is expensed to the respective department budget on producing relevant receipts. A vacation can be cancelled only in the most urgent situations
- Exceeding Vacation Days balance incurs a loss of pay and is deducted from that month's salary. It also leads to an additional salary deduction as explained under the sub-section 'Excess Leave Utilization - Consequences'
  - At the point of exit, an Employee is required to repay TresVista for any Vacation Days taken in excess of the Employee's leave entitlement calculated on a pro rata basis till the Last Working Day, and it is adjusted with their full and final settlement
- During Notice Period, Vacation Days are accrued but cannot be utilized. However, at the point of exit, up to ten (10) unused Vacation Days calculated on a pro rata basis till the Last Working Day, can be encashed to the Employee as a part of the full and final settlement
- If Employees miss marking their leaves within the monthly timeline defined by the Corporate Finance Department, these days are auto-deducted from their Vacation Days balance. In the absence of sufficient Vacation Days balance, these days are marked as unpaid leaves. The process in this regard is defined below:
  - Employees are eligible to receive 75% of their salary for these days in the next salary cycle subject to Manager approval, however, a standard 25% deduction for each day, is applicable
  - To receive this amount Employees must share Manager approval with the Corporate Finance Department within the monthly attendance/leaves timeline and also mark this day from their Personal Day balance, as applicable
  - If Employees do not have any Leave Balance (vacation/Personal Days), this day is treated as an unpaid leave and the necessary salary/monetary deductions apply, as applicable

## Procedure for Application

- In order to avail of a Vacation Day, an Employee must apply for it under 'Vacation Days' on DarwinBox



- When a leave is requested on the system, it should include all days like weekends and/or firmwide holidays if they fall under the duration of the vacation
  - Although these days would not be counted, it would indicate that the Employee is unavailable to come to work on those days
- **It should be noted that:**
  - Employees are encouraged to discuss with their Managers and then plan their vacations. This is to ensure that the deliverables/capacity is managed effectively and in a timely manner
  - If the date of application is more than one (1) month before the start date of the leave, and the Manager neither approves nor rejects it until one week prior to the start of the leave, then the leave is deemed to be approved
  - If the date of application is within one (1) month before the start date of the leave, and the Manager neither approves nor rejects it until one week prior to the start of the leave, then the leave is deemed as rejected
    - In such instances, the Employee should revoke these leaves on DarwinBox within the timeline shared by the Corporate Finance Department. Failure to do so, leads to a deduction from the Employee's Leave Balance
    - If the Employee does not revoke the leaves, the Manager has access to reject them on DarwinBox
  - An Employee can raise a concern with the Ethics Committee if they feel they were denied Vacation Days unfairly. The Ethics Committee investigates the situation through conversations with the Manager and the Employee, and finalizes the status of the application per the process mentioned under the section 2.7 of this handbook
  - All leave requests applied on the system are auto approved as per the timeline shared by the Corporate Finance Department
    - In case the Manager disagrees with the auto-approved leaves, the Manager has the option to reject these leaves on the system keeping the Employee informed of the same

## Excess Leave Utilization - Consequences

- Employees are charged with an additional salary deduction in case they exceed the Vacation Days allotted in a Leave Cycle
- The deduction, as a percentage, is applicable on the average monthly gross salary earned during the Leave Cycle and is deducted from January month's payroll, as per the deduction matrix mentioned in the Annexure
  - Average monthly gross salary is calculated by dividing the total salary earned in a Leave Cycle by twelve (12) months
  - If an Employee exits the Company before December, then the deduction is be made from their full and final settlement



- In instances where an Employee has exceeded their leaves in a given Leave Cycle due to personal reasons (e.g., wedding, death of immediate family, or any unforeseen emergency) and kept their Manager informed, the deduction may get waived subject to approval of the Exceptions Committee ([exceptions@tresvista.com](mailto:exceptions@tresvista.com))
  - Any requests to waive off the deduction due to the above-mentioned reasons should be submitted to the Exceptions Committee latest by January 05 of the subsequent Leave Cycle

## 2.3 Maternity Leave and Benefits

### Eligibility

- Any leave and benefits accruing under this category are applicable to all female Employees who have worked for at least eighty (80) days in the preceding twelve (12) months from her date of expected delivery and who are adoptive or Commissioning Mothers (as described in the sub-sections below) (“Eligible Woman Employee”)
- TresVista provides maternity leaves as specified herein below. An eligible woman Employee is granted maternity leave at the rate of the average daily salary for the period of her actual absence

### Duration of Maternity Leave

- **Less Than Two Surviving Children:** Eligible woman Employee is entitled to paid leaves for twenty-six (26) weeks, out of which a maximum of eight (8) weeks can be taken before the date of delivery
- **Two or More Surviving Children:** Eligible woman Employee is entitled to paid leaves for twelve (12) weeks, out of which a maximum of six (6) weeks can be taken before the date of delivery
- **Adoptive and Commissioning Mothers:** Eligible woman Employee who legally adopts a child of 12 months or below in age, or is a Commissioning Mother, is entitled to paid leave of twelve (12) weeks. The twelve (12) week period of maternity leave is calculated from the date the child is handed over to the adoptive or Commissioning Mother
- **Miscarriage, Medical Termination or Tubectomy:** TresVista provides leave for a duration of six (6) weeks in case of a miscarriage or medical termination of pregnancy and two (2) weeks in the event of tubectomy operation, with salary at the rate of average daily salary of such eligible woman Employee, immediately following the day after her miscarriage, medical termination of pregnancy or tubectomy operation
- **Post-Delivery Leaves:** In any event, it is mandatory by Law for an eligible woman Employee to avail at least six (6) weeks (out of her total entitlement) of maternity leave immediately following the date of delivery of her child
- Unutilized portions of maternity leave lapse, and the eligible woman Employee is not entitled to any compensatory leaves or encashment in lieu thereof



## Other Benefits

- **Creche Facility:** The Firm has partnered with a creche facility in line with the mandates of the Maternity Benefit Act. If any Employee chooses to utilize the same, they can approach the HR Compensation and Benefits 2 team ([compensation2@tresvista.com](mailto:compensation2@tresvista.com)) for further details
- **Maternity Bonus:** TresVista pays a one-time medical bonus to the eligible woman Employees as per the prevailing rate as stated by Law
- In addition to the leaves and benefits mentioned above, TresVista acknowledges the needs of a new mother by providing with additional flexibility to support them in seamlessly transitioning into their work schedules. Any of the below benefits, in consultation with the Manager, can be availed, in the following order, at employee's discretion:
  - 1 Month: Fully paid leave
  - 6 Months: Work from home at 50% capacity
    - The compensation for this period will be at 50%
  - 6 Months: 40% work from office at full capacity, with flexible office timings (min. 5 hours in office, on work from office days) at their convenience
    - E.g., Employee can punch-in at 10:00 AM and punch-out by 3:00 PM

## Points to Note

- **Medical Practitioner Certificate:** Eligible woman Employee, after resuming work, is required to produce a certificate from a registered medical practitioner certifying the pregnancy, delivery, or miscarriage, or any related illness to avail of any of the benefits under this category
- **Certificate of Adoption:** Eligible woman Employee is required to produce a certificate of adoption after resuming work/once the child is handed over to the adoptive mother
- **Procedure for Application:** Eligible woman Employees can apply for this benefit under 'Maternity Leave' on DarwinBox, not being a date earlier than eight (8) calendar weeks from the date of her expected delivery

## 2.4 Paternity Leave

### Eligibility

This policy is applicable to all male Employees effective ninety (90) days from their date of joining.

### Particulars

- Employees can avail ten (10) working days of paid leave, on successive days or in breaks, subject to their manager approval, within twelve (12) months:





- From the birth of their child/children
- From the date the child/children of 12 months or below in age are handed over to the adoptive/commissioning father

## Process for Application

- Employees can apply for this leave under 'Paternity Leave' on DarwinBox
- **Required Documents:** When applying for these leaves, Employees must submit the supporting documentation such as birth certificate of the child/children, or medical documents related to their significant other's/surrogate mother's pregnancy or adoption certificate, as applicable
- All requests for paternity leave must be applied for and approved on the system within the monthly leave/attendance timeline defined by the Corporate Finance department

## Points to Note

- Employees should inform their Managers as soon as they are aware that they require this leave
- Employees can avail this benefit twice during their tenure in the Company
  - These leaves are applicable per childbirth/adoption and are not dependent upon the number of children being born/adopted
    - E.g., in case of twins/triplets, the number of paternity leaves that can be availed by the Employee remains the same (i.e., 10 working days of paid leave)
- Adoptive/commissioning fathers can avail these leaves only if they legally adopt/commission the child/children
- These leaves are over and above the vacation and Personal Days provided to Employees to in a given Leave Cycle
- Employees can club paternity leave with other leaves and benefits at Manager's discretion

## 2.5 Paid Extended Sick Leave

### Eligibility

This policy is applicable to all Permanent Employees effective their date of joining.

### Particulars

- Employees can avail of paid extended sick leave if they are unable to work for eight (8) or more consecutive working days on account of personal ill-health (temporary/recoverable illness, and prolonged sickness including but not limited to injuries, mental health illness, and accidents)
- **It should be noted that:**
  - Paid extended sick leave is not an entitlement and approval of such requests is at the discretion of the Manager and the HR Compensation and Benefits 2 team ([compensation2@tresvista.com](mailto:compensation2@tresvista.com))





- Employees are eligible to avail of this leave while serving their Notice period however, the Notice period may be extended in accordance with the number of leaves availed
- If paid extended sick leave is not approved:
  - The Employee can mark these days from their existing Leave Balance
  - If the Employee does not have an active Leave Balance, up to two (2) weeks (i.e., 10 working days) of unpaid leaves can be approved by Managers per the guidelines mentioned in the section 2.7 of this Handbook, under the header of people policies
    - Any request for unpaid leaves beyond this limit needs an approval from the Exceptions Committee ([exceptions@tresvista.com](mailto:exceptions@tresvista.com))
    - If the request for unpaid leaves is not approved, but the Employee yet avails of these leaves, Disciplinary Action including but not limited to Termination with Cause, may be taken against them
- Employees are required to keep their Managers updated on the status of their leave
- Employees should only return from a paid extended sick leave when they are sure that they are able to resume work without disruptions

## Approval Matrix

- Employees can avail of paid extended sick leave to the extent of three (3) months basis approval from their Manager and the HR Compensation and Benefits 2 team ([compensation2@tresvista.com](mailto:compensation2@tresvista.com))
- Any extension beyond three (3) months will require approval from the Employee's Manager and the HR Compensation and Benefits 2 team ([compensation2@tresvista.com](mailto:compensation2@tresvista.com))
  - Extensions can only be given for one (1) month at a time and must be capped at a maximum of three (3) months
- Any further extension beyond the total of 6 months paid extended sick leave needs an approval from the Exceptions committee

## Procedure of Application

- Employees can apply for this leave under 'Paid Extended Sick Leave' on DarwinBox
- Employees are required to submit the necessary documentation such as medical certificate/doctor's report detailing out the health condition and duration of leave recommended
  - The leave request is not processed if this documentation is not submitted and is kept on-hold/rejected, within the monthly leaves/attendance timeline defined by the Corporate Finance department, until the necessary documentation is received from the Employees
  - If the request is rejected, Employees must mark these days from their Leave Balance



- If they miss doing so, these days are marked as absent/unpaid leave, and the necessary salary/monetary deductions apply, as applicable
- **Medical Tests:**
  - Employees on leave for extended sickness may be referred to an institution or physician for periodic examinations to determine the nature and extent of the illness, their progress toward recovery, the estimated recovery period, and date of return to work
  - The Employee, at the Company's discretion, may also be asked to undergo medical tests, as suggested by the physician. The cost for any of these medical expenses are borne by the Company on submission of the necessary receipts
  - Employees suffering from contagious diseases such as TB, chicken pox, etc., are required to share a fitness certificate with their Manager, deeming them fit to work and free from any infection, prior to resuming work from office
  - Medical expenses are covered to the extent defined by the Employee's medical insurance
- **Notice period and Resignation:**
  - If the Employee decides to resign while on paid extended sick leave, they must inform their Manager of the decision, and initiate their separation request on DarwinBox per the process defined in the section 3 of the Handbook, under the header of people policies
  - The Employee, at the Company's discretion, is relieved from the Organization on the day they resign, and this is treated as their Last Working Day in all official records
- **Compensation:**
  - Gross salary is paid out on monthly basis to the Employee
  - Variable Bonus:
    - Annual bonus is calculated on pro-rata basis and adjusted in accordance with the number of leaves availed under the Paid Extended Sick Leave Policy
      - E.g., if an Employee avails paid extended sick leave for ten (10) days and their per day bonus is INR 1000, then INR 10,000 is deducted from the Employee's annual bonus

## 2.6 Bereavement Leave

To provide additional paid leaves to Employees and to support them in the event of demise of their immediate family members.

### Eligibility

This policy is applicable to all Employees from their date of joining.



## Particulars

- An Employee can avail paid leaves of up to five (5) working days at the discretion of their Manager within one (1) month from the date of demise of immediate family member (immediate **family members are defined as parents/in-laws, grandparents/grandparents in-laws, siblings/siblings in-laws, spouse, and children**)
- These leaves can be taken on successive days or in breaks at the Employee's discretion
- Employees are eligible to avail of this leave while serving their Notice period however, the Notice period may be extended in accordance with the number of leaves availed

## Process for Application

- The Employee should inform their Manager as soon as they are aware that they need a bereavement leave
- An Employee must apply for these days under 'Bereavement Leaves' on DarwinBox

## 2.7 Unpaid Leaves

### Eligibility

This policy is applicable to all Employees

### Particulars

- Employees cannot avail of unpaid leaves while they have an active Leave Balance (Vacation/Personal Days)
- Once the Leave Balance is exhausted, Employees may avail of unpaid leave to the extent of 2 weeks i.e., 10 working days basis Manager approval
  - Any request for unpaid leaves beyond this limit will require approval from the Exceptions Committee ([exceptions@tresvista.com](mailto:exceptions@tresvista.com))
  - Any non-adherence to this policy shall lead to Disciplinary Action as per the consequence matrix under 'Annexure – People Policies' of this Handbook
  - Availing these leaves will result in the necessary deductions per the excess leave utilization policy, as mentioned in the annexure

### Points to Note

- It is recommended that Employees only avail of unpaid leaves in case of health/unforeseen emergencies or personal commitments
- Employees are advised to plan their Vacation/Personal Days accordingly, if they are aware that they will need additional leaves during a specific time of the year (E.g.: marriage, planned travel, etc.)
- Employees should inform their Managers as soon as they are aware that they will require these leaves



- Any requests to waive off deductions will require exceptional approval from the Committee
  - Exceptions requests are shared with the Committee every 2 weeks (tentatively mid and end of the month) on a Wednesday and Employees must share their requests with the Committee at least 1 working day prior
  - Requests received after this timeline will be shared with the committee in the next update, 2 weeks later

## Non-Adherence to the Policy

- Any non-adherence to this policy shall lead to Disciplinary Action as per the consequence matrix under 'Annexure – People Policies' of this Handbook
- Availing these leaves will result in the necessary deductions per the excess leave utilization policy, as mentioned in the annexure

## 3. Exit

TresVista aims to provide a smooth and consistent process for its exiting Employees.

### 3.1 Notice period

- During Probation, either the Employee or the Company may terminate the Employee's employment without notice. Upon Confirmation, employment can be terminated by either party by abiding by the Notice period. In case the Company terminates the Employee immediately, other than on the grounds as defined in the section 3.2 of this Handbook, under the header of people policies, the Employee is paid a salary in lieu of their Notice period, except wherein the termination is due to a force majeure event which has affected the operations or the business of the Company or rendered the services of the Employee redundant
- It is expected that Employees and their Managers should be in constant communication about both parties' intent for the Employee's future with the Company, however, the Employee's Notice period does not officially begin until they formally raise a separation request via DarwinBox. The HR Operations team ([ops@tresvista.com](mailto:ops@tresvista.com)) subsequently confirms the Last Working Day on the portal and this is communicated to the Employee and their Manager via an automated email
- **It should be noted that:**
  - The Employee's Manager approves the separation request on DarwinBox. In case the resignation is not acted upon within the defined TAT of 5 days, the resignation will be auto approved by the system which will be treated as the final approval for HR Operations team to proceed with the separation formalities
  - It is mandatory for all Employees to serve the Notice period, per the matrix mentioned in the Annexure, unless notified otherwise by the Company



- In case an Employee does not serve the Notice period, as approved by Manager per the Notice period waive off clause (mentioned below), their exit formalities (including but not limited to their relieving letter, final settlement, etc.) is not processed
- The relieving formalities of all exiting Employees are conducted on their Last Working Day; except for the Employees who have been terminated. If the applicable Last Working Day is a Holiday, then the formalities are conducted on the preceding working day
- Employees cannot avail of any paid leave or flexwork, excluding those mentioned below, during their Notice period. In case Employees need to avail of leaves, these leaves will be unpaid in nature and may result in an extension to the Notice period, at the Manager's discretion
  - Any pre-approved/system auto-generated leaves on DarwinBox falling in the duration of the employee's notice period will be revoked
- Employees can avail of paid extended sick leave and bereavement leave during their Notice period, per the guidelines mentioned in sections 2.5 and 2.6 of this Handbook under the header of people policies, respectively
  - These leaves are paid in nature and the Notice period may be extended in accordance with the number of leaves availed
- Employees are required to work from the office per the hybrid model while serving their Notice period and should mandatorily work from office on their Last Working Day. The detailed guidelines on the hybrid model can be referred to in section 1.2 of this Handbook under the header of people policies
- Notice period can be reduced as per the following guidelines:
  - **Employees with 2 months or more notice period:**
    - Notice Period can be reduced up to one (1) month at Manager's discretion
    - This one-month reduction can be waived off, bought out, or can be a combination of both
    - In case Employees want to reduce their Notice period beyond one (1) month, they must mandatorily make a payment in lieu of the Notice period i.e., buy-out
  - **Employees with 1 month notice period:**
    - Notice Period can be reduced up to two (2) weeks at Manager's discretion
    - In case Employees wants to reduce their notice period further for up to 2 weeks, an approval will be sought from either their department SVP or Product Head
    - This reduction (i.e., up to one month) can be waived off, bought out, or can be a combination of both
  - Please note, any reduction of notice is not an Employee's entitlement, and falls under Company's discretion



- The raised/approved separation can be withdrawn by the Employee any time before the Last Working Day at the Manager's discretion
- If an Employee is a part of any disciplinary proceedings, the Company reserves the right to reject their resignation request, at its sole discretion

## 3.2 Termination with Cause

Termination with Cause includes but is not limited to the following grounds:

- Material failure to observe the performance standards set by the Employee's Manager or in carrying out their duties
- Unsatisfactory performance during training period
- Failure or inability to provide any undertakings as may be reasonably requested in accordance with policies, procedures and rules on the conduct that the Company expects from its Employees within a reasonable period of time or any censure or fining by the relevant regulatory authority
- Misconduct as identified by the Employee's Manager
- Negligence in connection with or affecting the business of the Company or any associated Company
- Willful disobey of a lawful or reasonable order by an Employee
- Employee found guilty of Fraud or dishonesty
- Serious or persistent breach or non-observance of any of the Company's policies, terms and conditions as mentioned in the Employee Handbook, Policy Handbook or the Employee's Employment Agreement (as amended from time to time)
- Taking unpaid days off for medical or any other reasons in excess of a tolerable amount as determined by the Employee's Manager
- Taking any bribes or improper gifts/kickbacks
- Any action or behavior that creates a potentially unsafe working environment
- Conduct which is likely to bring the Company, Management or Managers into disrepute or conviction of a criminal offence
- Refusal to submit to a drug test or failure in any drug test administered by an institution or named physician selected by the Company
- Information given by the Employee in connection with their personal details, education and/or their past service is found to be untrue
- An Employee being actively involved in any other business or income generating venture, without prior approval from Manager or the Conflict of Interest committee



- Any prior regulatory fine or censure, litigation, crime, or involuntary termination of any prior employment affecting the Employee, or any report from the Company's background checking agency or referencing the Company considers unsatisfactory
- Sexual harassment of a woman in the workplace in accordance with 1.8 of this Handbook, under the header of people policies
- Any physical or mental incapacitation, which (in the Company's sole opinion) renders an Employee incapable of performing their duties associated with their employment
- In the event the Company is not satisfied with any of the background checks or the results of such background checks, the Company reserves the right to terminate the Employee's employment with immediate effect without any liability or loss to the Company

### 3.3 Absconding Employee

- In case the Employee does not report to work by 9:30 AM, then the line Manager tries to contact the Employee on their personal contact number
- If the Employee is unavailable/does not answer the calls, the line Manager sends an email to the Employee
- In case the Employee does not respond to any of the above, the line Manager gets in touch with the Employee's emergency contact Person's number saved on DarwinBox and inform the HR Operations team ([ops@tresvista.com](mailto:ops@tresvista.com)) about the case
- In case the Employee does not report to office/remains unreachable due to an unforeseen event (accident, hospitalization, death etc.) then the line Manager informs the HR Operations team ([ops@tresvista.com](mailto:ops@tresvista.com)) to take the process forward
- In case no response is received from the Employee/Employee's emergency contact within twenty-four (24) hours, the HR Operations team ([ops@tresvista.com](mailto:ops@tresvista.com)) intervenes and proceeds with the next steps
- Post seven (7) days from the date of the Employee's absence, the employment contract may be, upon Company's discretion, immediately terminated

### 3.4 Exit Formalities

All exiting Employees must complete a set of formalities prior to their Last Working Day before they can be relieved from their services.



## Exit Checklist

- Exit clearances are triggered on the Employee's Last Working Day through DarwinBox. These clearances comprise of a list of formalities that need to be completed when Employee leaves the Organization. The clearances, with the required sign-offs from the concerned stakeholders, must be completed on DarwinBox
- Employees must return all Company property including, but not limited to, any Company equipment, storage devices, training manuals, keys, documents, correspondence, records, credit cards, and passes which are in their possession or under their control. They must sign the resource return form (as applicable) on their Last Working Day

## Exit Interview

- An exit survey is sent to the exiting Employee in their last week in order to solicit feedback from the Employee regarding their experience during their stint at TresVista
- The Employee fills out the exit survey by their Last Working Day
- A representative from the HR Operations team ([ops@tresvista.com](mailto:ops@tresvista.com)) conducts a one-on-one interview with the Employee in order to discuss their responses in detail and solicit additional feedback. Responses to the survey are kept confidential

## Full and Final Settlement

- Full and final settlement includes but is not limited to salary, unutilized Vacation Days, refunds, deductions, etc.
- **Salary Withholding:**
  - **For Employees with One Month's Notice period:** Salary is withheld from the day the separation is raised on DarwinBox until their Last Working Day and is paid out as part of full and final settlement per the timeline defined by the Corporate Finance department
  - **For Employees with Two or More Months' Notice period:**
    - Salary for the month in which Employees raise their separation on DarwinBox, is withheld. This salary is paid out as part of full and final settlement per the timeline defined by the Corporate Finance department
    - Salary for any other month falling during the Notice period is paid as per the monthly salary timeline as defined by the Corporate Finance department
- Any amount that is due to the Company may be deducted from the Employee's full and final settlement





## Relieving Letter

- Once the exit checklist is closed and cleared, a relieving letter is issued within thirty (30) working days from the Employee's Last Working Day. It contains details such as the Employee's name, date of joining, Last Working Day, and last designation
- It should be noted that the relieving letter is not sent unless all the relevant exit formalities are successfully completed
- In the event of Termination with Cause, a termination letter is issued explicitly stating that the Employee was terminated

## Recommendation Letters

- Letter of recommendation is a letter provided by TresVista to recommend an Employee for the initiatives taken by them and their performance in the Company. It serves as validation of the Employee's achievements in the Firm.
- It is given to Employees on ask basis and this policy details out the process in this regard.
- **Eligibility:**
  - Employees who have completed twenty-four (24) or more months at a stretch from their original date of joining, or exit as role-completions (excluding one-year roles) are eligible to receive one recommendation letter from their Managers for higher studies and/or future employment, provided they have fulfilled their commitments towards the Company, and not been terminated for cause
  - Providing any such letter is at the sole discretion of the Manager

## No Due Certificate

All Employees are required to submit the Employee sign-off on DarwinBox, on their Last Working Day. Exit formalities (including but not limited to their relieving letter, final settlements etc.) are not processed for Employees who fail or refuse to adhere to the obligations.

## 3.5 Gardening Leave

The purpose of this policy is to safeguard data and Confidential Information that Employees may be privy to and protect the interests of the Organization in the event of their exit.

### Eligibility

This policy is applicable to all Employees designated as Senior Vice President (SVP) and above, effective their date of joining or Promotion, as applicable



## Particulars

- Employees are required to serve a defined period of gardening leave, as mentioned below, post completion of their Notice period
  - **Senior Vice President:** 3 months
  - **Associate Directors and above:** 6 months
- During the period of gardening leave, Employees are:
  - Suspended, in whole or in part, from their roles and responsibilities in the Organization and restricted to hold any powers on TresVista's behalf
  - Bound by the policies of TresVista, as applicable and remain employed with TresVista
  - Not permitted to contact or deal with any party associated with the Company, including but not limited to Employees, Clients, vendors, or other business contacts of the Company or any of its affiliates
  - Required to remain readily available and carry out any alternative duties and/or perform specific duties as may be expressly assigned to them by the Company
  - Not permitted to enter the Company premises, and their access to emails and the network of the Company will be revoked
- **Exclusivity Coverage:** During the period of gardening leave, Employees are not permitted to work elsewhere, in any capacity, whether for a Third Party or one's own self (whether paid or unpaid)
  - In case of any violation, remedies listed under the employment terms and conditions shall apply i.e., if there is a violation, communication followed by a formal notice is sent and action per the terms will be taken, as TresVista may deem fit
- **Compensation:** For the duration of gardening leave, Employees are paid their gross salary, as applicable. However, bonus and other monetary increments/incentives including the award of fresh ESOPs, equity, etc., are not paid/applicable
- **Points to Note:**
  - Duration of gardening leave cannot be reduced; however, Employees can request for a reduction in their Notice period per the process defined in the section 3.1 of this Handbook, under the header of people policies
  - Gardening leave is included in an Employee's tenure and the last day of gardening leave is treated as their Last Working Day in the Organization



## (B) Monetary Policies

### 1. Onboarding Support

The purpose of this policy is to define guidelines concerning onboarding support provided by TresVista to compensate for the expenses incurred by new recruits who are required to visit the job location and/or relocate to the job location for the purpose of their employment with TresVista.

#### Eligibility

- Onboarding support is offered to all Employees who:
  - Reside outside of the job location and are required to visit the job location for their recruitment and/or attend subsequent meetings/events as required by TresVista before their date of joining
  - Relocate to the specified job location after receiving their offer letter from TresVista
- To be eligible for the support, the following primary criteria must be met:
  - **For Campus Hires:** If their permanent residential address differs from their job location
  - **For Lateral Hires:** If their current residential address differs from their job location
- The Company's decision towards regarding the Employee's eligibility is to be considered as final

#### Particulars

- Employees can claim reimbursements for the following, Subject to the Company's decision of Employee's eligibility, based on actuals and upon submission of all supporting documents/proofs to the Corporate Finance department, within ninety (90) days from the date of joining
  - In case the employee misses to claim the onboarding support within the above mentioned deadline, they can write to Corporate Finance department to claim it within next thirty days, with a standard 25% deduction
- **Visit to the Job Location:**
  - Travel to and from the job location and the Employee's residence
  - Temporary stay at the job location
- **Relocation:**
  - One-time travel from the Employee's residence (includes travel of spouse/children/Dependent Parents)
  - Temporary stay at the job location during selection and finalization of accommodation
  - Broker fee (pro-rated share if the Employee has roommates)
  - Movers and packers
- The maximum amount that can be claimed as onboarding support is mentioned in the Employee's offer letter



- To claim reimbursements, Employees must submit the following supporting documents via an email to the Corporate Finance department:
  - **Application Form:** Duly filled application form that can be accessed in the Annexure
  - **Travel:**
    - Flight, bus, train, and private taxi: Original Ticket/invoice with GSTIN, toll receipts (in case of private/rental taxi) and boarding pass (in case of flights)
    - Personal car: Toll receipts and fuel bills
  - **Temporary Stay:**
    - Hotel: GSTIN invoice
    - PG: Receipt with PAN details and GSTIN (if registered with GST authority) and payment transaction details
  - **Broker Fee:**
    - Tax invoice or receipt (containing PAN, GSTIN, address)
    - Registered leave and license agreement; or
    - A letter from the PG declaring that the Employee is residing with them
  - **Movers and Packers:** Original receipt with GSTIN and lorry receipts, wherever applicable
- **Collateral:**
  - Employees have to submit an undated cheque as Collateral amounting to the sum of onboarding support provided to them
  - This cheque is only retained as Collateral in the interim and is not cashed unless the Employee violates this policy
  - The cheque should be in the name of 'TRESVISTA FINANCIAL SERVICES PRIVATE LIMITED' or 'TRESVISTA ANALYTICS LLP', as applicable, basis the Employee's job location
- Employees must also submit the onboarding support entry on Microsoft Dynamics 365, under the Reimbursement Module, as mentioned below:
  - **Mumbai Employees:**
    - Client - TresVista
    - Project – Onboarding Support (Mumbai)
  - **Pune Employees:**
    - Client - TresVista
    - Project – Onboarding Support (Pune)
  - **Bengaluru Employees:**
    - Client - TresVista



- Project – Onboarding Support (Bengaluru)

## Points to Note

- Bills and claims in Employee’s name, supported by the original receipts along with the GST component, as applicable, must be submitted in electronic mode to the Corporate Finance Department within the defined timeline
- In case an Employee resigns or is Subject to Termination with Cause before the completion of their first Annual Review Period, they must return the amount credited to them latest by their Last Working Day
- In case of non-compliance with this section, the Company is entitled to encash the cheque (submitted as Collateral) of the entire amount at the end of this period

## 2. Business Travel Policy

The purpose of this policy is to define guidelines and criteria for domestic, international, and inter-city travel (between Mumbai/Pune/Bengaluru/Gurugram), covering aspects such as travel, accommodation, and various allowances for Employees who need to travel as a part of their role. The fundamental premise of this policy is to ensure that Employees travel in a comfortable and an efficient manner, while keeping it cost effective for the Company.

### Eligibility

This policy is applicable to all Employees who may have to travel to office or non-office locations, domestically/internationally for business purposes.

Designations	Budget	Approvals
SVP & above	Limits Applicable as per their Budget*	Self
EVP & below	Limits Applicable as per Policy	Managers

\* The above table is applicable for inter-city, domestic and international travel.

\* Any unnecessary expenses outside the scope of this policy not pertaining to travel should not be incurred against the allotted budget.

### Particulars for Inter-City, Domestic and International Business Travel

- **Travel Booking:**
  - **Approvals:**
    - EVP and below: All travel bookings and any request for modification to the request raised, must be approved by the Manager (SVP and above, as applicable)
    - SVP and above: No separate approval is required given that they have an allocated travel budget for the year



- **Booking Guidelines and Process:**

- All travel requests must be planned and initiated well in advance
- For EVP and below, request should be initiated with the FMS department on Helpdesk under the category 'Travel Request- Company Car/Hotel/Flight'
- For SVPs and above, bookings will be managed by their respective secretaries
- Timeline to initiate the booking (travel and hotel) for all types of travel is four (4) weeks
  - This is to ensure that most economical Tickets are booked, per the limits defined in the Annexure
- Travel requests shared over an email will not be considered
- In case the most economical Ticket results in excessively inconvenient travel (multiple stops/long layovers, etc.), alternative flight options can be considered if Employees have sought necessary approvals from their respective Director++
- Preferences for certain airline/hotel groups for loyalty points will not be considered when making any bookings
- An email Confirmation will be shared with the Employee, from the FMS department or the travel portal, as applicable, once the bookings have been made
- Any reimbursement request for travel booked by Employees themselves will be rejected by the Corporate Finance department
- Economy Tickets will be booked for all Employees up to SVP level
  - In spite of a dedicated budget, SVP in Client Development department will not be allowed to travel business class
- Associate Directors and Directors will be allowed to travel by premium economy and business class respectively in case the travel duration is of more than 4.5 hours
  - In case a round trip Ticket is booked on the same booking, and if either journey (outward or return) is of more than 4.5 hours, premium economy/business class Tickets, as applicable, can be booked
- In case there is a layover of more than six hours at any airport for Associate Directors and below, Employees may expense entry into a business class lounge
- On account of extended stay due to personal reasons, any additional airfare/hotel cost when compared to normal business travel dates is borne by the Employee. FMS to inform Corporate Finance department to adjust the excess from the salary



- If the additional stay is approved by the Manager (SVP and above) and is within budget reasonable limit, then it may be considered
- Employees can claim reimbursements for conveyance to and from the airport and these expenses are reimbursed on actuals (The reference point in this regard is the prevailing rate of Uber/Ola). This reimbursement is over and above the daily allowance

▪ **Daily Allowance:**

- Daily allowance is reimbursable upon submission of the relevant receipts/bills
- Employees may claim this amount in advance based on the number of days they are travelling for. In order to do so, Employees must submit their travel Tickets to the Corporate Finance department who will evaluate and accordingly process these requests.
- In case of extended stay for personal reasons, daily allowance will not be provided for the extended duration

▪ **Miscellaneous:**

- Office services (i.e., faxes, copies, courier, postage) are reimbursed on actuals Subject to the submission of relevant bills and receipts
- Expenses on laundry, dry cleaning and ironing are only reimbursed for trips exceeding seven (7) days, Subject to the submission of relevant bills and receipts
- Non-allowable Expenses
- Unsanctioned trips, entertainment, gifts and/or donations
- Mini bar items
- Toiletries and other personal items
- Membership fees to register for any Reward Program
- Service, installation and/or repairs cost of personal mobile phones
- Expenses on tobacco
- Repair, maintenance of briefcases, luggage, or similar items
- Loss of cash or other personal property
- Personal medical supplies
- Excess baggage charges
- Expenses for travel incurred by companions/ family members
- Other travel expenses considered as 'not necessary' during the trip

Refer to the below sections for specific guidelines on Inter-City, Domestic and International Business Travel.

## Particulars for Inter-City Business Travel

- These guidelines are in addition to 'Particulars for Inter-City, Domestic and International Business Travel'



- **Booking Guidelines:**
  - **Road Travel (To and From Pune/Mumbai):**
    - **Company Car:** If the Company car is unavailable on the planned travel dates and if the travel dates can't be changed to align with the availability of the car, then the Employees are required to book a cab either by themselves or through the FMS department
    - **Self-Bookings:** Expenses are reimbursed in accordance with the total cost of travel as per limits mentioned in the Annexure
    - This amount is inclusive of toll expenses, and the Employees are required to submit the necessary FASTag statements/toll receipts
  - **Personal Vehicle (Applicable to VPs and above):**
    - Employees may use their personal vehicle for inter-city travel; reimbursement amount is then calculated basis the distance and prevailing fuel rates, and is reimbursed per the limits in the Annexure
    - Toll expenses are reimbursed at actuals Subject to submission of necessary FASTag statements/toll receipts
- **Accommodation:**
  - Hotel rooms are finalized based on the designation, gender, and number of people travelling by FMS Team with the contracted hotels or its equivalent
  - EVPs & below are allocated rooms on double occupancy basis
    - The only exception would be if a male and female Employee travel together
  - SVPs & above are allocated rooms on single occupancy basis
- **Daily Allowance:**
  - Daily allowance is the amount allocated to Employees to reimburse expenses incurred on food and local conveyance
  - Breakfast expenses are not reimbursed, given that it is included in the hotel booked by the FMS department
- **Cancellation:**
  - Cancellation request must be shared with the FMS department via a Helpdesk Ticket at least two (2) days prior to the date of travel and it needs to be approved per the eligibility matrix defined above under
  - Non-refundable amounts and cancellation charges, if any, are deducted from the respective department/team travel budget
- **Reimbursement:**
  - SVP in Client Development department are not allowed to claim reimbursement as per inter-city policy as they have a separate 'Team Building Trips' policy governing their inter-city travel





- **Office Guidelines:**

- **Timing:**

- In consideration of their travel schedule, Employees may plan their day as follows:
- At the office they travel to, on the day of travel, start their day latest by 10:30 AM and leave any time after 4:00 PM
- Employees wishing to start their day after 10:30 AM or leave before 4:00 PM, may do so Subject to Manager approvals

- **Seating:**

- When approving travel requests, it is the Manager's responsibility to check and ensure that seats are available

- **General Guidelines**

- Each team has been allocated a defined number of seats; EVPs and below can utilize one of the seats allocated to their team
  - The detailed floor plan is saved and can be referred to on SharePoint
  - If a team/department does not have seats allocated in a particular location, they may check with the FMS department on the availability of inter-city seats and accordingly raise a Ticket to book one of these seats
- SVPs and above can block a cabin by reaching out to FMS department
  - FMS department blocks a seat on the floor or an inter-city seat if no cabins are available
- If no inter-city seats are available, Employees can check with the FMS department and leverage the Management seats

- **Location Specific Guidelines:**

- **Pune and Bengaluru:** Open floor seating plan is followed, wherein Employees do not need to book a seat and can directly utilize one of the seats allocated to their team (E.g.: An HR Employee traveling from Mumbai to Pune can directly occupy one of the empty seats in the HR cabin)
- **Mumbai and Gurugram:** Considering seating is managed via the SpotHold Portal, and Employees should reach out to the FMS department to book a seat on their behalf
  - In case seats are not available, Managers must reject these requests and Employees are required to shift their travel dates accordingly

## Particulars for Domestic and International Business Travel

- These guidelines are in addition to 'Particulars for Inter-City, Domestic and International Business Travel'
- **Accommodation:**



- All bookings (except for Inter-City Travel) should be made by the Employee and be reimbursed in accordance with the limits defined in the Annexure. Please note:
- SVPs and above can book rooms on single occupancy basis
- EVP's and below must share rooms if they are travelling with another Employee
  - Exception is made in situations wherein male and female Employees travel together
- **Daily Allowance:**
  - Employees can claim daily allowance, per the limits defined in the Annexure, for their food expenses while travelling
  - Bills will yet need to be submitted for the amounts claimed in advance as well along with the boarding pass
  - In case of extended stay for personal reasons, daily allowance will not be provided for the extended duration
- **Client Welfare:**
  - Employees are allowed to claim reimbursements up to a certain amount (as per prevailing allowance) for Client related expenditure such as business meal or drinks with a Client. These expenses are to be claimed at the actuals. VP/EVP are responsible for approving in line with the budget all such reimbursements for their team
- **Conveyance:**
  - When travelling, it is recommended that Employees use public transport to ensure that their commute is cost-effective
  - In case public transport is unavailable, Employees may use their discretion in determining the mode of transport
  - When travelling with other Employees/colleagues, it is recommended that Employees rideshare/carpool, to the extent possible
  - The Employee must submit receipts of these expenses with the Corporate Finance department in order to claim relevant reimbursements
  - The Company reimburses Employee conveyance expenses per day in accordance with the limit mentioned (as per Annexure)
  - In case an Employee is travelling through the day and making multiple stops, it is advisable that they rent a car or cab for the entire day if that happens to be more cost effective
- **Host Allowance:**
  - In case an Employee on international travel is staying with family, friends, or acquaintances, they will be entitled to a host entertainment amount (as per prevailing limits provided in the annexure), in order to entertain their host and/or buy them a present



- **Weekend:**

- When business travel requires a weekend stay, only food and accommodation expenses are reimbursed
- Conveyance expenses are reimbursed if the Employee travels on the weekend for business purposes
- Employees will need to inform the FMS department/travel desk, as applicable in advance if they need to stay over the weekends due to business requirement for them to book/rebook hotel/flights, Subject to Manager approval
- Employees staying the weekend without any intimation/approval will need to bear the additional cost. FMS needs to inform Corporate Finance department to adjust the excess from the salary accordingly

## Additional Guidelines for International Business Travel

- These guidelines are in addition to 'Particulars for Domestic and International Business Travel'

- **Approval:**

- If Employees need to travel outside of London/New York/Dubai, approval for travel cost to be sought from Director++, as applicable

- **Booking Guidelines:**

- Bookings for Tickets, rental cars, forex, visa and insurance formalities are handled by the Employee and will be reimbursed in accordance with the limits defined in the Annexure

- **Documents:**

- Employees must have a valid passport and credit card with a limit of not less than INR 1,00,000. The lack of an appropriate credit card may cause complications leading to additional travel costs, which will need to be borne by the Employee
- Visa expenses, including travel from their residence to the visa office, will be reimbursed by the Company however, passport related expenses will not be paid for by the Company

- **Travel Insurance:**

- Employees who travel internationally on behalf of the Company are covered by comprehensive travel insurance for the duration of their proposed overseas stay. This insurance policy includes coverage of illnesses and accidents

- **International Telephone Service:**

- When travelling internationally, to manage data and voice calls for business needs or for important/unavoidable personal use, Employees mandatorily need to get an international roaming service activated with their existing Indian Service Provider. These expenses will be reimbursed basis the limits defined in the Annexures

- **Medical Expenses:**



- During travel for business purposes, all the medical related expenses (including COVID-19 related expenses) should be covered in the travel insurance policy
- Additional expenses incurred due to medical emergencies which are not covered by travel insurance policy will be reimbursed for Employees at all levels
- This will only be provided if the Employee has opted for a travel insurance (i.e., in case the Employee has not opted for it, all medical expenses will be borne by the Employee)
- Employees must submit the relevant medical bills in order to claim this reimbursement

## Additional Guidelines for SVPs and Above

- These guidelines only apply to SVPs and above and are in addition to the recommendations and guidelines mentioned above
- **Travel Allowance:**
  - SVPs are given a fixed travel budget during each review cycle and are expected to maintain travelling costs within the set budget range and only claim expenses against the pre-defined reimbursement heads, as mentioned below:
    - Local Travel Allowances
    - Air Travel
    - Hotel Stay
    - Insurance
    - Airport Travel
    - Visa Charges
    - Telephone
    - Laundry
    - Daily Allowance:
      - No documentation will need to be submitted to claim these expenses and this amount is reimbursed basis the number of days an Employee is travelling
      - In case their expenses exceed the allocated budget during any review cycle, SVPs (related to Client Development) must seek prior approval from the Strategy department and SVPs (not related to Client Development) must seek approval of his/her department's Director++. Subsequent to receiving the approval, these claims are processed by the Corporate Finance department
      - SVPs may get these additional expenses approved and reimbursed in the same or the following month of incurring them



- Additional expenses will be approved by the Strategy department, only in the multiples of USD 500, basis Employees having a valid reason for incurring them

## Procedure to Claim Reimbursements

- The allowance limits for business travel – Domestic, International and Inter-City are mentioned in the Annexure
- For detailed information concerning the reimbursement process, Employees must go through section 4 of this Handbook, under the header of monetary policies
- A few additional guidelines for claiming expenses for business travel are as follows
- All reimbursement entries for business travel must be made under the appropriate expense head on ERP, basis the nature of expense incurred
- The Employee must submit proof of the exchange rate at which foreign currency has been purchased and expenses have been incurred
  - E.g.: When travelling for campus recruitment, reimbursement details must be as follows:
    - Client: HR Recruitment
    - Project: Relevant project name to be confirmed with the TA team
- If an Employee is unable to submit the original receipt, the expenses claimed will be Subject to additional scrutiny, and will be approved/accepted at the discretion of the Corporate Finance department
- Reimbursement entries should be applied for, approved and original receipts along with the GST component, as applicable, should be submitted to the Corporate Finance department within the defined monthly reimbursement deadline
- All the bills need to be submitted digitally to Corporate Finance department
- To claim reimbursements for payments made through cash and personal credit/debit card, Employees must submit the following documentation to the Corporate Finance department:
  - Relevant bills/receipts for the payments made through cash or personal credit/debit card
  - In case of card payments, if the above is not available, then the card statement may be submitted, highlighting the specific transactions
  - Supporting documents specifying the exchange rate and amount converted into foreign currency
- In case SVPs and above make payments with someone else's card, reasonable justification for this must be provided
- In case of Intercity Policy, additional details have been provided below
  - Reimbursements should be billed under the Client 'TresVista' and project 'TresVista Analytics'/'TresVista Financial Services' (as applicable) on Dynamics 365
  - Employees should refer to section 4 of this Handbook under the header of monetary policies, for detailed information on the reimbursement process



- In case Employees choose to travel to the business location from an origin point which is any other city other than TresVista office locations, the additional cost borne for this travel, if applicable, will be borne by the Employee. Same will be applicable for reverse travel
- For EVP and below Employees, FMS department/travel desk will share screenshots of travel costs for both the route options i.e. office location to destination vs any other location to destination basis which Corporate Finance department will make the necessary deductions
- For SVP & above, the respective secretaries will share the snips of the bookings with the FMS department. As per the regular process, the latter will share the snips with the Corporate Finance department for the necessary deductions, if applicable
- Prevailing food and conveyance reimbursement rates can be accessed in the Annexures

### 3. Reimbursements

The purpose of this policy is to defined guidelines for reimbursing the expenses incurred by Employees when working late, on weekends, or firmwide Holidays from the office.

#### Eligibility

This policy is applicable to all Employees Subject to prior Manager approval.

#### Particulars

Reimbursements are paid out with the salary per the timeline defined by the Corporate Finance department. Employees may claim the following types of reimbursements:

- **Conveyance:** Employees can reimburse one way travel expenses (Through any mode transport such as private vehicle, Uber, Ola, etc.) to their residence if they work beyond 9:00 PM on regular workdays. If Employees work on weekends or firmwide Holidays, conveyance expenses to and from their residence are reimbursable. Conveyance reimbursements are paid for distance up to 30 kilometers and expenses for distance beyond this limit must be borne by the Employee. The documentation to avail of these expenses is as follows:
  - **Public Transport:** Receipts should be provided wherever available
  - **Personal Vehicles:** Employees who travel by their personal vehicles can claim reimbursement for fuel. In order to claim this, Employees must map the distance from the office to their residence and record it on DarwinBox prior to reimbursing the amount. The reimbursement rates are re-evaluated at fixed intervals throughout the year. The prevailing fuel reimbursement rate can be referred to in the Annexure



- **Toll:** If the Employee uses a road toll, then any expense in relation to the usage of the toll must be entered as a separate conveyance entry \on Microsoft Dynamics 365
- **Food:**
  - **Dinner Allowance:** If an Employee works beyond 9:00 PM, dinner expenses are reimbursed per the prevailing reimbursement limits mentioned in the Annexure
  - **Lunch Allowance:** If an Employee works on weekends and/or firmwide Holidays, lunch expenses are reimbursed per the prevailing reimbursement limits mentioned in the Annexure
  - **Business Promotion:** Employees may reimburse any reasonable expense incurred while entertaining a Client. If the Client is visiting the office, the team may email an authorized Employee from the FMS department for meal arrangements
  - **Other Reimbursements:** This includes attire, driver allowance, fuel, and mobile/internet allowance

## Procedure to Claim Reimbursements

When claiming reimbursements, Employees must be mindful of the following:

- Make entries for food and/or conveyance reimbursements on Microsoft Dynamics 365 on a daily basis
  - If any Employee is in office on 29th and orders dinner, but the food arrives at 12:30 AM on 30th, the reimbursement entry should still be dated as 29th
  - Reimbursement bills are not paid if they are submitted under a different name, any of the details are incorrect or the entry on Microsoft Dynamics 365 is under the incorrect expense head
- All reimbursement bills should have GST details
- Entries must be approved by Managers within the defined monthly timeline unapproved expenses are not reimbursed
  - All receipts should be shared in electronic format with the Corporate Finance department within the defined monthly timeline, no reimbursements are paid out without corresponding receipts despite being approved by the Manager
- Reimbursement should be marked as billable by the Manager in instances where they are billed to the Client
- Client and project must be entered correctly (especially in case of cross department work)

## Points to Note

- The reimbursement allowance amounts are mentioned in the Annexure
- Below mentioned documentation is not considered for monthly reimbursements:
  - Email copy with order Confirmation details
  - Any modifications to a printed bill (E.g., Adding/overwriting/)



- Cash/credit memo
- The responsibility of putting the entries on the system, getting them approved and sharing the necessary receipts is on the Employee. No entries, approvals, and/or receipts are accepted after the defined reimbursement timeline determined by the Corporate Finance department
- Any reimbursement entries with incorrect details (e.g., wrong date or amount) are not reimbursed at the discretion of the Corporate Finance department
- Any expense incurred by Employees on Company account and not submitted for reimbursements per the process defined above are treated as a personal expense and deducted from the Employee's salary
- Employees can claim reimbursements in the following month in case they are travelling overseas and will not be able to claim reimbursements till the deadline for the given month. In such cases, Employees need to intimate Corporate Finance team in advance via email (payroll@tresvista.com)
- Employees that miss claiming any type of reimbursements within the timeline defined by the Corporate Finance department, are eligible to receive this amount in the next salary cycle, with a standard 25% deduction, at Manager approval
  - Employees should share Manager approval with the Corporate Finance department within the monthly reimbursement timeline in order to receive this amount

## Re-Billable Reimbursements

Employees claiming any reimbursements which are re-billable to the Client should properly mark it as re-billable on the system. If Employees/Managers fail to mark it as re-billable, it is considered as a policy breach and the above-defined consequence matrix is applicable.

## 4. Petty Cash Management

The purpose of this policy is to define the criticality and risk associated with the payment of petty cash for incurring small expenses to pay vendors and pay Employees for the expenses incurred by them on behalf of the Company. The policy further helps to outline the policies and procedures adopted by TresVista to provide guidance and standardize the process for petty cash payments done by the Corporate Finance department.

### Eligibility

The policy is applicable to all Employees.





## Particulars

- The Corporate Finance department does not issue more than INR 10,000 in cash or online payments to an Employee's (including third-party Employees) bank account on a single working day, contingent upon business requirement
- Cash/online payments can be made multiple times in a short period of time five to fifteen (5-15) days if approval is received from the requestor's Head of Department and the Corporate Finance department
- Bills should be provided against every cash/online payment
- In case there is no bill against a payment, proper justification is required and if the justification is not adequate/provided, the amount is recovered from the Employee's salary two (2) months from the payment date or is adjusted against future expenses

## Risk Assessment

- TresVista performs a risk assessment to determine whether a proper bill/justification is submitted with respect to a cash/online payment availed from the Corporate Finance department
- The risk assessment determines whether the proposed activities, related costs, and cash Management are consistent with the Company's overall business strategy and risk tolerances
- The criticality of petty cash payments is assessed by the Corporate Finance department based on the following parameters:
  - Criticality of the payment and bills received from the Employees
  - Impact on cash adjustment if bills are not received for the payments made
- In case, the Corporate Finance department classifies any transaction to be critical on the basis of past transactions and experiences with any Employee, cash/online payments are not processed
- Processing of such payments then requires Management approval

## Disputes

In the event of any dispute, the following guidelines are applicable:

- The Corporate Finance department must be informed if a dispute exists, and the Head of Department - Corporate Finance is then approached to determine the next steps
- Wherever applicable, legal advice should be obtained via the Head of Department - Corporate Finance and all correspondence with the Employee must be documented in writing
- At all times, the degree of business risk should be managed and minimized

## Record Maintenance



- Records supporting cash/online payments are maintained by the Corporate Finance department along with details of the Employee (including third-party Employee) receiving the payment
- The Corporate Finance department retains the right to inquire/audit/investigate transaction invoices in case there is any indication of a fraudulent transaction

## Performance Evaluation

- Annual performance evaluation is conducted by the Procurement department in consultation with the Head of Department - Corporate Finance
- The result of annual performance evaluation acts as a trigger to decide whether the same process can be continued, or changes are required basis past transactions

## Roles and Responsibilities

- **Requestors:**
  - Raise Requisition through a Helpdesk or any such other relevant platform with the Corporate Finance department, and attach approval from the requestor's Head of Department in this request
  - Requisition should include the purpose, bills, submission date, and other relevant information
  - Requestors should update the Corporate Finance department if the amount given to them is not spent within two (2) months from the payment issue date
  - Seek and subsequently share budgetary approval from Management, in cases where it is required by the Corporate Finance department
  - Participate in the annual performance evaluation, if required by the Corporate Finance department, for improving the current process
- **FMS Department:** Take approval from the HOD of the requestor department along with necessary budget head details
- **Corporate Finance Department:**
  - Issue payments on the basis of requests received
  - Reference to previous instances on non-submission of bills may also be considered when disbursing the payment
  - Follow up with Employees for the relevant bills once the payment has been made, if the bills have not been received within deadline mentioned in the initial request
  - Record expenses in the accounting system within five (5) working days of bill submission
  - Obtain sign-off from Employees on a monthly basis with respect to the balance amount not returned to the Corporate Finance department



## 5. Provident Fund

The purpose of this policy is to detail out the benefits provided by TresVista in accordance with the Employees Provident Fund and Miscellaneous Provisions Act, 1952.

### Eligibility

This policy is applicable to all Employees.

### Particulars

- Employee Provident Fund (EPF) is an Employee benefits scheme prescribed under a statutory Law and government fund that facilitates medical assistance, retirement, education of children, insurance support, and housing
- **EPF Account:**
  - The Company provides Employees with an EPF account number
  - However, in case of previous employment, Employees must transfer the EPF account from their previous employer through an online transfer
    - Corporate Finance department is responsible for any shortcomings in the transfer process
  - Employees may operate the EPF account provided by the Company, as per the EPF scheme framed and amended by the Government from time to time, however, the Company is responsible for any rejection of claims towards the usage of an Employee's EPF by the concerned authorities under this scheme
- **EPF Contribution:**
  - Contribution made by the Company for the Employee provident fund is 12% of the basic salary, and the Employee's contribution is equal to the contribution payable by TresVista
  - The Employees, if they desire, can contribute further, though the Company stands under no obligation to contribute over and above the minimum requirement
    - The Employee's contribution is deducted from their monthly salary

### Procedure

Any Employee who wishes to “opt for” or “opt out” of the PF scheme must inform the Corporate Finance department, in writing, about their decision. The Company then makes the necessary filings with the appropriate authority as required under the Law.

### Points to Note

- Withdrawal or transfer of PF is facilitated per the EPF rules as amended from time to time
- Employees must comply with the prevailing Law at the time of resignation/retirement for withdrawal/transfer of PF



- Employees can reach out to the Corporate Finance department for the detailed manual related to PF transfer/withdrawal
- Employees can check their account balance or status online; the provident fund UAN number is mentioned on the salary slip

## 6. Gratuity

The purpose of this policy is to define the benefits provided by TresVista to Employees in accordance with the Payment of Gratuity Act, 1972.

### Eligibility

- Gratuity is paid to Employees who have completed four (4) years and one-hundred and ninety (190) days of continuous service with TresVista, however, completion of continuous service of four (4) years and one-hundred and ninety (190) is not mandatory in cases wherein the Employee faces termination due to death or disablement
- In such cases, the amount due to the Employee up to the date of termination can be paid, at the discretion of the Company and this amount is transferred to the Employee or their immediate family member's (spouse in case of a married Employee or parents in case of an unmarried Employee) bank account

### Particulars

- Gratuity is calculated as per the Payment of Gratuity Act, 1972 and is only be paid out after the termination of employment
- Employees can raise a Helpdesk Ticket with the Corporate Finance department to know the amount of gratuity due to them

## 7. Team Building Trips

The purpose of this policy is to define guidelines and processes concerning team building trips undertaken by Senior Vice Presidents (SVPs) in the Organization.

### Overview

The success of any Senior Vice President is dependent on the success of many peers and juniors throughout the Organization. In order to facilitate mentoring and supporting VPs as well as to build relationships with other Senior Vice Presidents, it may be necessary for a Senior Vice President (SVP) to travel to office locations in other cities to meet in-



Person and spend time with the individuals with whom they are dependent upon. These trips are hereafter referred to as Team Building Trips (“TBTs”).

Though SVPs may not directly manage VPs, they have a vested interest in the success of VPs who deliver services for them or for their external Clients. Similarly, in order to accomplish certain objectives, an SVP is required to cooperate and collaborate with other Senior Vice Presidents. Often, long term objectives overlap with many individuals’ KPIs. Successful collaboration requires building a meaningful relationship that is beneficial in both directions. Often simply spending time with each other without an agenda, talking out loud, and brainstorming can lead to innovation.

## Particulars:

- **Objectives of this policy include but are not limited to:**
  - **Connect with VPs:**
    - The SVPs are expected to directly mentor VPs, offer guidance on how to be successful in their current roles, help deal with specific challenges, and prepare them for the next role
    - Given their relationships with the Clients/stakeholders, SVPs can share the long-term objectives of a project and relevant context with VPs, thereby helping them see the value and impact of the work they are doing and also motivating them
    - SVPs can also spend time with the newer VPs, helping them motivate the team, recognize individual accomplishments, and promote Employee retention, and growth
- **Travel Guidelines:**
  - The maximum amount that can be expensed under this policy is INR 1,00,000, in a given financial year
    - This amount is pro-rated in case an Employee is promoted to an SVP in a particular financial year
    - This amount can be reimbursed in line with the current reimbursement process, as defined in the section 4 of this Handbook, under the header of monetary policies
  - Determining the number of trips is at the discretion of the Senior Vice President, as long as the defined budget is adhered to
  - It is recommended that TBTs are evenly distributed across the year, basis the number of colleagues they are engaging with and their respective office locations
  - The intent is to optimally utilize these trips hence, SVPs are expected to use their discretion in planning them accordingly
  - Travel and hotel bookings is done in line with the current inter-city travel policy



## 8. Staff Welfare

The purpose of this policy is to provide a framework to guide Managers (Vice Presidents and above equivalent) on the allocation and utilization of staff welfare.

### Eligibility

Managers (Vice Presidents and above equivalent) are eligible to utilize the allocated amount under this policy, per the mapping defined by the HR department.

### Objectives

- Motivate team members or the team as a whole
- Recognize or appreciate 'a job well done'
- Celebrate milestones in an Employee's life (e.g., tenure completion, birthday, anniversary, etc.)
- Comfort team members who are feeling low, unwell, or facing personal challenges
- To build strong connections and induce 'we' feeling among the team members

### Particulars

- Staff welfare can be utilized for in-person meetings or to send a token of appreciation/recognition to team members across office locations
- **In-person Engagement:** (e.g., team lunches/dinners, offsite trips, outdoor team-building exercises, etc.)
  - Managers should strive to include most of their team in outings/offsites and organize these activities with the agreement of all participating members
  - They should be mindful that no team member feels forced/compelled to participate, if they are not comfortable
  - In case any team member is unable to be a part of this outing, Managers should speak to them and engage with them separately
  - For any gatherings (including but not limited to the gatherings involving consumption of alcohol), the onus of any damages caused (Person/property) remains with the people at the event and TresVista has no obligation towards any claims or losses
  - TresVista further reserves the right to claim indemnities, to be held harmless and to be defended against any and all claims or actions (including third-party claims) from all Employees/Persons involved or responsible for such events/claims resulting from their direct or indirect acts/behavior
- **Virtual Engagement:** Managers can send online food deliveries (through Zomato, Swiggy, etc.) as a token of appreciation to their team members



- Managers must not send/give any gifts (including but not limited to gift vouchers, books, stationary, tech merchandise, etc.) to their team members and should instead engage with team members through in-person/virtual engagement as mentioned above
  - This is to ensure that the tax burden of the gift does not shift to the Employee
- **Budget:**
  - **Allocation:**
    - Staff welfare budget allocation is shared with Managers by the Corporate Finance department every month basis the reportee headcount on the list of Employees on the 1<sup>st</sup> working day of the month
    - Employees cannot utilize the allocated amount on behalf of the Manager or without the presence of the Manager
  - **Utilization:**
    - Line Managers (per the system) have the option to utilize the budget on behalf of the Manager to whom the budget was originally allocated
      - E.g., If the Vice President is mapped to the Senior Vice President in the HR Department, then the Senior Vice President can claim the budget on behalf of the Vice President
      - The above contingency is only applicable to the Managers not reporting to the PD department
    - Managers are not encouraged to club their budget with line Managers or with other team Managers at the same designation/level on a frequent basis, to stay true to the objective of the policy and make the budget utilization more meaningful
      - SVPs/Product heads are recommended to be present for the in-person/virtual engagement, in case Managers club their budget with line Managers or with other team Managers

## Points to Note

- Line Managers are required to share details of the reimbursements including the amount, with the Corporate Finance department
- If both the Manager and the line Manager claim the amount and the cumulative exceeds the allocated amount, the Manager's (to whom the budget was originally allocated) claim is considered and accordingly reimbursed
  - In case of partial utilization of the allocated budget, the remaining amount cannot be carried forward to the next month
  - Similarly, overdrawing from next month's budget is also not allowed
    - E.g.: Excess amount left over from January cannot be used in February and budget for February cannot be utilized in January
- **Accrual:**



- Budget can only be accrued for one (1) month, post which the unutilized amount is lapsed
- Partial Accrual of the budget is not allowed and only the complete budget of a month can be accrued
- The Accrual months should be in the same financial year (April to March)
- **Staff Welfare Budget Allocated by Client:**
  - Teams that receive a staff welfare budget from their Clients are not allocated a staff welfare budget by the Firm
  - However, Managers are yet required to abide by the guidelines given above when expensing this amount
- **Foreign Purchases:** Due to taxation limitations, transactions outside the country/in foreign currency do not fall under the ambit of staff welfare
- **Timeline:** The Corporate Finance department must be notified of any Accrual/deviation from the standard guidelines latest by the Last Working Day of the current month i.e., if the budget for January is to be accrued for February, then the Corporate Finance department must be informed of the same by January 31
- **Best Practices:**
  - Be mindful of the health and safety regulations at the team member's location/residence and ensure that the necessary safety precautions are in place, in case of food deliveries
  - Considering that team members may be receiving food deliveries at their residence, be cognizant of any apprehension they may have on receiving veg/non-veg food
  - Ensure that the engagement is thoughtful and customized for the team member, to the extent possible

## Reimbursement Process

- Managers can reimburse staff welfare per the allocated budget, within the reimbursement timeline as defined by the Corporate Finance department
- **Reimbursement Entries:**
  - All such expenses must be billed under the appropriate Client and project on Microsoft Dynamics 365
  - The reimbursement type can be entered as 'Staff Welfare'
  - For example:
    - **Expense Purpose/Head:** Staff Welfare
    - **Transaction Category/Expense Category:** Staff Welfare Delivery/Non Delivery
- All soft copies of the receipts/invoices in case of deliveries/takeaways should be in the name of the Manager claiming the reimbursement (Address on bill can be the Employee's)
- Bills for in-person outings should specifically have the name of the restaurant/place clearly stated
- All the bills need to be submitted in electronic mode to Corporate Finance department
- Managers are required to adhere to the detailed reimbursement guidelines given in the section 4 of this Handbook, under the header of monetary policies





- In case Managers miss claiming staff welfare reimbursement within the timeline defined by the Corporate Finance department, can claim this amount in the next salary cycle, with a standard 25% deduction
  - Managers should reach out to the Corporate Finance department within the monthly reimbursement timeline in order to receive this amount

## 9. Medical Insurance Policy

TresVista provides health insurance to all Permanent Employees effective their date of Confirmation and the coverage amount in this regard varies depending on their designation.

### Particulars

- Insurance coverage will be provided to Employees, and their immediate dependents (For the purpose of this immediate dependents have been defined as: Spouse and up to 2 children)
- Employees may also opt to include their parents under the Company provided insurance policy however, the additional premium in this regard will need to be borne by the Employee themselves
- Other details (including but not limited to policy inclusions, claims process, etc.) can be referred to on SharePoint

## 10. Car Lease Policy

The purpose of this policy is to provide employees with the guidelines and procedure on car leasing.

### Eligibility

- This policy is applicable to all confirmed employees with designation Senior Vice President and above.

### Particulars

- Company has tied up with a leasing vendor – ‘Refyne’
- Employees are entitled to select one car for their use during their tenure with the company and the lease agreement will range from 3 to 5 years
- The chosen car can cost up to seven times the employee's gross monthly salary, excluding the Employer Provident Fund. The total car value includes the basic car price, registration fees, accessories, and initial insurance
  - Employees to ensure that the selected car model fits within these limits



- The car will be registered under the company's name, and it is intended solely for official and personal use, not for any commercial purposes
- Amount financed for the purchase of the car will be inclusive of ex-show room price, road tax, registration charges and any other costs which are customarily charged by the dealer from whom the car is being sourced. Employees have the option to purchase additional insurance, extended warranties, or extra accessories, which may exceed the set limit. However, this will increase the lease payment, subject to the terms and conditions of the car leasing vendor. Additionally, the corporate finance team must approve any such extra limit
- Payments for the car will be made in monthly instalments and will be directly reduced from the employee's monthly salary
- Employee will have the option to pay an upfront amount from their personal resources for the new car and manage the lease liability amount accordingly
- Once the lease term is set at the start of the car lease, changes can only be made with the vendor's agreement and any applicable costs will be borne by the employee
- The employee shall undertake on-going maintenance of the car to keep it in good condition, normal wear and tear during the Lease Term
- The responsibility of maintaining the car, attending to an unforeseen event of any damage because of an accident or otherwise lies solely with the employee concerned
- Total lease rentals and service charges will cover insurance, ongoing maintenance (if opted for from the leasing company), and taxes
- In case the employee is transferred from one legal entity to another legal entity within the group, the car lease will continue to remain with the company until lease term closure. However, the lease rent will be deducted by the entity where the employee got transferred
- Employee can terminate the lease agreement at any time, subject to the leasing terms and conditions
- The leased car can be registered at a different location, provided the employee submits the required documents for the registration
- Employees are allowed to purchase the car from any showroom where the leasing vendor does not have tie-ups, though there may be slight delays in the process
- Employees can sell their existing car to the leasing vendor and lease back either a new car or their old car (which they sold), subject to the terms and conditions of the leasing company
- In the event of separation from the Company for any reason whatsoever, it is mandatory for an employee to ensure that the terms of lease agreement are fulfilled, and the lease is closed before the last working day. Below are the three options available to the employee:



- Foreclose the lease by paying the appropriate termination value (NPV of all unpaid lease rentals)
  - Even if the employee is going to have any other engagement with the Company post separation, they will necessarily be required to foreclose the Car Lease and will not be allowed to carry forward the existing Car Lease to their new engagement
  - The foreclosure value shall be derived as per the terms and conditions of the leasing company through which the car has been purchased. Any additional costs/tax liability that may arise will be borne by the employee
  - Post foreclosure, the car can be transferred to the employee's name. The Company will not have any liability during such separation
- Conversion or transfer of the lease to the new company
- Conversion of the corporate lease into an individual loan on the same commercial terms, subject to the employee's CIBIL score
- If the employee does not choose any of the above options, the leasing vendor will repossess the vehicle and sell it. The employee will be responsible for any difference between the sale price and the termination value. The Company will not be held liable
- In the unfortunate event of the employee's death, and if the employee's family members do not wish to pay the termination value, the leasing vendor will repossess the vehicle, and there will be no recourse to the Company
- Employee must pay the residual balance and take possession of the car at the end of the lease period
- **Perquisite Tax:**
  - Lease Rental shall not be added to the taxable income
  - As the car is given under lease to the employee for using it for their personal and official purpose, the tax impact will not be on the whole amount of reimbursement. However, perquisite tax, as detailed below will be applicable and subject to TDS from their monthly salary
  - Employees availing this facility are not eligible to claim any travel reimbursement for travel within the city (primary place of work or the home location)
  - The taxable perquisite value per month shall be based on the engine capacity of the car leased out and shall be calculated as per the table mentioned below

Description	Expenses that can be Reimbursed
Cubic Capacity up to 1.6 Litres	INR 1,800 + INR 900 (if a driver's salary is reimbursed)
Cubic Capacity exceeding 1.6 Litres	INR 2,400 + INR 900 (if the driver's salary is reimbursed)



## Application Procedure

- Employees interested in leasing a car need to send a signed copy of the 'Application for Choice of Lease Car' mentioned in the 'Annexure - Monetary Policies' to corporate finance department ([accounts@tresvista.com](mailto:accounts@tresvista.com))
- Corporate finance department will further help employee to connect with the specific vendor for next steps with regards to leasing
- Based on the salary of the employee and car model finalised, the leasing company shall calculate lease rental and confirm to the employee
- After receiving confirmation from the leasing company, the employee can reach out to corporate finance department for general clarifications and give their final consent through the 'Consent for Opting for Car Lease' mentioned in the 'Annexure - Monetary Policies'
- Once an employee gives their consent and the company will make the Security deposit if any to the vendor, corporate finance department will give a go-ahead to the leasing company to initiate the lease agreement process
- After receiving all required documents, the leasing company releases the payment to the dealer and informs the employee to take delivery of the car
- Corporate finance department will help to get signatures on any of the documents wherever required as per the agreement with car vendor
- Employees need to submit to the corporate finance department the scanned copy of the original car invoice and insurance cover note, RTO form stating the registration charges and RC, once received
- Once the deal is finalized, the corporate finance department would be reducing the monthly installment from the salary and providing tax benefits for the same
- The onus is on the employee to obtain the lease payment schedule and related foreclosure schedule from the Lease Vendor and understand them clearly directly with the Lease Vendor before committing to a car lease with the vendor
  - Company is not responsible in any manner for lack of understanding of the financial obligations for the employee under the car lease with the vendor
- Company may modify, change, amend, exclude or include any clause from time to time
- Below is the foreclosure process:
  - Corporate finance department may reach out to the leasing company to share the foreclosure amount for employees
  - On receiving input from the leasing company, the corporate finance department reconciles the amount and provides the final amount to the employee after adding GST (if applicable) depending on the existing rate as directed by the Government



- The employee must pay the foreclosure amount (if any) in favor of the Company. Upon receiving the amount, the Company shall make the payment to the leasing company
- On receiving the foreclosure amount from the Company, the leasing company will issue a No Objection Certificate (NOC)

## (C) Risk-Oriented Policies

### 1. Conflict of Interest – Firmwide Applicability

TresVista is committed to conducting business in a manner that ensures Employee’s business judgment and decision making are not influenced by undue personal interests. Given the possibility of a conflict of interest (actual, potential, or perceived) in the context of the nature of services provided by TresVista to its Clients, TresVista requires all Employees to comply with Company guidelines and make all relevant disclosures to prevent any such conflicts of interest (actual, potential, or perceived)

#### Applicability

This policy is applicable to all Employees

#### Particulars

Per the policy, conflict of interest situations include but are not limited to:

- Owning more than 1% stake in a Company (private or public), sole proprietorship Firm or partnership Firm (registered or unregistered)
- Partnership or Directorship in a private or public Firm:
  - Director or a Partner in any other Firm
  - Power of Attorney of any other Firm
  - Sleeping Partner in a business run by another individual
- Multiple employment leading to monetary benefit:
  - Side business
  - Part-time employment
  - Weekend jobs
  - Monetary benefit from any employment apart from TresVista
- Freelance activities:
  - Freelancing, irrespective of the area of expertise, location, and timing



- Working on a contract (temporary or renewal basis)
- Giving lectures or teaching online or offline, irrespective of the topic (e.g., Alma Mater, CFA tutor, Finance tuitions, etc.)
- Collaborating with institutions to give lectures
- Providing professional consultation services to other firms
- Blogging to generate online traffic and/or marketing Products online
- Referring a vendor Company in which an Employee has vested interest
- Other types of conflict:
  - Failing to disclose that the candidate, the Company is considering hiring is an immediate blood relative or spouse
  - Failing to disclose information pertaining to immediate blood relative or spouse working with a competitor
  - Engaging in business or working for a competitor
  - Working for an organisation that provides a competing Product or service
  - Direct or indirect interest in any activity or business, resulting in monetary gain, whose nature of business is similar to TresVista

For the purpose of this policy, the term 'competitor' shall include any outsourced financial services provider or any Organization whose nature of business is similar to that of TresVista, including but not limited to financial services, data intelligence, CFO office services.

## Conflict Disclosure and Resolution Mechanism

### 1. Conflict of Interest (COI) Committee

- Shall assess and evaluate any conflict situation reported by Employees to avoid or minimize the risk associated with any conflict of interest (actual, potential, or perceived)
- Comprises of senior members of the firm who will review all reported conflicts of interest
- Is responsible for:
  - Identifying whether a conflict exists
  - Evaluating the severity of the conflict
  - Communicating to the Employee, the steps necessary to resolve the conflict

### 2. Procedure

- Employees are required to declare any conflict of interest (actual, potential, or perceived) situation to the COI Committee and seek the Committee's approval before entering into any situation that may be deemed as a conflict of interest
  - Such instances can be raised with the COI Committee via a Helpdesk Ticket or via the following email ID [coi@tresvista.com](mailto:coi@tresvista.com)



- The Committee shall proceed to make an enquiry into cases brought to its notice:
  - The COI Committee will review the case and communicate their decision to the concerned Employee within one month of the case being presented
  - In the interim, the concerned Employee shall refrain from participating or continuing with the conflicting arrangement
  - The Employee will need to implement the Committee's recommendation within two weeks of being communicated of the Committee's decision
  - The COI Committee may ask the Employee to submit supporting documentation/evidence related to the conflict of interest at different stages of the review process in addition to seeking proof of the implementation of the corrective action recommended by the Committee
  - The decisions and recommendations of the Committee shall be binding upon the Employee. Failure to abide by this may result in Termination with Cause (refer to section 3.2 of this Handbook, under the header of people policies)

### **3. Exceptions**

- An event or any act of an Employee that does not jeopardize the primary interest of the Employee towards TresVista shall not be categorized as a conflict of interest
- However, all such cases must be reported to the COI Committee, who will review it and may deem it as an exception (Subject to approval from the COI Committee). There are certain activities which may not be a potential conflict, including but not limited to:
  - Volunteering for a non-profit Organization over the weekend
  - Serving on the Board of Directors of any Company with no conflict of interest in context of the nature of services provided by TresVista to its Clients
  - Conducting guest lectures on weekends without using TresVista's confidential and proprietary information

## **2. Conflict of Interest – Delivery Teams Applicability**

The purpose of this policy is to establish relevant principles and rules for preventing or managing conflicts of interest in the Organization and to explain how such principles and rules are implemented.

### **Scope**

This policy applies to all Employees of TresVista.



## Particulars

- **Conflict of Interest:**
  - Conflict of interest would arise in the situation wherein a department/team has one or more Employees assisting Clients:
    - Working together on the same deal
    - Competing against each other
    - Across the table (on either sides of a transaction)
- **Managing Conflict of Interest:** TresVista has implemented an organizational structure and several procedures to ensure that conflicts of interest are prevented and there is no or minimal material risk of damage to the interests of the Clients.
- **Disclosure of Conflict of Interest:**
  - In the event of a conflict, it is the responsibility of the VP/EVP of that department/team to disclose them to the Compliance department immediately via an email
  - The Compliance department reserves the right to inform the Client in all conflict situations once they receive this intimation from Employees

## Material Non-public information (MNPI)

- The MNPI Policy has been defined to support and comply with Laws governing:
  - Trade in securities while in possession of material Non-public information about any Company or its subsidiaries, and
  - Disclosure of MNPI to outsiders ("Tipping")
- A separate MNPI Policy is maintained, detailing the definitions and treatment of MNPI, which can be referred to in the Policy for Material Non-public information of this Handbook

## Outside Business Activity

- Given the possibility of a conflict of interest in the context of the nature of services provided by TresVista to its Clients, all the Employees are required to comply with Laws in this regard and make all relevant disclosures to TresVista to avoid any conflict of interest
- Employees must disclose such conflicts of interests to the Conflict of Interest Committee, per the process defined in section 1 of this Handbook, under the header of risk policies





## Employee Awareness

At TresVista, training is provided to all new Employees as a part of the induction process. Further, refresher training is conducted for the entire firm on an annual basis. Thus, the Compliance department reiterates the policies annually to all Employees.

## Compliance

- The Compliance department will carry out internal checks, and verifications as a part of the Internal Audit process. It will verify adherence to this policy through various methods, including but not limited to, random checks or any other means as deemed necessary
- Once the Compliance department receives intimation from the department/team about the receipt of information leading to material risk of damage to the Client's interests, necessary steps as defined in this policy are taken

## Non-Compliance

Any non-compliance with the policy attracts Disciplinary Action. Serious offenses such as theft of MNPI, illegal disclosure of sensitive data, etc., will be grounds for Termination with Cause and may also involve legal consequences, at the discretion of the Company.

# 3. Code of Conduct

The purpose of this policy is to define standards and set guidelines concerning acceptable behaviour from Employees. The code of conduct is a commitment to conduct business ethically and helps the Company lay the foundation for core Company values and maintain high standards of behaviour and performance. By committing to the code of conduct, Employees are expected to support the Mission, Vision, and PACT of TresVista.

## Overview

All Employees must conduct their personal affairs and manage their business transactions in a manner that does not result in adverse comments or criticism from the public, or in any way damage the Company's reputation as a responsible financial services Organization. This policy addresses both business and social relationships, which may present legal and ethical concerns, and sets forth a code of conduct to guide Employees and provides an understanding of consequences and Disciplinary Actions if the conduct is violated/not adhered to. Sections of this policy have reference matters for which specific policies also exist, this is because the code of conduct encompasses standards of behavior outlined in other TresVista policies.



## Applicability

This policy applies to all Employees of TresVista. Each Employee is expected to become familiar with TresVista policies that directly or indirectly impact their day-to-day operations/responsibilities and are required to affirm to have read and understood the code of conduct at the time of joining.

## Particulars

- TresVista expects its Employees to fully comply with the spirit and intent of all applicable Laws, rules, and regulations in accomplishing their assigned duties while using good judgment and ethical standards
- Compliance to the code of conduct is mandatory and all Employees are expected to comply with the policy when performing their duties
- Employees are expected to understand their obligations as per the guidelines defined in this policy
- Employees must promptly report any known or suspected violations of the Company's code of business conduct and ethics
- Adherence to the code is monitored through audit, examination, and human resource procedures

## Fair Outcome and Conduct towards the Clients

- Serving Clients is the focal point of TresVista's business and they deserve the highest quality service and standards in all transactions
- Employees must build and foster long-term relationships. This helps serve the Clients better and improves and upholds the Company's reputation
- Employees should provide Clients with valued services and deal with them fairly
- Employees must act with integrity and do everything possible to provide excellent service to them either directly or by supporting the work of other individuals
- Employees must not make any promises that cannot be fulfilled by them or the Organization
- Employees must ensure that TresVista's services are:
  - Well-designed
  - Efficient
  - Transparent and based on useful advice
  - Performed as expected

## Payment to Clients and Vendors

- Payments of any nature, which would violate any Law, are not allowed by the Organization
- All payments of fees must be per sound business practices



- Payments, gifts, or favours must not be made to any Person with the intent to induce them to violate their duties or to obtain favourable treatment for the Employee or TresVista

## Disclosure to the Media

- Social Media and Social Media (Corporate Accounts) policies are supplementary and should be read in conjunction with this policy. The purpose of these social media policies is to ensure that Employees understand and comply with TresVista's disclosure requirements in terms of media interaction and public presentations. The detailed social media policies can be referred to under sections 5 and 6 of this Handbook, under the header of risk policies
- If Employees are delegated to speak on behalf of TresVista, they are briefed before being interviewed, to review what is public and private information
- Also, if asked for opinions from the media regarding any of their outside interests, Employees should know that their comments are strictly personal. They should be cautious not to compromise on the Mission and Vision of TresVista

## Conduct when representing TresVista

- Employees must conduct themselves professionally and with personal integrity, both in and out of the workplace, reflective of TresVista values
- Employee must communicate and negotiate honestly with all Clients, Partners, stakeholders, suppliers, associates, and other members of the public
- Obligation to act with integrity and within the spirit of this code of conduct continues while traveling, whether domestically or internationally
- It is imperative to avoid having alcoholic drinks while representing TresVista at social gatherings and parties
- Employees are expected to carry an official identity card, and any other document like business card, etc. as may be required to represent TresVista

## Involvement in Out-of-Office Activities

- This clause helps Employees understand and comply with TresVista's code of conduct
- They must refrain from directly or indirectly expressing or using the Company's name while involving themselves or participating in or providing their views and opinions on sensitive matters, including but not limited to political, social, or any other comments on any platforms

## Conduct in the Company

- Employees are expected to maintain high standards of professionalism as set by TresVista. TresVista aims at enhancing its reputation as a quality service provider and an enjoyable, stimulating, and challenging place to work



- It expects its Employees to achieve and maintain high standards of ethics, professional conduct, and work performance to ensure that TresVista maintains its reputation with all internal and external stakeholders
- High ethical standards must be recognized and valued. Any unethical or illegal behaviour must be reported to the Ethics Committee ([coe@tresvista.com](mailto:coe@tresvista.com))
- An environment of honesty, trust and integrity must be maintained
- TresVista's property must be maintained and not be damaged intentionally
- In all dealings with third parties, the policies and directions of the Company must be complied with
- Any behavior or collective action which harms or could harm the integrity and/or interests of TresVista must be avoided
- Use of any Resources in connection with any illegal activity is strictly prohibited, and TresVista cooperates with any legitimate Law enforcement investigation of potential criminal activity

## Absenteeism and Tardiness

Employees must adhere to the work hours defined for them. They are expected to be punctual when reporting to work.

## Equal Opportunity

- TresVista ensures to provide equal employment and advancement opportunities to individuals without distinction or discrimination because of age, color, national origin, race, religion, caste, sex, physical or mental disability, or veteran status
- This clause applies to all Employees and candidates for employment and all aspects of the employment relationship, including recruitment, hiring, compensation, benefits, training, transfer, and any other terms and conditions of employment

## Professionalism

Employees must show integrity and professionalism in the workplace.

## Personal Appearance

Employees must follow the dress code and personal appearance guidelines as mentioned in the section 1.5 of this Handbook, under the header of people policies.

## Respect in the Workplace

- Employees should respect their colleagues and should maintain a safe and inclusive work environment free from discrimination, bullying, harassment, or exploitation of any form
- Employees must be open to communicate with their colleagues, seniors, or team members
- Employees should treat colleagues fairly and work together to deliver the brand promise



- Employees should be friendly and collaborative and should not disrupt the workplace or pose any obstacles to their colleagues' work
- Employees are expected not to use foul language while communicating within the office premises and during official duties outside the office premises

## Communication with Former and Potential Employees

Employees should be careful in speaking with former and/or potential Employees and not disclose Confidential Information about the Company, even if it is something that they may already know.

## Legal and Social Responsibility

Employees must ensure that their actions comply with and are within the meaning and intent of all applicable Laws and regulations. Employees' actions should be free from suspicion and criticism and have no adverse impact on society.

## Sustainability and Environmental Protection

- TresVista continuously educates its Employees on environmental issues and stimulates individual and local initiatives
- TresVista strives to continually reduce environmental impact and endeavors to reduce energy consumption and waste etc.
- TresVista encourages Employees to use eco-friendly means of transport, and set environmental requirements when purchasing goods and services

## Protection of Company Property

- Employees should treat TresVista's property, tangible or intangible, with respect and care
- Employees should not misuse TresVista's equipment or use it frivolously
- Employees should respect all kinds of intangible property, such as trademarks, Copyrights, etc. and should use them only to complete their work responsibilities
- When exiting or retiring from TresVista, Employees must ensure that they return all Company property in their possession, including but not limited to records and equipment

## Protection of Confidential Information

- Employees of TresVista should protect Confidential Information about the Company, Clients, etc. received during the term of their employment
- For ensuring that Confidential Information is well protected, Employees should disclose information only on a "need-to-know" basis
  - Details can be referred to in section 15 of this Handbook, under the header of risk policies



## Prohibition of Insider Trading

- TresVista restricts its Employees from trading in Personal Accounts using price-sensitive information of Clients received during the term of their employment for personal gain/benefit
  - Details can be referred to in section 16 of this Handbook, under the header of risk policies

## Frauds and Thefts

TresVista ensures that incidents of Fraud and theft relating to the Company are promptly investigated, reported, and, where appropriate, prosecuted.

## Anti-Bribery

- This clause helps Employees understand and adhere to the Company's ethical standards and comply with legal obligations
- It restricts Employees from directly or indirectly, offering, giving, requesting, or accepting any bribe from any Clients, business associate, vendors, competitors, government officials or any other parties, thus observing and upholding TresVista's position on bribery and corruption
- Employees must ensure that they demonstrate high levels of integrity, act ethically, honestly, transparently and in a trustworthy manner in all their deals to protect the Company's and their own interests

## Internet Usage: Cybersecurity, Social Media, and Corporate Email

- Employees must refrain from sharing information that is private or proprietary to TresVista
- Employees must avoid posting derogatory comments about Clients, competitors, employer, or their practices on social media
  - For more information, kindly refer to the sections 5 and 6 of this Handbook, under the header of risk policies
- Employees must align themselves with the Company's Social Media and Social Media (Corporate Accounts) policies and plan before posting anything on social media platforms

## Sexual Harassment

- TresVista does not tolerate sexual harassment, which involves the solicitation of sexual favors or the initiation of any unwelcome sexual advance by one Employee towards another. It may also include other sexually related physical or verbal conduct. The creation of a work environment that is hostile, intimidating, or offensive to an individual or a group because of gender may also constitute sexual harassment
- Employees throughout TresVista should treat one another with courtesy, dignity, and respect, regardless of gender
- Employees must be alert to the possible presence of sexual harassment in the workplace. Appropriate steps must be taken to prevent sexual harassment. Complaints about sexual harassment can be made to Manager, Human Resources



department, or the Internal Committee. Any charges should be promptly, reasonably, and thoroughly investigated. There is no retaliation for truthfully reporting sexual harassment or participating in the Company's investigation of a complaint

- If sexual harassment occurs, it leads to immediate disciplinary consequences ranging from a warning to Termination with Cause
  - For more information, refer to section 1.8 of this Handbook, under the header of people policies

## Drugs, Alcohol and Smoking

- Employee must not distribute, possess or use illegal or unauthorized drugs or alcohol on the Company's property, time, in connection with the business or in a manner that might affect the performance of their responsibilities and duties to the Company
- No Employee is permitted to smoke at the workplace
- Employee whose behavior, judgment, or performance is impaired by drugs or alcohol should not report to work. Such Employees are prohibited from entering the Company's premises or engaging in Company business
- Violation of this clause is serious and results in the appropriate Disciplinary Actions, including Termination with Cause

## Workplace Violence

- Employees should have a safe place to work. Workplace violence, including threats, threatening behavior, harassment, intimidation, assaults, and similar conduct, is not tolerated
- Any threats or concerns about Employee's safety or the safety of others must be immediately reported to the respective Managers

## Violation

In case of any violations (whether it is the code of ethics, code of conduct, TresVista policies or outside Laws, rules, and regulations), TresVista does not hesitate to report to the relevant authorities. Additionally, the Employee, the Employee's Manager or any other Person who was conscious of the breach is Subject to the Disciplinary Action including but not limited to Termination with Cause.

## 4. Code of Ethics

The purpose of this policy is to define a set of principles for Employees to ensure that their actions are in accordance with the ethical standards and primary values of the Company.



## Overview

The code of ethics provides further clarity on TresVista's mission, values, and principles, linking them with professional conduct standards. It also articulates values that TresVista wishes to foster in Employees and, in doing so, defines desired behavior. Employees should adhere to the core ethical principles for guidance in decision-making and business conduct. Thus, the code of ethics becomes a benchmark against which individual and organizational performance can be measured. It establishes a direction and pathway to meet the Organization's ethical responsibilities towards its stakeholders.

## Competence

Employees must develop and maintain relevant knowledge, skills, and behavior to ensure that any activity is conducted professionally and proficiently. This includes but is not limited to acting with diligence, as well as obtaining, and regularly updating the appropriate qualifications, training, expertise, and practical experience. All Employees must understand and comply with any applicable Laws, rules, regulations, and internal policies.

## Integrity

During and after the term of their employment with TresVista, Employees must:

- Behave in an accountable and trustworthy manner
- Avoid any acts that might damage the reputation of the Company or bring discredit to the Organization at any time
- Personally escalate non-compliance issues appropriately
- Exercise reasonable diligence when approving transactions and expenditures or signing documents
- Understand the importance of internal controls and consistently comply with them
- Not solicit or accept anything of value from anyone (directly or through others such as family members) if it is intended or could reasonably appear as intended to improperly influence the decisions to be taken on behalf of TresVista
- Neither indulge in the trade of the Company's stock for which they have access to confidential material and/or Non-public information about a supplier, customer, or competitor nor should they advise others including connections to do so (definition of connections can be referred to in section 16 of this Handbook, under the header of risk policies)
- Act based on ethical behavior with an aim to build relationships on honesty and transparency
- Not engage in practices that distort prices or artificially inflate trading volume with the intent to mislead market participants

## Morality

If an Employee commits any act, which:

- Is an offence involving moral turpitude under central, state or local Laws
- Might tend to bring the Employee to public disrepute, contempt, scandal or ridicule





- May embarrass, offend, insult or denigrate individuals or groups
- May shock, insult or offend the community or the Company's workforce or public morals or decency or prejudice the Company
- Results in actual or threatened claims against the Company

TresVista has the right to look into such matters and take necessary actions in its sole discretion as it deems appropriate. These actions might include but are not limited to the immediate right to unilaterally terminate the employment agreement for cause; in such cases no prior notice of termination is provided, upon written notice to the Employee.

## Fair Dealing, Diversity and Equal Opportunity

- TresVista condemns discrimination in any form and aims to provide a healthy and dignified work environment for all Employees
- Employees must treat all fellow Employees and third parties with respect and merit irrespective of their sex, age, sexual orientation, marital status, caste, religion, color, race, nationality, or any disability they may have. Harassment and bullying are considered as gross misconduct and are prohibited
- Employees must create a culture of fairness and transparency, which includes treating those with whom we have professional relationships with respect and ensuring that Employees consider the impact of their decisions and actions towards all stakeholders
- TresVista does not hire or terminate, reward or punish, or award or deny contracts based on personal considerations, including but not limited to favoritism, nepotism, or bribery

## Confidentiality

During and after the term of their employment, Employees must:

- Hold in the strictest confidence and not use, divulge or disclose, disseminate, publish, lecture upon, sell or transfer any Confidential Information to any Person except as required by their employment and for the benefit of the Company
  - Not permit any Person to examine and/or make copies of, any documents, writings, drawings, materials or records, that contain or are derived from any Confidential Information received during the term of employment without the Company's prior written permission
  - Such Confidential Information is solely and absolutely vested in and owned by the Company, and the Employee does not have or claim any right, title or interest therein
- Not divulge or disclose to any other Employee, the Employee's salary or bonus arrangements with the Company
- Comply with, and do all things necessary to permit the Company to comply with all Laws, and with the provisions of contracts executed by the Company relating to Intellectual Property or to the safeguarding of information, including



the signing of any confidentiality agreements required in connection with the performance of their duties and functions

- Hold and use the Confidential Information which may be in the nature of unpublished price sensitive information as defined in the SEBI's (Insider Trading) Regulations, 1992 (as may be modified/amended/re-enacted from time to time), in the manner and in terms of those regulations
  - Not pass along sensitive information or tip anyone to buy or sell securities whilst in possession of such information of such securities
- Upon termination of employment for whatever reason, deliver to the Company all working papers and/or other material and copies provided to the Employee pursuant to their employment or prepared by the Employee during the term of their employment, without retaining any copies
- Follow the highest standards of information security to keep any Client information confidential in order to protect the confidentiality and sensitivity of the information provided by them
- Ascertain that any data shared by the Clients is used for intended purposes only and any sensitive information is not divulged to anyone, including third parties, without the explicit consent of those involved - unless disclosure is required by Law or regulation
- Believe that all information about the Company and its business (including the past, present and Prospective Clients, business Partners, vendors, directors, and Employees) is confidential unless otherwise stated
- Not share user IDs, passwords, access details, software, or authentication devices that are intended for individual use to gain access to a system
- Respect the Company's security controls and access information only within their authorized access level
- Not discuss the Clients in public to prevent unauthorized people (outside the team) from gaining access to this information
- Not share any data or information within or outside TresVista unless express consent is received from the respective Manager or other authorized Employee
- Confirm that all the files are precisely stored, deleted or destroyed as directed by the Manager or other authorized Employee and as mandated by the contract
- Not cause any unauthorized disclosure of any material, through any failure to exercise due care and diligence
- Not reproduce, store in a retrieval system or transmit in any form or by any means, electronic, mechanical, photocopying, recording, scanning or otherwise, any copyrighted material which is the property of the Company, for their own benefit or for the benefit of any Third Party, that contain or are derived from any Confidential Information received during the term of their employment



- Not at any time during the continuance of their employment or on expiry or termination or cessation of employment with the Company, issue any unauthorized statements to the press or any Third Party regarding the Company, the Company's business, this Agreement and their employment with the Company
- Not have or claim any right, title or interest therein since Confidential Information shall be deemed as the Company's trade secrets and solely and absolutely vested in and owned by the Company

Obligations under this section continue after the termination of employment, without any restrictions regarding time (i.e., indefinitely) and are binding upon the Employee's heirs, assigns, executors, administrators and other legal representatives. Employee's obligations under any such additional confidentiality agreements shall supplement and not override the other provisions of this policy unless otherwise expressly stated otherwise. The obligations under this section do not apply:

- To information which is or comes in the public domain other than through the Employee's unauthorized disclosure
- To the extent that such information is required to be disclosed by any Law or any applicable regulatory requirements or by any regulatory body to whose jurisdiction the Company is Subject or with whose instructions it is customary to comply under notice to the Company
- In such cases, the Employee must immediately notify the Company and cooperate as reasonably requested by the Company in its attempt to prevent or limit such disclosure
- To prevent the Employees from using their own personal skill in any business in which they may lawfully be engaged after the termination of their employment, provided such employment is in compliance with exit formalities provided in the Handbook (refer to the section 3.4 under the header of people policies)

## Communication

During and after the term of their employment, Employees must:

- Use electronic technology maintained by the TresVista responsibly and professionally
- Foster open lines of communication amongst team members
- Ensure Client communication is complete, accurate, professional, and consistent with the Employee's stated duties to Clients
  - It is essential to proofread all emails prior to sending and use a business email address with proper signature (refer to the section 1.14, under the header of people policies)
- Avoid phrasal verbs, contractions, colloquial, and textspeak in any written communication, whether internal or external
- Disclose to Clients and Prospective Clients the basic format and general principles of the processes used at TresVista and promptly communicate any changes that might materially affect those processes. It is essential that Employees use reasonable judgment in identifying factors that are essential to servicing Clients and include these factors in communication to both current and Prospective Clients



- Refrain from exaggerating or using inaccurate statements that could be easily misunderstood or used against TresVista in legal proceedings

## Commitment to Quality

- TresVista aims and ensures to deliver unmatched quality to its Clients by helping every Employee embrace the ethos of utmost diligence and establish multiple levels of quality checks and instant investigation and correction of any deviations
- TresVista only recommends services/solutions that it believes is a proper fit for each Client's needs
- Employees must make reasonable inquiries into a current or a prospective Client's requirements, industry practices, business requirements, and constraints, if any, and strive to re-assess and update this information regularly
- Employees must ensure that any completed Product is suitable and consistent to the Client's written objectives, and mandates, specified orally, via emails or in line with the terms of the signed agreement
- It is imperative for Employees, to be honest and upfront in advertising and marketing claims to avoid misrepresentation, exaggeration, ambiguity and reduce complexity and excel at execution

## Ownership

During and after the term of their employment, Employees must:

- Act with reasonable care and exercise prudent judgment
- Accept responsibility for any decisions or actions that may impact the Company's interests or stakeholders
- Act for the benefit of Clients and place the Client's interests before the Company's or the Employee's personal interests
- Ascertain accuracy and completeness in the delivery of the Company's services
- Display consistency between speech and actions
- Commit to have zero tolerance for both internal and external Fraud
- Report potential or suspected violations of the Law or TresVista policies including, situations when they know or suspect that other Employees are currently or potentially engaging in illegal, or unethical activities

## Partnership

During and after the term of their employment, Employees must:

- Work with others to develop solutions and break down internal barriers
- Assume positive intent in working with others, value and encourage diversity
- Share ideas and Resources across the Organization for scale and impact
- Manage Resources rather than owning them
- Build effective relationships with colleagues and industry Partners to enable others to be successful



- Discuss the importance of ethics and compliance regularly with all team members
- Deliver and seek timely and actionable feedback
- Foster fair competition between any potential suppliers and encourage suppliers to comply with the sound business practices TresVista embraces, follow the Law, and conduct activities in a manner that respects human rights
- Build a positive working environment, along with the responsibility to speak out and ask for a change if any conduct that runs contrary to this principle is observed

## Health and Safety at the Workplace

Employees must be cautious and do nothing that might endanger or harm TresVista's business associates in any way – whether they are fellow Employees, vendors, visitors, etc. Employees are expected to keep the workplaces safe by following the health and safety norms, ensuring a safe, dignified, and productive work environment.

## Objectivity and Independence

Employee should work at TresVista in a professional manner with objectivity, independence of mind and appearance. Employees must impose an obligation on their fellow Employees to not compromise their professional or business judgment because of bias, conflict of interest, or any undue influence of others.

## Fairness, Care, and Respect towards Employees

Employees must treat fellow Employees & third parties in TresVista, with fairness, care, and respect and make all decisions in complete fairness and free from competing self-interest and prejudice.

## Human Relationships

Employees must ensure that relationships with fellow Employees and third parties are based on trust, integrity, and respect. They must avoid aggression (physical or verbal) or any related act against personal dignity.

## Good Environment Practices

- TresVista pledges to minimize wastage of energy, water, and other Resources, prevent discharge that would harm the environment, and recycle wherever possible
- TresVista strives to ensure and demonstrate continuous improvement in preserving the environment
- Employees must ensure to switch-off lights, computers, printers, and other electronic devices when not in use and/or at the end of the workday and avoid unnecessary printing of documents
- Employees must make a judicious use of air-conditioning and heating devices and switch-off devices when not in use



## Additional Compensation Arrangements

- Employees should not accept gifts, benefits, compensation, or consideration in any form from the Clients, vendors, consultant, service provider, and any outside agency or other parties who have a business relationship with TresVista without following the approval matrix prescribed in section 10 of this Handbook, under the header of risk policies
- Employees should not accept any remuneration, salary, fee, perquisites, or other compensation in any form from any Person, or entity for working as part-time, assignment, contractual basis or otherwise

## Loyalty, Prudence, and Care

- Employees must not use Resources, including time, material, equipment, and information provided by TresVista for personal use or to create, access, store, print, solicit or send any materials that are harassing, threatening, abusive, sexually explicit, or otherwise offensive or inappropriate
- Employees must not use any equipment of TresVista such as computers, copiers, and fax machines in the conduct of an outside business or support of any religious, political, or other daily activity, except for Company-requested support to non-profit Organizations
- Employees who represent TresVista must behave responsibly and use good judgment to conserve Resources

## Upholding the Code

- The Board of Directors (Board) and Management of the Company are committed to the maintenance of high standards of ethics, honesty, and integrity, and promoting a corporate culture that adheres to these values
- TresVista does not accept any justification or excuse for breaking the code, for whatever reason – whether for profit, convenience, competitive advantage, or request/demand from any third-party or individual

## Fraud, Whistleblower and Raising Concerns

- TresVista through its work ethics is committed to the highest standards of moral and ethical behaviour and has a zero tolerance for both internal and external Fraud
- Each Employee at TresVista is its ambassador and expected to uphold the principles of honesty and integrity, on which TresVista is built. With a view to ensure ethical behaviour; TresVista considers it appropriate to provide a channel to its Employees and stakeholders to speak up when they see behavior inconsistent with its values and bring to the notice of the Compliance department any event of concern that may warrant necessary Disciplinary Action (E.g., an Employee raising a concern regarding the dishonesty of a superior/an Employee from the top Management)
- Through this clause, TresVista is committed to support and enforce the Fraud and Whistle-blower Policy, (mentioned in section 19 of this Handbook, under the header of risk policies) which aids in the detection and prevention of Fraud.



This clause also ensures honest, open and well-intentioned working environment where people are confident to raise their concerns without fear of reprisal, retaliation, discrimination or any kind of harassment

- Any concerns involving unethical behavior should be reported via email to the Ethics Committee at [coe@tresvista.com](mailto:coe@tresvista.com)

## Ethics Committee

- The Ethics Committee has been designated to deal with grievances, and unethical issues arising in the Organization and Employee's acts within and outside their employment at TresVista, which might damage the Company's reputation or adversely impact Client and vendor relations
- The Committee offers assistance in addressing and giving solutions to the issues mentioned above with the intention of establishing fairness in the Organization

### 1. Definition

Cases under the purview of the Ethics Committee include, but are not limited to:

- Violation of the code of ethics or code of conduct
- Unauthorized consumption of alcohol in the office premises
- Misuse of the Company's Resources
- Theft/embezzlement in and/or around the office premises
- Misappropriation or misrepresentation of Company funds
- Misconduct by another Employee
  - Engaging in physical or verbal abuse with other Employees
  - Bullying or playing pranks on another Employee
- Discrimination based on caste, religion, gender
- Damage caused to TresVista's property
- Undue influence/nepotism
- Cheating/malpractices while completing training assignments
- Issues with Manager/superior
  - Inappropriate or unethical conduct
- Violation of Company policies and procedures
- Working conditions
  - Concerns regarding infrastructure
  - Workplace hygiene
  - Workplace decorum
- Any act which might bring the Employee to public ignominy, offends other Employees or public ethics or pose a risk to the Company's reputation





## 2. Scope

- This clause applies to all Employees of TresVista
- For this clause:
  - Complainee refers to an Employee who is complained about, a Subject of the complaint
  - Complainant refers to a Person who files a complaint

## 3. Points to Note

- All Employees of TresVista must report any grievances, unethical issue/s, violation of code of ethics or code of conduct experienced by them, or brought to their knowledge or witnessed any act that might damage the Company's reputation to the Ethics Committee
- Confidentiality of information of a complaint against unethical issues/grievances or any inappropriate act of Employee (including name of the complainee, details of the complaint and all related matters) must be maintained at all times

## 4. Committee Formation

- Inquiry into complaints against unethical issues and grievances is undertaken by an Ethics Committee ("EC") at TresVista
- The Committee comprises of senior members of the firm who review all reported cases
- EC should be reconstituted per the tenure defined by the Organization

## 5. Stages of Redressal Mechanism

- Employees should follow standard guidelines before lodging a complaint. At times complaints can be a way of negative feedback, which may not require a resolution or formal follow-up
- The complainant may choose to express their concern to the respective Manager/head of Employee's department or write to the EC directly

## 6. Complaint Making

- A written complaint to the EC with a detailed record of the incident(s) (such as date, time, locations, details of the incident, etc.) is mandatory for initiating an inquiry into the matter
- The complaint can be raised by sending an email to [coe@tresvista.com](mailto:coe@tresvista.com)
- The EC does not investigate against anyone based on verbal complaints

## 7. Malicious or False Complaints and False Evidence

- A Person making a false complaint or providing false evidence in an inquiry is Subject to Disciplinary Action
- A mere inability to substantiate a complaint, or provide adequate proof, does not lead to the complaint being considered as false or malicious

## 8. Inquiry Process





- The EC follows the inquiry process as laid out in the guiding principles of the Ethics Committee
- The EC hears both, alleged complaine and complainant to record their statements
- Both parties may submit evidence and a list of witnesses supporting their statements, to the EC

Upon receiving any concerns regarding unethical issues/grievances, the EC convenes a meeting to deal with the complaint and makes a preliminary inquiry to verify the facts for the complaint within a time frame of two (2) to five (5) working days from the time of the receipt of the written complaint.

#### **9. Post Inquiry**

- If the allegations against the complaine have not been proved, the EC does not take any action in the matter
- If the allegations have been proved, the EC takes appropriate action against the complaine based on the Disciplinary Actions under this clause, and the decision of the Committee is binding and final

#### **10. Reports and Documents**

- Investigation results are not disclosed or discussed with anyone other than those who have a legitimate need to know. This is important in order to avoid damaging the reputation of the complaine subsequently found innocent of wrongful conduct and to protect the Company from potential civil liability
- All disclosures made by the Ethics Committee, reports and documents obtained during the course of any investigation, along with the results of the investigation relating to it, are retained by TresVista for a minimum period of four (4) years
- EC submits a summary of the reported concerns, if any, on a quarterly basis to the HR Compensation and Benefits 2 team ([compensation2@tresvista.com](mailto:compensation2@tresvista.com)) and the Management, highlighting the following:
  - Nature of reported cases and the proposed action
  - Status of cases reported in the current/prior period and the action taken
  - Results/status of any investigations/enquiries with reference to the cases reported

### **Disciplinary Procedures**

- In case of any violations (whether it is the code of ethics, code of conduct, TresVista policies, or outside Laws, rules, and regulations), TresVista does not hesitate to report it to the relevant authorities
- The Employee, their Manager and any other Person who was conscious of the breach and did not report it is Subject to the following Disciplinary Actions, including but not limited to:
  - Reconciliation/resolution of the issue through conversation
  - Rendering a written apology
  - Warning letter
  - Withholding Promotion
  - Reduction of performance rating



- Monetary compensation to be paid to the Company
- Termination with Cause in keeping with section 3.2 of this Handbook, under the header of people policies

## Affirmation Process

Employees must declare that they have read and affirm their awareness of the Code as part of the annual affirmation process.

## Legal Notice

- This code serves as a reference to Employees. TresVista reserves the right to modify, suspend or revoke this Code and any policies, procedures, and programs in whole or in part, at any time, with or without notice. TresVista also reserves the right to interpret this code and these policies at its sole discretion as it deems appropriate
- Neither this code nor any statements made by any Employee of TresVista, whether oral or written, confer any rights, privileges or benefits on any Employee, create an entitlement to continued employment at TresVista, establish conditions of employment, or create an express or implied employment contract of any kind between Employees and TresVista. Employees should also understand that this code does not modify their employment relationship, whether at will or governed by a written contract

# 5. Social Media

The purpose of this policy is to define guidelines and best practices for Employees concerning the usage of social media.

## Overview

While technology enables easy exchange of information, there is also a threat of information leaks, Clients forming unwarranted opinions about certain Employees or any other consequences which may have an undesirable impact on the Company's reputation.

## Scope

Social media includes but is not limited to:

- Social networking websites (e.g., Facebook, LinkedIn, Instagram, Snapchat)
- Video and photo sharing websites (e.g., Flickr, YouTube, BeReal, Pinterest)
- Blogs and Vlogs, not including TresVista blogs
- Micro-blogging (e.g., Twitter)
- Wikis and online collaborations (e.g., Wikipedia)
- Forums, discussion boards, chat rooms and groups (e.g., Google groups, Reddit, Quora)



- Video on Demand (VOD) and Podcasting
- Status updates/profile bio on messenger services (e.g., Blackberry Messenger, WhatsApp, Telegram, Facebook Messenger, or any other instant messaging application)
- Geospatial Tagging (e.g., Foursquare, and other networking or check-in sites)
- Interviews, columns or talk shows (e.g., Television, print media or radio)

## Applicability

This policy is applicable to all Employees.

## Particulars

- Employees are not permitted to:
  - Use TresVista's name and refer or state that they are working at TresVista across any social media platforms or reveal any confidential/sensitive information in any form
    - If the Employees wish to update their social media account (e.g. LinkedIn) with details of their current role, they may mention the name of the employer as 'Financial Services Firm' or 'Major Financial Services Firm'
  - Post any information about TresVista, that is confidential, propriety or related its internal processes, or any other information which is not publicly available
    - Disclose or publish any information that is confidential or proprietary to TresVista, including but not limited to specific details on projects and Clients
    - Generic references are acceptable (e.g., working with a Middle Eastern PE firm), however, Employees should be vigilant that no further details are mentioned (e.g., working with the biggest Middle Eastern Non-Sovereign PE firm)
    - Employees can refer to the Data Classification Policy and reach out to their Managers in case of any queries. In case of further queries Managers are required to redirect the Employees to Marketing and Corporate Communications and/or Compliance departments
  - Expressly state or imply that they are authorized to speak as a representative of TresVista or give the impression that the views expressed by them are those of the Organization
  - Use their official email address or TresVista logo on social media platform, in case it gives the impression that the Organization supports or endorses their personal comments
  - Post commentary, content, or images on social media that are defamatory, pornographic, proprietary, harassing, libelous, bullying, discriminatory towards another Employee or that can create a hostile work environment



- Post anything that may lead to potential infringement of Intellectual Property rights, including but not limited to, brand names, trade names, logos, Copyrights, or trade secrets of TresVista or any of its Clients
- Post or publish any information that could be in contravention of a Law, statute, or regulation applicable in their jurisdiction as well as in the jurisdiction of the Third Party referred to in any such publication
  - Engaging in prohibited or unlawful conduct will not be tolerated and the Employee may be Subject to Disciplinary Action
- Tag the Company's official account in any of the posts or comments
- Employees must refrain from engaging in inappropriate posts, including but not limited to threats of violence, dishonourable content such as racial, ethnic, sexual, religious, physical disability slurs, etc. shall not be tolerated in any form and may be subject to disciplinary action
- Employees should be aware that the Company may observe content and information made available by them on social media platforms
- Employees must refrain from publishing or engaging in rumours that can have a significantly adverse impact on the Company's reputation
- Employees should use their best judgment in posting content that is neither inappropriate nor harmful to the Organization, other Employees, or Clients
- Employees must refrain from any unauthorized brand, political advocacy, unauthorized endorsement or appearance of endorsement by TresVista; to be mentioned that do not reflect the interests of the company
- TresVista reserves the right to request the withdrawal of any posts, comments, or content from any social media platform (including internal platforms). Employees must be aware that some forms of internet conduct may be open to criminal prosecution and lead to Disciplinary Actions
- Employees can refer to the Social Media guidelines document and the compliance manual for additional recommendations for social media etiquette, compliance, and conduct

## Exception to this Policy

- **LinkedIn:**
  - Employees from certain departments with prior permission can mention TresVista on various social media platforms due to their job profiles and KPIs (E.g. TA)
  - Employees who have been granted with or are in possession of stock options of TresVista are permitted to mention TresVista on LinkedIn
- **Instagram:**
  - Instagram has an umbrella exception for the social media policy where all employees are allowed to mention and interact with the official TresVista account



- Employees are expected to follow the guidelines mentioned below while engaging with TresVista’s official Instagram account:
  - Employees are allowed to mention TresVista as their employer on personal bio/profile
  - Tagging or hash tagging TresVista on their posts, stories, highlights, reels, location, and other engagement features on Instagram
  - Follow the official TresVista Instagram profile, comment, like, repost, and otherwise engage with the page using different features of the platform, and tagging fellow employees on the posts to increase engagement
- Employees are expected to follow the general guidelines mentioned in the ‘Particulars’ section of this policy while engaging with TresVista’s official Instagram account

## Disclosure to the Media

Employees with prior permission are allowed to engage with external parties or participate in any external interaction while representing TresVista. External Interactions are defined as:

- Testimonial to Clients/Vendors/Prospective Clients/Potential Employees/CSR Partners/Other Affiliates
- Endorsements for Clients/Vendors/Prospective Clients/Potential Employees/CSR Partners/Other Affiliates
- Media Interactions, including but not limited to press quotes, interviews, guest articles, and any other spoken or written interaction with the media
- Webinars/Seminars/Podcasts/Workshops/Educational Talks/Lectures/Campus Engagement and Placement talks/Networking Events that they are attending as TresVista representatives

Employees can reach out to Marketing and Corporate Communications department; in case they wish to appear for above mentioned interactions.

## Points to Note

- Any queries from social media networks, blogs and other types of online content that may generate press, media attention, and/or legal questions must be redirected to Marketing and Corporate Communications department
- Employees are required to adhere to the guidelines mentioned in this policy and the Compliance Manual, when using social media with reference to the Organization
- Marketing and Corporate Communications department will conduct monthly audits to ensure adherence to this policy

## Non-Adherence to the Policy

Any non-adherence to this policy shall lead to Disciplinary Action which may include but not be limited to policy reminder, re-training, impact on review rating, issuance of warning letter, or termination.



## 6. Social Media (Corporate Accounts)

The purpose of this policy is to define guidelines for usage of corporate social media accounts on networking sites including but not limited to professional websites such as LinkedIn, for business purposes as required by TresVista.

### Scope

This policy applies to Employees who are designated and eligible to use specific social media platforms for business purposes, per Company requirements, and the roles and responsibilities defined in their Employment Agreement.

### Particulars

- **Corporate Accounts:**
  - Employees should be mindful that Corporate Accounts are only used for business purposes, and in accordance with the directions and guidelines defined by the Organization
  - Corporate Accounts include, without any limitation, all log-in information (including passwords) and content related to the account and TresVista has exclusive proprietary rights to the data, including contacts, conversations, and any other related material contained or collected in/from these accounts
    - All Corporate Accounts are owned by TresVista, and the Organization has the right to control them, irrespective of whether the account is being used, managed, or accessed by any Employee
    - The Company can access these Corporate Accounts at its discretion, unless otherwise limited by the applicable Laws
  - Upon termination of employment, Employees having access to these Corporate Accounts are required to cease using them on immediate basis
  - In case of any change in the credentials of the corporate account during their tenure, Employees are required to keep the Organization informed of these changes
  - **For Senior Vice Presidents and Above in Client Development:**
    - SVPs and above in the Client Development department will be given the option to transfer their LinkedIn account (each, an “account”) into a premium corporate account via the Inside Sales department
    - Those who opt for this transfer will be required to share their credentials with the IT department so the necessary premium licenses can be purchased
      - Once opted in, Employees will not have an option of opting out of this setup
    - Further to this transfer, Employees will need to sign an amendment to their Employment Agreement, to this effect



- At the time of exit, (s), the account(s) shall be retained by TresVista or returned to the Employee at sole discretion of the Company
  - o In case the account is retained by TresVista, the Inside Sales Department will coordinate with the IT department to modify the credentials of the account and make it inaccessible to the Employee, as part of the Employee's exit checklist
  - o Corporate finance department Discontinues the premium license as per the billing cycle and license terms
- Employees are not permitted to engage with any prospects, referrals, Clients, ex-Clients, potential prospects, or third parties connected to or shortlisted by TresVista for business opportunities, after their termination of employment
- **Personal Accounts**
  - Employees using Personal Accounts are not permitted to engage in any conversation with TresVista's potential prospects, current Clients, or third parties through any social media platform
    - Employees are only allowed to communicate with them through MS Outlook and MS Teams for conversations concerning business operations
  - Employees are not permitted to send a request to any potential prospects, current Clients, or third parties on social media platforms unless they receive instructions from the Organization or the potential prospects, current Clients, or third parties, to do so
  - Employees who have connected with potential prospects, current Clients, or third parties on social media platforms cannot post any status update that may prove detrimental to TresVista's interest. For instance, Employees are not allowed to post status updates like "Open to work", "Looking for better opportunities", etc. on any social media or professional networking platform including but not limited to LinkedIn
    - In case of violation of this restriction, it would be termed as a material breach of the employment terms and shall be a ground for immediate Termination with Cause, as per the terms defined in section 3.2 of this Handbook, under the header of people policies
  - Due to any overlapping situation, where an ex-Employee is introduced to potential prospects, current Clients or third parties by any other party or such potentials reach out to an ex-Employee directly, the ex-Employee is required to take pre-clearance from TresVista
  - Employees are not permitted to use TresVista's name and refer or state that they are working at TresVista across any social media platforms
    - If the Employees wish to update their social media account with details of their current role, they may mention the name of the employer as 'Financial Services Firm'





- Employees are not allowed to expressly state or imply that they are authorized to speak as a representative of TresVista or give the impression that the views expressed by them are those of the Organization
- Employees are not permitted use their official email address or TresVista logo on social media platform, in case it gives the impression that the Organization supports or endorses their personal comments
- In any given scenario, Employees are required to adhere to the guidelines laid down in the social media policy and maintain high standard of ethical and professional conduct, and performance while interacting with any Clients or Third Party on behalf of TresVista
- Any behavior or collective action which harms or could harm the integrity and/or interests of TresVista must be avoided. Any unethical or illegal behavior will be reported to the Ethics Committee and will be considered as a breach of the employment terms and the Employee will be liable for Disciplinary Actions, at the discretion of the Company
- During the term of employment and thereafter, the Employee shall not circumvent TresVista, take no actions to the detriment of TresVista and refrain from communicating or conducting business, in whatsoever manner, with TresVista's prospects, Clients, or contacts, either directly or through other representatives, without prior written consent from the Organization
- The Employee declares to have read and understood the content mentioned hereinabove and agrees to abide by the terms. In the event of any breach of any of the covenants set forth hereinabove, TresVista shall reserve its rights to initiate appropriate actions against the Employee

## Non-Adherence to the Policy

Any non-adherence to this policy shall lead to Disciplinary Action which may include but not be limited to policy reminder, re-training, impact on review rating, issuance of warning letter, or termination.

## 7. Inventions

The purpose of this policy is to protect TresVista's Intellectual Property rights i.e., to ensure that all Employees of TresVista have appropriately assigned their invention rights and ownership to TresVista.

### Policy

- TresVista is not required to designate any Employee as the author of any invention during the period of their employment with the Company





- All Inventions created by an Employee during their period of employment with the Company are exclusively owned, legally and beneficially, by the Company and are dealt with or assigned to account in such manner and/or on such terms as the Company considers appropriate
- In addition, an Employee must assign to the Company any rights, title and interest to Inventions created by them when not carrying out their duties, but which are materially connected with those duties and may be of material value to the Company
- An Employee must disclose all Inventions to their Manager and at the Company's request, must do all things that may be necessary and appropriate to establish a perfect record or document the Company's ownership of the Inventions including, but not limited to, the execution of the appropriate Copyright or Patent applications or assignments, the production of documents and evidence to the appropriate authorities, etc. and assist the Company in taking action in relation to any possible infringements
- All rights, title, ownership, and interest in any Intellectual Property (as defined below) arising out of or in connection with the Employee's employment with the Company, whether or not created, conceived, or developed in the Company's premises or using the Company's property, and all other proprietary rights therein or otherwise subsisting now or in the future, shall vest solely with and be the property of the Company
- The Employee will execute all documents and perform all acts at the Company's request, without any additional remuneration or payments of any kind, to establish or preserve the Company's right to such Intellectual Property including execution of deeds of assignment or any other document as may be required during the course of their employment or at any time thereafter. The Employee hereby appoints the Company and its nominated officers as their authorized attorney and agent to execute documents on their behalf for this purpose
- The Employee hereby irrevocably and unconditionally waive in favour of the Company all rights granted by the Indian Copyright Act, 1957 in connection with their authorship of any Copyright works in the course of their employment with the Company, including without limitation any moral rights and any right to claim an additional payment with respect to use or exploitation by the Company of those works. It is clarified that Section 19(4) of the Indian Copyright Act, 1957 shall not apply to any assignment of Copyrights under this Agreement and the Employee hereby agrees not to raise and waive all rights to raise, any objection or claim before the Indian Copyright Board with respect to the assignment pursuant to Section 19A of the Indian Copyright Act, 1957
- **It should be noted that:**
  - An Employee does not and shall not at any time have any rights, title, or claim in or to any Inventions
  - An Employee retains no right to use the Inventions. Further, they must not challenge the validity of the Company's ownership of the Inventions



- The decision on whether to Commercialize or market any Inventions developed by an Employee solely or jointly with others is within the Company's sole discretion and for the Company's sole benefit
- No Royalty is due to the Employee as a result of the Company's efforts to Commercialize or market any such Inventions
- If an Employee has any right to the invention that cannot be assigned to the Company as a matter of Law, such as moral rights, author's rights, rights of integrity or any similar rights, the Employee must unconditionally and irrevocably waive such rights in the invention, including without limitation, the right to the integrity of the invention that they may enjoy in respect of the said invention, in favor of the Company and further grant to the Company the right to modify the Inventions as the Company deems fit
- Further, an Employee must unconditionally and irrevocably waive the enforcement of such rights, and all claims and causes of action of any kind against the Company with respect to such rights, and agree, at the Company's request and expense, to consent to and join in any action to enforce such rights
- The Employee's salary is full compensation for their services and all present and future uses of Intellectual Property made by them in the course of their employment and they will not make any claims against the Company or any of its affiliates with respect to such Intellectual Property; and
- The Employee shall not use, reproduce, or share in any manner whatsoever (including through social media) names, logos, trademarks, signs, signifiers or other representations of the Company, its affiliates, Clients, suppliers, and agents without the Company's prior written authorization; and
- The Employee shall not violate or infringe or disclose and use without written authorisation any third-party Intellectual Property rights during their employment with Company
- The provisions of this Clause shall survive the termination of the employment agreement

## Non-Adherence to the Policy

Any non-adherence to this policy shall lead to Disciplinary Action as per the consequence matrix under 'Annexure – Risk-Oriented Policies' of this Handbook.

## 8. Approval Matrix

The purpose of this policy is to establish guidelines concerning approvals in the Company.

### Procedure

- Approvals must always be received in the form of a written statement from the required/designated approving authority(ies)



- This policy defines the approval workflows that need to be initiated at the initial or operation stage of specific requests, as applicable
- The approval mechanism or hierarchy to be followed, as applicable, is defined below:

Employee Designated	Approving Authority
Analyst/Sr. Analyst/Associate	Sr. Associate
Sr. Associate	VP/EVP
VP/EVP	SVP
SVP	Management Committee

## 9. Internet Policy

This policy governs the use of internet by all users in TresVista that are in scope of Information Security Management System (ISMS).

### Particulars

- TresVista recognizes the business need for providing internet access to its Employees and it is not to be treated as a basic facility, privilege or right of an Employee
- Employees are eligible to use internet services based on their role and prior approval from their respective Heads of Department/Manager
- Formal guidelines are established in order to control and regulate the use of internet in the Organization
- TresVista specifically prohibits Employees from accessing the following type of sites and messenger tools on Company devices:
  - Gambling sites
  - Auction sites
  - Hate sites
  - Pornographic sites
  - Any site engaging in or encouraging illegal activity
  - Hacking sites
  - Social Networking sites (e.g., Orkut, Matrimonial Sites)
  - Messenger tools (e.g., Yahoo Messenger, MSN Messenger, Google Talk)
  - Online shopping sites



- OTT and entertainment sites
- Access to the internet should not be used for:
  - Viewing, storing, and transmitting indecent, obscene, offensive, sexually explicit materials
  - Upload/download commercial software in violation of its Copyright
  - Unauthorized access to remote systems
  - Attempt to hack internal and external networks
  - Crack passwords of other logins
- All communication to and from the internet is enabled through a firewall to protect the network from being affected by malicious code attack
- Employees must only connect via secured internet sources and avoid connecting to public internet sources (i.e., airport Wi-Fi, lounge Wi-Fi, etc.)
- Remote access to LAN must only be done through secure authentication
- Inbound traffic is checked for malicious code attacks at gateway level
- Users must comply with the Email Policy of the Organization
- All illegal sites and downloads are to be identified and blocked on proxy servers on regular basis
- IT department monitors the internet activity and reports actual and potential security incidents or non-compliance of the policy to the Incident Management Response Team
- Logs of proxy are maintained to reflect user/IP, time of request, request link and files downloaded
- Logs are analysed on a fortnightly basis for forbidden sites and the IT department sends a report to the Head of the Department
- Any breach in this policy results in Disciplinary Action being taken against the Employee. The Disciplinary Action may range from warning letter to Termination with Cause, at the discretion of the Organization

## 10. Gift Policy

The purpose of this policy is to define guidelines in order to restrict Employees from directly or indirectly, offering, giving, requesting, accepting any bribe (i.e., gifts with mala-fide intentions, loan, payment, reward or advantage, either in cash or any other form of inducement) from Clients, business associates, vendors or competitors thus observing and upholding TresVista's position on bribery and corruption.



## Applicability

This policy applies to all Employees of TresVista. Further it also applies to any stakeholder, Client, consultant, vendor, service provider, external agency or any other party who have a business relationship with TresVista.

## Policy

- Employee must not directly or indirectly solicit or accept cash/cash equivalents or any other gift from any stakeholder, Client, consultant, vendor, service provider, external agency or any other parties who have a business relationship with TresVista or give any sort of gift to a Client without following the defined approval matrix
- Employees are not allowed to accept any gifts or give any gift from/to competitors
- It is prohibited, directly or indirectly, for any Employee to offer, give, request or accept any bribe (i.e. gifts with mala-fide intentions, loan, payment, reward or advantage, either in cash or any other form of inducement), to or from any Person or Company in order to gain commercial, contractual or regulatory advantage for TresVista, or in order to gain any personal advantage for an individual or anyone connected with the individual in a way that is unethical
- Employees on behalf of TresVista should:
  - Not offer, promise or make any bribe or unauthorized payment or inducement of any kind to anyone
  - Not solicit business by offering, promising, or making any bribe or unofficial payment to suppliers
  - Not request or accept any kind of bribe or unusual payment or inducement that would not be authorized by TresVista in the ordinary course of business
  - Refuse any bribe or unusual payment and to do so in a manner that is not open to misunderstanding or giving rise to false expectation; and to report any such offers
  - Not make facilitation payments. These are payments used by businesses or individuals to secure or expedite the performance of a routine or necessary action to which the payer of the facilitation payment has a legal or other entitlement
  - Report any breaches of this policy to the Compliance department

## Approval Matrix

- Employees need to take approvals for accepting/giving any gifts from/to Clients, business associates, and vendor Employees need to take approvals as per the below defined approval matrix

Amount	Approval (Via Helpdesk)	Authority
Up to INR 10,000	Intimation	Line Manager (VP/EVP) Compliance department
Up to INR 20,000	Prior approval	Line Manager (HOD)



		Compliance department
INR 20,000 above	Prior approval	Management Compliance department

- For FMS Support Staff, line Managers must inform/seek approval on behalf of Employees
- Compliance department reserves the right to ask Employees to return the received gifts
- Post receiving approvals, all Employees should intimate the Inside Sales department ([insidesales@tresvista.com](mailto:insidesales@tresvista.com)) when they receive from or give a gift to a Client
- Gifts may include (but are not limited to) compensatory favours (team dinner, donations, comp-offs), vouchers, souvenir, event passes, etc.
- This process should be followed for the purpose of tracking favours between TresVista and its Clients

## Employee Awareness

At TresVista, training is provided to all new Employees as a part of the induction process and refresher training is conducted for the entire Company annually.

## Compliance

- The Compliance department verifies adherence to this policy through various methods, including but not limited to, walk-throughs, and Internal Audits conducted monthly
- The department will verify the cost of the gifts and adherence to the above approval matrix

## Non-Compliance

Any non-compliance with the aforementioned policy shall attract Disciplinary Actions as per 'Annexure A' of this Handbook.

# 11. IT Security Policy

The purpose of this policy is to prevent unauthorized access, ensure the safety and security of TresVista networks, and to protect and to avoid misuse of the Client data and other Confidential Information.

## Applicability

This policy applies to all Employees of TresVista except FMS Support Staff.



## Particulars

TresVista has adopted access control policies as defined below:

- **Data Access Control:**

- Access to each data store is restricted, and the data owner determines access provision and retention requirements
- IT administrators manage and monitor the data stored on the centralized servers/storage
- Regular backups are done to ensure the safety and availability of data
- Antivirus protection software is installed on the endpoints to ensure that the data is protected from virus and malware threats
- Access to all portable media/storage devices is disabled
- Data leak prevention (DLP) controls are implemented across all systems to prevent data leakage
- Employees' access to Company data is limited based on Employee profiles as defined by IT department and the access is automatically enforced

- **Network Access Control:**

- Unique Employee IDs and passwords should be used for every Employee to maintain individual accountability of internet, intranet, and e-mail resource usage (Details can be referred to in section 11 of this Handbook, under the header of risk policies)
- Access to the network is provided to Employees for the purpose of business operations and made available only from the Employee's Company device with a unique Employee ID
- The provided access does not allow copying of the text or files on any external devices (such as pen drives, USBs, CDs, etc.)
- TresVista has installed a variety of firewalls, proxies, internet address screening programs, and other security systems to prevent unauthorized access and spam and to ensure the safety and security of TresVista networks
- Access to the restricted website, domains and email IDs is provided to Employees for research purposes Subject to them following the whitelisting process, and basis approval from the Head of Department and the Compliance department (Details can be referred to in the whitelisting process clause mentioned below)
- Systems and configurations are strictly monitored and accessed by the Compliance department and IT administrators only



- **Systems/Information Access Control:**

- The appropriate level of access to systems and information is determined upon the business need, job functions and role. The respective VPs/EVPs (of delivery teams) and SVPs (of non- delivery teams), define the access rights for specific roles, basis which access of information is provided
- For systems containing restricted or personal information, an access control matrix has been developed to record accesses across different roles and departments. The access matrix is updated and maintained regularly to reflect accurate records of access
- Access to specific systems and information is granted to Employees according to the whitelisting process. If approval is granted to use these systems and information, the Employee is required to login using the unique Employee ID and password
- Generic logins are not permitted across TresVista, unless for exceptional circumstances with appropriate monitoring controls

- **User Registration/De-registration Control:**

- When an Employee joins TresVista, the IT administrator on receipt of information from the HR Operations team ([ops@tresvista.com](mailto:ops@tresvista.com)), shares with the respective VPs/EVPs (of delivery teams) and SVPs (of non- delivery teams) or equivalent an access rights checklist based on which the IT administrator creates login IDs and provides assigned access to the Employee's system
- If the VPs/EVPs/SVPs or equivalent deems it unfit or inappropriate for an Employee to have access to systems and/or information then, the same is communicated immediately to the IT administrator who accordingly alters/removes such access rights. The access matrix is updated to accurately reflect access records
- If an Employee is on leave for more than one (1) month, the respective VPs/EVPs/SVPs or equivalent informs the IT administrator to alter/remove the Employee's access rights. Such changes are reflected in the access matrix to accurately reflect access records
- On resignation/termination of an Employee, the IT administrator backs up the necessary user data which is to be archived and disables the login ID of such Employees

- **Privileged Account Access Control:**

- Privileged accounts (as compared to regular user account) are system or application accounts that have advanced permissions. Examples of user accounts with privileges include IT administrators, IT Managers, SVPs, and Management
- Privileged rights are given to any other user on request after obtaining the necessary approvals and such privileged access rights are reviewed by the IT administrator on a monthly basis





- Request for termination of such access rights is communicated to the IT administrator through the Helpdesk a day in advance. Moreover, IT administrator also pro-actively checks with the Employees for continuation/ termination of privileged rights during the quarterly review
- **E-mail and Messaging Control:**
  - All email communications to and from TresVista servers are encrypted using the TLS standard
  - All email communications (internal/external) are logged into a database and audited at regular intervals, eliminating risk of data leakage
  - Spam filtering tools are employed to block spam and other unauthorized messages entering and leaving the Company servers
  - Only authorized users are allowed to configure TresVista emails on their smartphones and such emails are provided via Microsoft Intune (MDM) which prevent emails from being copied or forwarded. The settings for the user can be configured only by the TresVista IT administrator

## Folder Access, Domain, Website, and Email Control

All domains, websites, and email IDs that are blocked must be whitelisted and run through the Company firewall using the following processes:

- **For Whitelisting of Websites:**
  - The request is raised through a Ticket, seeking approval from the respective VPs/EVPs/SVPs and the IT Security Team, along with the below details:
    - VPs/EVPs/SVPs (of delivery teams) and SVPs (of non- delivery teams)
    - Client name
    - Project name
    - Duration
    - Purpose or valid business justification (E.g., research work on social networking)
  - VPs/EVPs/SVPs and the IT Security Team should not approve whitelisting requests unless all the above details have been shared by the requestor
  - The websites can be whitelisted for a maximum period of three (3) months
- **For Whitelisting of Email IDs/Domains:**
  - The request is raised through a Ticket, seeking approval from the respective VPs/EVPs/SVPs and the IT Security Team, along with the below details:
    - VPs/EVPs/SVPs (of delivery teams) and SVPs (of non-delivery teams)
    - Client name



- Project name
  - Duration
  - Purpose or valid business justification
  - VPs/EVPs/SVPs and the IT Security Team should not approve whitelisting requests unless all the above details have been shared by the requestor
7. The emails ids/domains can be whitelisted for a maximum period of three (3) months. The duration can be extended basis quarterly reviews sent by IT department
- **For Whitelisting of Google Drive/Dropbox/ FTP:**
    - The initial request from an Employee for access to a particular Client’s google drive/drop box/box is raised through a Ticket, seeking approval from the respective VPs/EVPs/SVPs and the IT Security Team, along with the below details:
      - VPs/EVPs/SVPs (of delivery teams) and SVPs (of non-delivery teams)
      - Client name
      - Project name
      - Duration
      - Purpose or valid business justification
    - For all subsequent requests for data transfer through the above domains, pertaining to the same Client and user, Ticket should be raised to the IT department with similar details. These requests do not require additional approval from VPs/EVPs/SVPs or the IT Security Team. However, Employee must ensure that these subsequent requests capture the initial Ticket ID and relevant approvals
    - Access to google drive, drop box and box is provided to Employees through offline sync folder. Only IT administrator can manage accesses on the file sharing platform through web portal
    - Employee must take acceptance of responsibility from the Client for revoking accesses (Details can be referred in Annexure C)
      - The template is available in Annexure C of this Handbook, under the header of risk policies
    - VPs/EVPs/SVPs and the IT Security Team should not approve the whitelisting requests unless all the above details have been provided by the requestor
  - **For Folder Access:**
    - The request must be raised through a Ticket, seeking approval from the respective VPs, specifying the path of the folder
    - Authorities reserve the right to ask Employee for any additional information in this regard



- On receiving approval from VPs/EVPs/SVPs (of delivery teams) and SVPs (of non-delivery teams), the access is granted to the Employee. However, in exceptional cases approval is given Subject to prior approval of the Director
- All approvals are routed through the N+1 matrix in case the VPs/EVPs/SVPs are serving their Notice period

## Remote Access Control

- Remote access is provided to Employees to work from other location/home
- To take remote access of the system, Employees are required to connect through SSL/IPsec VPN application provided by the Company
- Remote access is provisioned via two (2) factor authentications
- Necessary host integrity checks shall be configured prior to authorizing remote access to TresVista network
- Remote access from internet cafe is restricted, and Employees should use remote access from their personal devices, or the Company provided laptops, when on business trips
- Activities such as remote file transfer and screenshots are restricted

## Wireless Access Control

- Access to wi-fi is provided to all Employee's handset for accessing work emails along with limited access to the internet (Details can be referred to in section 11 of this Handbook, under the header of risk policies)
- Security measures like firewalls, DLPs, and web protection software are implemented to prevent access to data files through the wi-fi network
- Wireless connections on mobile devices are terminated on segregated guest network
- Wireless access point is controlled through a centralized Management portal
- Access to restricted websites by illegal means such as proxy applications is prohibited

## Operational Software Control

- All applications installed on the operational systems are monitored and controlled as per the IT checklist
- Installation of non-compliant application is strictly prohibited
- If an Employee wants to use an application, not on the checklist, they need to raise a Helpdesk Ticket with the IT department for approval prior to using the program on a system connected to the Company's network

## Mobile Devices

- Only the Company's list of supported devices is allowed to connect to the network or access emails
- Devices are presented to the IT department for proper job provisioning and configuration of standard MDM apps, such as emails, browsers, office productivity software and security tools
- In case of remote onboarding, the IT department configures the MDM application remotely



- Emails are configured on mobile devices through the MDM application (Microsoft Intune) for all Employees except the Management
- Taking screenshots of email and attachment is restricted and controlled through the MDM application
- Attachments are encrypted and can be viewed only in MDM within the device and cannot be exported to an SD card or the device
- Software audit can be conducted at any time to ensure the network security is in operation
- The Employee's device is remotely wiped if:
  - The device is lost
  - The Employee terminates his/her employment
  - IT detects a data or policy breach, a virus or similar threat to the security of the Company's data and technology infrastructure
    - Details can be referred to in section 12 of this Handbook, under the header of risk policies

## Backup

- TresVista follows strict backup procedures for data safety and ensures that industry standards are met
- Off-site backups are done on LTO tapes and on cloud, accessible only to the authorized individuals
- Data backup on cloud and LTO tapes are encrypted using paraphrase key (256-bit encryption)
- Access to backup databases and other data are reviewed annually
- Restoration of data is performed on regular basis to ensure integrity and availability of data backed up on cloud and tapes

## User ID and Password

- Employee user IDs and passwords help maintain individual accountability for the internet, intranet and email resource usage. Employees are responsible for all activities on their username/account ID
- Sharing or using another Employee's user IDs or passwords to obtain access to the internet, intranet or email is prohibited
- Employees should select an obscure password and change it frequently, to prevent security breaches
- Five (5) invalid password attempts lock the user's account. The amount of time required to automatically unlock a locked account is ten (10) minutes
- Following password requirements should be complied with:
  - Minimum length – eight (8) characters
  - Maximum length – fourteen (14) characters
  - Minimum complexity - passwords should use four (4) of the following types of characters:



- Lowercase
  - Uppercase
  - Numbers
  - Special characters such as! @#\$%^&\*(){}[]
- Passwords are case sensitive; the username or the login ID is not case sensitive
  - Password history - requires a minimum of four (4) unique passwords before an old password may be reused
  - Maximum password age – thirty (30) days
  - Minimum password age – two (2) days
  - Password-protected screen savers are enabled and protect the computer within ten (10) minutes of user inactivity

## Employee Awareness

At TresVista, IT security training is provided to all new Employees as a part of the induction process and further refresher training is conducted for the entire firm annually.

## Compliance

- The Compliance department validates the control self-assessment checklist done by IT department on a monthly basis and collects evidence if required
- The Compliance department conducts random end user checks and other necessary periodic audits as and when necessary

## Non-Adherence to the Policy

Any non-adherence to this policy shall lead to Disciplinary Action which may include but not be limited to policy reminder, re-training, impact on review rating, issuance of warning letter, or termination.

# 12. Personal Device Policy

The purpose of this policy is to prevent unauthorized access, ensure the safety and security of TresVista networks, and to protect and avoid misuse of the Client data and other Confidential Information.

## Overview

The Personal Device Policy has been designed to support policies such as IT security and confidentiality policies, so that information is protected from unauthorized disclosure, use, modification, and deletion as TresVista grants its Employees the privilege of accessing emails on their devices for their convenience.

## Applicability

This policy applies to all Employees of TresVista except FMS Support Staff.



## Particulars

Employees at TresVista must agree to the terms and conditions set forth in this policy to use and connect their personal devices to the Company network.

## Devices

In this policy, devices mean and include only the Employee's personal smartphones/tablets with android operating system or iOS which are used to install standard MDM apps (Microsoft Intune). The Company does not reimburse/cover the cost of the device.

## Support

- When a new Employee joins the Company, they must present their devices to the IT department for proper job provisioning and configuration of standard MDM apps, such as emails, browsers, and office productivity software & security tools
  - In case of remote onboarding, the IT department configures the MDM application on the Employee's personal device remotely
- IT department does not provide support in case the device has issues with the hardware and operating system
- Employees have their official email ID configured through the MDM application (Microsoft Intune) only on one device

## Security

- Employees must protect their devices by using a password, PIN or any other feature of the device which prevents unauthorized access. To access the Company's network using the device Employees must use their username and a strong password
- The device must lock itself with a password or PIN if it's idle for more than five (5) minutes
- Rooted (android) or jailbroken (iOS) devices are strictly forbidden from accessing the Company's network (Wi-Fi access)
- Devices that are not on the Company's list of supported devices (other than android and iOS) are not allowed to connect to the network
- Employees' access to Company data on their devices is limited based on user profiles defined by IT department and such access is automatically enforced
- The Company reserves the right to disconnect devices or disable services without notification

## Responsibility of Device Owner

- The device owner is expected to always use their device in an ethical manner and adhere to the security and support aspects of this policy as outlined above



- If the device needs a remote wipe, the IT department takes necessary precautions to prevent any Personal Data loss and the onus to take additional precautions, such as backing up Personal Data such as contacts, etc. is on the device owner
- In case of theft/loss/damage/change of device, the device owner must follow these guidelines:
  - **Theft/Loss:**
    - Report to the IT department within six (6) hours from the time of theft/loss by raising an incident on the Helpdesk
    - Employees can use their personal email ID during non-working hours to report such incidents to IT department at [IT@tresvista.com](mailto:IT@tresvista.com)
    - Employees must also notify the mobile carrier immediately upon loss/theft of a device
  - **Device Change/Damage:**
    - A request needs to be raised through a Helpdesk Ticket, requesting re-installation of Microsoft Intune
    - Device owner needs to submit old device along with the new device to the IT department for configuration of standard MDM apps, such as emails, browsers, and office productivity software and security tools
    - It is mandatory to submit the old device before getting email configured on the new device
    - In exceptional cases where the Employee is on leave and the old device cannot be submitted, the device owner must seek approval from their respective VPs/EVPs/SVPs (for delivery teams) and SVPs (for non-delivery teams) and the Compliance department for re-installation of Microsoft Intune
      - Once approval is granted the IT department shares the necessary details required to configure email with the device owner
      - However, the device owner must present the new device to the IT department in order to change the email ID password as and when they resume work

## Liabilities of the Device Owner

Although this policy provides overall guidance to achieve consistent information protection, the device owners are fully liable for risks including, but not limited to, partial or complete loss of Company and Personal Data due to an operating system crash, errors, bugs, viruses, malware, and/or other software or hardware failures, or programming errors that render the device unusable.

## Compliance

- The Compliance department reviews the following on a monthly basis:
  - Adherence to the procedures laid down in the policy above
  - IT reports for re-installation of Microsoft Intune and user emails to IT informing them of theft/loss of device



- The Compliance department also conducts surprise end user checks and other necessary periodic audits as and when necessary

## Non-Adherence to the Policy

Any non-adherence to this policy shall lead to Disciplinary Action which may include but not be limited to policy reminder, re-training, impact on review rating, issuance of warning letter, or termination.

# 13. Password Management Policy

The purpose of this policy is to ensure that security practices with respect to password-protected information infrastructure are informed to and adhered by all Employees in the Organization.

## Overview

- Users must practice due diligence in controlling access to their systems by protecting their user accounts with passwords that are not easily guessed or deduced
- Passwords are an important aspect of computer security and act as the front-line protection for user accounts
- A poorly chosen password may result in the entire corporate network of TresVista being compromised
- As such, all Employees (including contractors and vendors with access to TresVista's systems) are responsible for taking the appropriate steps, as outlined below, to select and secure their passwords

## Particulars

- Password Policy ensures that all user accounts are protected by strong passwords and the strength of the password meets the security requirements of the system
- The concept of aging is used for passwords and on their expiry, the passwords cease to function
- Users are educated about password protection and the policy is implemented to ensure that users follow best practices defined in this policy
- For critical information systems, the Account Lockout Strategy is defined basis the risk analysis of the system as well as the costs to be incurred in case such a strategy is implemented
- **Password Standards:** All user and system passwords (Including temporary passwords set for new user accounts) must meet the following characteristics:
  - Be at least eight characters in length
  - Consist of a minimum of one character from [A-Z]
  - Consist of a minimum of one character from [a-z]
  - Consist of a minimum of one number from [0-9]





- Consist of a minimum of one special character [\$@!%\*#?&]
  - Do not use first name and/or last name
  - Do not use last three passwords
  - Should not be simple keyboard patterns
- In addition, users are required to select a new password immediately after their initial login. Passwords must be changed at least every thirty (30) days and previously used passwords should not be re-used

## Enforcement

Unauthorized personnel are not allowed to see or obtain sensitive data. Any Employee found to have violated this policy is Subjected to Disciplinary Action, as determined by the Organization.

# 14. Physical Security Policy

The purpose of this policy is to define procedures to mitigate the risk of security breaches, to establish the standard privacy control, to enforce applicable Laws and regulations, and create information barriers in the workplace.

## Applicability

This policy applies to all the Employees of TresVista

## Particulars

- **Biometric Access:**
  - A biometric system is installed to restrict the access of Employees in the TresVista office premises apart from the basic function of capturing attendance
  - Biometric access logs are stored in an application
  - Access to specific work area is granted based on the role and responsibilities of the personnel
- **Secured Zones:**
  - Secured zones have been defined to restrict access to a specific work area
  - Secured zone access is reviewed quarterly by the respective Head of Department (HOD)
  - A separate secured zones access matrix is maintained, clearly segregating the access type which is to be referred to along with this manual
    - The secured zones access matrix is available on SharePoint
- **Tailgating:** Employees (except FMS Support Staff) are not allowed to tailgate and should use the biometric system while entering areas wherever access control is applicable
  - Employees are responsible for reporting the presence of any suspicious Person in the TresVista office premises



▪ **Close Circuit Television System (CCTV):**

- CCTV cameras are installed at all the entrance/exit points and across restricted areas within the workplace
- The CCTV systems are reviewed regularly
- The images/recordings are stored for thirty (30) days on the DVR (Digital Video Recorder) and NVR (Network Video Recorder)
- The Management may delegate administration of the CCTV system to another Employee, if required
- Access to view CCTV recordings is limited to the authorized individuals on a need-to-know basis
  - The Compliance department will audit such CCTV recordings on a monthly basis and as and when necessary

▪ **Work Area Security:**

- All Employees, excluding FMS Support Staff:
  - Are required to display the ID card at all the times while in the office premises
  - Should ensure that no data either on desktops, laptops, TV screens or hard documents/ files, etc. is captured while clicking pictures or making videos within office premises. While working out of office premises, Employees should ensure they do not click pictures or videos of their desktop/laptops/tablets or any other device displaying TresVista data
  - Are not allowed to carry their personal laptops to the office
- All official print outs should only be taken using the secured print feature
  - To take printouts while working from out of the office premises, Employees need to seek prior approval from their line Manager and the Compliance department via a Helpdesk Ticket
- Employees are not allowed to carry any Company documents (including notepads) outside the office premises. In exceptional cases, if required, Employee shall be allowed to take documents Subject to approval per the below matrix:

Documents	Approval (Via helpdesk)	Authority
Carrying documents outside office premises	Prior approval	Line Manager Compliance department (Authorities reserve the right to ask Employee for details of project, etc.)

▪ **Bag Checks:**



- Bag checks are conducted periodically to prevent unauthorized movement of official documents outside office premises
- All official Client related print outs are taken on colored papers by default for easy identification and differentiation of work documents from personal documents
- Non delivery teams having access to white paper printers are Subject to bag checks for all documents including white papers
- All official information should only be recorded on notepads provided by TresVista or which have the TresVista logo printed for easy identification and differentiation of work documents from personal documents. In case notepads which are not provided by TresVista, or do not have the TresVista logo are found with official information during bag checks, it is considered as a violation of this policy and Employees may face Disciplinary Action
- All documents (including notepads) received as a part of training, or which have the TresVista logo printed should be carried outside the office premises only with prior approval by raising a Helpdesk Ticket. If such documents are found during the bag checks without approval, it will be considered as a violation of this policy and shall attract necessary Disciplinary Action
  - Personal documents can only be printed from the printers in the terminals/kiosks. If personal documents are printed on colored papers without prior approval and this is detected during a bag check, it will be considered as a violation of this policy and shall attract Disciplinary Action

▪ **Desk Security:**

Except for FMS Support Staff, all Employees must ensure that:

- All documents are kept in locked drawers (including, but not limited to Client related documents, backup documents, analysis, information received from Clients and any other material marked as confidential)
- The drawer keys should not be kept unattended
- Any paper should not be left unattended on the desks
- Printouts should not be left unattended near the printer. Such unattended printouts are shredded within ten (10) minutes from the time of printout, without any intimation
- Any other unattended documents at the desks are shredded daily at 7:00 AM IST

▪ **Visitor Access (Parents, Friends, Relatives of Existing/Prospective Joiners):**

- Office visits can be held on any day of the week at the discretion of the confirmed Employee/Manager
  - Managers should encourage Prospective Joiners to visit the office and recommend that it is done in groups. However, the visit is finalized at the Manager's discretion/availability
- Only adults (aged 18 and above) are permitted to visit the office premises
- Visitor responsibility:



- Prospective Joiners and their friends/family/relatives: Respective Managers (VPs and above, given that it is a part of Manager engagement)
- Friends/family/relatives of existing Employees:
  - o In case the Employee is confirmed, the Employee themselves are responsible
  - o In case the Employee is on Probation or serving notice, the Employee's line Manager is responsible
- In cases wherein Managers are not based out of the same location, responsibility is assigned to the next Manager one level up/down, as defined below:
  - o Prospective Joiners: One level down (Senior Associate/Associate and equivalent)
  - o Existing Employees (if on notice or on Probation): One level up (skip Manager)
- In case Managers of the prospective/existing Employees (on notice or on Probation) are not based out of the same office location, their request cannot be considered under this policy
- **Vendor Access**
  - Vendors are permitted to visit the office premises at the discretion of the concerned department
  - Vendors should always be accompanied by a SPOC from the concerned department they are working with
    - If the SPOC is on Probation/serving Notice period, the responsibility of the visit lies with their line Manager
- **Points to Note:**
  - **Pre-visit Formalities:** FMS department needs to be informed of office visits latest by 4:00 PM, at least one (1) working day in advance, via a Helpdesk Ticket (Category: Gate pass for visitor/vendor/guest)
  - **Inside the Office Premises:**
    - Visitors can take a quick tour of the office, after which they are seated in the reception area and Employees can reach out to the FMS department if they require any additional assistance (E.g.: Water, coffee, etc.)
    - Visitors are not permitted to enter areas that require additional access (E.g.: HR, Legal, Software cabins, etc.)
    - Visitors should adhere to the Compliance guidelines defined by the Company, to the extent applicable (E.g.: Some processes such as Tailgating, biometric access, etc., are not applicable)
    - In order to visit the office premises, all visitors should be double vaccinated, carry proof of vaccination, and adhere to the safety guidelines defined by the Company, including but not limited to temperature checks, wearing masks in common areas (in accordance with the ongoing Company guidelines), etc.

## Compliance

- The Compliance department conducts periodic checks on the following:
  - Desk security
  - Shredding of unattended documents



- ID cards
- Tailgating
- Visitor's and vendor's register and visitor's pass file
- Bag checks and frisking of Employees (female Employees are frisked by another nominated female Employees only)
- Number of visitor/vendor IDs available at the reception against the number of IDs issued to the security
- The department will also be conducting periodic Internal Audits, surprise checks, or any other checks as to ensure adherence to the policy

### Non-Adherence to the Policy

Any non-adherence to this policy shall lead to Disciplinary Action which may include but not be limited to policy reminder, re-training, impact on review rating, issuance of warning letter, or termination.

## 15. Confidentiality Policy

The purpose of this policy is to educate Employees on the protection of Confidential Information of Company, Clients, etc. received by them during the course of their employment.

### Applicability

This policy applies to all Employees of TresVista including full-time, part-time, and interns, whether permanent or temporary.

### Policy

- To ensure that Confidential Information is well protected, Employees should only disclose information on "need-to-know" basis
- Employees are not allowed to:
  - Disseminate or provide access of information to unauthorized recipients inside or outside the Company
  - Use information for personal benefit
  - Share or use another Employee's user ID or password to obtain access to the internet, intranet or email
  - Take Confidential Information out of the office
  - Leave Confidential Information/documents unattended or unlocked at the desk or near a printer
  - Replicate information in an unauthorized manner
  - Share Client name, project details, etc. while sharing any document for illustration purposes
  - Discuss Client-related information in public areas (E.g., Client name, ongoing projects, etc.)



- Additionally, all the Employees must execute a Non-Disclosure Agreement (NDA) and submit it to the HR Operations team ([ops@tresvista.com](mailto:ops@tresvista.com)). In case Employees are working out of office premises, they may submit NDA via email as prescribed by the HR Operations team ([ops@tresvista.com](mailto:ops@tresvista.com))

## Compliance

- The Compliance department conducts internal checks, and verifications as a part of the monthly Internal Audit
- Email surveillance, desk checking, and physical checking (frisking of Employees) also forms a part of the Internal Audit to ensure confidentiality

## Non-Adherence to the Policy

Any non-adherence to this policy shall lead to Disciplinary Action which may include but not be limited to policy reminder, re-training, impact on review rating, issuance of warning letter, or termination.

# 16. Personal Account Dealing Policy

The purpose of this policy is to detail out procedures for restricting employees from trading in personal accounts using price sensitive information for personal gain/benefit.

## Applicability

This policy applies to all employees of TresVista except those in the following team/departments: Admin, Strategy, FMS, Corporate Finance, Financial Strategy, Human Resources, Compliance, Information Technology, Legal, Procurement, Marketing & Corporate Communications, Training, Software Development, and FMS support staff. This Policy is only applicable to Associate Director and below designations.

## Particulars

- **Personal Account Dealing (PA Dealing):** In this policy, each of the following is considered as PA Dealing:
  - Trading in securities from a personal trading account (In this policy 'dealing in securities' means an act of subscribing, buying, selling, or agreeing to subscribe, transferring, and transmitting any securities)
  - Dealing in securities by any individual or entity for an Employee's account, or for the account of any of his/her connections or where the Employee or his/her connections benefit
- **Dedicated Broker:**
  - All employees and their connections under the purview of this policy should have trading accounts exclusively with Zerodha only



- All the newly joined employees are prohibited to trade in their existing accounts till they transition to Zerodha and declare their accounts to TresVista
- Newly joined employees having accounts with other brokers must open an account with Zerodha, transfer all their securities to Zerodha account and close their existing accounts with other brokers within 1 week after completion of Compliance training
- Newly joined employees already having their accounts with Zerodha can declare the same account to TresVista
- TresVista does not allow trading in foreign holdings. Any employee having foreign securities must get it liquidated, and the account(s) should be closed within one week of Compliance training
- Employees with non-active/ dormant accounts are also required to transfer their holdings to Zerodha and close the existing accounts
- Pricing information related to Zerodha can be found in the given [link](#)

## Securities

- Securities have the meaning assigned to it under the Securities Contracts (Regulation) Act, 1956 (42 of 1956) or any modification thereof and also include securities listed in foreign countries except units of mutual fund, cryptocurrencies, donation and rewards which may include following:
  - Shares, Scrips, stocks, Bonds, Debentures, Debenture stock or other marketable securities of a similar nature in or of any incorporated Company or another body corporate
  - Derivatives
  - Units or any other instrument issued by any collective investment scheme to the investors in such schemes
  - Security receipt as defined in clause (zg) of section 2 of the Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 or any modification thereof
  - Government securities
  - Such other instruments as may be declared by the Central Government to be securities
  - Rights or interest in securities
- However, dealing with a Discretionary Portfolio Management Service (“PMS”) or Pension Plan/ Public Provident Fund where there is no prior relevant communication (direct or indirect) between the portfolio Manager and the Employee, or any other Person for whose account the relevant dealing takes place, is not PA dealing
- If an Employee or their connections use the same service provider to provide both such discretionary Portfolio Management services and also to place or execute PA dealing orders, then the Employee should ensure that the service provider keeps separate records for transactions entered under the discretionary Portfolio Management Service and for PA dealing



## Connections

- An Employee's connections are:
  - Dependent Parents including stepmother and stepfather
  - Dependent spouse or another Partner equivalent to a spouse
  - Dependent children, stepchildren, and adopted children
  - Dependent siblings, stepbrother and stepsister
  - Any other Person who is financially dependent on the Employee
- For the purpose of this policy, the definition of 'dependent' has the meaning assigned to it under section 80DD of the Income Tax Act, 1961 (43 of 1961)
- An Employee should check with the Compliance department if they are unsure of how to interpret above connections in their case
- In case of physical onboarding, new hires must:
  - Submit Form A, Form B, declaration form, and Zerodha consent form on Darwinbox within one week after finishing Compliance training and after existing accounts are transferred to Zerodha
  - Close all other broker accounts within one week following the Compliance training date. Transactions in these accounts will be prohibited starting from the day of Compliance training

## Disclosure

- Employees must provide the following documents to the Compliance department on DarwinBox:
  - **Initial Holdings Declaration:** Employees need to provide the securities holdings information of the active/dormant/inactive Zerodha account held by them or their connections (Refer Form A)
  - **Discretionary PMS Declaration:** Employees need to provide the Confirmation letter signed by the broker, if applicable for the accounts held by them or their connections (Refer Form B)
  - **Declaration letter:** Employees need to attest as part of this declaration form that they and their connections will only open an account and trade with Zerodha exclusively and declare it with TresVista Compliance
  - **Zerodha Consent form:** Employees must fill and sign this form providing their consent to Zerodha to share the trading and holding statements with TresVista Compliance
  - **Trading Account Opening/Closing Declaration:** Employees need to notify the Compliance department about the opening/closing of the trading account held by them or their connections by filling Form C under the category of Personal Account Dealing Declarations on DarwinBox within two (2) working days of opening/closing the account
- An existing account is a trading account which has already been disclosed in Form A at the time of joining or any subsequent account opened during the Employee's tenure at TresVista which has been disclosed in Form C





- In case an Employee needs an extension to submit the initial holding declaration/annual declaration, they may raise a Ticket with the Compliance department on the Helpdesk in the template provided therein, within the submission deadline

## Holding Period

- Employees should hold securities for a minimum period of thirty (30) days from the last date of purchase
- There shall not be any exceptions to the above-mentioned holding period even in cases of a stop loss order, margin loss, trailing stop orders, or any other methods for limiting losses

## Role of the Compliance Department

- The Compliance department constantly checks that all the steps mentioned above are followed before and after a trade
- The Compliance department may conduct audits and random checks on the trades conducted by the employees as and when deemed necessary
- The department scrutinizes the following documents:
  - Transaction and holding account statements received from Zerodha
  - Transaction holding period
  - Disclosures provided by Employees from time to time

## Non-Compliance

- Serious offenses such as not holding securities for a minimum period of thirty (30) days from the date of purchase, etc., can be grounds for Termination with Cause

## Non-Adherence to the Policy

Any non-adherence to this policy shall lead to Disciplinary Action which may include but not be limited to policy reminder, re-training, impact on review rating, issuance of warning letter, or termination.

# 17. Data Privacy Policy

The purpose of this policy is to outline the procedure for Management of incidents, breaches or events that may result in interruption in the daily operations and to ensure that data is stored and maintained regularly and systematically.

## Overview

- The policy outlines Management of:



- Incidents or breaches that may occur inside/outside TresVista premises, including those that involve service users, Employees, visitors, or vendors
- Incidents or breaches that have occurred and those that were a 'near miss'
- Employees must treat the information of Clients, stakeholders, and other interested parties with the utmost care and confidentiality

## Applicability

This policy applies to all as well as any contractors or service providers acting on behalf of TresVista.

## Policy

- **Data Privacy Issues:** Data privacy issues can come in many forms, some of which are mentioned below:
  - Loss or theft of papers with information which fall under any data classification category except public information
  - Data posted, emailed or faxed to an incorrect recipient
  - Loss or theft of equipment on which the data is stored
  - Inappropriate dissemination of information
  - Data corruption
  - Unescorted visitors accessing data
  - Non-secure disposal of data
  - Shared Client related information/proprietary data without legitimate reason
  - Compromise on integrity of information
- **Responsibilities:**
  - Employees are required to report all data privacy issues (Including potential or suspected incidents or breaches) as soon as they become aware of it
  - In the event of a data privacy issue which involves an Employee or another Person within their team and/or area of responsibility, line Managers are required to ensure that such issues are reported centrally as outlined under this policy
  - The Compliance department has the responsibility to ensure that all data privacy issues are dealt with appropriately
  - The Head of Department - Compliance has overall responsibility for ensuring that TresVista complies with this policy
- **Data Privacy Management:**
  - **Reporting**



- All data privacy related issues should be reported and notified to the Compliance department via email, as soon as possible
- The reporting email should provide the following information:
  - o Description of the data shared
  - o Classification of the data shared (To be finalized by the data owner as per data classification policy)
  - o Difference in the timeline between reporting and the privacy issues
  - o Action taken to retrieve data if any
  - o Client name if such data pertains to a specific Client
- All emails that report data privacy issues will be considered critical
- The Compliance department ensures that such emails are responded within thirty (30) minutes and resolutions are provided within two (2) hours from when the email was shared on business working days
- **Business working days:** Monday-Friday between 9:00 AM to 6:00 PM

## Investigation and Resolution

- On intimation from Employees, the Compliance department evaluates the situation in consultation with the Head of Department - Compliance and responds to any reported issues after assessing the below mentioned aspects:
  - Assessment of data classification shared
  - Assessment of whether the data was shared inappropriately internally or externally

Data Type	Situation	Privacy Incident	Privacy Breach
Public	NA	NA	NA
Internal	Unauthorized disclosure or access to data transmitted, stored, or processed by TresVista with individuals internally	NO	YES
	Unauthorized disclosure or access to data transmitted, stored, or processed by TresVista with individuals externally	YES	NO
Restricted	Unauthorized disclosure or access to data transmitted,	YES	NO



	stored, or processed by TresVista with individuals internally and externally		
Confidential	Unauthorized disclosure or access to data transmitted, stored, or processed by TresVista with individuals internally and externally	YES	NO

- The issue is notified to the Management in case the privacy breach or incident relates to Client data. SVP of the Client team after consultation with the Head of Department - Compliance and Management shall further notify to the Client as they deem fit
- Log-sheet is maintained to review successful resolution of the data privacy issues reported and to ensure that all the policy breaches and incidents as captured in the logs are recorded and dealt with accordingly
- Learnings and corrective actions of privacy incidents are reported and recorded in the quarterly incident Management meetings
- Suitable actions are taken as per the consequence Management process

## Escalation Matrix

The email is escalated to the following authorities in case of delay of resolution:

Department	Level one	Level two
Compliance	Compliance department <a href="mailto:requests.compliance@tresvista.com">requests.compliance@tresvista.com</a>	SVP, Compliance department <a href="mailto:nilay.vyas@tresvista.com">nilay.vyas@tresvista.com</a>

## Record Maintenance

The record of all the incidents and breaches reported under this policy are maintained by the Compliance department.

## Compliance

The Compliance department conducts periodic checks to ensure adherence to the policy.



## Non-Compliance

Any non-compliance to the aforementioned policy may attract Disciplinary Actions as defined in the annexures of this Handbook.

## 18. Policy for Material Non-public information

The purpose of this policy is to ensure that any Confidential Information about the Company, Clients, etc. received by Employees during the course of their employment is protected, and to define guidelines in order to ensure compliance with Laws governing:

- Trading in securities while in the possession of "material Non-public information"(MNPI) about any Company or any of its subsidiaries, and
- Disclosing MNPI to outsiders ("Tipping")

### Objective

- Set out procedures to restrict Employees from trading in Personal Accounts using MNPI for personal gain/benefit
- Educate Employees about MNPI, Tipping and promote TresVista's ongoing commitment to compliance with all applicable insider trading Laws
- Assist Employees in meeting their responsibilities in terms of complying with these Laws and internal policies

### Scope

This policy applies to:

- All Employees of TresVista
- All transactions in securities of a Client Company, MNPI of which the Employee has obtained during the course of their employment with TresVista

### Definitions

- **Material Information:**
  - Any information about the Client Company that a reasonable investor would consider important in the decision to buy, hold, or sell securities of the Client Company is considered as Material Information
  - In simple terms, Material Information is any type of information that could reasonably be expected to affect the price of Client Company securities, regardless of whether the information is positive or negative
    - E.g.: Information regarding future earnings or losses; changes in dividend policies; declaration of a dividend; any pending or proposed merger; acquisition or tender offer; a significant sale of assets or sale of a subsidiary;



significant Management changes; labor negotiations; the offering of additional securities; information about the Company's capital structure, including liquidity or other financial metrics; unusual gains or losses in major operations; major marketing changes; the gain or loss of a substantial customer or supplier; significant new Products or discoveries

▪ **Non-public information:**

- Any information about the Client Company that has not been publicly disclosed is considered as Non-public information
- Information ceases to be non-public when it has been broadly disclosed and investors in the Client Company's securities have had sufficient time to assimilate and react to it
- The circulation of rumors, even if accurate, widespread, and reported in the media, does not constitute public disclosure. Similarly, only disclosing part of the information also does not constitute public dissemination
- To this policy, TresVista considers information as generally be considered public i.e., information about the Client Company has ceased to be non-public after the second business day following the date on which the Client Company has disclosed such information to the public
- Generally, the Client Company discloses this Non-public information by filing annual, quarterly, current, or other reports and communications with the Securities and Exchange Commission

- **Tipping:** For this policy, Tipping is defined as passing or providing access of MNPI about a Client Company by the Employee to any individual who does not have a confidential relationship with the Client Company or have a valid reason to be in possession of such information

## Standards of Business Conduct

- TresVista seeks to comply with federal securities Laws and regulations applicable to its business and Employees who have access to Confidential Information are not permitted to use or share that information for the purpose of trading securities or any other purpose except to conduct regular business operations
- Employees should share information on a need-to-know basis
- If an Employee possesses any material, Non-public information about the Client, they are not permitted to trade, (i.e., buy or sell) in any securities of the Client Company or engage in any action that takes advantage of such MNPI until such information ceases to be non-public
- No Employee should tip off or disclose MNPI about any Client Company, or give trading advice of any kind to anyone while in the possession of MNPI



- All the Employees must execute a Non-Disclosure Agreement (NDA) at the time of joining TresVista to protect the material, Non-public information about the Company, Clients, etc. received by Employees during the term of their employment
- If Employees are sent or receive access to any material, Non-public information concerning the Client, they should ensure that this information is kept confidential and immediately inform the Compliance department about it
- Questions regarding whether the information is “confidential,” “material” or what restrictions exist on the use or distribution of such information should be directed to the Compliance department
- In addition to this policy, Employees are also required to adhere to the applicable policies /clauses detailed out in the Compliance Manual and the Policy Handbook

## Treatment of MNPI

- Guidelines and procedures which form a part of this policy and the Compliance Manual limit the flow of MNPI from one team/department or area to another
- TresVista creates an information barrier (i.e., a chinese wall) to further limit the flow of MNPI from one area to another (e.g.: Client specific captives for teams managing MNPI)
  - The information barrier safeguards and restricts the flow of MNPI and prohibits anyone in an “inside” area from communicating MNPI to anyone in an “outside” area, unless approved by the Compliance department
  - The Compliance department monitors the flow of information within inside areas at regular intervals
- If a team/department is functioning in a business area that is not within the information barriers, and any MNPI is received, the responsibility is of the VP/EVP of that team/department to reach out to the Compliance department immediately
  - The Compliance department then relocates the team/department to an information barrier till the time the project is concluded
- If a team/department is in possession of MNPI which may lead to a potential conflict of interest for another Client, it is the responsibility of the SVP of that team/department to reach out to the Compliance department immediately

## Inadvertent Disclosure

- The Compliance department is responsible for the administration of this MNPI Policy
- If any Employee becomes aware that MNPI is inadvertently disclosed by another Employee, officer, etc., to a Person outside the Company who is not obligated to keep this information confidential, they must be immediately report this to the Compliance department so that appropriate remedial action can be taken



## Compliance

- The Compliance department conducts internal checks, and verifications as a part of Internal Audit. It verifies adherence to this policy through various methods, including but not limited to, random checks or any other means as deemed necessary
- Once the Compliance department receives information from the relevant team/department about the receipt of MNPI, it takes necessary steps to prevent unauthorized flow of MNPI
- Compliance department also scrutinizes the:
  - Account statements received from Employees
  - Transaction holding period to ensure that no trades have been carried out by Employees who are in possession of MNPI
  - Disclosures provided by Employees from time to time

## Non-Compliance

- Serious offenses such as theft of MNPI, illegal disclosure of sensitive data, etc., are considered for immediate Termination with Cause and may also involve legal consequences, at the discretion of the Company
- Non-compliance of this policy could also result in both civil and criminal penalties, including fines and jail sentences even for the Person who trades based upon a tip
- Employee also incurs penalties for such violations by Tipping information to others, even if the Employee has not personally gained any profit from the other Person's actions

## Non-Adherence to the Policy

Any non-adherence to this policy shall lead to Disciplinary Action as per the consequence matrix under 'Annexure – Risk-Oriented Policies' of this Handbook.

# 19. Fraud and Whistle-Blower Policy

The purpose of this policy is to establish and define:

- A framework for reporting instances of unethical/improper conduct under the definition of Fraud
- Procedures to review disclosures and direct corrective/preventive action concerning disclosures reported to the relevant authorities within the Organization
- Roles and responsibilities for prevention, detection, and investigation of Fraud within the Organization





## Overview

All the Employees at TresVista act as ambassadors of the Organization and are expected to uphold the principles of honesty and integrity, on which the Organization is built. With the intention of ensuring ethical behavior, TresVista considers it appropriate to provide a channel for Employees and stakeholders to report any behavior which is inconsistent with firm values and bring to the notice of Compliance department any event or concern that may warrant necessary Disciplinary Action (E.g.: Employee recommending dismissal of a senior Person for dishonesty).

Through this policy, TresVista is committed to supporting and facilitating the detection and prevention of Fraud and ensure an honest, open, and well-intentioned work environment wherein people are assured that they can raise concerns without fear of reprisal, retaliation, discrimination, or harassment.

## Scope

This policy applies to any Fraud that is detected or suspected by a 'whistle-blower', and committed by anyone who has a business relationship with TresVista, including but not limited to an Employee, stakeholder, Client, consultant, vendor, service provider, etc.

## Whistle Officer

For the purpose of this policy, the Head of Department - Compliance has been appointed as the Whistle Officer by the Management.

## Executive Committee

- The Executive Committee responsible for investigating Fraud comprises of:
  - Chairperson: Managing Director
  - Member: Director
  - Member: Head of Department – HR

## Roles and Responsibilities

- TresVista values the integrity of its Employees and recognizes that they have a key role to play in the prevention, detection and reporting of Fraud
- Employees are encouraged to always be vigilant and to report any concerns they may have immediately and must ensure that they:
  - Are aware and informed of the 'Work ethics' and 'Fraud and Whistleblower' policies
  - Seek advice from their colleagues or Managers, when required
  - Offer suggestions on improving the work environment



- Report potential or suspected violations of the Law or TresVista policy, including situations when they are aware that an Employee or Third Party engaged with the firm is currently or will potentially engage in illegal, inappropriate, or unethical activity
- The Head of Departments must ensure that:
  - Employees are communicated the applicability of the 'Work ethics' and 'Fraud and Whistle-blower' policies within their areas of responsibility
  - An adequate system of internal Fraud control exists within their areas of responsibility and these controls operate effectively
- The Whistle Officer must ensure that:
  - All Frauds are investigated promptly and diligently
  - Guidance is provided in case there is any question as to whether an action constitutes Fraud
- The Executive Committee must ensure that:
  - The investigation process is fair and transparent
  - Appropriate legal and/or Disciplinary Action is taken in cases where it is justified/required
  - Systems and procedure changes as a result of unique cases are incorporated immediately to prevent similar instances from occurring again

## Reporting a Suspected Fraud

- Fraud must immediately be reported by the whistle-blower to the Whistle Officer or the Compliance department through any of the modes of communication defined below:
  - **Email:** An email can be sent to [requests.compliance@tresvista.com](mailto:requests.compliance@tresvista.com) which is accessed by the Senior Vice President and/ or the Compliance department
  - **Written Complaint:** A written complaint can be made and delivered in Person or dropped in the drop box at the following address:
    - Head of Department - Compliance,  
TresVista Analytics LLP,  
5th floor, North wing block-2, Milestone Buildcon IT SEZ,  
Bhartiya Centre of Information Technology,  
Thanisandra Main Road,  
Bengaluru Urban, Karnataka, India – 560064
- In order to establish reliability of the event, all complaints of Fraud should be supported by the following details:
  - Day, date, time and venue



- Name of the whistle-blower
  - Names of the Person accused of committing Fraud
  - Details of the unethical or improper activity or suspected Fraud
  - Other witnesses and evidence (if any)
- Irregularities concerning an Employee's moral, ethical or behavioural conduct should be resolved by the department VP/EVP/SVP in consultation with the HR Department and there is no involvement from the Compliance department and the Whistle Officer

## Anonymous Allegation

- Though the identity of the whistle-blowers must always be anonymous, it is strongly advised that the whistle-blower discloses his/her identity when making the complaint, as follow-up questions and investigations may not be possible unless the source of the information is identified
- This also ensures timely resolution of the issue and that adequate protection granted to them under relevant provisions of this policy
- Disclosure of the identity is also important to ensure that complaints are authentic and validated prior to pursuing any action
- Disclosures expressed anonymously are generally not investigated

## Action on False Disclosures

- This Fraud and whistle-blower policy intends to cover serious concerns that could have a grave impact on the operations, performance and reputation of TresVista
- The policy neither releases Employees from their duty of confidentiality in the course of their work nor does it provide a platform to take up grievances concerning a personal situation
- Fraud reported must not be frivolous in nature and based on conjecture or hearsay. If it is known that false disclosures/complaints are made, then the complainant are Subject to strict Disciplinary Action as the Executive Committee may deem fit

## Protection

- Protection is provided to the whistleblower who has reported a Fraud, basis the assumption that the information, and any allegations contained in the report, are substantially true and the disclosure has not been made in the interest of personal gain
- To ensure that this policy is adhered to, and to assure that disclosures are acted upon seriously, TresVista aims to ensure that:



- The identity of the whistle-blower is kept confidential, and protection is provided to the whistle-blower for an indefinite period of time
- The whistleblower and/or the Whistle Officer processing the Fraud are not victimized for doing so
- No adverse personnel action is to be taken or recommended in retaliation to their disclosure of unethical and improper practices or alleged wrongful conduct. This policy protects such Employees from unfair termination and unfair prejudicial employment practices
- No unfair treatment is vetted out towards the whistle-blower by virtue of having reported a Fraud and they receive protection against:
  - Unfair employment practices like retaliation, threats, intimidation of termination/suspension of services, etc.
  - Disciplinary Action including transfer, demotion, refusal of Promotion, etc.
  - Any kind of prosecution, impeachment, or indictment
  - Direct or indirect abuse of authority to obstruct the whistle-blower's right to continue performing their duties/functions during routine business operations, including making further disclosures under this policy
- Appropriate Disciplinary Action is taken against any Person who is found committing any of the above actions against the whistle-blower

### Investigation of Suspected Fraud:

- The Whistle Officer is primarily responsible for investigating all suspected Frauds based on the communication received from whistle-blowers
- On receipt of a suspected Fraud disclosure, the Whistle Officer must send an acknowledgment to the whistle-blower informing them not to:
  - Attempt to personally conduct investigations, interviews or interrogations in this regard
  - Contact the suspected individual to determine facts or demand restitution
  - Discuss the case, facts, suspicions, or allegations with anyone
- All Subjects must be duly informed about the complaints of unethical practice(s) made against them at the commencement of the formal investigation process and be provided opportunities to explain themselves during the investigation process
- The investigation conducted against any Subject shall not be construed by itself as an act of accusation. The investigation would be conducted in a fair manner, as a neutral fact-finding process, without the presumption of guilt and providing an adequate Opportunity for the affected party to present their side of events



- During the investigation all inquiries concerning the activity under investigation from the Subject, their attorney or representative, or any other Person must be directed to the Whistle Officer. Information concerning the status of an investigation should be kept confidential
- Confidentiality of the information and the Subject should be ensured by the Whistle Officer. If initial inquiries indicate that a complaint has no basis, or it is not a matter to be pursued under this policy, it may be dismissed at this stage and the decision is documented
- During the investigation the Whistle Officer has the:
  - Right to call for and examine any information/document of TresVista
  - Unrestricted access to all TresVista records and premises, whether owned or rented; and without prior knowledge or consent of any individual who might use or have custody of any such items or facilities, as may be deemed necessary for the purpose of conducting investigation under this policy
- If the preliminary investigation substantiates that Fraud has occurred, the Whistle Officer must submit a 'whistle-blower report' to the Executive Committee for their consideration
- Until the investigation is concluded, and decision of the Executive Committee is released, TresVista is not liable or bound to any litigation

## Executive Committee Review

- On submission of the whistle-blower report by the Whistle Officer, the Executive Committee must review the findings from the investigation
- The review process is conducted in a fair manner, as a neutral fact-finding process, without the presumption of guilt
- Post the review process, the Executive Committee directs appropriate corrective/preventive Disciplinary Action in cases where there is reason to believe that Fraud has been committed
- The decision of the Executive Committee comprising of all, or any two (2) members are considered binding and final. In the event of a dispute between the members, the decision of the Chairperson prevails
- Decisions to prosecute or refer the examination results to the appropriate Law enforcement and/or regulatory agencies for independent investigation is to be made by the Chairperson of the Executive Committee in conjunction with the Legal department

## Reports and Documents

- Investigation results are not to be disclosed or discussed with anyone other than those who have a legitimate need to know
- This is important in order to avoid damaging the reputations of Subject(s) subsequently found innocent of wrongful conduct and to protect the Company from potential civil liability



- All disclosures made by the whistle-blower, the whistle-blower report, and the documents obtained during the investigation, along with the results of the investigation relating thereto, must be retained by TresVista for a minimum period of four (4) years

## Compliance

- Head of Department - Compliance submits on a quarterly basis to the Board and Senior Management, summarizing the Fraud cases along with the following details, as applicable:
  - The nature of cases reported under this policy and the proposed action thereon
  - The status of Fraud cases reported in the previous and current period and action taken thereon
  - Results/status of any investigations/enquiries in reference to the Fraud cases reported
- Head of Department - Compliance is responsible for the administration, revision, interpretation, and application of this policy. The policy is to be reviewed annually and revised as needed

## TresVista Powers

This policy is hosted on the TresVista website and is available to all Employees in the Organization. A hard copy of this policy is made available to any Person on demand. TresVista reserves its right to amend or modify this policy in whole or in part, at any time without assigning any reason whatsoever, after due consultation with the Executive Committee.

# 20. Data Classification Policy

The purpose of this policy is to provide a framework for classifying data based on the level of sensitivity, value, and its criticality to Company and Clients. Classification of data helps in determining baseline security controls required for the protection of data.

## Applicability

This policy applies to all Employees, except FMS Support Staff, who process, have access to, or store sensitive Client and Company data.

## Particulars

This policy has been designed to support policies such as IT security, access controls and confidentiality policies, so that information is protected from unauthorized access, disclosure, use, modification, and deletion. Consistent use of the data classification system facilitates business activities, improves Client confidence, and helps to keep the costs of information security to a minimum.



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## Information

- This data classification policy applies to all information that is in the Company's possession (e.g., Confidential Information from Clients, business Partners, internal information, and others), and protected under this policy
- For the purpose of this policy, the words - data, information, knowledge, and wisdom are used interchangeably

## Consistent Protection

- Information must be consistently protected throughout its life cycle, from origination to destruction
- Information must be protected in a manner commensurate with its sensitivity, regardless of where it resides, what form it takes, what technology is used to handle it, and/or what purpose(s) it serves
- Although this policy provides overall guidelines for consistent information protection, Employees are expected to apply and extend these concepts to their day-to-day operations

## Data Classification Matrix

- The IT administrator is the owner of the data classification matrix
- A designated data owner is responsible for managing all the data under their purview
- The data classification matrix provides classification on data as well as an overview of the access rights given to Employees

## Data Owners

- Data owners are the VPs/EVPs/SVPs or equivalent designations
- Data owners are responsible for abiding by the appropriate sensitivity classifications as defined by the Client
- Data owners do not legally own the information entrusted to their projects
- Data owners are instead designated members of the Company's Management who supervise ways in which certain types of information is used and protected

## Personal Data

Personal Data means any information relating to an identified or identifiable natural Person such as name, online identifiers (such as an IP address), mental, economic, cultural, or social identity and location data of that Person

## Sensitive Personal Data

Sensitive Personal Data means any information consisting of racial or ethnic origin, political opinions, religious or philosophical beliefs, or trade union membership, genetic data, biometric data, data concerning health or data concerning a natural Person's sexual orientation, etc.



## Classification and Labels

### ▪ **Public Information:**

- Public information is the information that is declared/published for public knowledge by someone with the authority to do so, either for publicity purpose or as a mandatory requirement per the regulation
- This classification applies to information that is available to the general public and intended for distribution outside the Company
- This information may be freely disseminated without potential harm (E.g., details shared on the Company website, advertisements, job openings, event announcements, press releases, etc.)
- In case data is not labelled then such data shall also be considered as public data

### ▪ **Internal Information**

- This type of information is meant for circulation within TresVista only
- It is declared/published by someone in the Organization with the authority to do so
- This classification applies to all information that is intended to be used by Employees within the Company. All such data is labelled as internal
- The unauthorized disclosure, modification or destruction of this information could expose the Company, Employees, or its business Partners to a moderate level of risk. (E.g.,: Company telephone directory, new Employee training materials, and internal policy manuals)

### ▪ **Restricted Information**

- This type of information should be protected very closely, as it is integral to the success of the Organization
- This classification applies to sensitive business information that is intended strictly for the use by specified departments and Employees in the Company. All such data is labelled as restricted
- Such information is made available on a need-to-know basis within TresVista (E.g., price sensitive information, merger and acquisition documents, corporate level strategic plans, internal projects, litigation strategy memos, etc.)

### ▪ **Confidential Information**

- This type of information could belong to another Company/personnel which has been entrusted to TresVista by that Company/personnel under Non-Disclosure Agreements and other relevant contracts
- This classification applies to the most sensitive business information that is intended strictly for use by specified departments in the Company and as its unauthorized disclosure could adversely impact the Company, Employees, and Clients





- All personal and Sensitive Personal Data is treated as Confidential Information. All such data is labelled as confidential. This information is made available only on need-to-know basis within TresVista (E.g., Employee information, department specific files, etc.)

## Classification and Labelling of Data

- IT administrators in consultation with the data owners appropriately classify data and accordingly mention this information in the data classification matrix
- IT administrator only classifies data based on drive access rights
- Based on the classification and information mentioned in the data classification matrix, the data owner is responsible for further classifying and labelling data
- The onus is on IT administrators to ensure that data is provided to the specified departments or specified personnel within or outside the Company as the case may be, on the basis of the data classification matrix and necessary approvals received from the data owner

## Reclassification of Data

- The classification of data is evaluated, to ensure that the assigned classification is still appropriate based on changes to legal and contractual obligations as well as changes in the use of the data or its value to the Company
  - The IT administrator in consultation with the data owner, conducts this evaluation and accordingly makes the necessary changes to the data classification matrix
- Conducting an assessment on a quarterly basis is encouraged however, the data owners should determine and inform the IT administrator what frequency is most suitable based on the available Resources
- If a data owner determines that the classification of a particular data set has changed, then in consultation with the IT administrator, an analysis of security controls should be performed to determine whether existing controls are consistent with the new classification
- If gaps are found in existing security controls, they are corrected promptly in commensurate with the level of risk presented by the gaps
- At all times, it is the responsibility of the data owner to label data accordingly

## Responsibility of the Recipient

- All Employees who receive confidential, restricted, internal, or public data as defined above are expected to familiarize themselves with this Data Classification Policy and to use these guidelines in their daily business activities consistently
- This document provides a conceptual model of information security for classifying information based on its sensitivity, and an overview of the required approaches to protect information based on these same sensitivity classifications



## Compliance

- Data stored on the centralized servers/storage are managed and monitored only by IT administrators
- The Compliance department ensures compliance to this process through various methods, including but not limited to Internal Audits on a periodic basis

## Non-Compliance

Any non-compliance with the aforementioned policy shall attract Disciplinary Actions as defined in the annexures of this Handbook.

# 21. Incident Management Policy

The purpose of this policy is to define the process of reporting interruptions in the daily operations of the Company due to unplanned events or incidents (e.g., security/data breach, system failure, cybercrimes, presence of suspicious Person in the premises, unattended documents, etc.)

## Applicability

This policy applies to all the Employees of TresVista including full-time, part-time, and interns, whether permanent or temporary.

## Particulars

- **Procedure:** This policy outlines the procedure for managing:
  - Incidents that may occur within/outside TresVista premises, including those that involve service users, Employees, visitors, vendors, etc.
  - Incidents that have occurred and those that are considered a 'near miss'
- **Incident:** Incident is an event, adversely affecting the business operations or becomes a threat to the Company. Some examples of incidents are mentioned below (including but not limited to):
  - System/application failure
  - Unauthorized access to system/networks
  - Cybercrime
  - Loss/theft of mobile handsets
  - Virus attacks
  - Theft and damage to Company's proprietary equipment
  - Documents carried outside office premises without prior approval



- Misplaced or missing portable media containing Client/Company proprietary data
- Inadvertently relaying passwords
- Breach of any policy mentioned in the compliance manual

## Responsibility

- **Employee:** Employees are required to report all incidents (including potential or suspected incidents) as soon as they become aware of it
- **Line Manager:** In the event of an incident involving an Employee or another Person within their team and/or area of responsibility, line Managers are required to ensure that the incident is reported centrally, conduct an investigation where appropriate/necessary, and take an action as outlined under this policy
- **Compliance Department:** The Compliance department has the ultimate responsibility of safety and risk Management within the Company and will ensure that all incidents are dealt with appropriately

## Incident Reporting Process

- **Reporting**
  - All the incidents are reported via a Helpdesk Ticket under appropriate category to the respective incident response teams (IT, FMS, HR and Compliance)
  - Contractual and third-party Employees should report incidents to their line Managers who in turn should raise an incident on the Helpdesk
  - Physical security related incidents, unintentional security breaches and any other policy breaches should be reported to the Compliance Department
  - All information security incidents (e.g., system breakdown, intranet portal not working, etc.) should be reported and notified to the IT department
  - All information security breaches (sharing of password, unauthorized access etc.) should be reported and notified to the IT and Compliance departments
  - Employees should observe and report suspected incidents as soon as possible
- **Incident Evaluation/Severity:** On intimation from Employees, the incident is evaluated by the incident response team who determines the severity based on the five (5) grades.
  - P1 – Critical: Incident that will have significant impact on all Employees and functioning of business operations
  - P2 – High: Incident that will have impact on a group of users/particular team/SVPs and are not able to do their job which is time sensitive
  - P3 – Medium: Incident that will have impact on individual users who are not able to do their job which is time sensitive



- P4 – Low: Incident that will have impact on individual users/particular teams who are not able to do their job which is time sensitive
  - P5 – Very Low: Incident that will have no impact on individual user/teams/business
- The severity of an incident will be used in determining the priority for resolution
  - **Incident Response/Resolution Time:** All the Incidents must be reported and resolved by the concerned teams based on priority mentioned below:

Priority Code	Description	Target Response Time	Target Resolution Time
P1	Critical	15 mins	1 hour
P2	High	1 hour	2 hours
P3	Medium	1 hour	4 hours
P4	Low	2 hours	8 hours
P5	Very Low	3 hours	1 day

- **Priority Determination:** Priority given to an incident determines how quickly it is scheduled for resolution and priority is assigned basis severity of the incident and its impact on the business

			Urgency		
			3 - Low	2 - Medium	1 – High
<b>Change Priority</b>			Issue prevents the Employees from performing a portion of their duties	Issue prevents the Employees from performing critical time sensitive functions	Service or major portion of a service is unavailable
Impact	3 – Low	No impact on business	P5 –Very Low	P4 – Low	P3 – Medium
	2 –Medium	Multiple Personnel in one physical location Degraded service Levels or able to perform only	P4 – Low	P3 – Medium	P2 – High



	minimum level of service			
	Moderate impact on business			
1 – High	All users of a specific service	P3 – Medium	P2 – High	P1 – Critical
	Personnel from multiple teams are affected			
	Client facing service is unavailable			
	Significant impact on business			

▪ **Incident Investigation and Resolution**

- Respective incident response team must carry out a detailed investigation to identify the cause of the incident and seek suitable resolution based on the investigation
- Once the Critical incidents (P1) have been dealt with and closed, the team should notify the Compliance department about the incident resolution
- A root cause analysis of the incident is done and recorded in the incident log on Helpdesk for future references and learning
- Log-sheet shall be extracted from the Helpdesk on a quarterly basis to review successful resolution of the incidents within the timelines mentioned in this document and to ensure that all policy breaches captured in the logs are recorded, dealt with accordingly and suitable actions are taken as per the Consequence Management process



## Escalation Matrix

The incident is escalated to the following authorities of the respective incident response team in case of any delay in resolving it, basis impact of the said incident

Department	Level one	Level Two	Level Three
Compliance	Compliance Department <a href="mailto:requests.compliance@tresvsia.com">requests.compliance@tresvsia.com</a>	Compliance Department <a href="mailto:nilay.vyas@tresvista.com">nilay.vyas@tresvista.com</a>	NA
IT	IT Department <a href="mailto:IT@tresvista.com">IT@tresvista.com</a>	IT Department <a href="mailto:bhanukiran.salunkya@tresvista.com">bhanukiran.salunkya@tresvista.com</a>	IT Department <a href="mailto:abdulbari.ansari@tresvista.com">abdulbari.ansari@tresvista.com</a>
Human Resources	HR Department <a href="mailto:compensation2@tresvista.com">compensation2@tresvista.com</a> <a href="mailto:ops@tresvista.com">ops@tresvista.com</a>	HR Department <a href="mailto:charmi.shah@tresvista.com">charmi.shah@tresvista.com</a> <a href="mailto:shruti.tendulkar@tresvista.com">shruti.tendulkar@tresvista.com</a>	HR Department <a href="mailto:faraaz.lodhi@tresvista.com">faraaz.lodhi@tresvista.com</a> <a href="mailto:minali.dalal@tresvista.com">minali.dalal@tresvista.com</a>
Facilities Management Services (FMS)	FMS Department <a href="mailto:FMS@tresvista.com">FMS@tresvista.com</a>	FMS Department <a href="mailto:abdulbari.ansari@tresvista.com">abdulbari.ansari@tresvista.com</a>	NA

## Record Maintenance

- Record of all incidents are maintained by the Compliance department
- Reports showing statistics of incidents resolved/unresolved are presented by the Compliance department to the Management on a quarterly basis, highlighting the critical priority (P1) incidents, key learnings and corrective actions taken



## Non-Adherence to the Policy

Any non-adherence to this policy shall lead to Disciplinary Action as per the consequence matrix under 'Annexure – Risk-Oriented Policies' of this Handbook.

## 22. Acceptable Usage Policy

The purpose of this policy is for the firm to provide Employees access to email facility and intranet, in order to boost Employee efficiency and streamline interaction with colleagues, customers, and business Partners. This policy is designed to define and educate Employees about the boundaries of responsible behavior, the scope of acceptable use detailing the protection of user's rights, and the consequences of violating those boundaries. This policy is designed to protect TresVista against issues like unauthorized use of facilities which can lead to serious consequences in the form of wasted Resources, reduced Employee morale, risks arising from diminished corporate reputation, and compliance issues, etc.

### Applicability

This policy applies to all users including Employees including having access to Information and IT Resources in TresVista.

### Policy

- Employees must agree to the terms and conditions set forth in this policy
- The activities mentioned in this policy are prohibited
- Employees may be exempted from these restrictions during the course of their legitimate job responsibilities (E.g., systems administration staff may have a need to disable the network access of a host if that host is disrupting production services)
- Under no circumstances, an Employee of TresVista is authorized to engage in any activity that is illegal under local, state, national, and/or international Law while utilizing TresVista owned Resources
- The activities mentioned below are by no means exhaustive, but attempt is to provide a framework for activities which fall into the category of unacceptable use

### Information Disclosure and Handling of Data

Employees must:

- Be accountable and responsible for judicious and ethical use of the TresVista information and IT Resources
- Ensure that their actions do not compromise the security of TresVista information assets and Resources and comply with the IT Security Policy and other associated policies within the Organization



- Access only those Resources, for which they are authorized and use information and IT Resources only for business purposes
- Treat all TresVista data as a valuable asset and protect it accordingly
- Comply with non-disclosure and confidentiality agreements that TresVista has entered into
- Inform the Compliance department and their Managers immediately, in case they accidentally come across unsecured sensitive information that could affect the Client and their interest
- Not discuss and/or transfer any TresVista related information with anyone who is not authorized to know
- Not access any information not related to their work
- Follow the data classification policy and manage data accordingly
- Not copy, collect, or propagate any TresVista data or documents outside the network

## Work Area Security

- All Employees must comply and cooperate with spot checks and audits
- Employees are responsible for visitors, contractors and Clients that they bring to the office premises
- It is their responsibility to immediately inform their Managers and raise an incident with the Compliance department in case they come across any unauthorized Person
- Employees must not access areas that are designated as restricted, unless they are authorized to do so

## System Security

The following points are applicable to all except FMS Support Staff:

- The desktop ownership lies with the IT department and data ownership lies with the Employee
- Employees must not intentionally write, generate, compile, copy, collect, propagate, execute, or attempt to introduce any computer code designed to self-replicate, damage, or otherwise hinder the performance of or access to any TresVista IT assets
- Employees must secure data on their systems by using passwords (power-on password, screensaver password etc.) and ensure compliance with the password policy
- Employees must not reveal account passwords to others or allow others to use their account (including family and other household members when working from home)
- Employees must not leave any Confidential Information on their system unattended
- Employees must not keep liquids or magnets on or near computer equipment
- Employees are not permitted to remove or transport computers from TresVista premises without the appropriate permissions
- Employees must not transport removable media's back and forth between home and office





## Software

The following points are applicable to all except FMS Support Staff. Employees must not:

- Download shareware or freeware from the internet, unless or otherwise authorized to do so
- Use TresVista software for personal use
- Install personal software on to Company's computer
- Copy, collect, propagate any of TresVista software onto an external network
- Distribute software or fonts to Clients, customers, vendors, and other Persons who are not Employees of TresVista

## Other

The following activities are strictly prohibited, with no exceptions:

- Employees must not circulate, store and create obscene, vulgar, or inappropriate materials, jokes, pictures, chain letters etc. in any media/form
  - In case any Employee receives such material, they must immediately remove the material, and inform incident Management response team
- Employees must not use or aid by any means attempts to thwart access rights like stealing IP, hacking etc.
- Employees must not indulge in any activity that violates local, state, national and international applicable Laws and information security policy of TresVista, during their association with TresVista
- Employees must not introduce any malicious programs into the network or server (e.g., viruses, worms, Trojan horses, e-mail bombs, etc.)
- Using TresVista computing asset to actively engage in procuring or transmitting material that is in violation of sexual harassment or hostile workplace Laws in the user's local jurisdiction
- Making fraudulent offers of Products, items, or services originating from any TresVista account
- Making statements about warranty, expressly or implied, unless it is a part of normal job duties
- Port scanning or security scanning is expressly prohibited unless with prior notification
- Executing any form of network monitoring which intercepts data not intended for the Employee's host, unless this activity is a part of the Employee's normal job/duty
- Circumventing user authentication or security of any host, network, or account
- Interfering with or denying service to any user other than the Employee's host (for example, denial of service attack)
- Using any program/script/command, or sending messages of any kind, with the intent to interfere with, or disable, a user's terminal session, via any means, locally or via the Internet/Intranet/Extranet
- Providing information about, or lists of, TresVista Employees to parties outside TresVista
- Coveting information gathering on or of the Company assets and business activities



- Exporting software, technical information, encryption software, or technology, in violation of international, regional, or local Laws
- Leaving equipment unattended without appropriate protection or security
- Leaving desktop or any information processing facility without locking the user account
- Effecting security breaches or disruptions of network communication including, but not limited to:
  - Accessing data of which the user is not an intended recipient or logging into a server
  - Account that the user is not expressly authorized to access unless these duties are within the scope of regular duties
  - Circumventing user authentication or security of any host, network or account
  - Unauthorized port scanning or security scanning
  - Interfering with or denying service to any user other than the Employee's host (for example, denial of service attack)
  - Using any program/script/ command or sending messages of any kind, with the intent to interfere with, or disable, a user's terminal session, via any means, locally or via the internet/ intranet/extranet
  - Executing network sniffing, ping floods, packet spoofing, denial of service and forged routing information for malicious purposes
    - Attempt to test a suspected weakness in the environment without authority
    - User will always raise a service request for any change

## Non-Adherence to the Policy

Any non-adherence to this policy shall lead to Disciplinary Action which may include but not be limited to policy reminder, re-training, impact on review rating, issuance of warning letter, or termination.

## 23. Corporate Communication Policy

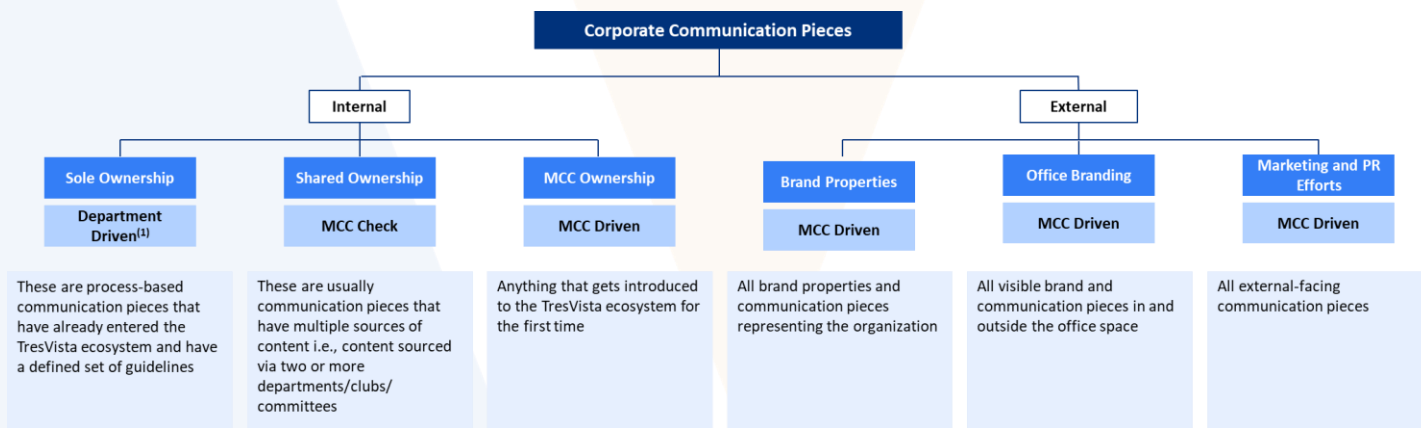
The purpose of this policy is to define guidelines for internal and external corporate communication pieces and have a central authority to help:

- Standardize messaging & tonality across all communication materials
- Maximize efficiency in planning and execution of corporate communications
- Define a systematic and well-structured chain of action to be followed at any point of time



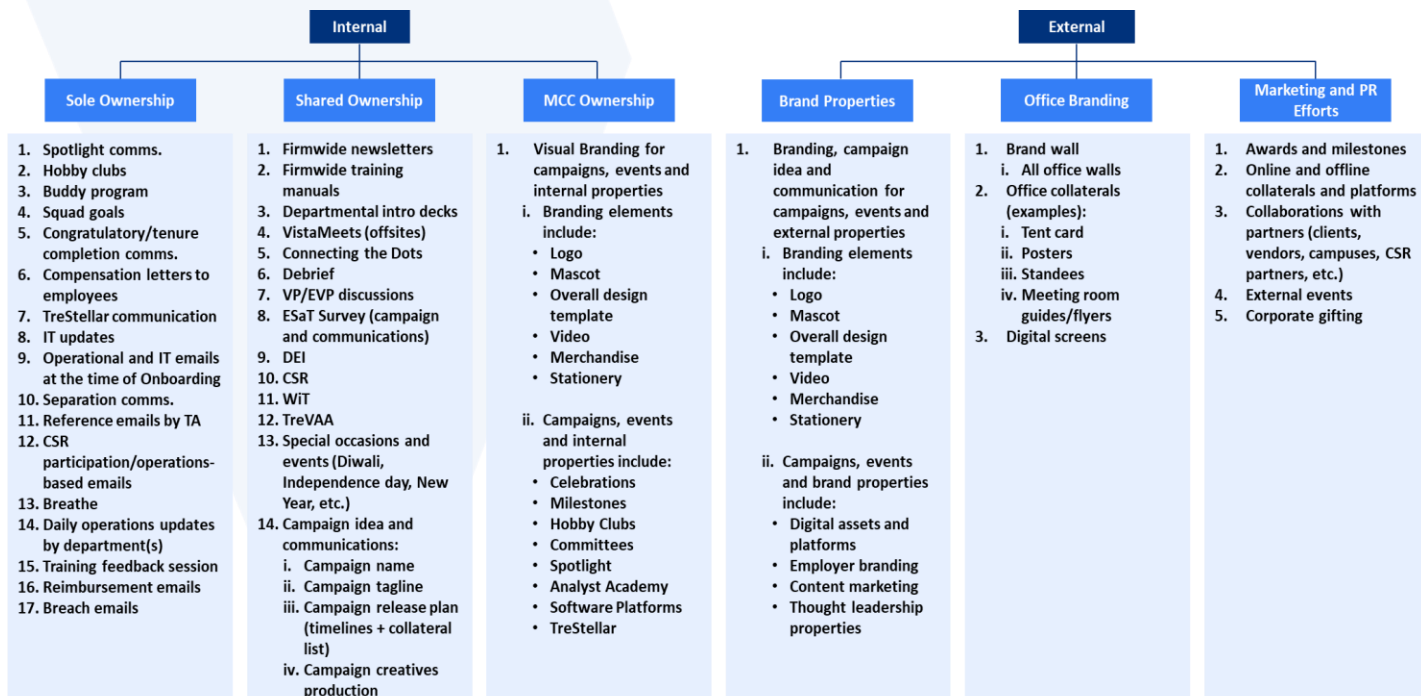
## Particulars

- Corporate Communication Structure:** The corporate communication structure at TresVista consists of two verticals, namely, internal, and external. For any communication, Employees are required to follow the below defined flowchart



Please note that an internal piece can also have an external branding leg to it. For example, hobby clubs have Sole Ownership when it comes to Yammer posts and Firmwide emails. However, as soon as the department wants to put up an office standee or print customized t-shirts for their club or club event, it becomes an external comms. piece

Examples of corporate communication pieces include but are not limited to:





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- **Internal Communication**

- **Sole Ownership:**

- Communication pieces falling under this category include process-based communications that are already in practice within the Organization and follow a defined set of guidelines
- The source for producing this content usually lies with only one team/department and this form of communication does not require another team/department to make a decision
- These communication pieces do not typically involve determining a new strategy or creative route for executing them
- This content is communicated to the firm at defined intervals, depending on the regularity of occurrence
- Process to be followed:
  - Decide whether a communication material falls under the category of sole ownership
  - Get a signoff from the Head of Department before sending any firmwide communication
  - Follow the brand tonality and guidelines as mentioned in section 1.15 of this Handbook, under the header of people policies
  - Use their discretion to determine whether a communication piece requires a Yammer post, firmwide email, campaign, or a series of posts; depending on the use case
  - Be mindful of the target group when sharing information (E.g., If an email is pertaining to Bengaluru, then it should only be sent to the Bengaluru Employees instead of being sent firmwide)
  - Follow TresVista Branding for any internal communication pieces/Collaterals that are in collaboration with any Organizational Partner
  - Reach out to the Marketing and Corporate Communications (MCC) department for any communication regarding policy/process changes or in case there is any doubt/uncertainty at any point of time, the team will accordingly inform Employees whether MCC approval is required in a particular scenario
  - New initiatives, templates, or campaigns will not fall under this category, and guidelines listed below under the category of shared ownership and MCC ownership will have to be followed (E.g., Pre-decided templates for Spotlight that go on Yammer on a regular basis will only need approval from the Head of Department, however, if there is a need to revamp the template, it will fall under the purview of the MCC department)



- **Shared Ownership:**

- Communication pieces falling under this category include those that receive content from multiple sources i.e., content sourced via two or more teams/departments/clubs/committees
- Even if only one team/department is the source of content, the nature of this bucket requires a holistic view due to its larger impact on the firm or brand implications
  - The communication material in this regard may be recurring, however, it will need a fresh perspective every time
- This category includes communication to departments, functions, firm or exchange of critical information to specific forums or the firm
- This form of communication consists of crucial information that requires cross-checking and its brand impact requires the MCC department to help in planning the communication strategy and crafting the final message
- Any communication material that involves campaign planning, communication strategy, and/or creative messaging to the firm or forums will fall under this category
- Process to be followed:
  - For cross-checking communication materials, reach out to the MCC department at least 1 week in advance and account for a buffer time to incorporate feedback
  - Any change suggested by the MCC department will be in reference to corporate communication, tonality, branding, user experience standardizing organizational information, and sensitivity of the information
  - MCC department may raise information present in these materials to Management for strategic guidance, on need basis
- For campaigns, special occasions, events, one of the 2 options mentioned below must be followed:
  - **Option 1:** Reach out to the MCC department for final checks/approvals
    - Share the required details on campaign idea/plan, creatives, requirement brief to corroborate MCC department's inputs, if any, at least 2 weeks in advance
    - The team will revert on the status and timeline for proceeding with the project/communication piece
    - If the project/communication piece receives initial approval, inputs/feedback provided by the MCC department will need to be incorporated and the final deliverable has to be shared with them for approval



- **Option 2:** Reach out to the MCC department with a requirement brief at least 1 month prior to the initiation of the project/communication piece
  - The team will revert on the status and timeline for proceeding with the project/communication piece
  - If the project/communication piece receives initial approval, the MCC department will share following details via an email within 3 working days: further questions, if any, exact deliverable from their end, timelines for the deliverables, cost, if applicable (in case an external Partner is involved, e.g., leveraging services of the marketing agency)
  - Any project coordination and JRS should be raised by the respective team/department to the Design team keeping the MCC department marked on the communication and the team will share their inputs/guidance, where required
  - In case of any queries, Employees can reach out to the MCC department and the team will inform Employees whether their approval is required in a particular scenario
- **MCC Ownership:**
  - Communication pieces falling under this category include material/projects being introduced to the Company for the first time (e.g., New initiatives, campaigns, and internal brand properties)
  - Process to be followed:
    - Reach out to the MCC department at least 3 months in advance for any brand properties, campaigns, and new initiatives
    - The team will revert on the status and timeline for proceeding with the project/communication piece
    - If the project/communication piece receives initial approval, the MCC department shares the following via email within 1 working week: further questions, if any, exact deliverable from their end, timelines for the deliverables, cost, if applicable (in case an external Partner is involved, e.g., leveraging services of the marketing agency)
    - JRS should be raised by the respective team/department to the Design team keeping the MCC department marked on the communication and the team will share their inputs/guidance, where required
    - In case, respective teams/department has any feedback; a call is setup to discuss it further however, the final decision lies with the MCC department, keeping in mind the use case and impact
    - The MCC department will subsequently share the final deliverable with the respective team/department



- For any communication regarding policy and process changes or in case of any queries, Employees can reach out to the MCC department, and the team will accordingly inform Employees whether MCC approval is required in a particular scenario

- **External Communication**

- Any external facing property that represents TresVista in any form falls under this category
  - Examples include but are not limited to external awards, recognition, and milestones (for Organization and Employees), corporate gifting, brand campaigns and properties – external campaign/communication on online and offline platforms, logos, mascots, videos, identities, merchandise, brand assets – Website, thought leadership pieces, social media, digital platforms, any formal or informal media or promotional interaction, including interviews, providing a quote/testimonial to any Organization or Partner, delivering a lecture, or conducting a workshop/session/panel discussion and public speaking opportunities
- There might be several use cases that will be internal in nature as well however, at any point if they have an external branding associated with them, teams/departments will have to follow the guidelines provided below (E.g., A hobby club firmwide email is internal but an office standee will fall under external branding and hence will follow the below guidelines)
- Process to be followed:
  - Employees must reach out to the MCC department in case the requirement falls under the below defined categories:
    - Any team/department/ that wants to use TresVista Branding, including Logo, pennant, values, or any organizational information for external purposes must send an email with the exact use case (where TresVista is to be used in any way) at least 1 (one) month in advance
    - For external campaigns, creation of a brand property, and logo, the department must reach out with a requirement brief at least 2 months before the initiation date, although it is recommended that they reach out 3 months in advance
  - MCC department will revert on the status and timeline for proceeding with the project/communication piece
  - If the project/communication piece receives initial approval, the MCC department shares the following via email within 1 working week: further questions, if any, exact deliverable from their end, timelines for the deliverables, cost, if applicable (in case an external Partner is involved, e.g., leveraging services of the marketing agency)





- JRS should be raised by the respective team/department to the Design team keeping the MCC department marked on the communication and the team will share their inputs/guidance, where required
- The MCC department will subsequently share the final deliverable with the respective team/department
- Marketing budget expensed, if any, will be attributed to the respective department budget
- Teams/departments are required to assign a certain amount towards the marketing budget for the upcoming financial year which will be transferred to the MCC department at the end of the respective year, depending on the deliverables
- In case of any queries, Employees can reach out to the MCC department and the team will inform Employees whether their approval is required in a particular scenario
- **Marketing and Communication Guidelines for Partners**
- At the time of onboarding a Partner, departments are required to share TresVista logo files along with the linked document with the Partners the path of the same is: TresVista Common (SharePoint) > Standard organizational Materials > Partnership Guidelines
- Department/teams must reach out to the MCC department if a Partner requires any of the following details:
  - A quote or any other information from TresVista
  - Mention TresVista as a Partner on any platform or state that they are affiliated with TresVista in any way
  - Use the Company's logo, name or any information related to TresVista in any of their communication pieces
  - Tag TresVista or its Employees on any online platform
  - Partner's poster/Collateral/marketing material is going to be circulated in TresVista (In such cases, the material needs to adhere to TresVista brand guidelines)
- Once a request is received from a department, the MCC department will first check the feasibility of proceeding with the aforementioned communication/request and share their inputs within 5 working days
- Depending on the nature of the request, the MCC department will revert with the expected turnaround time for the deliverable and the required approvals/feedback, if applicable

## Non-Adherence to the Policy

Any non-adherence to this policy shall lead to Disciplinary Action which may include but not be limited to policy reminder, re-training, impact on review rating, issuance of warning letter, or termination.





## Glossary

1. **Account Lockout Strategy:** A method to restrict user's account after a defined number of failed password attempts and to prevent the user from logging onto the network for a certain period of time
2. **Accrual:** The accumulation or increase of something over time, especially payments or benefits
3. **Aggrieved Woman:** A woman who alleges that she has been Subject to sexual harassment at the workplace
4. **Alleged Perpetrator:** One against whom allegations of sexual harassment have been made
5. **Annual Review Period:**
  - July 01 to June 30
  - January 01 to December 31
6. **Arrears:** Employees are not entitled to receive any amount till the required documents are submitted
7. **Bonds:** Investment securities where an investor lends money to the Company for a set period of time, in exchange for regular interest payments
8. **Client:** Persons or entities to which the Company has sold any Products or for which the Company has performed any services
9. **Collateral:** Any canvas or space (digital or offline) that acts as the background for the TresVista brand, trademark, name, tagline and/or logo to be incorporated along with any associated branding element of TresVista, such as committee or club logos/names, department and function names, and organizational information
10. **Commercialize:** Manage or exploit in a way designed to make a profit
11. **Commissioning Mother:** A biological mother who uses her egg to create an embryo implanted in any other woman
12. **Company/Organization/Firm:** TresVista and its subsidiaries and affiliates as below under “TresVista”
13. **Competitor:** Competitor shall include any and all person who competes with the business of the Company or its Clients, where a potential/actual disclosure of Confidential Information to such Person can be detrimental to the interests of Company and/or its Clients
14. **Confidential Information:**
  - All Company and Third Party information which is proprietary and not available to the general public and shall include but not be limited to plans, Client lists, budgets, funds and investments, Products in development, portfolio Management strategies, tools and procedures, finance issues, marketing strategies, personnel records, information technology, board and executive structures and methods of conducting meetings
  - Knowledge, technical data, trade secrets, confidential commercial information relating to the business finances or affairs of the Company or Third Party



- Inventions accessed, created, received, exploited, developed or obtained by the Employee during the course of employment with the Company
- Any information, data and materials of whatever nature, whether or not stored in any medium and/or disclosed orally or in writing by the Company, its affiliates, agents, Partners, suppliers, Clients, contractors and consultants including, but not limited to, information about equipment, software, designs, samples or technology, trade secrets, commercially sensitive information, business plans, Personal Data (including Sensitive Personal Data), technical documentation, business information, Product or service specifications or strategies, marketing plans, pricing information, financial information, information relating to existing, previous and potential customers, contracts and Products, Inventions, unreleased software applications, methodologies and other Know-how, drawings, photographs, models, mock-ups, and design and performance specifications, production volumes, and production schedules, together with any notes, summaries, reports, analyses, or other material derived or developed by the Company or you, in whole or in part
- Any documents or information, which reflect or are generated from any such Confidential Information, will also be deemed as Confidential Information
- All Confidential Information shall be deemed as the Company's trade secrets

- 15. Copyright:** The exclusive and assignable legal right, given to the originator for a fixed number of years, to print, publish, perform, film, or record a given material
- 16. Confirmation:** Upon successful completion of Probation, an Employee may get confirmed as per the clause mentioned in the offer letter
- 17. Corporate Accounts:** Any social media account procured and paid for by TresVista for the purpose of business activities and requirements
- 18. Contractual Employees:** The Employees retained by a Company for a predetermined time and remuneration
- 19. Debenture:** A marketable security that the Company can issue to obtain long-term financing without needing to put up Collateral or dilute the equity
- 20. Declaration Register:** Register kept at the reception across all office locations for TresVista's female Employees to sign in case they exit the office premises post the legally mandated timelines, as applicable for each location and choose not to opt for the Company-provided transportation service
- 21. Dependent Parents:** Any legal guardians, or legally verifiable mother and father, whether biological or otherwise, of an Employee who are emotionally, physically or financially dependent on the Employee for the purpose of their subsistence. For the purpose of this policy, Dependent Parents shall not include in-law relatives of an Employee
- 22. Developments:** Any idea, Invention, design, technical or business innovation, computer program and related documentation, or any other work Product developed, conceived, or used by the Employee, in whole or in part that



arises during employment with the Company, or that are otherwise made through the use of the Company's time or materials

- 23. Disciplinary Action:** This indicates any action that can be taken on the completion of investigation proceedings including but not limited to a warning, imposition of fine, suspension from official duties or any such action as is deemed to be fit considering the gravity of the matter
- 24. Employee:** All individuals who are directly employed by Tresvista, including but not limited to those who are on Probation, Notice period, etc. in accordance with the terms of their respective employment agreements
- 25. Employment Agreement or Offer Letter:** The agreement that specifically sets out the terms and conditions, and the scope of employment of the Employee at TresVista
- 26. Employee Handbook:** A defined document and all its annexes, schedules and instruments supplemental to or amending, modifying or confirming the Handbook (if any) in accordance with the provisions of the employment agreement and offer letter
- 27. FMS Support Staff:** Employees on TresVista's payroll, hired for facility Management and operations
- 28. Fraud:** Any concern raised by written communication that discloses or demonstrates information that may act as evidence for unethical or improper activity. This term applies to both internal and external Fraud and is used to describe offenses including, but not limited to, deception, bribery, forgery, extortion, corruption, theft, conspiracy, embezzlement, misappropriation, false representation, concealment of material facts, collusion perpetrated for personal profit or to gain some unfair advantage. It further includes the following:
- Intentional, false representation or concealment of a material fact to induce another to act upon it to his or her injury
  - False accounting: Dishonestly destroying, defacing, concealing, or falsifying any account, record, or document required for any accounting purpose
  - Knowingly providing false, deceptive, misleading, or incomplete information within business/functions, to its Partners, or other business relations, or deliberately failing to provide information where there is an obligation to do so
  - Disclosing confidential, sensitive, or proprietary information to internal or external parties
  - Forgery of any document, cheque, bank draft, or any other financial document or account that belongs to TresVista
  - Alteration, destruction, or removal of any document, cheque, bank draft, or any other financial document or account that belongs to TresVista, unless instructed to do so by the Organization
  - Misappropriation of funds, securities, or misuse or destruction or removal of supplies, or other assets of TresVista including computers, vehicles, machines, mobiles, furniture and fixtures, equipment, or any other



property, or services outside of professional duties or without specific authorization

- Impropriety in the handling or reporting of money or financial transactions
- Making unfair profits due to insider knowledge of Company activities
- Accepting or seeking any offering that may influence the action of any Person such as taking inducements, gifts, anything of material value or favours from contractors, vendors, or Persons providing services/ materials to TresVista. For the approval matrix refer to the Gift Policy defined in section 10 of this Handbook, under the header of risk policies
- Any similar or related inappropriate conduct

**29. Geospatial Tagging:** The process of adding geographical identification metadata to various media such as a geotagged photograph or video, websites, SMS messages, QR Codes or RSS feeds and is a form of geospatial metadata

**30. Handbook:** A document containing comprehensive collection of information, instructions, guidelines, policies and processes to be adhered to by all Employees of TresVista, which shall include, but not be limited to the Employee Handbook and the Policy Handbook

**31. Holiday:** Firm-wide Holidays, or day offs as declared by the firm

**32. HR Department:** All Employees in the human resource teams at TresVista

**33. Information Security Management System:** A set of policies and procedures to manage information security risks in a structured and systematic way to protect confidential, personal, and sensitive data from being compromised

**34. Intellectual Property:** Intellectual Property means and includes creations and/or information, whether registered or unregistered and/or pending registration of trademarks, Patents, designs, Copyrights including design Copyrights, Inventions, service marks, internet domain names, processes, geographical indications, computer software, Confidential Information, Know-how and any research effort relating to any of the above mentioned business, names whether capable of registration or not, moral rights and any similar rights in any country in the world

**35. Internal Audit:** An independent service to evaluate the Company's internal controls, its corporate practices, processes, and methods

**36. Inventions:**

- Developments, Know-how and Intellectual Property, which an Employee may solely or jointly conceive or develop or reduce to practice, or cause to be conceived or developed or reduced to practice
- Invention means and includes whether registered or unregistered and/or pending registration of neighbouring rights, trade secrets, integrated circuits, exploitation of any present or future technologies, applications for any of the foregoing and the right to apply for them in any part of the world; discoveries, creations, Inventions, modifications or improvements upon or in addition to an existing invention



- 37. Know-how:** Any or all information (including that comprised in or derived from information technology of all sectors, electronic Intellectual Property, manuals, instructions, catalogues, booklets, data disks, tapes, source codes, formula cards and flowcharts) relating to the business of the Company and the Products or services and markets therefore, Clients of the Company (including, but not limited to, Clients with whom the Employees have become acquainted with during the term of their employment), software, Developments, Inventions, processes, formulas, technology, designs, drawings, engineering, hardware configuration information, marketing, finances or other business information, services provided or Products manufactured and developed by the Company
- 38. KPI:** Key Performance Indicator
- 39. Law:** All applicable Laws, byelaws, rules, regulations, orders, ordinances, protocols, codes, guidelines, policies, notices, directions, judgments, decrees or other requirements or official directive of any governmental authority or Person acting under the authority of any governmental authority and/ or of any statutory authority in India
- 40. Leave Balance: Total number of leaves allotted to the Employees in the given Leave Cycle**
- 41. Leave Cycle:** January 01 to December 31
- 42. Male Representative:** A resource appointed to accompany TresVista's female Employees in case they exit the office premises post the legally mandated timelines, as applicable for each office location, and choose to opt for the Company-provided transportation service under the Travel and Security Policy
- 43. Management:** The managing directors, and any other authorized Employee of TresVista
- 44. Manager:** Supervisor of an Employee, or any individual designated as such by the Organization from time to time. For the purpose of this document, Managers refers to VPs and above, as applicable, unless mentioned otherwise
- 45. Material Information:** Any information about the Client Company that a reasonable investor would consider important in the decision to buy, hold, or sell securities of the Client Company is considered as Material Information
- 46. Non-Disclosure Agreement (NDA):** A legally binding contract between the Company and the Employees that prevents sensitive information from being shared with unauthorized personnel
- 47. Non-public information:** Any information about the Client Company that has not been publicly disclosed is considered as Non-public information
- 48. Notice period:** The party who is terminating employment will give to the other advance notice in writing, with such notice not to be less than the period indicated in the Employee's offer letter or as specified in subsequent Promotion letters
- 49. Opportunity:**
- Any prospective Client; or



- Any private equity or private debt or asset backed security, or structured finance or real estate Opportunity which is offered to or under consideration by any Employee of the Company for the Company or any Person for which the Company provides advisory, consultancy or Management services
- 50. Partner:** Partners include but are not limited to vendors, Clients, campuses, CSR Partners, institutions and any third parties who are not affiliates of TresVista or the TresVista group of companies
- 51. Patent:** A government authority or license conferring a right or title for a set period, especially the sole right to exclude others from making, using, or selling an invention
- 52. Permanent Employees:** The Employees who work for and are directly on the payrolls of TresVista without a predetermined end date for the employment at hand
- 53. Perpetrator:** One against whom allegations of sexual harassment have been proved, based on the Inquiry conducted by the IC
- 54. Person:** An individual, firm, limited partnership, limited liability partnership, Company, association, corporation or other Organization
- 55. Personal Account:** Any social media account created by Employees for their personal use
- 56. Personal Data:** Personal Data means any information relating to an identified or identifiable natural Person such as name, online identifiers (such as an IP address), mental, economic, cultural or social identity and location data of that Person
- 57. Personal Day:** A day that an Employee is not present in the office as stated in the section 2.1 of this Handbook, under the header of people policies
- 58. Policy Handbook:** A defined document and all its annexes, schedules and instruments supplemental to or amending, modifying or confirming the Handbook (if any) in accordance with the provisions of the employment agreement and offer letter
- 59. Podcasting:** The practice of using the internet to make digital recordings of broadcasts available for downloading to a computer or mobile device
- 60. Probation:** Period during which a Manager closely evaluates the progress and skills of a newly hired Employee, determines appropriate assignments and monitors other aspects of the Employee
- 61. Product:** Any financial services related work including but not limited to valuation, investment research; industry landscaping, due diligence, financial modelling, investment recommendations, consulting, portfolio Management, capital raising, and M&A advisory services, or any other work the Company performs for its Clients
- 62. Promotion:** The recognition of an Employee's effort, work contribution, and success. The Employee's designation and compensation structure will change with effect of a Promotion
- 63. Prospective Clients:** Persons to which the Company has:



- Maintained or established contact or other information regarding that Person for the purpose of soliciting or potentially soliciting the sale of any Products
  - Solicited for the purpose of selling any Products within the last two (2) years preceding the time of determination as to whether a Person is a prospective Client for the purpose of this policy
- 8. Prospective Joiner:** People who are most likely join the Company in the near future
- 64. Resources:** Including but not limited to Company property (tangible or intangible) such as IT facilities, stationery, printing facilities, emails, databases/software, conference rooms, recreation room, pantry, training manuals, fax machines, manpower, etc., whether owned by TresVista or not provided to or used by Employees for the performance of their responsibilities at TresVista
- 65. Requisition:** An official order laying claim to the use of property or materials
- 66. Reviewee:** The Employee receiving the review
- 67. Reviewer:** All Employees evaluating and giving feedback to the Reviewee
- 68. Reward program:** Reward programs are the point-based programs loyalty programs designed to increase customer engagement and purchases in exchange for discounts and other benefits
- 69. RIS:** Research and Investment Services department is divided into smaller teams
- 70. Royalty:** A sum paid to a patentee for the use of a Patent or to an author or composer for each copy
- 71. Scrip:** A certificate entitling the holder to acquire possession of certain portions of public land
- 72. Separation:** It is a process under which an Employee formally notifies their decision to separate from the Firm. The process is managed through DarwinBox
- 73. Separation Date /Last Working Day:** Last Working Day of the Employee as approved and notified by the HR Operations team ([ops@tresvista.com](mailto:ops@tresvista.com))
- 74. Sensitive Personal Data:** Sensitive Personal Data means any information consisting of racial or ethnic origin, political opinions, religious or philosophical beliefs, or trade union membership, genetic data, biometric data, data concerning health or data concerning a natural Person's sexual orientation, etc.
- 75. SharePoint:** A common site through which all Employees can access information including but not limited to TresVista Handbooks, templates, policies, training manuals, Organization chart, etc.
- 76. SPOC:** Single point of contact
- 77. Subject:** This means a Person or group of Persons against or in relation to whom Fraud is reported or evidence is gathered during an investigation under this policy
- 78. Tailgating:** A physical act of security breach in which an Employee enters/leaves the office premises or secured zones without using biometric access





- 79. Third Party:** An individual or an entity who is directly/indirectly involved in an existing business relationship between two parties, of which one is TresVista
- 80. Third-Party Resources:** Resources hired by TresVista’s sub-contractor
- 81. Termination with Cause:** Termination of employment without any notice considering the grounds mentioned in the section 3.2 of this Handbook, under the header of people policies
- 82. Termination Date:** The date on which the termination of an Employee’s employment with the Company becomes effective and, for the avoidance of doubt not the date on which notice of termination is given
- 83. Ticket:** A mode of communication used to raise requests/incidents via the ‘Helpdesk Support’ module on Microsoft Dynamics 365
- 84. Tipping:** Passing or providing access of Material Non-public information about a Client Company by the Employee to any individual who does not have a confidential relationship with the Client Company or have a valid reason to be in possession of such information
- 85. TresVista:** TresVista Financial Services Pte. Ltd., TresVista Financial Services Pvt Ltd, TresVista Analytics LLP, TresVista INC, and TresVista UK Ltd. along with their affiliates are collectively referred to as “TresVista”
- 86. TresVista Branding:** Any branding material, trademark, tagline, logo/name owned by TresVista (whether registered or not) or presence of TresVista on any offline or digital Collateral whether inside or outside the office space
- 87. Vacation Day:** A day that an Employee is not present in the office as stated in the section 2.2 of this Handbook, under the header of people policies
- 88. Video on Demand (VOD):** Technology for delivering video content, such as movies and television shows, directly to individual customers for immediate viewing
- 89. Whistle Officer:** This means an officer who is appointed to conduct a detailed investigation of the disclosure received from the whistle-blower and recommend Disciplinary Action





## Annexure (People Policies)

### I. Hybrid Guidelines

Action Considered as Breach	Breach 1	Breach 2
Not completing the mandated in office time	Warning Letter	Termination
Taking hybrid deviation for more than one week in a month	Rating Impact	NA

### II. Flexwork

Action Considered as Breach	Breach 1	Breach 2
Applying in more than 2 parts	Warning Letter	Termination
Deviating from the specified duration of flexwork days, i.e., not applying flexwork for 5 or 10 working days at a stretch	Warning Letter	Termination
Applying for flexwork during review delivery period and TresVista Day	Warning Letter	Termination

### III. Personal Relationships

Action Considered as Breach	Breach 1	Breach 2
Failing to disclose personal relationships in the workplace	Warning Letter	Termination
Inappropriate public display of affection in the office	Warning Letter	Termination

### IV. Vacation Days: Excess Leave Utilization - Deduction Matrix

No. of Excess Vacation Days Taken	% Deduction from Average Monthly Gross Salary
1-5	10.0%
6-10	20.0%
11-15	30.0%

**Notes:**

(1) The deduction (%) will keep increasing by 10% for every 5 additional leaves taken beyond 15 excess Vacation Days

(2) Details concerning excess leave utilization can be referred to in section 5.2 of this handbook



## V. Unpaid Leaves

Action Considered as Breach	Breach 1	Breach 2
Availing unpaid leaves for more than 10 working days without approval from the Exceptions Committee	Warning Letter	Termination

## VI. Notice period Matrix

Designation	Notice period
Analysts & Equivalent: <ul style="list-style-type: none"> <li>All Departments</li> <li>Executive Support Staff (ESS)</li> </ul>	1 month 2 months
Associates & Equivalent	2 months
VPs & EVPs	2 months
SVPs & Above	3 months

*Note: Details concerning the exit process can be referred to in section 3 of the Policy Handbook under people policies*



## Annexure (Monetary Policies)

### I. Onboarding Support Application Form

I, \_\_\_\_\_, would like to apply for the Onboarding Support amounting to INR \_\_\_\_\_ (in words \_\_\_\_\_).

I am submitting the following document(s) as proof of the expenses incurred toward my onboarding:

- i.
- ii.
- iii.

I am also submitting as Collateral an undated cheque, the details of which are mentioned below:

Amount: INR \_\_\_\_\_

Cheque No.: \_\_\_\_\_

Name of the Issuing Bank: \_\_\_\_\_

I agree to the Terms & Conditions as mentioned in the Onboarding Support (Section 7.6 of the Employee Handbook) policy document.

SIGNED AND ACCEPTED

\_\_\_\_\_

Name: \_\_\_\_\_

Dated: \_\_\_\_\_

APPROVED BY HR

\_\_\_\_\_

Name: \_\_\_\_\_

Received By:



## II. Application for Choice of Lease Car

Date: \_\_/\_\_/\_\_

1. Name:
2. Designation:
3. Employee ID:
4. Department:
5. Location:
6. Choice of Car:
7. Choice of Model:
8. Any other remarks:

I have read and understood the terms and conditions of the Policy on Car & Related Benefits completely and hereby agree to abide by them.

\_\_\_\_\_

Signature of Employee

\_\_\_\_\_

Signature of Corporate Finance Department HOD



### III. Consent for Opting for Car Lease

Date: \_\_/\_\_/\_\_

I \_\_\_\_\_, Employee ID: \_\_\_\_\_, of Department \_\_\_\_\_, located at \_\_\_\_\_, hereby give consent to \_\_\_\_\_, to opt for a car lease. I hereby declare that I have read and understood the car lease policy and agree to abide by the guidelines listed therein.

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

### IV. Inter-City Travel: Allowance Limits

Particulars	Amount
<b>Air Travel</b> <sup>(1)</sup>	INR 11,500
<b>Daily Allowance</b> <sup>(2)</sup>	
- Mumbai	INR 1,500
- Pune	INR 1,500
- Bengaluru	INR 1,800
- Gurugram	INR 1,600
<b>Airport Taxi</b> (Travel To and Fro from the Airport)	Actuals
<b>Personal Cab</b> <sup>(3)</sup>	INR 6,000
<b>Personal Vehicle</b> <sup>(4)</sup>	INR 6,000

1. Cost covers round trip from Mumbai/Pune to Bengaluru/Gurugram and vice versa
2. Mentioned amount is the per day limit and can be used on a rollover basis when one stays for multiple days
3. Cost covers round trip from Mumbai to Pune and vice versa
4. Cost covers round trip from the Employee's residence to the destination office location (Only applicable to VPs and above, as defined in the policy)
5. Daily allowance is given basis the city the Employee travels to and not from their base office location
6. Allowance limit for personal cab is applicable for reimbursement claim of personal vehicles (for VP and above only)



## V. Business Travel - Domestic: Allowance Limits

Particulars	Amount
Air Travel <sup>(1)</sup>	INR 11,500
Stay <sup>(2)</sup>	
- SVP and above	INR 12,500
- EVP and below	INR 7,000
Food <sup>(3)</sup>	INR 2,000
Domestic Conveyance	INR 3,000
Host Allowance	INR 3,750
Client Welfare	Actuals

(1) Cost on return fare basis

(2) Includes accommodation cost per night

(3) Food and conveyance cost shown above are on a per day basis

(4) All reimbursements will be based on actuals Subject to the limits mentioned above

## VI. Business Travel - International: Allowance Limits

Travel within cities except New York, London, Dubai will be reimbursed at actuals on the basis of Managers approval in line with the budgets.

Particulars	New York	London	Dubai
Air Travel <sup>(1)</sup>			
- Mumbai	INR 130,000	INR 110,000	INR 40,150
- Pune	INR 150,000	INR 120,000	INR 50,000
- Bengaluru	INR 145,000	INR 95,000	INR 45,000
- Gurugram	INR 99,000	INR 73,000	INR 26,000
Insurance	INR 7,000	INR 7,000	INR 7,000
Accommodation <sup>(2)</sup>			
- EVP and below	\$320	£215	AED 450
- SVP and above	\$450	£260	AED 540
Daily Allowance <sup>(3)</sup>	\$65	£50	\$50
Local Travel <sup>(4)</sup>	\$100	£75	\$100
Telephone <sup>(5)</sup>	INR 3,500	INR 4,000	INR 3,000
Laundry <sup>(6)</sup>	\$45	£35	\$25
Host Allowance	\$135	£78	AED 162
Airport Travel (To and Fro from the Airport)	Actuals	Actuals	Actuals
Visa Charges	Actuals	Actuals	Actuals



(1) Cost on return fare basis

(2) Includes accommodation cost per night

(3) Daily allowance includes food expenses per day (inclusive of breakfast)

(4) Local travel includes Subway/Tube cost per day

(5) Includes telephone charges per week

(6) Includes laundry expenses per week (Applicable in case of travel exceeding 7 days)

(7) If Employees need to travel outside of London/New York/Dubai, approval for travel cost to be sought from Director++, as applicable

## VI. Reimbursements: Allowance Limits

#	Particulars	Last Updated	Amount
1	Public Transport	August 01, 2024	INR 600
2	<b>Fuel</b>		
	Car	August 01, 2024	INR 18
	Bike	August 01, 2024	INR 7
3	<b>Food</b>		
	Lunch	August 01, 2024	INR 450
	Dinner	August 01, 2024	INR 450

## Annexure (Risk-Oriented Policies)

### Annexure A: Consequence Management Process

Any non-compliance with the requisite Practice/Process will attract Disciplinary Actions as specified in the Consequence Matrix:

#### I. Social Media

Breach	Breach 1	Breach 2
Personal accounts policy ( <i>misuse of personal accounts by employees as defined under personal account policy</i> )	Warning Letter	Termination
Social media policy ( <i>acts impacting company reputation</i> )	Warning Letter	Termination

#### II. Social Media (Corporate Accounts)

Breach	Breach 1	Breach 2
Mismanagement of corporate social media accounts on networking sites	Warning Letter	Termination



SVP & above accounts policy  
(*Mismanagement of social media accounts  
having connections with clients and potentials*)

Warning Letter

Termination

### III. Inventions

Breach	Breach 1	Breach 2
Failure to disclose invention or assign IP rights to TresVista	Warning Letter	Termination

### IV. Internet Policy

Breach	Breach 1	Breach 2
Internet policy ( <i>unauthorized access to restricted sites</i> )	Warning Letter	Termination

### V. Gift Policy - Severe

Breaches	Breach 1	Breach 2
Accepting gift from business associates within the Firm ( <i>outside policy guidelines</i> )	Warning Letter	Termination
Accepting gift from Vendors/Outsiders for personal benefit ( <i>outside policy guidelines</i> )	Warning Letter	Termination
Accepting gift from Client above the threshold ( <i>outside policy guidelines</i> )	Warning Letter	Termination

### VI. IT Security, Acceptable Usage & Personal Device Policy - Severe

Breaches	Breach 1	Breach 2
Clicking screenshot of TresVista/Client data	Warning Letter	Termination
Communicating of TresVista/Client data over WhatsApp etc.	Warning Letter	Termination
Use of Privilege access for non-business purpose/personal benefit	Termination	NA





## I. Physical Security Policy

Breach	Breach 1	Breach 2
Carrying Client document outside office premises without approval	Warning Letter	Termination
Carrying documents with TresVista logo outside office premises without approval	Warning Letter	Termination
Carrying Company assets outside office location ( <i>excluding the assigned assets</i> )	Warning Letter	Termination
Clicking pictures in office premises ( <i>with data visible in the background</i> )	Warning Letter	Termination
Employee bringing their laptop without prior approval	Warning Letter	Termination

## VII. Confidentiality Policy - Severe

Breach	Breach 1	Breach 2
Sharing Client related information/any Company proprietary data outside the Organization	Warning Letter	Termination
Use of TresVista/Client information for personal benefit	Termination	NA
Sharing user ID password of Client Portal/tools with unauthorized Employee	Warning Letter	Termination
Sharing user ID password	Warning Letter	Termination

## VIII. Personal Account Dealing Policy

Breach	Breach 1	Breach 2
Violating 30 days/Not holding shares for 30 days	Warning Letter	Termination

## IX. Incident & Data Privacy Policy - Severe

Breaches	Breach 1	Breach 2
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Privacy breach Data type - Internal - Data within TresVista	Warning Letter	Termination
Privacy Incident Restricted and Confidential - Data within TresVista	Warning Letter	Termination
Privacy Incident Internal, Restricted and Confidential - Data outside TresVista	Warning Letter	Termination
Employees not reporting incidents as soon as they are aware	Warning Letter	Termination

## X. Corporate Communication Policy

Breaches	Breach 1	Breach 2
External corporate communication policy ( <i>non-adherence to the defined matrix of corporate communication structure</i> )	Warning Letter	Termination

**Notes:**

(1) Line Manager shall be kept in loop while taking action against Employee as per above consequence matrix.

(2) Reviewing Manager shall be kept in loop while taking action beyond policy reminder.

(3) The monetary fine will be deducted from salary of the Employee during the same month in which the breach is identified.

(4) The breaches sanctioned as per the aforementioned consequence matrix will be progressive in nature. This means the breaches sanctioned to an Employee under a particular head will be added to his/her previous breaches under the same head, if any, and would remain so till the duration of his/her employment at TresVista.

## Annexure B: Personal Account Dealing Declarations

### FORM – A: INITIAL HOLDING DECLARATION

**Department:**

**Name:**

**Designation:**

In submitting this declaration, I affirm that:

- (a) I have read and understood the Personal Account Dealing Policy of the Company
- (b) I agree to be bound by the Personal Accounts Dealing Policy so long as I remain an Employee of the Company
- (c) At present, I am/ my connections deal in securities as defined in the Personal Accounts Dealing Policy and are operating \_\_\_\_\_ (mention number) trading account(s).

At present, I am/ my connections do not deal in securities as defined in the Personal Accounts Dealing Policy

Following are the details of the account(s):

Beneficiary Name	Client ID / Customer Account Number	Bank / Broker Name	DP ID
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**Declaration:**

I hereby confirm that, all the information given by me is true and correct and I undertake to notify you immediately of any change in the above facts. I also confirm my understanding that I may be Subject to Disciplinary Action, up to and including termination of my employment, for any false or tampered submission.

Place:

Date:

## FORM – B: DISCRETIONARY PMS DECLARATION

**Department:****Name:****Designation:**

I, hereby declare that vide agreement dated \_\_\_\_\_, I maintain my portfolio under Discretionary PMS with \_\_\_\_\_ (Name of Firm). I hereby further declare that all the trading activities undertaken in the said account are solely done by Mr. /Ms. \_\_\_\_\_ (name) and I do not have any involvement in the investment decision(s).

**Declaration:**

I hereby confirm that, all the information given by me is true and correct and I undertake to notify you immediately of any change in the above facts. I also confirm my understanding that I may be Subject to Disciplinary Action, up to and including termination of my employment, for any false or tampered submission.

Place:

Date:

## FORM – C: TRADING ACCOUNT OPENING/CLOSING DECLARATION

**Department:****Name:****Designation:**

I \_\_\_\_\_ (Name), hereby declare that I have / my connections have opened/closed the below mentioned trading account (s).

Beneficiary Name	Client ID / Customer Account Number Opened/Closed	Bank / Broker Name	Trading Account Opening / Closing Date

**Declaration:**



I hereby confirm that, all the information given by me is true and correct and I undertake to notify you immediately of any change in the above facts. I also confirm my understanding that I may be Subject to Disciplinary Action, up to and including termination of my employment, for any false or tampered submission.

Place:

Date:

## CONSENT FORM

Consent To Disclosure of Positions/Holdings Data Feed To the Broker

I, \_\_\_\_\_, an employee/temporary employee/ of  
TresVista, working in \_\_\_\_\_ department;

OR

I, \_\_\_\_\_, a related person (Spouse/ domestic  
partners/ dependent children) of \_\_\_\_\_, who is an employee/temporary employee  
of TresVista;

I have an existing trading and demat account with Zerodha. As an employee/related person of an employee of TresVista, I am subject to the Personal Account Dealing Policy of TresVista and any such rules and regulations stipulated by SEBI.

I hereby consent to the Broker to disclose all details of my positions and holdings with regard to this trading and demat account having the Client ID as stated below, to the Compliance Department of TresVista.

I further understand that under a Preferred brokerage agreement between TresVista and Zerodha, Zerodha would provide my positions and holdings information on a weekly basis to TresVista or as per the mutual understanding between the two parties.

Thank you for your cooperation.

Sincerely,

\_\_\_\_\_  
Name of Employee/Related person

\_\_\_\_\_  
Client ID with the Broker

## DECLARATION LETTER

I, [Employee Name] am an employee/temporary employee of [TresVista Financial Services Pvt. Ltd/TresVista Analytics LLP], and I am working with [Department Name] department as [Designation of the Employee].

I hereby consent to the following:

1. I will use only one trading account for all my investments and trading activities including investments in mutual funds, and all such transactions shall only be through Zerodha.



2. If I have an existing trading account with another broker providing similar services, I will take the necessary steps for migration of my existing investments to Zerodha or raise a request for closure of such account and open a new account with Zerodha within one week of the Compliance training (7 days)
3. Further, I herein assure, undertake and represent that during the transition period, from the date of execution of this Declaration Letter till next 7 days, I shall not invest, trade or sell any securities
4. I have provided my consent to Zerodha for sharing my investment details with TresVista as and when required as per the discretion of the Compliance team
5. I also agree and consent to investment information of my Connections being shared with TresVista by Zerodha
6. I understand that the investment information shared by me will be kept confidential by TresVista Compliance Team

I have read and understood the above terms and have subscribed my signatures by way of my acceptance of the above terms.

Client ID with the Broker:

Employee Name:

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

Date

As a Connection of [Employee], I/we hereby agree to our investment records being shared with TresVista by Zerodha in accordance with TresVista's Personal Account Dealing Policy.

Name:

Signature:

Relation:

Name:

Signature:

Relation:



## Annexure C: Acceptance of Responsibility from Client for Intimation of Access Revocation

### (Email Template)

Dear \_\_\_\_\_ (Please mention Client name).

In accordance with TresVista's compliance requirements, drop box access is only given to the whole domain address and not to personal email ID's. This being an exceptional case we'd request you to nominate a senior authority from your Organization to inform us if at all and whenever Mr./Ms. \_\_\_\_\_ (please mention names of Employees) exit your Organization so that we can revoke the Dropbox access given to their personal email ID's.

Please revert with your acceptance to this arrangement and a name of the nominated authority.

Thanks for your understanding and co-operation.

Regards,

\_\_\_\_\_  
(Name)

(Designation)

The background is a solid dark blue color. It features two large, abstract geometric shapes. On the left, a light blue shape points downwards, resembling a large arrowhead or a stylized 'V'. On the right, an orange shape points downwards, also resembling a large arrowhead or a stylized 'V'. The two shapes are positioned such that they appear to meet at a point in the center of the page.

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