



Global, Collaborative, Ethical

Code of Conduct

“Version 1.0 of the policies is reviewed by Deloitte Touche Tohmatsu India LLP (DTTILLP).*

**Note - “Version 1.0 of the policies are reviewed by Deloitte Touche Tohmatsu India LLP (DTTILLP). PDS Management is solely responsible for approval and implementation of these policies. Review by DTTILLP should not be construed as any endorsement or recommendation in favour of PDS Management or its services/ products. DTTILLP shall not be responsible in any manner whatsoever, for any liability that may arise in this regard.”*

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Note from Mr. Pallak

Dear Employees & Colleagues,

PDS is a professionally managed organization and our corporate philosophy envisages attainment of the highest levels of Integrity, Accountability, Performance, Ethical Behavior and Equity in all facets of our Operations. We believe that the practice of each of these elements will create the right corporate culture, empower our Employees and ensure sustainability of our Operations.

The core value underlying our corporate philosophy is "trusteeship". We believe the various stakeholders in "trust" have handed this organization to us and we as professionals are the "trustees" of these stakeholders. It is therefore our responsibility to ensure that the organization is managed in best interest of our stakeholders. We recognize society as an important stakeholder in this enterprise and therefore it is part of our responsibility to practice good corporate citizenship.

Our Holding Company has an independent Board of Directors. They oversee how the management and all Employees serve and protect the long-term interests of the Company and Society.

The purpose of this document is to articulate the high standards of honest, ethical and law-abiding behavior expected of every Employee and encourages the observance of these standards to protect and promote the interests of all stakeholders. All Employees are expected to follow this code fully and are encouraged to report any non-observances. While we will respect, recognize, support and appreciate efforts of our employees and colleagues to uphold the values of the company, any non-compliance with this Policy shall be considered as material breach of employment/ consultancy contract and the Employee shall be liable for their actions which may result in strict disciplinary action including dismissal/cancellation of his/her contract, subject to the applicable laws of country and company policy.

OUR VALUES

TRUST, INTEGRITY & ETHICS

We will always conduct ourselves, internally and externally with the highest degree of trust, integrity, and ethics.

PEOPLE FIRST

We will foster an engaging environment where our people are valued, treated with respect, empathy and compassion, and where diversity is a priority.

ENTREPRENEURIAL SPIRIT

We will promote an environment where our people are always encouraged to be: innovative, creative, self-driven, and agents of change.

TRANSPARENCY, COLLABORATION & TEAMWORK

We will always work in a collaborative manner fostering a “win/win” environment, internally and externally. We will foster open, honest communications where all team members are encouraged to openly share their opinions and views.

SOCIAL RESPONSIBILITY

We will always conduct our business in a socially responsible manner working to protect the environment, improve working conditions, and support community involvement.

CUSTOMER CENTRICITY

We will continuously engage with our customers to ensure highest quality service is delivered. To deliver right value to our customer we understand our customer needs, learn from their experiences, align our business processes, engage with their leadership teams / buyers and transform PDS culture rightfully to win their loyalty.



Global, Collaborative, Ethical

Employee Code of Conduct

1.1 Applicability

This Code of Conduct applies to everybody working for or on behalf of the Company. We expect everyone who represents the Company to uphold the same standards and to abide by our Code and policies. If you need help finding or understanding a policy, or in case you need any clarification or guidance on the Code, you should speak to the Chief Ethics Officer

1.2 Equal Opportunity by employer

- 1.2.1 We provide equal opportunities to all our employees and to all eligible applicants for employment in our company. We do not discriminate on any ground, including race, caste, religion, colour, ancestry, marital status, gender, sexual orientation, age, nationality, ethnic origin, disability or any other category protected by applicable law.
- 1.2.2 When recruiting, developing and promoting our employees, our decisions will be based solely on performance, merit, competence and potential.
- 1.2.3 We shall have fair, transparent and clear employee policies which promote diversity and equality, in accordance with applicable law and other provisions of this Code. These policies shall provide for clear terms of employment, training, development and performance management.

1.3 Human rights and forced labor

- 1.3.1 Child labour in any manner whatsoever is strictly prohibited in our workplace. Our recruitment policy is aligned to the objective whereby adequate possible documentation is obtained and verified before recruitment.
- 1.3.2 We do not use forced labour in any form. We do not confiscate personal documents of our employees, or force them to make any payment to us or to anyone else in order to secure employment with us, or to work with us.

1.4 Bribery and Corruption

- 1.4.1 No employee of the company shall accept or give bribes or consideration in either cash or kind to any business associate, colleague or partner to find favours. A separate policy on anti-bribery and anti-corruption enumerates the expected conduct from the employees relating the same.
- 1.4.2 Employees shall comply with all applicable anti-money laundering, anti-fraud and anti-corruption laws and Company shall establish processes to check for and prevent any breaches of such laws.

1.5 Freedom of association

We recognize that employees may be interested in joining associations or involving themselves in civic or public affairs in their personal capacities, provided such activities do not create an actual or potential conflict with the interests of our company. Our employees must notify and seek prior approval for any such activity as per the 'Conflicts of Interest' clause of this Code and in accordance with applicable company policies and law.

1.6 Political Activities

- 1.6.1 The Company does not support any specific political party and does not have any political affiliation. Therefore, no contributions should be made, on behalf of the Company, directly or indirectly, either to any political party or for any political purpose without prior approval of the Board of Directors.
- 1.6.2 Employees cannot use their job title or Company affiliation in connection with political activities.

1.7 Outside employment by the employees

- 1.7.1 Carrying out any commercial or financial activities either in competition or otherwise with the groups' business including suppliers, customers & service providers of the group individually or in collusion with another party.
- 1.7.2 Employees who conduct any activity which may be competing with the interests of the group or otherwise either individually or in partnership with another person or organisation or if any such activity is in contravention of their contract with the company, such issues shall also be dealt with disciplinary action.

1.8 Business gifts

Further, no employee shall receive gifts in any from whose value may exceed 25USD. Such gifts are also permitted only on very special occasions in a given country of employment depending on the cultural subtleties. At the same time, no employee shall offer any gift to anybody in his/her official capacity for value exceeding 25USD. In all such cases, where the employee either receives/accepts gifts, it should be informed to his/her immediate superior in written format. If an employee deals with many associates/partners and when the situation so arises that he/she is given or has to give gifts on such very special occasion to more than one person then the total value of the entire transaction shall not exceed 50USD. Violation of this will attract disciplinary action.

1.9 Usage of Company Assets

Any company asset, property, or concept put to any kind of wrong or inappropriate use to the extent that it was not originally intended to be shall constitute an offence warranting action. Sharing or disclosing any of the idea/design/process concepts, which are inherent to the success of the business, shall constitute an offence under this heading.

1.10 Insider trading

Our employees must not indulge in any form of insider trading nor abet others, including immediate family, friends or business associates, to derive any benefit from access to and possession of price sensitive information that is not otherwise available in the public domain. Such information would include data about our company, our group companies, our clients and our suppliers.

1.11 Commitment to environment

Our operations, products and services, while meeting regulatory requirements should also accomplish their functions in a manner that protects the environment. Every possible effort shall be

made by us to maintain the ecological balance, conserve scarce natural resources, and avoid pollution.

1.12 Violation of sourcing code of conduct and the PDS policies

We have established and shared the code of conduct expected of all our suppliers. Any engagement with a supplier in violation of these codes by any of our employees shall be considered as a breach of policy and shall attract disciplinary action.

1.13 Falsification of documents

Any employee found to have falsified his/her records at any point of time, viz; supporting documents given with CV while joining, documents filed during the course of work as part of the work requirement, or any other document submitted to any external organization which is not factual and not appropriately approved/authorized as and when may be required with an intent to misrepresent, will be scoped under this section. Further, any document submitted or released in a context, which is not relevant, and hence harming the interests of the organization will be considered as having been done with a similar intent. Misrepresentation of facts deliberately, altering or distorting facts shall be considered as falsification of records.

1.14 Data integrity of company's information

- 1.14.1 “Confidential Information” shall mean and include any information relating to the Company which is not available in public domain and it shall in particular include trade secret, know-how, invention, concepts, ideas, software program, application, documentation, memoranda, notes, analyses, compilations & studies and other data, information, schematic, procedure, contract, knowledge, experiences, know-how, process, technique, design, drawing, pattern, specifications, descriptions, details, sketches, formula or test data, work in progress, samples, processes, plans, models, engineering, manufacturing, marketing, financial, sales, supplier, (including sources of supply for products, raw materials, and components); business plans; internal reports, customer (including the identity of or other information about actual or potential customers, customer contacts and customer sales strategies), market studies, sales and marketing plans, programs and strategies (including past, current and planned manufacturing or distribution methods and processes); penetration data and other market information; employee, investor, economical, commercial, technical, pricing, proprietary or business information, whether in oral, written, graphic or electronic form. All materials and information disclosed by the Company will be presumed to be Confidential Information and will be so regarded by the recipient, unless the recipient can prove that the materials or information are not Confidential Information.”
- 1.14.2 Our employees and directors shall seek proper authorization prior to disclosing company or business-related information, and such disclosures shall be made in accordance with our company's media and communication policy. This includes disclosures through any forum or media, including through social media.
- 1.14.3 Misrepresentation of financial transactions undertaken as part of the work with a deliberate intent to gain personal benefit is considered an offence.

- 1.14.4 Our employees shall ensure the integrity of personal data or information provided by them to our company. We shall safeguard the privacy of all such data or information given to us in accordance with applicable company policies or law.
- 1.14.5 Our employees shall respect and protect all confidential information and intellectual property of our company. Our employees shall safeguard the confidentiality of all third party intellectual property and data. Our employees shall not misuse such intellectual property and data that comes into their possession and shall not share it with anyone, except in accordance with applicable company policies or law. Our employees shall promptly report the loss, theft or destruction of any confidential information or intellectual property and data of our company or that of any third party.

1.15 Prohibited drugs and substances

Use of prohibited drugs and substances creates genuine safety and other risks at our workplaces. We do not tolerate prohibited drugs and substances from being possessed, consumed or distributed at our workplaces, or in the course of company duties.

1.16 Conflict of Interest

- 1.16.1 Our employees and executive directors shall always act in the interest of our company and ensure that any business or personal association *including close personal relationships* that they may have does not create a conflict of interest with their roles and duties in our company or the operations of our company. Further, our employees and executive directors shall not engage in any business, relationship or activity, which might conflict with the interest of our company or our group companies.
- 1.16.2 Should any actual or potential conflicts of interest arise, the concerned person must immediately report such conflicts and seek approvals as required by applicable law and company policy. The competent authority shall revert to the employee within a reasonable time as defined in our company's policy, so as to enable the concerned employee to take necessary action as advised to resolve or avoid the conflict in an expeditious manner.
- 1.16.3 In the case of all employees other than executive directors, the Chief Executive Officer / Managing Director shall be the competent authority, who in turn shall report such cases to the Board of Directors on a quarterly basis. In case of the Chief Executive Officer / Managing Director and executive directors, the Board of Directors of our company shall be the competent authority.
- 1.16.4 Notwithstanding such or any other instance of conflict of interest that exists due to historical reasons, adequate and full disclosure by interested employees shall be made to our company's management. At the time of appointment in our company, our employees and executive directors shall make full disclosure to the competent authority, of any interest leading to an actual or potential conflict that such persons or their immediate family (including parents, siblings, spouse, partner, children) of persons with whom they enjoy close personal relationships, may have in a family business or a company or firm that is a competitor, supplier, customer or distributor of, or has other business dealings with, our company.

1.17 Disciplinary Procedures

- 1.17.1 To maintain the highest standards of integrity, we must dedicate ourselves to comply with the Code, Company policies and procedures, as well as applicable laws and regulations. Individuals who fail to do so will be subject to disciplinary action.
- 1.17.2 The disciplinary action will be decided depending upon the facts of the case and may include penalties, suspension, or even termination of employment. In addition, if deemed necessary by the management, appropriate regulatory authorities will be informed and involved as required and criminal or civil legal action may be initiated.

1.18 Reporting any violations

- 1.18.1 The Company takes all reports of potential violations seriously and is committed to confidentiality and a full investigation of all allegations by designated teams
- 1.18.2 You are obliged to co-operate in internal investigations and failure to do so may result in disciplinary actions.
- 1.18.3 The Company strives to protect confidentiality of individuals involved, to the extent practical.

The Board of Directors of the Company will be responsible for ensuring that the above principles are properly communicated and understood by all. The Company promotes open and honest communication. If we become aware of a breach or potential breach of our Code or of other legal requirements, we must report, whether it relates to us, our manager, or anybody else.

Please seek guidance from the Chief Ethics Officer for any matter relating to the Code. Any violation of the Code should be reported to both the Chief Ethics Officer and Board of Directors.

1.19 Non-Retaliation

The Company does not tolerate any form of retaliation against any person who reports a suspected violation in good faith. In addition, no one who participates or cooperates honestly and completely in our Company's investigation will be subjected to retaliation for doing so. Anyone who retaliates against a person for making a good faith report or for participating in the investigation of a report, as described above, will be subject to disciplinary action.

1.20 Self - declaration process

The CoC self-attestation exercise is conducted to remind us of the values that we need to demonstrate in all our dealings – internally and externally. This is a statutory requirement to be fulfilled as a publicly listed company. The self-certification checklist needs to be filled and declared by all the employee of the group at the time of joining and once in six months. The same is provided as annexure.

For any queries, kindly contact –

Mr. Chandra Sekhara Reddy
Company Secretary, Head-Legal
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PDS Code of Conduct

I acknowledge that I have received the PDS Code of Conduct.

I have read the Code of Conduct and I acknowledge that as a PDS employee, I am required to comply with the guidelines described therein and any non-compliance may subject me to action as per my employment terms and applicable company policies.

If I have a concern about a violation, or a potential violation of the PDS Code of Conduct, I understand that there are channels (NAVEX, etc.,) available to me in my company to report such issues. By making use of these channels when required, I will play my part in upholding the high ethical standards to which we hold ourselves.

Signature:

Date:

Name :

Business unit :

Location :

1.21 Code of Conduct: Self-Certification

Guidelines for self-certification

1. Most of the aspects covered in the questionnaire are based on PDS Code of Conduct. Please read the code carefully
2. If answer to any of the questions is yes, please provide more details in the space provided
3. It is good to be conservative – if you have any doubts whether something should be declared or not, go ahead and declare.
4. In case of any doubts, approach your manager / HR / Legal for clarification.

A committee comprising of PDS Board, Audit & Legal team members, will review the declarations. Wherever necessary, functional heads will be involved on a case-to-case basis.

Based on the disclosures, the committee will decide to speak to Individuals, wherever necessary. If any individual is found to have given false declaration/information intentionally, he will be held guilty of misconduct and committee will decide the further course of action. There could be further request for specific input in such matters. PDS Board will be updated about the result of the self-certification process.

CoC: Self-Certification Declaration

Name of Employee	
Employee Code	
Date of Joining	
Role Title	
Official Email ID	
Company/Business name	
Location	

S No	Question	Response
1.	<p>Have you received/offered any gifts / business courtesies from/to vendors / customers?</p> <p>Definition of Gift as per PDS Code of Conduct <i>No employee shall receive/offer gifts in any form whose value may exceed 25USD. Such gifts are also permitted only on very special occasions in a given country of employment depending on the cultural subtleties. At the same time, no employee shall offer any gift to anybody in his/her official capacity for value exceeding 25USD. In all such cases, where the employee either receives/accepts gifts, it should be informed to his/her immediate superior in written format. If an employee deals with many associates/partners and when the situation so arises that he/she is given or has to give gifts on such very special occasion to more than one person then the total value of the entire transaction shall not exceed 50USD.</i></p>	
2.	<p>Have you received/offered any favors from/to vendors /suppliers/customers – sponsored travels / events, vacations, any form of discounts etc.,?</p>	
3.	<p>Do you or your relative have any material interest in any vendor / suppliers/customer organization directly or indirectly? Or Are any of your relatives working within PDS Group or for any vendor /supplier/ customer? <i>(Relative includes spouse, father, mother, brothers, sisters, children and their spouses, father in law, mother in law)</i></p>	
4.	<p>Are you involved in any business or part time / full time employment/services with another organization other than declared as per group records?</p>	
5.	<p>Have you ever offered /received offer for bribe of any kind, for an official matter?</p>	
6.	<p>Are you involved in any false / erroneous invoice payment?</p>	
7.	<p>Are you involved in/offered to involve in any instances of misuse or misappropriation of organization assets?</p>	
8.	<p>Are you involved (perpetrator/victim) in any cases of sexual</p>	

S No	Question	Response
	harassment / unfair treatment of an employee at work place?	
9.	Are you involved in renting any premises / vehicles belonging to any employee/its relatives to any business partner / customer / employee?	
10.	Are you involved in/offered to involve in any instances of unauthorized disclosure of confidential information, including but not limited to publishing on social media, sharing through emails?	
11.	Have you communicated with media, on an official matter without acknowledgement of PDS Board?	
12.	Please highlight any other matter concerning ethical ways of conducting business operations.	

I, hereby declare that all the above information provided are true & accurate to the best of my knowledge and belief.

I also acknowledge that I shall make another voluntary declaration to state any change in any matter contained in this declaration within one month after the change occurs and shall provide further information on the particulars via email to ethics@pdsmultinational.com

Signature :

Date :



Global, Collaborative, Ethical

Supplier Code of Conduct

2.1 Background

Our Supplier Code of Conduct is derived from the values and standards set by our customers, the United Nations, more particularly the Declaration of Human Rights and many of the ILO core conventions. We have also endeavored to incorporate the perspectives and insights from NGOs. Wherever our customer policy on sourcing is not defined, our group has set up clear standards, which are subject to Zero Tolerance Violation. (ZTV)

This commitment must also be reflected in the relationships we maintain with suppliers. It will be our earnest endeavor to meet all the aspects of our buyers' code of conduct. We will only work with such factories, which are approved by our buyers. In addition to that, we explicitly state our expectations below which will also be part of our sourcing guidelines. The continuity and further development of successful business relationships depend largely on a shared commitment to integrity and social responsibility.

Suppliers for the purposes of this Supplier Code of Conduct, who we expect to comply with the standards set down herein, shall include all third parties who act for, on behalf of, or together with PDS. These include, among others, suppliers, sales partners, consultants, agents, subcontractors, minority shareholders, sales representatives and freelance collaborators.

2.2 Child labor

Use of Child labor will not be tolerated. We will not work with such suppliers who employ workers lesser than 15 years of age. Further, no worker shall be younger than the mandatory school going age in the respective countries of operation. If the local law stipulates a higher minimum age than 15 years, then the more stringent limit shall be applicable. However, as per the prevailing local laws, we will support workplace apprenticeship programs if it is a part of the educational program of young people in the country.

2.3 Forced labor & Modern Day Slaver

We will not work with any factory or organization, which engages in, forced or bonded labour or Modern Day Slavery in any contracting relationships both internally and within their supply chains and other external business relationships. Forced labor in any form, subtle or overt, direct or indirect is not acceptable.

Not confiscating or withholding worker identity documents or other valuable items, including work permits and travel documentation of any of its workers/ employees.

2.4 Working hours

We will prefer to work with suppliers who try to meet the 60-hour week limit. Whenever the regular work hour limit is exceeded, we expect the workers to be compensated per the local law for the additional hours. We will accept flexibility in scheduling work hours however; we will not use suppliers, who on a regular and systematic basis work more than the 60-hour week. In addition, workers should be given one day off in seven days which should be in compliance with relevant applicable regulatory requirements

2.5 Wages and Benefits

We will only work with such suppliers who compensate their workers as per the prevailing law and provide all benefits legally due to them.

2.6 Disciplinary practices

We expect all our suppliers to establish a clear disciplinary action procedure in line with the local law. We will not work with factories whose employees use abusive language, or practice corporal punishment, in the form of mental or physical abuse or any coercive practice in any form against workers.

2.7 Legal requirements

The observance of all applicable laws and regulations is a matter of course for us. We also expect this from our suppliers. This is the only way in which a trusting and long-term business relationship can be ensured. In specific countries, business areas or markets, stricter rules than those described in this Supplier Code of Conduct may be in place. In such cases, the stricter rules are to be applied.

There are national and international laws that regulate the import, export and domestic trade of goods, technologies or services, the handling of specific products, and payments. Adequate procedures must be used to ensure that transactions with third parties do not violate current economic embargoes or regulations of trade, import and export control or regulations for the prevention of terrorism financing.

2.8 Ethical standards

We will try to identify and work with such organizations whose ethical standards are not divergent from ours. For our suppliers, any form of active or passive corruption is prohibited, irrespective of whether it concerns public officials or occurs in other business dealings. Our suppliers shall only grant benefits (e.g. invitations or gifts connected with publicity measures, donations or sponsorships) to the extent permitted by law. Every form of fraud (e.g. fraud, embezzlement, theft, misappropriation, tax evasion or money laundering) is prohibited, regardless of whether company assets or third-party assets are affected.

2.9 Freedom of Association

We respect the rights of workers to join an association of their choice and their right to Collective Bargaining. We will work with such suppliers who share this belief and they should ensure that workers who participate or associate with such movements are not discriminated against. No Punitive action should be taken against such workers for being a part of such association or movement as long as they do not violate any of the local laws.

2.10 Discrimination

While being cognizant of cultural, religious and other differences, we firmly believe that workers should be given an opportunity to work based on their skills only. Race, national or ethnic origin, gender, pregnancy, marital or parental status, age, disability, religion or belief, sexual orientation shall not be a part of the process used to decide employability. In addition, Suppliers shall ensure

that no exploitation of any vulnerable group (e.g., illegal immigrants). Our suppliers shall maintain a respectful and dignified relationship with their employees, free from harassment, bullying or intimidation.

2.11 Health & safety

We will engage only with such factories that provide their workers a safe and healthy work environment. Suppliers must ensure that they and/or their suppliers abide by all applicable local laws, directives and regulations relating to health and safety in the workplace (for example, adequate lighting, Sanitary workplace, clean toilet, access to potable water, etc.). Suppliers must adhere to the above requirements in any other location other than the workplace where production or work is undertaken and they must also implement any amendments to these laws, directives or regulations.

2.12 Environment

We will want all our suppliers to ensure that their work process does not affect the environment adversely in any way. It is expected of all our suppliers to meet the legal requirement on all environmental aspects and continuously strive to go beyond just meeting the law. We expect from our suppliers responsible sourcing and use of natural resources.

2.13 Dormitories

Any business partner providing residential facilities to their workers should ensure that it is safe and hygienic.

2.14 Unauthorized Subcontract

At PDS Multinational, unauthorized subcontracting is considered a Zero Tolerance Violation. No vendor shall subcontract any aspect of production without prior information to and approval from the PDS. Any violation will result in delisting of such factories.

2.15 Data Privacy

When collecting, storing, processing or transferring personal data (e.g. name, address, telephone number, date of birth, health information) relating to employees, customers or other third parties, our suppliers shall take great care and maintain strict confidentiality, while also observing applicable laws and rules.

2.16 Performance contingencies

Suppliers shall notify PDS as soon as reasonably possible if it becomes aware that action connected with the supplier's performance of the Services could reasonably be considered to affect PDS's business and/or reputation

2.17 Financial Integrity

Business transactions, assets and liabilities will be recorded and documented in accordance with legal requirements. Documents relevant to financial reporting may not knowingly include incorrect or misleading entries. Any balance sheet manipulation is prohibited

2.18 Business Gifts

Suppliers are expected to adhere with relevant PDS gift policy before offering or providing PDS personnel with any gift and/or business entertainment. Gifts or entertainment should never be offered to PDS personnel or representatives under situations that create the form of impropriety. Please refer our Anti-bribery and Anti-corruption policy for additional clarity on gifting.

2.19 Annual compliance Survey

PDS may perform annual compliance surveys to check compliance with this Supplier Code of Conduct. However, PDS expects that suppliers will actively audit and appraise their day-to-day management process in line with the PDS Code of Conduct and provide evidence to PDS upon request

2.20 Prohibition of insider trading

Our suppliers must not indulge in any form of insider trading nor abet others, including immediate family, friends or business associates, to derive any benefit from access to and possession of price sensitive information that is not otherwise available in the public domain. Examples of such circumstances include, among other things, profit increases or drops, major contracts, plans to merge with or acquire a company, significant new products or personnel changes in a company's leadership. If our suppliers know such information, they will deal with it in accordance with the provisions on insider trading.

2.21 Conflict of interest

This includes situations where a PDS employee or Business head may have an interest of any kind in the Supplier's business, whether through personal relationships, investments, directorships or any kind of economic ties with the Supplier. In event of any conflict of interest arising at the time of empanelment or prior/post/during engagement, Suppliers are obligated to promptly disclose such situations to PDS and resolve it.

ZERO TOLERANCE VIOLATION (ZTV) encompasses the following points:

- Child labour (As per ILO or Local law, whichever is stringent.)
- Forced labour in any form overt or covert & Modern Day Slavery
- Discrimination in any form.
- Harassment and Abuse at work place.
- Unauthorized Subcontracting (use of Un-approved production unit) for Tier 1 operations regardless of brands. Use of un-approved Tier 2 facilities, for brands having compliance requirements.
- Access denied to auditor for conducting factory tour, worker interviews or document review or any other mode of denial that will hamper audit process.
- Shared building with Shops/Market, Residence, different owner or with hazardous process (which may impact employees/product safety).
- Factory building not approved for industrial purpose
- Any unethical practice, such as bribery in the form of cash or kind to facilitate any process.
- Financial Integrity

Any ZTV violation will strictly result in rescinding of any contractual partnership with the supplier.

How to report:

Any reported incident of suspected violation/s of Code of Conduct will be appropriately investigated and suitable action will be taken by the Company.

The reporter may remain anonymous and report any suspected violation/s of the Code of Conduct through any of the mediums given below

- Make a report - Please click on the link below and go the section “make a report” and report any suspected violation.

Link - www.pdsmultinational.ethicspoint.com

OR

- Call and report - Please click on the link below and use the drop down to retrieve the relevant country number where you would like to report. These toll free may be dialed and the incident be reported

Link - www.pdsmultinational.ethicspoint.com

OR

- Email - You can email any suspected violations to the email id given below:

Email ID - ethics@pdsmultinational.com

Chief Ethics Officer for PDS Multinational:

Mr. Om Prakash Makam, CEO

oms@pdsmultinational.com



Global, Collaborative, Ethical

Anti-Bribery and Anti-Corruption Policy

3.1 Purpose

- The purpose of this policy is to:
 - Set out our responsibilities, and of those working for us, in observing and upholding our position on bribery and corruption; and
 - Provide information and guidance to those working for us on how to recognise and deal with bribery and corruption issues.

This Policy is an integral part of, and should be read in conjunction with, the Company's Employee Handbook. It is also available as a separate document for communicating its terms to Third Parties with which we do business.

We conduct all of our business in an honest and ethical manner. We take a zero-tolerance approach to bribery and corruption and are committed to acting professionally, fairly and with integrity in all our business dealings and relationships.

We uphold all laws relevant to countering bribery and corruption applicable to us in the conduct of our business across all the jurisdictions in which we operate including, wherever applicable, the U.S Foreign Corrupt Practices Act ("FCPA"), the UK Bribery Act ("UKBA") and the Indian Prevention of Corruption Act, 1988 ("PCA").

It is essential that you carefully review and adhere to the principles set forth in this Policy

3.2 Definitions

- 3.2.1 'Company' or 'We' refers to PDS Multinational and its group Companies
- 3.2.2 'Board' means the Board of Directors of PDS Multinational
- 3.2.3 Bribery is offering, promising, giving or accepting any financial or other advantage, to induce the recipient or any other person to act improperly in the performance of their functions, or to reward them for acting improperly, or where the recipient would act improperly by accepting the advantage.
- 3.2.4 An advantage includes money, gifts, loans, fees, hospitality, services, discounts, and the award of a contract or anything else of value.
- 3.2.5 A person acts improperly where they act illegally, unethically, or contrary to an expectation of good faith or impartiality, or where they abuse a position of trust. The improper acts may be in relation to any business or professional activities, public functions, acts in the course of employment, or other activities by or on behalf of any organisation of any kind.
- 3.2.6 Public Official (Government Official or Public Servant)/ Foreign Public Official in the Indian context, a public official would include (but not be limited to) the following:
 - Any person holding a legislative, executive or administrative office of the government (domestic or foreign), or acting in the official capacity for or on behalf of a legislative, executive, or administrative office of the government (domestic or foreign), whether appointed or elected, whether permanent or temporary, whether paid or unpaid, irrespective of that person's seniority;
 - Any person in the service or pay of the government or of a corporation established by or under a central, provincial or state statute, or an authority or a body owned or controlled or aided by the government or a government company or

is remunerated by the government by fees or commission for the performance of any public duty;

- Any judge, including any person empowered by law to discharge, whether by himself/herself or as a member of any body of persons, any adjudicatory functions;
 - Any person authorised by a court of justice to perform any duty, in connection with the administration of justice, including a liquidator, receiver or commissioner appointed by such court;
 - Any person who performs a public duty, including for a public agency or public enterprise, or provides a public service, as defined in the domestic law of the country and as applied in the pertinent area of law;
 - Any other person defined as a “public official” under the domestic law.
- 3.2.7 “State” means all levels and subdivisions of governments (i.e., local, regional, or national and administrative, legislative, or executive)
- 3.2.8 Under non-Indian ABAC laws, what constitutes a “foreign official” or “foreign public official” is interpreted broadly and includes officials from all branches of government, as well as public international organizations, regardless of whether the official is a paid or unpaid employee. The term also includes political parties, party officials, and candidates for public office. Further it includes employees or agents of state-owned or state-controlled enterprises and means any person acting in an official capacity on behalf of any government department, agency, instrumentality, or corporation, family members of the official, as well as a political party official or any candidate for political office.
- 3.2.9 The term “third party” includes any individual or organization, who/which comes into contact with the Company or transacts with the Company, and also comprises of actual and potential clients, vendors, factories, agents, consultants, business associates, contractors, suppliers or service providers who work for and on behalf of the company
- 3.2.10 Corruption is the abuse of entrusted power or position for private gain.
- 3.2.11 A bribe is an inducement or reward offered, promised or provided in order to gain any commercial, contractual, regulatory or personal advantage.

3.3 Applicability

This policy applies to all individuals working at all levels and grades, including officers, directors, senior managers, employees (whether permanent, fixed-term or temporary), consultants, contractors, trainees, seconded staff, homeworkers, casual workers and agency staff, volunteers, interns, agents, sponsors, or any other person associated with us, or any of our subsidiaries or their employees, wherever located (collectively referred to as “Workers” or “You” in this policy).

This Policy complements and should be read in conjunction with our Code of Business Conduct and Ethics and our Whistle-blower Policy.

3.4 Policy Responsibility

- 3.4.1 The Board has overall responsibility for ensuring this policy complies with our legal and ethical obligations, and that all those associated with the Company are made aware of the requirements of the policy.

- 3.4.2 The Board to the Chief Ethics Officer will delegate the primary and day-to-day responsibility for implementing this policy, and for monitoring its use and effectiveness.
- 3.4.3 The Chief Ethics Officer, in consultation with the Board, has carried out a risk assessment for our business before implementing this policy. The Chief Ethics Officer will conduct regular reviews on at least an annual basis of our risk profile. This policy and the training that goes with it are the company's main tools for combating any risks in relation to bribery.

Examples:

➤ **Offering a bribe**

You offer a potential customer tickets to a major sporting event, but only if they agree to do business with us.

This would be an offence as you are making the offer to gain a commercial and contractual advantage. We may also be found to have committed an offence because the offer has been made to obtain business for us. It may also be an offence for the potential client to accept your offer.

➤ **Receiving a bribe**

A supplier gives your relative a job, but makes it clear that in return they expect you to use your influence in our organization to ensure we continue to do business with them.

It is an offence for a supplier to make such an offer. It would be an offence for you to accept the offer as you would be doing so to gain a personal advantage.

➤ **Bribing a foreign official**

You arrange for the business to pay an additional payment to a foreign official to speed up an administrative process (for example, clearing our goods through customs).

The offence of bribing a foreign public official has been committed as soon as the offer is made. This is because it is made to gain a business advantage for us. We may also be found to have committed an offence.

3.5 General requirement

3.5.1 It is not acceptable for you (or someone on your behalf) to:

- Give, promise to give, or offer, a payment, gift or hospitality with the expectation or hope that a business advantage will be received, or to reward a business advantage already given;
- Give or accept a gift or hospitality during any commercial negotiations or tender process, if this could be perceived as intended or likely to influence the outcome;
- Accept a payment, gift or hospitality from a third party that you know or suspect is offered with the expectation that we will provide a business advantage for them or anyone else in return;
- Accept hospitality from a third party that is unduly lavish or extravagant under the circumstances;
- Offer or accept a gift to or from government officials or representatives, or politicians or political parties, without the prior approval of the Chief Ethics Officer;
- Threaten or retaliate against another worker who has refused to commit a bribery offence or who has raised concerns under this policy; or
- Engage in any other activity that might lead to a breach of this policy.

3.6 Facilitation payments and kickbacks

3.6.1 We do not make, and will not accept, facilitation payments or “kickbacks” of any kind.

3.6.2 Kickbacks are typically payments made in return for a business favour or advantage.

3.6.3 All workers must avoid any activity that might lead to a facilitation payment or kickback being made or accepted by us or on our behalf, or that might suggest that such a payment will be made or accepted. If you are asked to make a payment on our behalf, you should always be mindful of what the payment is for and whether the amount requested is proportionate to the goods or services provided. You should always ask for a receipt, which details the reason for the payment. If you have any suspicions, concerns or queries regarding a payment, you should raise these with the Chief Ethics Officer.

3.7 Gifts and hospitality

3.7.1 This policy does not prohibit normal and appropriate hospitality (given and received) to or from Third Parties. However, you should have regard to the terms set out below, which are consistent with the Company’s expenses policy in respect of business hospitality, entertainment and gifts.

3.7.2 The Company recognises that it may be necessary to provide hospitality to business contacts from external organisations or the Company’s subsidiaries. The level should be appropriate and not exceed £50 per head (including VAT and service); claims above this level will require authorisation from the Managing Director and will only be granted in exceptional circumstances.

3.7.3 The Managing Director should approve entertainment events involving third parties in advance. The Chief Ethics Officer and Managing Director should approve the expense statements. Entertainment of third parties may require alcohol to be served in these

events. Personnel organizing these events are advised to exercise discretion on the alcohol spends.

- 3.7.4 Gifts (for you or your immediate family) from organisations or individuals with whom you have or might have business dealings on behalf of the Company should not be accepted. This can include goods and services in kind, at preferential rates or cash. Gifts should be returned to the sender or donated to charity. Very modest gifts eg diaries or bottles or wine, of say less than £20 in value, may be occasionally accepted without prior approval if they are recorded in the Gift Register. Gifts that are more substantial may only be accepted with the prior approval of the Managing Director or the Chief Ethics Officer.
- 3.7.5 Any gifts must be reported in the Gift Register. The Gift Register can be found on the X drive, General, Poeticgem Documents. Should you not have access to the X drive, please inform the Chief Ethics Officer via email. The Chief Ethics Officer will update the Gift Register.
- 3.7.6 Irrespective of the value of the gift, the following requirements must be met before a gift is offered or accepted:
- It is not made with the intention of influencing a Third Party to obtain or retain business or a business advantage, or to reward the provision or retention of business or a business advantage, or in explicit or implicit exchange for favours or benefits;
 - It complies with local law;
 - It is given in our name, not in your name;
 - It does not include cash or a cash equivalent (such as gift certificates or vouchers);
 - It is appropriate in the circumstances. For example, in the UK it is customary for small gifts to be given at Christmas time;
 - Taking into account the reason for the gift, it is of an appropriate type and value and given at an appropriate time;
 - It is given openly, not secretly; and
 - Gifts should not be offered to, or accepted from, government officials or representatives, or politicians or political parties, without the prior approval of the Chief Ethics Officer.
- 3.7.7 We appreciate that the practice of giving business gifts varies between countries and regions and what may be normal and acceptable in one region may not be in another. The test to be applied is whether in all the circumstances the gift or hospitality is reasonable and justifiable. The intention behind the gift should always be considered.

3.8 Donations

- 3.8.1 We do not contribute to political parties.
- 3.8.2 Any charitable Donation must have the approval of the Managing Director and must be to registered charity in accordance with the CSR policy of the Company.
- 3.8.3 Any Sponsorship / Grants must have approval of the Managing Director

3.9 What is not acceptable?

3.9.1 It is not acceptable for you (or someone on your behalf) to:

- Give, promise to give, or offer, a payment, gift or hospitality with the expectation or hope that a business advantage will be received, or to reward a business advantage already given;
- Give, promise to give, or offer, a payment, gift or hospitality to a government official, agent or representative to "facilitate" or expedite a routine procedure;
- Accept payment from a Third Party that you know or suspect is offered with the expectation that it will obtain a business advantage for them;
- Accept a gift or hospitality from a Third Party if you know or suspect that it is offered or provided with an expectation that a business advantage will be provided by us in return;
- Threaten or retaliate against another worker who has refused to commit a bribery offence or who has raised concerns under this policy; or
- Engage in any activity that might lead to a breach of this policy.

3.10 Due diligence and Third Parties

PDS may be liable for acts of bribery by Third Parties, anywhere in the world.

Before working with a Third Party, Employees are required to carry out due diligence and a risk assessment on the Third Party to understand the Third Party's background and reputation and to understand any bribery and corruption risks that may exist.

The minimum level of due diligence required to be performed and documented is:

- Perform a company search to ensure that the company is properly constituted and registered with the appropriate authority (e.g. search the MCA records);
- Review the Third Party and potential business relationship for any red flags
- Review the proposed project or business transaction in order to identify as far as possible the risk of corruption or bribery.
- Ensure that an agreement between PDS and a Third Party is entered into which captures the business relationship and contains an anti-bribery and anti-corruption clause, including the right to audit the Third Party for compliance with the requirements of the clause; and
- Document the steps that were taken for the review of the Third Party including due diligence checks and all supporting documents. The documents will evidence to auditors, regulators and PDS that a proper due diligence process has been undertaken.

If any red flags or other concerns arise during due diligence, you must contact the Anti-corruption Officer who will advise further, including on any additional checks to be carried out before engaging the Third Party.

3.11 Potential risk scenarios: "red flags"

3.11.1 The following is a list of possible red flags that may arise during the course of you working for us and which may raise concerns under various anti-bribery and anti-

corruption laws. The list is not intended to be exhaustive and is for illustrative purposes only.

3.11.2 If you encounter any of these red flags while working for us, you must report them promptly to the Chief Ethics Officer or using the procedure set out in the Whistle-blower policy and the Navex Hotline 0808 234 4661 / Case Management System (www.pdsmultinational.ethicspoint.com)

- You become aware that a Third Party engages in, or has been accused of engaging in, improper business practices;
- You learn that a Third Party has a reputation for paying bribes, or requiring that bribes are paid to them, or has a reputation for having a "special relationship" with foreign government officials;
- A Third Party insists on receiving a commission or fee payment before committing to sign up to a contract with us, or carrying out a government function or process for us;
- A Third Party requests payment in cash and/or refuses to sign a formal commission or fee agreement, or to provide an invoice or receipt for a payment made;
- A Third Party requests that payment is made to a country or geographic location different from where the Third Party resides or conducts business;
- A Third Party requests an unexpected additional fee or commission to "facilitate" a service;
- A Third Party demands lavish entertainment or gifts before commencing or continuing contractual negotiations or provision of services;
- A Third Party requests that a payment is made to "overlook" potential legal violations;
- A Third Party requests that you provide employment or some other advantage to a friend or relative;
- You receive an invoice from a Third Party that appears to be non-standard or customised;
- A Third Party insists on the use of side letters or refuses to put terms agreed in writing;
- You notice that we have been invoiced for a commission or fee payment that appears large given the service stated to have been provided;
- A Third Party requests or requires the use of an agent, intermediary, consultant, distributor or supplier that is not typically used by or known to us; or
- You are offered an unusually generous gift or offered lavish hospitality by a Third Party.

3.12 Your responsibilities

3.12.1 To act in accordance with the Company's values;

3.12.2 To protect the Company's reputation

3.12.3 To ensure compliance with all anti-corruption laws applicable to the Company

3.12.4 To strengthen the international enforcement and awareness of anti-bribery laws

3.12.5 You must ensure that you read, understand and comply with this policy.

- 3.12.6 The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all those working for us or under our control. All workers are required to avoid any activity that might lead to, or suggest, a breach of this policy.
- 3.12.7 You must notify the Chief Ethics Officer or Navex Hotline 0808 234 4661 / Case Management System www.pdsmultinational.ethicspoint.com as soon as possible if you believe or suspect that a conflict with this policy has occurred, or may occur in the future. For example, if a client or potential client offers you something to gain a business advantage with us, or indicates to you that a gift or payment is required to secure their business.
- 3.12.8 Any employee who breaches this policy will face disciplinary action, which could result in dismissal for gross misconduct. We reserve our right to terminate our contractual relationship with other workers if they breach this policy.

3.13 Record keeping

- 3.13.1 We must keep financial records and have appropriate internal controls in place, which will evidence the business reason for making payments to Third Parties.
- 3.13.2 You must declare and keep a written record of all hospitality or gifts accepted or offered in the Gift Register, which will be subject to managerial review.
- 3.13.3 You must ensure all expense claims relating to hospitality, gifts or expenses incurred to Third Parties are submitted in accordance with our expenses policy and specifically record the reason for the expenditure.
- 3.13.4 All accounts, invoices, memoranda and other documents and records relating to dealings with Third Parties, such as clients, suppliers and business contacts, should be prepared and maintained with strict accuracy and completeness. No accounts must be kept "off-book" to facilitate or conceal improper payments.

3.14 When in doubt, seek guidance

If you are ever unsure of how to react to a situation or whether certain conduct may be improper or contrary to the Policy, you should always seek guidance from your Chief Ethics Officer before you take action.

3.15 How to raise a concern

You are encouraged to raise concerns about any issue or suspicion of malpractice at the earliest possible stage. If you are unsure whether a particular act constitutes bribery or corruption, or if you have any other queries, these should be raised with the Chief Ethics Officer. Concerns should be reported by following the procedure set out in our Whistleblowing Policy.

3.16 What to do if you are a victim of bribery or corruption

It is important that you tell the Chief Ethics Officer as soon as possible if you are offered a bribe by a Third Party, are asked to make one, suspect that this may happen in the future, or believe that you are a victim of another form of unlawful activity.

3.17 Zero-Tolerance

The Company applies a “zero tolerance” approach to violations of this Policy. All employees have an obligation to uphold the ethical standards of the Policy, and must take responsible steps to prevent any Policy violations. You will be reprimanded and/or terminated for any wilful violation of this Policy or for failing to report and violations of which you are aware.

Breaches may also be reported to law enforcement agencies and may result in criminal proceedings being issued against you. Bribery is a crime punishable by severe prison sentences

3.18 Protection

- 3.18.1 Workers who refuse to accept or offer a bribe, or those who raise concerns or report another's wrongdoing, are sometimes worried about possible repercussions. We aim to encourage openness and will support anyone who raises genuine concerns in good faith under this policy, even if they turn out to be mistaken.
- 3.18.2 We are committed to ensuring no one suffers any detrimental treatment because of refusing to take part in bribery or corruption, or because of reporting in good faith their suspicion that an actual or potential bribery or other corruption offence has taken place, or may take place in the future. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern. If you believe that you have suffered any such treatment, you should inform the either your line manager or the Chief Ethics Officer immediately. If the matter is not remedied, and you are an employee, you should raise it formally using our Grievance Procedure, which can be found in the Employee Handbook.

3.19 Training and communication

- 3.19.1 The Company holds mandatory training programs annually to ensure that employees understand all applicable anti-bribery and anti-corruption laws and act in compliance with those laws. These training programs are developed by the Company's Legal Department to target specific risks faced by each region. It is imperative that you attend these training programs.
- 3.19.2 Our zero-tolerance approach to bribery and corruption must be communicated to all suppliers, contractors and business partners at the outset of our business relationship with them and as appropriate thereafter. A copy of this policy should be provided to any supplier, contractor and business partner prior to the commencement of any new commercial relationship.
- 3.19.3 If a Worker has any reason to suspect that entering into any commercial relationship with a Third Party may create or increase the risk of a breach of this policy, they should raise their concerns with the Chief Ethics Officer immediately.

3.20 Monitoring and review

- 3.20.1 The Chief Ethics Officer will monitor the effectiveness and review the implementation of this policy, regularly considering its suitability, adequacy and effectiveness. Any improvements identified will be made as soon as possible. Internal control systems and

procedures will be subject to regular audits to provide assurance that they are effective in countering bribery and corruption.

- 3.20.2 All workers are responsible for the success of this policy and should ensure they use it to disclose any suspected danger or wrongdoing.
- 3.20.3 Workers are invited to comment on this policy and suggest ways in which it might be improved. Comments, suggestions and queries should be addressed to the Chief Ethics Officer.
- 3.20.4 This policy does not form part of any employee's contract of employment and it may be amended at any time.

For any queries, kindly contact –
Mr. Om Prakash Makam, Chief Ethics Officer
ethics@pdsmultinational.com



Global, Collaborative, Ethical

Whistle-blower Policy

4.1 Purpose

PDS Multinational and its subsidiaries (Group) are committed to complying with all applicable laws across the geographies where we operate. The Group is committed to abide by its Code of Conduct and Ethics policies to ensure that business is conducted with integrity.

If potential violations of Group policies or applicable laws are not recognized and addressed promptly, both the Company and those working for or with the Company could face governmental investigation, prosecution, fines, and other penalties. The Group desires to promote the highest ethical standards and is committed to maintain a workplace that facilitates the reporting of potential violations of policies and applicable laws. Employees and other stakeholders must be able to raise concerns regarding such potential violations easily and free of any fear of retaliation.

This policy also intends to lay down procedures to handle complaints received from the hotline/ NAVEX GLOBAL web site about any employee of the PDS Multinational group. This document shall remain dynamic and will keep evolving with time depending on the situations confronted and gaps identified in the process.

4.2 Definitions

- 4.2.1 “Audit Committee” means the Audit Committee constituted by the Board of Directors of the Company.
- 4.2.2 “Ethics Helpline” is a helpline managed by an independent third party (NAVEX) who enables a Whistle-blower to report a potential wrongdoing through different channels such as phone, email, web portal.
- 4.2.3 “Personnel” means any employee, director, officer, customer, contractor and/or third-party intermediary engaged to conduct business on behalf of the Company, such as agents and consultants.
- 4.2.4 “Questionable Accounting or Auditing Matters” include, without limitation, the following:
- Fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
 - Fraud or deliberate error in the recording and maintaining of financial records of the Company;
 - Deficiencies in or non-compliance with the Company’s internal accounting controls;
- 4.2.5 Misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Company; or deviation from full and fair reporting of the Company’s financial condition.
- 4.2.6 “Reportable Matters” means Questionable Accounting or Auditing Matters, and/or any other Company matters involving abuse of authority, breach of PDS Code of Conduct, fraud, bribery, corruption, employee misconduct, illegality, health & safety, environmental issues, wastage/misappropriation of company funds/assets and any other unethical conduct.
- 4.2.7 “Whistle-blower” is defined as any Personnel who has or had access to data, events or information about an actual, suspected or anticipated Reportable Matter within or by the organization, and, whether anonymously or not, makes or attempts to make a deliberate, voluntary and protected disclosure of organizational malpractice.

4.3 Lodging a Complaint

All relevant stakeholders are required to report to the Company any suspected violation of any law that applies to the Company and any suspected violation of the Company's Code of Conduct and Ethics. It is important that you report all suspected violations. All Directors, Employees, vendors, suppliers or any other stakeholders of the Company are eligible to make Protected Disclosures under the Policy. The Protected Disclosures may be in relation to matters listed below;

- Bribery
- Disclosure of confidential documents.
- Misappropriation of company assets in any form – intellectual or otherwise.
- Falsification of records
- Carrying out any commercial or financial activities in competition with the groups business including suppliers, customers & service providers of the group.
- Sexual harassment by either gender
- Violation of sourcing code of conduct and the ethics policies.
- Any act by any employee which is against the policies and principles of the company

It is expected that you will report when you reasonably suspect that a violation of an applicable law or the Company's Code of Conduct and Ethics has occurred or is occurring. Reporting is crucial for early detection, proper investigation and remediation, and deterrence of violations of Company policies or applicable laws.

You should not fear any negative consequences for reporting reasonably suspected violations as retaliation is strictly prohibited by Company policy. Failure to report any reasonable belief that a violation has occurred or is occurring is itself a violation of this Policy and such failure will be addressed with appropriate disciplinary action, including possible termination of employment.

Any and every complaint received from the hotline or any other source will be under the scope of this process to resolve against any employee. This will not be limited to employees at any particular level, function or country and shall be comprehensively applicable for all employees in the employment of the organization. The company or any of the duly constituted authorities or other staff shall not reprimand or discriminate against employee(s) in any way for initiating an inquiry or a complaint in good faith.

The Reportable Matters can be reported to the Company through this email ID managed by an independent third party -
NAVEX: - www.pdsmultinational.ethicspoint.com

Your report should include as much information about the suspected violation as you can provide. Where possible, it should describe the nature of the suspected violation, the identities of persons involved in the suspected violation, a description of documents that relate to the suspected violation, and the period during which the suspected violation occurred. Where you have not reported anonymously, you may be contacted for further information.

4.4 Board of Disciplinary Action

Every complaint received through NAVEX will be reviewed by Chief Ethics Officer and will be sent to the members of "Board of Disciplinary Action". The Board of Directors of the company appoints this Board. The Board shall consist of three members and will necessary include the Chief Ethics Officer

and an Independent Director. The members of the Board shall decide the Chairman of the Board. If the complaint is against any of the members in the board, then he or she shall not be copied and the Group Chairman will be the principal recipient of the complaint.

Constitution of investigating body–

- The Board of Disciplinary Action should constitute a formal enquiry committee within 15 working days of receipt of the complaint.
- The committee will protect the identities of the alleged victim and respondent, except as reasonably necessary (for example, to complete an investigation successfully if the names have to be disclosed with the consent of both parties preferably). The committee shall also take necessary steps to protect from retaliation those employees who in good faith report incidents of potential sexual harassment. Whenever there is a case of sexual harassment, the enquiry committee should be constituted from both the genders and will be in accordance with the applicable statutes on prevention of sexual harassment.

4.5 Enquiry Process

On many occasions, informal discussion and positive mediation can be useful in resolving perceived instances of harassment or unprofessional conduct. Problems are sometimes easier to resolve when an informal atmosphere encourages people to identify the difficulty, talk it out, and agree on how to deal with it. The company will try to address as many issues as possible thus, without compromising on the seriousness of the issue while attempting to maintain an atmosphere of cordiality amongst employees. This shall be attempted by Chief Ethics Officer and completed if viable within 30 days from date of receipt of complaint.

If the above does not work for any reason, then -

- The enquiry process should start immediately on constitution of the committee. The enquiry committee should provide a fair opportunity for both the parties to present their views. The committee should investigate in as detail as possible about the circumstance, nature of offense, number of times such offenses have been committed by the respondent (if earlier issues of a lighter nature have become known). The committee members may jointly or individually go through all evidence available and will have to submit their individual conclusions with justifications in written with the recommended course of action. This can range from Verbal admonishment, which will have to be noted in the personal file of the employee, de-promotion, deprivation of increment and other benefits for at least a year, warning letter, up to separation from service, not necessarily in this order. This has to be completed within 60 working days from the start of enquiry.
- The constituted committee shall present its findings and recommendations to the Board for Disciplinary action within 15 working days from completion of enquiry, which in turn may choose to re-examine some of the points and agree with or change the enquiry committee's recommendation after a thorough process with the committee. This has to be completed within 10 working days from the Committee submitting its written report to the Board for Disciplinary action. Once the Board has reviewed the findings and come to a conclusion, final action as necessary shall be taken within 7 working days after the Board's Decision.

4.6 Specific exclusion

- 4.6.1 This Committee Will However Not Look Into Complaints/Grievances About Salary, Lack Of Promotion or Benefits, Biased Performance Appraisal And Any Such Matter Pertaining To Employee Benefits, etc., which is under the domain of HR
- 4.6.2 Customer complaints which can be dealt with under the alternate redressal mechanism established for that purpose
- 4.6.3 Complaints made without the following mandatory information.
 - Name, designation and location of the Subject(s)
 - Detailed description of the incident
 - Location and time/duration of the incident
 - Specific evidences or source of evidences

4.7 Non-retaliation

No Personnel who, in good faith, makes a disclosure or lodges a complaint in accordance with this Policy shall suffer reprisal, discrimination or adverse employment consequences.

Accordingly, the Company strictly prohibits discrimination, retaliation or harassment of any kind against a Whistle-blower, who based on his/her reasonable belief that one or more Reportable Matters have occurred or are, occurring, reports that information. Any Personnel who retaliates against a Whistle-blower who has raised a Reportable Matter in good faith, will be subject to strict disciplinary action up to and including immediate termination of employment or termination of his/her relationship with the Company. If any Personnel who makes a disclosure or complaint in good faith, believes that he/she is being subjected to discrimination, retaliation or harassment for having made a report under this Policy, he/she must immediately report those facts to his/her supervisor, manager or point of contact, or the Chief Ethics Officer. If, for any reason, he/she do not feel comfortable discussing the matter with these persons, he/she should bring the matter to the attention of the Audit Committee. It is imperative that such Personnel brings the matter to the Company's attention promptly so that any concern of reprisal, discrimination or adverse employment consequences can be investigated and addressed promptly and appropriately.

4.8 False Complaints

While this Policy is intended to protect genuine Whistle-blowers from any unfair treatment because of their disclosure, misuse of this protection by making frivolous and bogus complaints with mala fide intentions is strictly prohibited. Personnel who make complaints with mala fide intentions and which are subsequently found to be false will be subject to strict disciplinary action.

4.9 Document Retention

All documents related to reporting, investigation and enforcement pursuant to this Policy shall be kept in accordance with the Company's record retention policy and applicable laws.

4.10 Confidentiality

The company and the enquiry committee will ensure the confidentiality of the complaint, and parties involved to extent allowed by the applicable law. However, it is to be noted that 100% confidentiality cannot be guaranteed about any of the issues, nevertheless all efforts shall be made to achieve this.

4.11 Modification

The Company may modify this Policy unilaterally at any time without notice. Modification may be necessary, among other reasons, to maintain compliance with local, state and central regulations and/or accommodate organizational changes within the Company. The Chief Ethics Officer will approve all modifications to the policy. The changes would be communicated to all stakeholders and a copy of the policy will be hosted in the company website.

4.12 Conclusion

The PDS Code of Conduct as well as the Company's policies and practices have been developed as an enabler to our legal and ethical responsibilities to guarantee and maintain the highest business standards. Certain violations of the Company's policies and practices could even subject the Company and any individual employee involved to civil and criminal penalties. Before issues escalate to such level, Personnel are encouraged to report any violations covered herein above or any reprisal, discrimination or adverse employment consequences related to such reports.

For any queries/concerns regarding the PDS group Whistle-blower Policy, contact –

Mr. Om Prakash Makam, Chief Ethics Officer
ethics@pdsmultinational.com

NAVEX link - www.pdsmultinational.ethicspoint.com

Please sign the acknowledgment form below and return it to Human Resources. This will let the Company know that you have received the Whistle-blower Policy and are aware of the Company's commitment to a work environment free of retaliation for reporting violations of any Company policies or any applicable laws.

ACKNOWLEDGMENT AND AGREEMENT REGARDING THE WHISTLE-BLOWER POLICY

Each employee shall, within thirty (30) days of joining complete and sign this form after reading this policy and also complete and sign a new copy of this acknowledgement annually. Completed Forms are to be submitted to the Chief Ethics Officer.

I acknowledge that I have read and understood the Whistle-blower policy of the Company and will abide by the provisions thereof.

Employee's signature:

Employee's Name [printed]:

Date:



Global, Collaborative, Ethical

Prevention of Sexual Harassment Policy

5.1 Background

PDS Multinational Fashions Limited (hereinafter referred to as the “**Company**”) is committed to provide equal opportunity and a harassment free workplace notwithstanding religion, colour, caste, gender, sexual orientation, age, nationality, ethnic origin or disability, as the case may be. Thus in order to create such a safe and conducive work environment, this Policy has been framed, in line with the provisions of the “**Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013**” of India (hereinafter referred to as the “**Act**”) and existing rules framed thereunder namely the “**Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Rules, 2013** (hereinafter referred to as the “**Rules**”).

5.2 Purpose & Scope

This Policy extends to all employees of the Company and is deemed to be incorporated in the service conditions of all employees of the Company in India. Local country laws will take precedence over this policy, in other geographies, if applicable. This policy does not prevent any aggrieved person from taking recourse to the law of the land.

5.3 Important Definitions

- 5.3.1 “Aggrieved Individual” means in relation to a workplace, a person, of any age, whether employed or not, who alleges to have been subject to any act of sexual harassment by the respondent and includes contractual, temporary employees and visitors.
- 5.3.2 “Sexual harassment” means any unwelcome sexual advances, requests for sexual favours, and other verbal or physical conduct of a sexual nature when:
- An employment or career decision affecting that individual is made because the individual submitted to or rejected the unwelcome conduct; or
 - The unwelcome conduct unreasonably interferes with an individual's work performance or creates an intimidating, hostile, or abusive work environment.
 - Certain behaviours, such as conditioning promotions, awards, training or other job benefits upon acceptance of unwelcome actions of a sexual nature, are always against the company’s values and hence wrong.
 - Unwelcome actions such as the following are inappropriate and, depending on the circumstances, may meet the definition of sexual harassment or contribute to a hostile work environment:
 - Sexual pranks, or repeated sexual teasing, jokes, or innuendo, in person, text messages or via e-mail;
 - Verbal abuse of a sexual nature;
 - Touching or grabbing of a sexual nature;
 - Repeatedly standing too close to or brushing up against a person causing mental inconvenience to the person
 - Repeatedly asking a person to socialize or meet during off-duty hours when the person has said no or has indicated he or she is not interested.
 - Giving gifts or leaving objects that are sexually suggestive;
 - Repeatedly making sexually suggestive gestures;
 - Making or posting sexually demeaning or offensive pictures, cartoons or other materials in the workplace;

- An alleged act of sexual harassment committed during or outside of office hours falls under the purview of this policy. Further, it is important to note that whether harassment has occurred or not does not depend on the intention of the people but on the experience of the aggrieved woman.
- 5.3.3 “Complainant” means any aggrieved woman who makes a complaint alleging sexual harassment under this policy
- 5.3.4 ‘Respondent” means a person against whom a complaint of alleging sexual harassment has been made under this policy.
- 5.3.5 “Employee” means a person employed at the workplace, for any work on regular, temporary, ad-hoc or daily wage basis, either directly or through an agent, including a contractor, with or without the knowledge of the principal employer, whether for remuneration or not, or working on a voluntary basis or otherwise, whether the terms of employment are express or implied and includes a co-worker, a contract worker, probationer, trainee, apprentice or by any other such name.
- 5.3.6 “Employer” means a person responsible for management, supervision and control of the workplace
- 5.3.7 “Workplace” means establishments, enterprises, institutions, offices, branches, premises, locations or units established, owned, controlled by the Company or places visited by the employees out of or during the course of employment including accommodation, transportation provided by the employer for undertaking such journey.

5.4 Procedures & Guidelines

5.4.1 Composition of Internal Complaints Committee

Pursuant to the relevant provisions of the Act, an Internal Complaints Committee (IC) (hereinafter “committee) has been constituted to prevent sexual harassment and to receive and effectively deal with complaints pertaining to the same.

Name	Designation	Email ID

The committee at each location comprises of:

- Presiding Officer: A woman employed at a senior level in the organization or workplace
- At least 2 members from amongst employees, committed to the cause of women and or having legal knowledge
- One external member, familiar with the issues relating to sexual harassment
- At least one half of the total members is women

The committee is responsible for:

- Receiving complaints of sexual harassment at the workplace
- Initiating and conducting inquiry as per the established procedure
- Submitting findings and recommendations of inquiries
- Coordinating with the employer in implementing appropriate action
- Maintaining strict confidentiality throughout the process as per established guidelines
- Submitting annual reports in the prescribed format

5.4.2 Complaint of Sexual Harassment

Any aggrieved individual may make in writing, a complaint of sexual harassment to the HR department or through Company's Ethics Hotline (Navex - www.pdsmultinational.ethicspoint.com) within a period of three (3) months from the date of incident and in case of more than one incident, within a period of three (3) months from the date of last incident. Complaints arising of incidents more than three (3) months old shall not be accepted.

However, the committee may, for reasons to be recorded in writing, extend such time limit of filing complaint up to further 3 months, if it is satisfied that bona-fide circumstances prevented the aggrieved individual from filing complaint within the time limit mentioned in point (1) hereinabove. The complaint should clearly mention name and available details of both the aggrieved person and the respondent. Anonymous or pseudonymous complaints will not be investigated.

Where the aggrieved individual is unable to make the complaint on account of her/his physical or mental incapacity or death or otherwise, his/her representative, as more fully described under Rule 6 of the said Rules, may make a complaint.

Any and every complaint received from the hotline or any other source will be under the scope of this process to resolve against any employee. This will not be limited to employees at any particular level, function or country and shall be comprehensively applicable for all employees in the employment of the organization. The company or any of the duly constituted authorities or other staff shall not reprimand or discriminate against employee(s) in any way for initiating an inquiry or a complaint in good faith.

Your report should include as much information about the suspected violation as you can provide. Where possible, it should describe the nature of the suspected violation, the identities of persons involved in the suspected violation, a description of documents that relate to the suspected violation, and the period during which the suspected violation occurred. Where you have not reported anonymously, you may be contacted for further information.

5.5 Redressal Process

5.5.1 Resolution through Conciliation

On many occasions, informal discussion and positive mediation can be useful in resolving perceived instances of harassment or unprofessional conduct. Problems are sometimes easier to resolve when an informal atmosphere encourages people to identify the difficulty, talk it out, and agree on how to deal with it. The company will try to address as many issues as possible thus, without compromising on the seriousness of the issue while attempting to maintain an atmosphere

of cordiality amongst employees. This is only if requested by the aggrieved woman. It is made clear to all parties that conciliation in itself doesn't necessarily mean acceptance of complaint by the respondent. In case a settlement is arrived at, the committee records & reports the same to the employer for taking appropriate action. Resolution through conciliation happens within 2 weeks of receipt of complaint. The committee provides copies of the settlement to complainant & respondent. Once the action is implemented, no further inquiry is conducted.

5.5.2 Resolution through Enquiry Process

Conducting Inquiry

The committee initiates inquiry in the following cases:

- No conciliation is requested by aggrieved woman
- Conciliation has not resulted in any settlement
- Complainant informs the committee that any term or condition of the settlement arrived through conciliation, has not been complied with by respondent.

The Committee proceeds to make an inquiry into the complaint within a period of 1 week of its receipt of the original complaint/closure of conciliation/repeat complaint.

Manner of inquiry into complaint

- Complainant should submit the complaint along with supporting documents and the names of the witnesses
- Upon receipt of the complaint, the committee sends 1 copy of the complaint to respondent within 7 working days
- Respondent replies with all supporting documents within 10 working days of receiving the copy of the complaint
- No legal practitioner can represent any party at any stage of the inquiry procedure
- The Complaints Committee makes inquiry into the complaint in accordance with the principles of natural justice
- In conducting the inquiry, a minimum of three committee members including the Presiding Officer is present

Interim Relief

During pendency of the inquiry, on a written request made by the complainant, the committee may recommend to the employer to:

- Transfer the complainant or the respondent to any other workplace
- Prevent the respondent from assessing complainant's work performance
- Grant such other relief as may be appropriate
- Once the recommendations of interim relief are implemented, the same is informed to the committee.

Closure of Inquiry

Committee may terminate the inquiry or give ex-parte decision, if complainant or respondent respectively is absent for 3 consecutive hearings, without sufficient reason. 15 day written notice is to be given to the party, before termination of enquiry or ex-parte order.

Disciplinary Proceedings

Based on the report and findings of IC and subject to the final outcome of the appeal proceedings, if any, necessary disciplinary proceedings may be initiated against the respondent.

Protection to Complainant

The identity of the complainant, respondent, witnesses, statements and other evidence obtained in the course of inquiry process, recommendations of the committees, action taken by the employer is considered as confidential materials, and not published or made known to public or media. Any person contravening the confidentiality clauses is subject to disciplinary action as prescribed in the act.

Appeal

Any party not satisfied or further aggrieved by the implementation or non-implementation of recommendations made, may appeal to the appellate authority in accordance with the Act, within 90 days of the recommendations being communicated.

5.6 Legal Compliance

The IC shall in each calendar year prepare, in such format as may be prescribed, an annual report and submit the same to the employer and the Officer (as defined in the Act). The report shall have the following details:

- number of complaints of Sexual harassment received in the year
- number of complaints disposed of during the year
- number of cases pending for more than 90 days
- number of workshops or awareness program against Sexual Harassment carried out
- nature of action taken by the employer or District Officer

5.7 Malicious allegations

Where the committee arrives at the conclusion that the allegation against the respondent is malicious or the aggrieved woman or any other person making the complaint has made the complaint knowing it to be false or the aggrieved woman or any other person making the complaint has produced any forged or misleading document, it may recommend to the employer to take action against the woman or the person making the complaint.

While deciding malicious intent, the committee should consider that mere inability to substantiate a complaint need not mean malicious intent. Malicious intent must be clearly established through a separate inquiry.

5.8 Awareness

Awareness sessions are to be organized to:

- Formulate and widely disseminate an internal policy or charter or resolution or declaration for prohibition, prevention and redressal of sexual harassment at the workplace intended to promote gender sensitive safe spaces and remove underlying factors that contribute towards a hostile work environment against women.

- Carry out orientation programs and seminars for the Members of the IC.
- Conduct capacity building and skill building programs for the Members of the IC.
- Declare the names and contact details of all the Members of the IC.
- Use modules developed by the State Governments to conduct workshops and awareness programs for sensitizing the employees with the provisions of the Act.

5.9 Penal Consequences

Under the Indian Penal Code, the newly introduced Section (Section 354A) which deals with Sexual Harassment has made this a 'cognizable offense' i.e. a person charged with Sexual Harassment may be arrested without a warrant.

- 5.9.1 A man committing any of the following acts:
- i. physical contact and advances involving unwelcome and explicit sexual overtures; or
 - ii. a demand or request for sexual favours; or
 - iii. showing pornography against the will of a woman; or
 - iv. Making sexually coloured remarks, shall be guilty of the offence of sexual harassment.
- 5.9.2 Any man who commits the offence specified in clause (i) or clause (ii) or clause (iii) above, shall be punished with rigorous imprisonment for a term which may extend to three years, or with fine, or with both.
- 5.9.3 Any man who commits the offence specified in clause (iv) above shall be punished with imprisonment of either description (i.e. either simple or rigorous) for a term which may extend to one year, or with fine, or with both.

In addition to Section 354A set out above, acts of Sexual Harassment may also constitute other offenses under IPC including Section 354 (assault or criminal force to woman with intent to outrage her modesty), Section 354C (Voyeurism), Section 354D (Stalking), Section 375 and 376 (Rape) and Section 509 (word, gesture or act intended to insult the modesty of a woman) of the IPC.



Global, Collaborative, Ethical

Ombudsperson System

(An internal system or channel at PDS Group to raise concerns, wherein designated ombudspersons conduct independent and impartial investigations and resolutions to issues or concerns raised by employees or business associates).

6.1 Introduction to Ombudsperson System

PDS Multinational Group and its Businesses are committed to the highest standards of integrity ethics, probity and accountability in the way it conducts every aspect of its Business, People and Culture.

An important aspect of Accountability and transparency is a mechanism to enable anyone dealing with the Company to voice concerns in a responsible and effective manner.

Where any person dealing with the Company discovers information which he/she believes shows serious malpractice, impropriety, abuse or wrongdoing then this information should be disclosed to higher authority and addresses without any fear of reprisal.

Hence, the newly instituted **PDS Ombudsperson System (POS)**.

6.2 Key Objectives - Ombudsperson System (POS)

Whilst there are specific policies and processes such as the PDS Code of Conduct, Core Values, Compliance Policies, Navex system and other forums, the **PDS Ombudsperson System** is yet another channel locally available to raise concerns. It is meant to establish an avenue for employees and business associates to raise various issues on non-compliances and bring it directly or indirectly to the notice of the company through their appointed Ombudspersons. The Ombudspersons shall conduct confidential, independent enquiries through appropriate sources and report the matter in its finality as maybe applicable to the Chief Ombudsperson who in turn will submit the Report to the Chairman /Vice Chairman of the Company.

6.3 Scope of the POS

The intent of the POS is to enable any person dealing with the Company to raise concerns locally and at a high level and to disclose information, which the individual believes shows malpractice, impropriety, abuse or wrongdoing. This system is intended to deal with concerns which are at least initially to be investigated separately but might then lead to the invocation of other procedures including disciplinary actions relevant to the matter.

6.4 Applicability of OS and its Effective Date

This PDS Group Ombudsperson System applies to any person dealing with the Company and becomes effective January 2020.

6.5 Assurances under OS System

The Company will not tolerate any harassment or victimization (including informal pressures) of/against the disclosing person and will take appropriate action to protect the individual when he/she raise a concern in good faith. Wherever due, complete confidentiality shall be maintained.

6.6 Policy and Procedure for Disclosure, Enquiry & Disciplinary Action

6.6.1 What constitutes Malpractice, Impropriety, Abuse or Wrongdoing?

Malpractice, impropriety, abuse and wrongdoing (hereinafter referred to as “Concern”) can include a whole variety of issues and some are listed below. However, this is not a comprehensive list but is intended to illustrate the sort of issues, which may be raised under this policy.

- Any unlawful act, whether criminal or a breach of the law of the land.
- Breach of any Policy or Code of conduct adopted by the Company
- Health, Safety, Environmental risks, including risks to the public as well as other employees.
- Abuse of vulnerable employees (e.g. through physical, sexual, psychological or financial misuse, exploitation or neglect).
- Fraud and corruption (e.g. to solicit or receive any gift/reward as a bribe).
- Misuse of one’s official authority or position for personal benefits.
- Any instance of any sort of financial malpractices.
- Abuse of power or position (e.g. bullying/harassment).
- Any other unethical or improper conduct not mentioned above.
- Trivia matters involving personal vindictiveness will not be pursued if ascertained.

6.6.2 How to disclose a Concern?

Any person intending to make any disclosure of a ‘Concern’ is required to disclose all relevant information regarding the Concern in a signed written document to the Country/ Regional Ombudsperson as nominated by the Company not later than 6 weeks of the day on which he/she knew of the Concern.

The concern should be disclosed to the Ombudsperson, who are appointed for all the countries /regions as nominated by PDS Group.

As far as possible the POS encourages complainant to put his/her name to any disclosures he/she makes. Concerns expressed anonymously are much less credible, but they may be considered for further action at the sole discretion of the Company

6.6.3 Who will investigate into the Concern?

The Concern should be disclosed through E-mail or telephone or directly to the designated Ombudsperson representing the said Country or Region as per the announcement of the Ombudsperson System. The said Ombudsperson shall conduct investigation into the matter as appropriate.

In case there are conflicts of any kind the said matter maybe raised directly with the Chief Ombudsperson of the Group.

6.6.4 Procedure for handling the disclosed Concern

Once any disclosure of Concern has been made to the Ombudsperson, he or she shall amongst others, pursue the following steps:

- Obtain full details and clarifications of the complaint through multiple sources. The concern would be recorded in a specially maintained Log Book which will be kept in personal and confidential custody.
- Consider the involvement of the Company's Auditors or the Legal authorities (internal or external including Law & order) or any other external investigation agencies who may be appointed for the same.
- Thoroughly investigate into the allegations with the assistance where appropriate, of other individuals / bodies as maybe relevant.

Prepare a detailed, written, Confidential Report and submit the same to Chief Ombudsperson and subsequently to the Chairman/Vice Chairman of the Company, not later than 60 days from the date of disclosure of the Concern.

Whilst the purpose of the POS is to enable the Company to investigate Concerns raised by internal or external person, the Company will give them as much feedback as the Company can do so under the norms of confidentiality established in the company.

The Company will take steps to minimize any difficulties, which the complainants may experience as a result of raising the Concern. Thus, if the employee is required to give evidence in criminal or disciplinary proceedings the Company will arrange for the complainants to receive advice about the procedure etc.

6.6.5 Procedure to be pursued by Chief Ombudsperson/Chairman, Vice Chairman

The OS shall pursue the following steps:

- Based on the findings in the written report submitted by the relevant Ombudsperson and after conduct of such further investigation as it may deem fit, the Chief Ombudsperson shall come to a final decision in the matter not later than 30 days from the date of receipt of the written report.
- If the complaint is shown to be justified, then the Company shall invoke the disciplinary or other appropriate action against the defaulting employee as per Company procedures. The same will be endorsed by the Chairman/ Vice Chairman.
- A copy of the decision in writing shall be sent to all relevant Company authorities such as the CEO, Functional Heads as maybe the case.

All decisions of the Report and actions taken would be recorded by the Chief Ombudsperson and presented to complainant if necessary.

6.6.6 Untrue Allegations

If the complainant makes an allegation in good faith, which is not confirmed by subsequent investigation, no action will be taken against him/her. In making a disclosure the employee should exercise due care to ensure the accuracy of the information.

6.6.7 Maintaining confidentiality of the Concern as well as the disclosure

The complainant making the disclosure of Concern as well as any of the persons to whom the Concern has been disclosed or any of the persons who will be investigating or deciding on the investigation as well as Ombudspersons shall not make public the Concern disclosed except with the prior written permission of the Chief Ombudsperson.

However, this restriction shall not be applicable if any complainant is called upon to disclose this issue by any judicial process and in accordance with the laws of land.

6.7 Allegations against appointed Ombudspersons

In the event of any concern rose against any member of the Ombudsperson panel the concern may be raised directly with the Chief Ombudsperson and if the said matter is against the Chief Ombudsperson then it may be directly raised with the Chairman/Vice Chairman of the Group who would conduct the process by the merits of the case.

6.8 Complaints of Retaliation as a result of disclosure

If an employee believes that he or she has been retaliated against in the form of an adverse personal action for disclosing Concern under this policy he/she may file a written complaint to the Chief Ombudsperson requesting an appropriate remedy. A special enquiry system would be constituted by the Chief Ombudsperson in consultation with the concerned Ombudsperson and the matters would be addressed accordingly.

Annexure - I: Features / Selection of Ombudspersons

6.9 Annexure -I

❖ Features / Selection of Ombudspersons:

The Ombudsperson Panel will be selected by the Chairman / Vice Chairman.

The prescribed **criteria** for Ombudsperson selection are:

- a. strong personal credibility
- b. demonstrates high degree of personal & organization values
- c. independent mind without any bias or prejudices.
- d. knowledge of the overall PDS Business/Stakeholders.
- e. personal courage and sense of responsibility.

The selection of Ombudsperson has no bearing on hierarchy or job titles and there maybe cases wherein actual roles may involve such or similar responsibilities.

- The Ombudsperson panel would be headed by a Chief Ombudsperson who would guide the members of the Ombudsperson panel in a structured manner.
 - There would be ONE or more Ombudspersons appointed on a Country/Region basis.
 - Selected Ombudspersons shall be provided specific Training on how to discharge Ombudsperson duties and conduct themselves in their roles.
 - The Ombudspersons are bestowed with special 'powers' on their ombudsperson roles and are accountable only to the Chief Ombudsperson or Chairman/Vice Chairman.
 - Periodic Reports & Reviews will be conducted on the Ombudsperson System.
-

7 Version Control

Version Number	Date	Authorization	Author	Description



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