

20 MICRONS LIMITED

SUSTAINABILITY POLICIES

Title of the Policy	:	EMPLOYEE HANDBOOK
Policy No.	:	20ML/HO/HRA/POLICY/001
Version no.	:	01
Version date	:	01.10.2024
Revision no.	:	00
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Policy - Responsibilities:														
R= Responsible (Process Owner) A= Accountable for Implementation	Process													
	Corporate Head HR/IR	Site Heads	Lead Audit - SAS	Site Safety Officers	Production Heads	Engineering Heads	SCM Heads	Corporate HR Head	Site HR Heads	Corporate QAQC Heads	Site QAQC Heads	Corporate MKT Heads	Corporate IT Heads	---
Process Owners	A	R	A	R	R	R	R	R	R	A	R	A	R	R

This Policy is applicable to :														
HO	PL01	PL02	PL03	PL04	PL05	PL06	PL07	WH01	WH02	WH03	WH04	WH05	WH06	
347 Waghodia	Alwar Plant	Bhuj Plant	Hosur Plant	Tirunelveli Plant	Udaipur Plant	Haldwani Plant	Makrana Plant	Chinchavan – Panvel	Thiruvallur	Alampur	Mundra	Anantpur	Ummargaon - Vapi	

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1. General Disclaimer:

This Employee Handbook (Handbook”) is effective from **1st October 2024** and applies to Organization, its subsidiaries, and joint ventures over which the Organization exercises management control (“We”, “Us”, “Our”, “Company”. The Handbook applies to all employees engaged in providing services to the company.

This Handbook has been created to guide you with the employment policies and practices of the company. Please read it carefully and if you have any queries, please contact Us at the details provided at the end of this Handbook.

We are glad to have you as a member of the Organization. As a team member of the company, you are an essential part of the team effort. We hope that you will find your position with the company rewarding, challenging, and productive.

2. Important Policies

You are expected to follow and comply with the following policies of the company”.

- a. Code of Conduct Policy
- b. Corporate Social Responsibility Policy
- c. Anti-Bribery Or Anti Corruption Policy
- d. Whistle Blower Policy
- e. Restriction and Remediation of Child Labour & Juvenile Labor policy
- f. Anti-Human Trafficking Policy
- g. Force Labour Prevention Policy
- h. Conflicts of Minerals Policy
- i. Equal Opportunity Statement Policy
- j. Drug Policy
- k. Anti-Discrimination Policy
- l. Social Media Policy
- m. Remote Work Policy
- n. POSH Policy

3. Purpose

This handbook will help the employees of the company to familiarize themselves and follow the policies and guidelines of the company. This handbook does not create any contractual obligation between you and the company.

This handbook is not exhaustive and the company will have the right to make necessary changes from time to time without any advice notice. This will be supplementary to other guidelines and policies of the company.

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Please be informed that this handbook can only highlight and summarize the company's policies and for details information, you can contact the following:

1. Mr. Naredndra Shuka : 7990739535
2. Lead Auditor - SAS : 6359560450

4. Scope

This employee handbook applies to:

- ⇒ Management, all employees, customers, suppliers, contractors, workers and other stakeholders working directly and indirectly in and for 20 Microns Limited.
- ⇒ Governing and Operating entities of 20 Microns Limited:

Sr. No.	Site Name	Site Address	Site Type
1.	Waghodia	Plot no: 347, GIDC, Waghodia, Dist.; Vadodara, Gujarat, India Plot No: 9-10, GIDC, Waghodia - 391 760, Dist: Baroda, Gujarat, India	Head Office and Registered Office
2.	Mumbai	Hindustan Kohinoor Industrial Complex, Mumbai, Mumbai 400083	Office
3.	Vadodara	307-308, Arun Deep Complex, Race Course, Vadodara, Gujarat	Office
4.	Alwar	B-77 & B-78, M.I.A.; Matsya Industrial Area, Alwar - 301 030, Rajasthan, India.	Manufacturing Plants
5.	Bhuj	Survey No: 149/P-1, 149/P-3, 156, 157, 158/P-1, 158/P-2, Village: Mamuara, Tal: Bhuj, Dist: Kachchh - 370 020, Gujarat, India	Manufacturing Plants
6.	Tirunelveli	104/3, Tenkasi Road, Village & Post - Puthur, Via - Alangulam, Dist: Tirunelveli - 627851, Tamilnadu, India.	Manufacturing Plants
7.	Hosur	Plot No. 23/24, SIPCOT Industrial Area, Phase II, Near TVS School, Hosur - 635 109, Tamil Nadu, India	Manufacturing Plants
8.	Udaipur	F-232-233 & 234, Road No. 1E, MIA, Madri, Udaipur - 313 003, Rajasthan, India	Manufacturing Plants
9.	Haldwani	Nr. Gola Ganpati Motors, Goraparav, Bareilly Road, Haldwani - 263139, Nainital, Uttarakhand, India	Manufacturing Plants
10.	Nagor	Plot No-I I, Nagor GIDC Estate, Village- Nagor, Bhuj-Kutch - 37000I.	Manufacturing Plants
11.	Parbatsar	H-116-117, IGC RIICO Industrial Area, Parbarsar, Tehsil - Parbarsar, District - Didwana-Kuchaman, Nagour, Rajasthan	Manufacturing Plants

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12.	Uran Raigad	Plot no: 172/2, Chinchavan Village, Panvel - 410206, Tal: Raigad, Mumbai, Maharashtra, India	Warehouses
13.	Thiruvallur	Plot no: 127/2A, Thiruvallur High Road, Alamathi Village, Chennai - 600052, Tamilnadu, India	Warehouses
14.	Alampur	Alampur NH - 6, New Kolorah Andul, Near Gurudwara School Compound, B S Tar Pvt. Ltd., Howrah - 711302, West Bengal, India	Warehouses
15.	Mundra	Plot No: 01/02, At: Dhruv Revenue, Survey No: 81/1, Village Dhruv, Near Adani Port, Mundra - 370421, Gujarat, India.	Warehouses
16.	Anantpur	43/1, Near Tractor nagar, Garladinne, Anantpur - 515731, Andhra Pradesh, India	Warehouses
17.	Koliwad Sanjan	Plant No; B1, CTS No: NA239/P1, Supertech Industrial Park, Koliwad, Village: Sanjan, Taluka: Umbergaon, District: Valsad, Gujarat – 396150, India.	Warehouses

5. General Code of Conduct

Along with other obligations set under this handbook and other application policies, you are also required to follow and adhere to the following codes:

- Be proactive about performing your duties and responsibilities mentioned under this handbook and the contract signed by you.
- Decisions made, and actions taken, by you must be consistent with company values and company objectives.
- Company is focused on delivering long-term value to its employees, stakeholders, and society. It is expected it you will do what is right to support the long-term goals of the company.
- If you are ever in doubt about a decision, it should be escalated to a higher level of management for broader consideration.
- Should you see any deviation from the principles mentioned under this handbook, it is expected that you will utilize appropriate channels to report the violation.

6. Equal Opportunity

- Our employment policy is based upon individual merit and qualifications related to professional competency. We also make all reasonable accommodations to meet our obligations under the laws protecting the rights of the disabled.
- The company strives for an inclusive and equal workforce. Every employee of the company is expected to treat everyone with whom we have contact with dignity, courtesy, and respect.

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- c. We do not discriminate against any person because of their gender, caste, religion, age, nationality, sexual orientation, disability, or any other trait protected by law concerning any terms of employment, such as hiring, promotion, transfer, compensation, and benefits, etc.
- d. Non-Discriminatory Hiring Practices:
- The company upholds a transparent and merit-based recruitment process, where candidates are assessed based on their skills, experience, and qualifications.
 - All job vacancies are publicly advertised, ensuring equal access to opportunities for both internal and external candidates.
 - Anonymous application screening is utilized in early hiring stages to remove personal identifiers such as age, gender, or marital status, reducing unconscious bias.
 - Diverse interview panels consisting of representatives from various backgrounds, departments, and leadership levels ensure a fair and inclusive selection process.
 - Structured evaluation metrics are used to assess applicants consistently, minimizing personal bias in decision-making.
- e. Bias Awareness Training & Diversity-Focused Hiring:
- Hiring managers and recruitment teams undergo regular training to recognize and eliminate unconscious biases in recruitment, promotion, and employment decisions.
 - Job descriptions are carefully formulated to eliminate gendered or exclusionary language, encouraging applications from a diverse talent pool.
 - Accommodations for differently-abled candidates are provided during the hiring process, including accessible interview locations, alternative assessments, and personalized onboarding support.
 - The company monitors and reviews hiring diversity statistics, ensuring a data-driven approach to improving inclusive recruitment practices.
 - Partnerships with diversity-focused hiring platforms and industry networks help expand outreach to underrepresented talent groups.
- f. It is expected that managers or supervisors will make employment-related decisions based only on the merit of the person and not discriminate against any person because of their personal characteristics or traits,
- g. In accordance with the provisions of the Rights of Persons with Disabilities Act, 2016, and rules thereunder. We are committed to ensuring that the work environment is free from any discrimination against any person with disabilities and expect the same from all employees working in the company.

7. Employment of Minors

- a. The company strictly follows the Child Labour (Prohibition and Regulation) Act, 1986 "CLA", and the rules and regulations thereunder. This Act prohibits the engagement of children in certain employments and regulates the conditions of work of children in certain other employments.

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b. As per the CLA, a child means a person who is under the age of 14 years. If you, or any employee you know, falls under the definition of a child, you should immediately inform the HR Department.

8. Stakeholder consultation with organizations to address child labor, forced labor, and human trafficking

If you need to report incidents of child labor, forced labor, or human trafficking in Gujarat, India, the following resources are available:

1. National Anti-Trafficking Committee (NATC):

- Hotline: +91-9804900111
- WhatsApp: +91-9804900111 or +91-9330366488
- Email: info@natcgov.in or natcgov@gmail.com
- Website: natcgov.in

NATC operates a 24/7 national hotline and provides assistance and protection to survivors of human trafficking.
natcgov.in

2. CHILDLINE 1098:

- Toll-Free Number: 1098

CHILDLINE is a 24-hour service dedicated to children in distress across India, including Gujarat. It operates in over 602 districts and can be reached by dialing 1098.

9. Immigration Issues

Employees who are immigrants from other countries shall always abide by the rules and regulations issued by the Ministry of Home Affairs. Any changes or conversions of employment visas shall be intimated to the authority concerned on time. The newly joined employees shall submit the required documents, including a valid employment visa, within 3 days from the joining date.

10. Compliance with Laws

- a. All employees are expected to comply with all company policies, procedures, and regulations.
- b. We are a law-abiding company, and all employees of the company are expected to know and understand their legal obligations and act within the bounds of applicable laws, rules, and regulations of the localities where the company does business.
- c. Company employees shall comply with all applicable privacy laws, including the IT Act 2000 and the rules thereunder, the Consumer Protection Act 2019, the General Data Protection Regulation (GDPR), the California Consumer Privacy Act (CCPA), and so on.

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- d. Company employees must comply with all local anti-corruption laws where the company does business, including the Prevention of Corruption Act, 1988, in India.
- e. Where any provision of this handbook is incomplete or inconsistent with applicable laws, the provision of the laws must be complied with and override this handbook.
- f. Violation of applicable government laws, rules, and regulations may subject us to individual criminal or civil liabilities. Such individual violations may also subject the company to civil or criminal liabilities, to the loss of reputation or business, or both. In this event, disciplinary actions by the company may be attracted.

11. Political Neutrality

- a. Employees have the right to political expression, but under no circumstances should such affiliation affect the performance or judgment of the employee while on duty.
- b. Participation in political activities must be conducted on the employee's own time and should in no way suggest company support. Employees may not use the company's name, equipment, or resources for making, copying, or distributing political materials or messages.
- c. You should not identify yourself as a representative of the company in political activities, nor in any communications on social media or to the media.
- d. Employees are required to act in the course of their duties in a politically neutral manner. This means employees must keep their jobs separate from their political activities and their political activities separate from their jobs.

12. Compensation

Compensation: Your compensation will be as mentioned in the employment agreement entered with you. The company is held to deduct employees' monthly statutory and other necessary deductions payable in accordance with the company's standard payroll practices. The payment of salaries will be made as per the agreed schedule. Compensation increases are given by the company at its discretion, considering various factors including your performance review.

13. Provident Fund

All employees to whom the Employees Provident Fund and the Employees Pension Scheme apply will join the scheme according to the provisions of the Employees Provident Funds and Miscellaneous Provisions Act, 1952. Under the Employee Provident Fund Scheme, employees are required to make certain contributions, with an equal contribution paid by the company. Employees receive a lump sum amount, including self and company contributions with interest upon retirement. Upon joining, employees must furnish details to join the Employee Provident Fund and nominate a person to receive the amount in case of their death. If an employee was previously employed elsewhere, they must apply for the transfer of their past PF accumulations to the new account using their Universal Account Number (UAN).

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14. Statutory Deduction

- a. All statutory deductions towards Provident Fund, Professional Tax, TDS, ESIC, etc., shall be affected by the payments made to the employees following the rules and regulations of the government as applicable from time to time.
- b. You are required to submit valid documents/proof to inform Us about any investments/other schemes under which you are eligible to deduct tax liability. In case, if you fail to submit such proof/claim form within the timeframe provided, the Company will deduct such taxes as mentioned under the applicable statutory laws without any deductions.
- c. Each employee will receive a statement that itemizes, among other things, the gross pay, deductions, and the net pay received.

15. Work Schedule

- a. To ensure adequate staffing, positive employee morale, and meet expected productivity standards throughout the organization, You will be held accountable for adhering to your work schedule. In case you are unable to meet the schedules, you must get prior written consent from your supervisor/manager for schedule changes.
- b. You will be required to work such hours and schedule as communicated to you by the Company. Your work hours and schedule will be set out in your employment agreement but may be varied in accordance with your employment agreement as reasonably required by us.
- c. An Employee is deemed absent when he/she is unavailable for work as assigned/scheduled and such time off was not scheduled/approved in advance by the concerned supervisor/manager.
- d. An employee who fails to call in and report to work as scheduled for three (3) consecutive scheduled workdays will be deemed as having abandoned their position, and employment may be terminated at the discretion of the Company.
- e. Employees who engage in a pattern of frequent or excessive absenteeism or tardiness may be disciplined or terminated, at the Company's sole and exclusive discretion.

16. Flexible Work Arrangements

- a. Commitment to Work-Life Balance: 20 Microns Limited recognizes the importance of offering adaptable work structures that enable employees to balance their professional and personal responsibilities while maintaining business efficiency.
- b. **Eligibility & Applicability:**
 - Work flexibility is determined based on job roles, business priorities, and managerial approval.
 - Employees in manufacturing, quality control, and logistics who require on-site presence may have restricted flexibility compared to administrative and corporate staff.

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- Requests for modified work structures will be evaluated on performance consistency, role feasibility, and team requirements.

c. Flexible Work Arrangements:

- **Hybrid Work Model:** Employees in roles that do not require continuous physical presence at production sites may be eligible for a hybrid work schedule, subject to managerial approval.
- **Work from Home:** Employees in roles may be eligible for a work from home of work schedule, subject to managerial approval.
- **Shift Flexibility:** Production-based employees working in shift rotations may request alterations based on workload distribution and operational feasibility.
- **Collaborative Job Roles:** Two employees may share the responsibilities of a single full-time position, based on departmental needs and leadership consent.
- **Part-Time & Reduced Hours:** Employees can apply for reduced working hours based on business demands and role-specific allowances.

d. Approval & Oversight:

- Employees seeking alternative work arrangements must submit formal requests to HR and their reporting managers for assessment.
- Approved adjustments will undergo periodic performance evaluations to ensure they align with productivity and company objectives.
- HR will conduct quarterly audits to measure the impact of modified work structures on employee engagement and operational success.

e. Performance Standards & Accountability:

- Employees with flexible work setups must demonstrate consistent responsiveness, reliability, and goal achievement.
- Work output will be evaluated using project milestones, deliverables, and engagement metrics.
- Supervisors will provide structured feedback and semi-annual performance reviews to ensure efficiency.

17. Working Hours

Each staff member should adopt standard work hours. The normal Workweek will be Monday to Saturday from 9.30 AM till 6:00 PM or as per the attendance policy published by HR. Staff members are allowed up to 30:00 Minutes for a lunch break. It should be taken between 1.00 PM and 2.00 PM. While there is official lunchtime for the department, staff members should arrange their lunch schedules to ensure that someone will be present to respond to telephone calls or visitors to the Office.

Every employee is expected to attend work regularly and report to work on time. Requests for leave should be submitted to the Concerned Supervisor in advance whenever possible. When an employee is out on unplanned leave, such as due to illness or adverse weather, he or she should notify the office as soon as possible, preferably within an hour of the normal start of the workday and fill the request for leave form on arrival to work. If you are unable to report to work on time for any reason, telephone your supervisor as far as possible in advance. If you do not call in an absence in advance, it will be considered unexcused. Unsatisfactory attendance, including reporting late or quitting early, may be cause for disciplinary action.

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Employees working in shift (48 Hrs/week) will follow the shift schedule of respective plants.

18. Time-Tracking & Overtime Monitoring

- a. To accurately track working hours and ensure compliance with labor regulations, 20 Microns Limited has implemented Spine HR, a digital time-tracking system that monitors employee attendance, working hours, and overtime in real time. This system ensures transparency and prevents unauthorized deviations from scheduled work hours.
- b. Employees must log in Spine HR system for work from home / digital punching in Digital Attendance system their working hours daily using the system records check-in and check-out times, lunch breaks, and overtime hours, helping identify cases of excessive overtime, irregular working hours, or absenteeism.
- c. Overtime Approval & Monitoring:
 - Employees must submit overtime requests in advance through Spine HR for review and approval by their supervisors.
 - The system sends real-time alerts when employees approach or exceed standard working hours, ensuring compliance with labor policies.
 - Unauthorized overtime will not be compensated unless formally approved, promoting accountability and workload balance.
- d. Internal Audits & Compliance Checks:
 - The HR department conducts regular reviews of time records to monitor policy adherence and detect patterns of excessive work hours.
 - Comprehensive audits are performed quarterly to identify potential labor law violations, optimize shift management, and mitigate employee fatigue.
 - Management receives data-driven insights from Spine HR, allowing for informed decision-making on staffing, productivity, and work-life balance.

19. Compensation Review & Pay Equity

- a. Commitment to Fair Compensation: 20 Microns Limited ensures that all employees receive fair and competitive wages aligned with industry standards, local economic conditions, and their contributions to the company.
- b. Minimum Wage & Industry Standards: Wages and benefits paid for a standard working week meet, at a minimum, national legal standards or industry benchmark standards, whichever is higher. Wages should always be sufficient to meet basic needs and provide discretionary income.
- c. Regular Compensation Reviews: The company periodically evaluates wage levels against external benchmarks, including inflation rates, cost of living adjustments, and industry salary trends, to maintain equitable pay structures.

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- d. Market & Economic Adjustments: Compensation policies consider market trends, government-mandated wage policies, and company performance to ensure sustainable and fair wage adjustments.
- e. Compliance with Legal Standards: The company strictly adheres to local labor laws, minimum wage regulations, and fair compensation principles in all salary and benefits-related matters.
- f. Fair Wage Practices: Deductions from wages as a disciplinary measure are strictly prohibited. No deductions beyond those permitted by national law shall be made without the expressed permission of the worker concerned. All disciplinary measures affecting wages will be properly recorded.
- g. Pay Equity & Wage Gap Assessments:
- HR performs routine salary audits to identify and rectify pay gaps related to gender, job role, or tenure.
 - Compensation structures are aligned with equal pay regulations, ensuring that employees in similar roles with comparable skills receive consistent remuneration.
 - A structured grievance mechanism is available for employees to report concerns about unfair pay discrepancies, which are reviewed and addressed through a transparent resolution process.
- h. Transparent Compensation Framework:
- Employees receive detailed breakdowns of their salary components, including base salary, allowances, bonuses, and deductions.
 - Career progression and salary adjustment criteria are communicated through structured performance appraisals and training programs.
 - HR collaborates with senior management to implement salary enhancements for high performers, ensuring merit-based rewards and long-term financial stability.
- i. Monitoring & Continuous Improvement:
- The company conducts annual pay structure evaluations to maintain fairness and competitiveness.
 - Employee feedback surveys on compensation satisfaction are conducted annually to address concerns and improve remuneration policies.
 - Wage policies are reviewed in consultation with external salary benchmarking studies, ensuring alignment with industry best practices.

20. Overtime

- a. All employees are required to work **eight (8) hours per day from 9:30 AM to 6:00 PM** except on the designated holidays where the workplace is located.
- b. Both the Company and employees shall endeavor to reduce the overtime work. All overtime must be approved and authorized before being worked. Employees required to work overtime will be given advance notice except in emergencies.

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21. Deductions

The Company reserves the right at any time during your employment, or on termination of employment to deduct from your salary any overpayment made and/or money owed to the Company by you. This includes any excess holiday, outstanding loans, advances, and relocation costs.

22. Probation period

- Putting employees under probation is a system to gauge the performance of new entrants, it is the preliminary step in setting the quality of performance among the team. The probation period helps both the Company and the employee to assess suitability for employment.
- For new employees taken as "probationary," the period would be for a period of **six (6) months** under the appointment letter.
- At the end of the probation period, based on periodic feedback, an appraisal would be conducted. If the employee is given a satisfactory rating, he/she will be confirmed. If the work is found unsatisfactory, the probation period may be extended for another period at the discretion of the Company, If the work is found poor the services may be terminated at the discretion of the Company in writing.
- During the probationary period, employment may be terminated by you or us for any reason whatsoever, with or without cause, after giving the following notice: **one (1) month**.
- During the probationary period, the employees may not be eligible for general employee benefits, unless otherwise mentioned in the appointment letter.

23. Training

- Training is an ongoing process to develop and improve the skills of each employee of the Company. We will arrange both internal and external training sessions from time to time as required.
- An annual training calendar is drafted based on the training needs and recommendations. Employees will be nominated to various training programs by their Heads/HR.
- Training is not limited to formal training sessions but will also include on-the-job and informal training opportunities like in-house training sessions. Once the application is made by the employee for any external training session, such application will be scrutinized by the Training Department.
- Following the external training, employees should share the learning with their team members on a formal level. Employees should submit a copy of the training completion/certification/participation document to the HR Department.

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24. Performance reviews

- a. Performance reviews allow each employee an opportunity to note major accomplishments and progress as well as performance concerns and areas for improvement.
- b. The employee's performance will be evaluated by the employee's immediate supervisor or the HR Department in the following intervals annually.
- c. The performance evaluations may vary depending upon the period of service, designation, precedence, etc.
- d. Factors considered in the performance review include the quality of your job performance, your attendance, meeting the requirements of your job description, compliance with the Company policies, etc.

25. Career Growth & Merit-Based Promotions

- a. Transparent and Fair Promotion Process
 - All promotions and professional advancements at 20 Microns Limited are strictly based on merit, performance, and qualifications, without bias or discrimination.
 - Employees are evaluated based on key performance indicators (KPIs), leadership potential, and contributions to business objectives.
 - Internal job postings are available to ensure employees have visibility into career advancement opportunities.
- b. Equal Access to Professional Development:
 - Employees at all levels have equal access to training, mentorship, and skill development programs.
 - HR actively tracks participation in training programs to ensure inclusivity and provide targeted learning opportunities.
 - Leadership development programs are available for employees demonstrating growth potential.
- c. Standardized Evaluation & Advancement Criteria:
 - Promotion decisions are guided by predefined evaluation metrics to ensure objectivity.
 - Regular performance reviews and talent assessments help identify employees for advancement.
 - Employees receive clear career progression roadmaps, outlining steps for professional growth.
- d. Appeals & Grievance Resolution:
 - Employees who believe they have been overlooked for promotion due to bias may raise concerns through the company's grievance mechanism.
 - HR and senior leadership conduct impartial reviews to ensure fairness in all promotion decisions.
 - Any identified gaps in fairness lead to corrective measures, including additional training or revised evaluation policies.
- e. Continuous Monitoring & Improvement:

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- The company conducts annual audits of promotion and career advancement processes to identify trends and improve inclusivity.
- Employee feedback on career growth opportunities is collected through engagement surveys to refine policies.
- HR maintains a diversity dashboard to track professional growth trends and ensure equal representation across departments.

26. Performance improvement plan (PIP)

- At any point during your service with the Company, you can be placed under a PIP to assist you in meeting performance standards. You need to understand that failure to meet performance standards on a sustained basis will result in disciplinary action.
- After the PIP period, the performance will be reviewed by you and the Company.
- If your performance is satisfactory during the PIP period, the Company may end the PIP and repost you as a general employee.
- If your performance is unsatisfactory the Company may either extend the PIP period or may terminate your employment.

27. General leave

- In case the employee needs some casual leave, he/she can submit an advance request letter of **at least 48 hours** to the HR Department. In case of an emergency, the employee shall inform the immediate supervisor as soon as possible.
- All the leave requests must be approved by the Company which reserves the right to approve or deny any requests unless otherwise such leaves are sanctioned under the applicable laws.
- Employees are entitled to those national holidays officially recognized by the government of India.
- If any employee is found to be engaged in other employment or consulting outside of the Company during the leave, the employee may be considered to have voluntarily resigned from employment with the Company.

28. Annual leave

- Employees are entitled to **21 (twenty-one) days** paid annual leave per calendar year.
- The annual leave must be approved in advance by the department head. The employees who are wishing to take annual leave shall submit such request to the department head, and he/she shall intimate such decision to the HR.

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- c. Wherever possible, one month's before intimation should be given for leave of one week or more. For annual leave of less than one week, a minimum period of one week's before intimation is required.
- d. All employees are encouraged to take annual leave in the same year as it accrued. The unused leave of a maximum **15 (fifteen) days** will be carried forward to the next calendar year. The employees will lose annual leave where there are more **than 60 (Sixty) days** remaining.
- e. The Company may at its discretion encash the remaining annual leave at the time of retirement only.
- f. If more leave has been taken than earned at the period of termination of employment, an appropriate deduction may be made from the final settlement amount.

29. Sick leave

- e. a. In the event of sickness where an employee is unable to come to work and perform his or her duties, such employee will be entitled to paid sick leave for up to a **maximum of 03 (Three) days** in a calendar year.
- f. b. The employee shall contact their immediate supervisor as soon as possible to inform them about their sickness and the probability of taking leave.
- g. c. The absence of more than 3 (three) days will require the employees to submit a medical certificate from a recognized medical practitioner.

30. Maternity leave

- a. The Company will provide maternity leave to eligible female employees under the Maternity Benefits Act, 1961.
- b. The Company will provide **26 (twenty-six) weeks** of fully paid leave. Additional unpaid leave may be approved by HR from time to time considering the situation.
- c. The delivery-expected employee shall submit a leave request to HR at **least 1 month before** taking the maternity leave. This request must be accompanied by a recognized medical practitioner's certificate.
- d. The maternity benefits are available for any employee who has worked for **more than 80 (eighty) days** in the **immediately preceding 12 months** in the Company.

31. Paternity leave

- a. The following permanent male employees of the Company are eligible to get paid paternity leave:
 - I. Has had/going to become a parent of a newborn child.
 - II. Legally adopts a child and becomes an adoptive father.

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III. Commissioning father.

- b. The employees are eligible for 15 (fifteen) days of paid paternity leave.

32. Unpaid leave

In addition to the various leave entitlements described above, you may be permitted to take unpaid leave, considering the genuine reason and is subject to our approval.

33. Loan facility

- a. The Company may at its discretion grant loans to the employees. The loan facility is not an entitlement and the decision of the Company in this regard will be final.
- b. The following are the specific conditions for sanctioning the loan:

The employee must have been employed with the Company for a minimum **period of 1 year**.

The purpose of the loan must be for critical needs such as medical emergencies, education, home purchase or renovation, etc.

The employee must not have any disciplinary actions pending against them.

- a. No loan will be granted if there is a balance outstanding on a previous loan.
- b. The employee must submit a proper loan application form as prescribed by the HR team from time to time and shall submit it through the department head.
- c. The employees availing of the loan may be required to submit postdated cheque leaves with the HR/Finance team which shall be released upon clearance of the availed loan.
- d. The employee holds the right to prepay the whole outstanding amount at any time.

34. Personal appearance

- a. Every Employee must maintain an appropriate standard of dress and personal appearance at work and professionally always conduct themselves both within the workplace and when representing the Company.
- b. The appearance of Employees while working for the Company contributes to Our reputation and the development of Our business. All Employees are required to be neat, clean, and tidy and of smart appearance in a way to always present themselves per their professional status and dress in a manner appropriate to their role, whether working on the Company's premises or elsewhere.
- c. Employees who are required to wear a uniform must ensure that they do so during working hours unless advised by their supervisor/manager. Uniforms must always be clean, ironed, and worn in a presentable fashion. The cost of the uniform will be borne by the Company. The uniforms issued must not be altered in any way without the Company's permission.

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- d. The Employee who occupies roles that require protective/safety clothing or footwear is obliged to wear this clothing while carrying out their duties as required by law or by the Company's rules.
- e. Any Employee who disregards these rules will be subject to disciplinary action. However, it is anticipated that minor breaches of the handbook will be dealt with as informally as possible. In serious cases, where an Employee's appearance in the Company's view transgresses the limits, the Employee will be asked to change the dress and, in these circumstances, the Employee will not be paid for the duration of such absence from work.

35. Office decorum

- a. All the employees are required to be cooperative, organized, disciplined, and contribute to the overall office ambiance positively. All communication within or outside the Company shall be handled professionally and courteously.
- b. Employees are prohibited from using any brutal language or arguing with colleagues in the Company.
- c. Every employee shall take proper care of his surroundings, desks, etc. clean.
- d. Avoid unnecessary loitering/hanging around individually or in groups in the office or at each other's workstations.
- e. Employees away from their seats for longer intervals may please switch off the lights, fans, computers/monitors, etc., that are being used by them.
- f. For working on off days, do take prior permission from your immediate supervisor and intimate the same to HR.

36. Receiving the gift

- a. The Employees are prohibited from accepting gifts of any kind, which are offered by vendors, suppliers, customers, potential employees, potential vendors, and suppliers or any other individual or organization at any time, on or off the work premises except as specifically allowed under this handbook.
- b. "Gift" under this clause would include any gratuitous non-monetary benefits that the employees can use or consume.
- c. The Employee shall not accept any gifts of value more than Rs. 5,000/- (Five Thousand). All the gifts with a value above 5,000/- (Five Thousand) are to be reported to the Compliance Officer.
- d. The Employees are allowed to accept the following types of gifts:
 - I. Promotional items with a company logo (e.g., pens, notepads).
 - II. Flowers or small tokens of appreciation during festivals or special occasions.
 - III. Awards or recognition items given in industry events.
- e. The following gifts are never appropriate and should never be accepted by the Employee:

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- I. Cash or cash equivalents (e.g., gift cards).
 - II. Gifts that could be construed as a bribe or influence on business decisions.
 - III. High-value items like electronics, jewelry, or luxury goods.
- f. If an employee receives a gift in violation of this handbook, such Employee shall report such an incident to the HR department and shall follow the following procedure:
- I. Document the incident, including the date, time, type of gift, and circumstances of the offer.
 - II. Submit a report to HR and await further instructions, which may include returning the gift or donating it to charity.

37. Employee data privacy

- a. The Company is committed to protecting the privacy and security of all personal information and complying with privacy legislation within each jurisdiction in which we operate.
- b. To meet regulatory and other obligations, we collect certain Personal Data of Employees and Process it to protect the interests of both the Company and its Employees, including the following:
 - I. Personal information such as date of birth, age, marital status, birthplace, nationality, and mother tongue.
 - II. Contact information (e.g., name, address, telephone, and email address).
 - III. Gender of the Employee.
 - IV. Caste and religion.
 - V. Beneficiary information.
 - VI. Recruitment and selection information including skills and experience, qualifications, references, CV, and interview and assessment data.
 - VII. Previous employment records.
 - VIII. Aadhar or other government-issued identity numbers.
 - IX. Photographs and signature copies.
 - X. Emergency contact details.
 - XI. Access card entry details.
 - XII. Regulatory information including records of Employee registration with any applicable regulatory authority, regulated status including any criminal record or credit background checks which may be necessary, and any regulatory certificate and references.
 - XIII. Remuneration information including Employee salary/hourly plan/contract pay/fees information as applicable, allowances, overtime, bonus, and commission plans. Other benefits include payment for leave, bank account details, grade, tax information, expense claims, and payment information.

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- XIV. Leave and management information including attendance records, absence records, holiday dates, requests and approvals, and information related to annual leave or other special or statutory leave, details of incapacity, details of work impact and adjustments, manager, and Human Resources (HR) communications, performance improvement plans (PIP), and return to work interviews.
- XV. Monitoring information (to the extent authorized by applicable laws) including Closed Circuit Television (CCTV) footage, system and building login and access records, and download and print records.
- XVI. Call or meeting records, information captured by IT security programs and filters.
- XVII. The work output of the Company's Employees, whether in paper record, computer files, or in any other storage format, belongs to us, and that work output, and the tools used to generate work output, are always subject to review and monitoring by the Company.
- XVIII. Health information including information about short- or long-term disabilities or illnesses that the Employee may share with the Company, particularly in relation to any leave of absence the Employee may need to take.
- c. The Company may collect the aforementioned information from the Employee directly, from Employee references, and other data sources.
- d. We may also collect information from third parties subject to the requirements of applicable law.
- e. When required by law and otherwise reasonable, the Company gives Employees notification of the specific purpose for which it collects their personal information at or before the time of collection.
- f. The Company uses Employee personal information for internal business purposes, including establishing or managing the employment relationship with the Company, and includes:
- I. To authenticate the Employee's identity.
 - II. To determine eligibility for initial employment, including verifying references and qualifications.
 - III. To administer pay and benefits.
 - IV. To process Employee work-related claims including worker compensation and insurance claims.
 - V. To establish training and development requirements.
 - VI. To conduct performance reviews and determine performance requirements.
 - VII. To assess qualifications for a particular job or task.
 - VIII. To gather evidence for disciplinary action or termination.
 - IX. To identify a contact point in the event of an emergency.
 - X. To comply with applicable labor or other applicable laws.

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- XI. To ensure Employee safety and confidential information of the Company.
XII. For any other purposes that are required by the Company in connection with employment with the Company.

- g. The Company uses appropriate technical and organizational security measures to protect the security of Personal Data both online and offline, including the implementation of access controls, implementation of firewalls, network intrusion detection, and the use of anti-virus software.
- h. Despite our best efforts, it is pertinent to note that no system involving the transmission of information via the internet or electronic storage of data is completely secure, and we cannot be held responsible for data breaches that occur outside of our reasonable control. We will, however, follow all applicable laws in the event a data breach occurs, including taking reasonable measures to mitigate any harm as well as notifying you of such breaches as soon as possible.
- i. The Employee will have the right to access the Personal Data and to correct, amend, or delete it if it is inaccurate or has been processed in violation of our internal Privacy Policy, except when the burden or expense of providing access, correction, amendment, or deletion would be disproportionate to the risks to privacy, or where the rights of other people would be violated. To exercise any of these rights, the Employee can contact the Company at the information provided at the end of this handbook.
- j. If the Personal Data we collect, covered by our internal Privacy Policy, is to be used for any purpose materially different from the purpose described here or disclosed to a third party not acting as our agent, in a manner other than as disclosed here, we will always give the Employee an opportunity to opt-out of this materially different use or disclosure.
- k. We will keep Employee Personal Data for as long as is needed to carry out the aforementioned purposes or as otherwise required by law. This means we will keep the Personal Data until the end of employment with us, thereafter a reasonable period of time necessary to respond to any employment inquiries, deal with legal, tax, accounting, or administrative matters, or provide the Employee with ongoing pensions or other benefits.
- l. Where we have no continuing legitimate business need to process the Personal Data, we will either delete or anonymize it or, if this is not possible (for example, the Personal Data has been stored in backup archives), then we will securely store your Personal Data and isolate it from any further processing until deletion is possible.

38. No conflicts

- a. Employees are expected to use their best judgment and work in the best interest of the Company while on duty. They should attempt to avoid actual or apparent conflicts of interest between their personal matters and those of the Company.

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- b. The following are examples of conflict-of-interest situations:
- Influencing an approval process resulting in the hiring of a relative or entering into a business relationship. For the purpose of this clause, "relative" means a close relative, spouse, grandparent, grandchild, uncle, aunt, nephew, or niece.
 - An Employee engaging in private employment or rendering services for any person or organization that has or may have business dealings with the Company.
- c. Upon apprehension of such conflict, the Employee shall disclose such information to their supervisor/manager and attempt to avoid entering into such a transaction without the guidance of the supervisor/manager. The appropriate parties will determine if the conflict is substantial enough to exclude the Employee from any further involvement in such activity or decision process.

39. Social media policy

- We respect your right to participate in social media, and understand that your time outside of work is your own. However, it is important to protect the goodwill of the Company while using social media. If a person engages in social media activity that identifies them as an employee of Our Company, even if done off-premises and while off-duty, it could affect the reputation of the Company.
- Always ensure that your social media activity complies with relevant Company policies, including this handbook, as well as requirements for protecting confidential information.
- When using external social media channels, ensure that you do not use your official email, and do not represent in any social media content that you are not authorized to speak on behalf of the Company, or that the Company has approved your content, without prior written approval from your supervisor/manager.

40. Employee information

It is essential that you keep your supervisor/manager and HR Department informed of any changes to important personal information. Your present address and phone number are essential for many purposes, including mailings from the Company. It is your responsibility to inform the Company in writing of any changes in your personal information.

41. Internet usage and cybersecurity

- The electronic communication system must be utilized exclusively to facilitate the business of the Company. Employees are cautioned against using the internet for personal gain and entertainment purposes.

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- b. Logging into any of the Company's accounts from personal devices such as mobile phones, tablets, or laptops can put our Company's data at risk. We do not recommend accessing any Company data from personal devices. If unavoidable, employees are obligated to keep their devices safe with proper security protection.
- c. We recommend all Employees follow these practices:
 - I. Keep all electronic devices password-secured and protected with the latest security features.
 - II. Only log in to the Company's accounts using safe and secure networks.
 - III. Regularly upgrade antivirus software on devices.
 - IV. Do not leave any devices unprotected or exposed.
- d. Emails can carry scams and malware. If an Employee is unsure if an email received or any data is safe, they can always contact our IT specialist for advice.
- e. To protect the Company's data, all employees shall:
 - I. Refrain from opening or clicking on any links or attachments that are not from within the Company or from a reliable source.
 - II. Always ensure emails are from valid email IDs within the organization or from a reliable source.
 - III. Be cautious about inconsistencies and clickbait titles such as offering prices, advice, surprises, etc.
 - IV. Use passwords with a combination of upper case, lower case, numbers, and symbols. Do not exchange credentials when not requested or approved by the supervisor.
- f. Employees shall avoid transferring any personal data, including customer and employee confidential data, and shall adhere to all applicable personal data protection laws while dealing with it.
- g. These cybersecurity guidelines and procedures must be strictly followed even when working remotely. In case of intentional or repeated breaches, or actions harmful to the Company, the Company will take serious action, including termination of employment.

42. Properties

- a. The Company may entrust the Employee with a wide range of valuable assets to facilitate work on the Company's behalf.
- b. Each Employee is responsible for the acquisition, use, maintenance, and disposal of Company assets, including materials, equipment, tools, tangible properties, information, data, and intellectual property.
- c. Company Employees are expected to treat these assets with care and use them in the business's interests and according to the Company's latest security policies. In the event that

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Company property is damaged or lost due to the fault of the Employee, the Employee shall be liable to replace or refund the amount as suggested by the Company.

- d. The Employee shall never use Company property for personal gain or other purposes not envisaged under the Company's policy.

43. Personal phone use

- a. Employees should use common sense and their best judgment when making or receiving personal cellular phone calls at work. Personal cell phone calls should, to the extent possible, be made during breaks or lunchtime.
- b. The use of cameras on cell phones during work hours is prohibited without the approval of [Authority/Supervisor], to protect the privacy of the Company and fellow employees.
- c. Mobile phones brought to work must be kept on silent or vibration mode in the workplace. Permission for personal mobile usage may be revoked if it is found that the device usage is disruptive or reduces employee productivity or attention at work.

44. Travel

- a. The Company reimburses employees for all necessary and appropriate transportation and travel-related costs incurred with the Company's prior approval.
- b. Reimbursement requests must be submitted within [specified timeframe] days of incurring the qualifying expense.
- c. All expenses must be incurred by the employee and solely in connection with Company business to be reimbursable. The Company may disallow any business expense that does not have a receipt or follow the guidelines in this handbook or instructions given at the time of approval of such travel.

45. Remote work

- a. Before entering into any Remote Work Agreement, the Employee and manager/supervisor, with the assistance of the human resource department, will evaluate the suitability of such an arrangement, reviewing the following areas:
 - i. The Employee and the [Manager/Supervisor] will discuss the job responsibilities and determine if the job is appropriate for the Remote Work arrangement.
 - ii. The [Manager/Supervisor] will approve Remote Work on an ad hoc or regular basis as suitable.
 - iii. Such approval needs to be carefully reviewed in terms of the cost of providing equipment, health and safety, communication considerations, security and data protection, legal issues, reporting, and so on.

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- iv. At all times, Remote Work will be subject to the continuing approval of the [Manager/Supervisor]. The Company reserves the right to withdraw Remote Work approval upon reasonable notice.
- b. The compensation of the Employee while working remotely will be as per the terms of the employment agreement, and any changes will be agreed upon between the Employee and the Company in writing.
- c. It is the responsibility of the managers/supervisors to align the allowances stipulated to the Policy of the Company, ensuring funding/spend is controlled within respective business budgets and ensure ongoing compliance within the guidelines of the Policy.
- d. Employees must ensure that they are available over the telephone, email, and other messenger apps provided by the Company during working hours. Employees must strictly follow the schedule prescribed by the Company from time to time. This is to ensure smooth collaboration with other Employees, customers, and related entities. The Employee during the remote work period has to follow the following schedule: [Specify schedule].
- e. The Employee will be entitled to overtime pay if such overtime duty is approved in writing by the [Manager/Supervisor] in advance. For such overtime, the Employee will be paid as per the then existing overtime payment rules of the Company.
- f. Failure to obtain prior approval from the [Manager/Supervisor] may result in disciplinary action against the Employee.
- g. Remote Work Employees are required to accurately record all hours worked on the Company system.
- h. The Employee shall adhere to the following rules while working remotely:
- i. The Employee shall establish an appropriate work environment within their workplace. The Company will not be responsible for costs associated with the setup of the Employee's workplace, such as remodeling, furniture, lighting, repairs, or modifications, to the workplace.
- j. Employees approved for Remote Work are expected to maintain normal productivity and performance. They must not carry out work for anyone other than the Company nor undertake non-work-related activities during their working hours without prior permission.
- k. Employees shall liaise with their [Manager/Supervisor] about their patterns of work and schedule and will be responsible for keeping their [Manager/Supervisor] and team informed about the status of their work. The Employee must work with their [Manager/Supervisor] to accommodate meetings or training as required by their role.
- l. Company's Code of Conduct and all other respective employment policies and practices apply to the Employee while working, irrespective of work location or schedule arrangement.
- m. The Employee shall refrain from accessing or using Company confidential information while working in a public or crowded place.
- n. Employees are prohibited from printing and storing confidential information while working remotely unless specifically allowed in writing by the [Manager/Supervisor].

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- o. Employees shall remain available for conference calls and maintain satisfactory performance standards.
- p. The Employee requires an internet connection adequate for their assigned job. The cost of the internet will be incurred by the Employee.
- q. Adhere to rest break and attendance schedule mentioned in this handbook or agreed upon with their [Manager/Supervisor] and compliance with central and state laws.

46. Vehicles

- a. Employees who are required to operate a vehicle shall possess a current valid driver's license. All such users shall abide by the Motor Vehicle Act, rules, and regulations of the states concerned.
- b. Only such employees of the Company who are authorized to use the vehicle shall operate the vehicle.
- c. All company-owned vehicles shall be inspected by their users on a regular basis and shall undergo regular maintenance services.
- d. Upon finding any deficiency or damages, users of such vehicles shall immediately inform their supervisor/manager and cease to use them until the vehicle has been repaired.
- e. The users of the vehicle shall perform basic maintenance of the vehicle at their own cost, including checking engine oil and replacing it, checking engine coolant and topping it if required, monitoring and maintaining proper air pressure in the tires, notifying the Company of any major repairs or maintenance requirements, etc.
- f. The cost of fuel will be reimbursed by the Company to the employee upon submitting a valid fuel receipt as prescribed by the Company from time to time.
- g. In the event the vehicle is involved in any traffic violation or accident, the operator/user shall immediately report such incidents to the Company.

47. Drugs and alcohol

- a. We strive to protect the health and safety of every person in the Company. Drug and alcohol use can affect a person's ability to work safely, creating a risk to workers and hampering the work atmosphere.
- b. Whenever Employees are working, operating any Company assets, present on the Company premises, or conducting Company-related work offsite, they are prohibited from:

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- i. Using, possessing, buying, selling, manufacturing, or dispensing illegal drugs.
 - ii. Being under the influence of alcohol or illegal drugs.
 - iii. Possessing or consuming alcohol.
- c. An employee who is taking a prescription drug is required to present a statement from the prescribing physician that the drug will not impair the Employee's work performance or safety.
- d. Employees who test positive or otherwise violate this handbook will be subject to disciplinary action, including immediate termination of employment.

48. Psychological Wellbeing & Stress Management

- a. At 20 Microns Limited, we recognize that employee well-being extends beyond physical safety to include mental and emotional health. Workplace stress, if not managed, can impact productivity, morale, and overall job satisfaction. We are committed to proactively addressing stress and supporting employees' psychological well-being through structured initiatives.
- b. Confidential Support Channels: Employees have access to mental health hotlines, HR support, and counseling services for stress-related concerns. Employees are encouraged to use these services when facing work-related stress or personal challenges. A dedicated 24/7 Employee Assistance Hotline (+91-6359560450) is available for immediate support. Employees can also reach out via email at sas@20microns.com for confidential assistance.
- c. Stress Management Programs: The company offers workshops, awareness sessions, and resources to help employees develop coping strategies and maintain psychological well-being. Annual mental health awareness campaigns and interactive sessions with licensed professionals are conducted to promote stress reduction strategies.
- d. Flexible Work Arrangements: Where feasible, the company may allow schedule adjustments or workload modifications to support employee well-being and reduce excessive stress.
- e. Workplace Culture Enhancements: The company promotes a positive work culture by encouraging open communication, teamwork, and peer support to create a stress-free and inclusive environment.
- f. Reporting and Intervention: Employees experiencing significant stress or mental health concerns are encouraged to report such issues to HR or the designated assistance services. The company will assess and address workplace conditions that contribute to excessive stress.

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- g. Annual Stress Risk Assessment: To proactively identify stress factors in the workplace, 20 Microns Limited conducts an annual stress risk assessment. This assessment helps evaluate workload management, workplace culture, and employee well-being to implement necessary improvements and prevent burnout.

49. Health insurance

- h. The Company will provide health insurance to eligible employees and their eligible dependents.
- i. Employees enrolled in medical insurance plans are subject to eligibility rules and benefits outlined in each medical insurance plan document and may be required to pay a portion of the premium.
- j. At the time of joining the Company, employees will receive a benefits summary containing information about premiums and benefits coverage of available medical plans, the applicable enrollment deadline, and information on how to get assistance.
- k. Each employee will be notified of the annual open enrollment period. Employees may switch medical insurance plans, add or delete dependents, cancel coverage, or begin participation during the annual open enrollment period.

50. Safety

- a. We strive to provide a safe working place for all employees of the Company. All employees are required to maintain a safe workplace and adhere to all safety guidelines and policies of the Company.
- b. Employees must take part in any programs or training related to workplace safety, as reasonably required or directed by the Company.
- c. Employees must always use/wear requisite safety equipment as required and directed by the Company.
- d. Employees shall only take up duties that are safe and for which they are authorized and qualified. In case of any doubt, employees should immediately contact their supervisor/manager and seek advice.
- e. Employees must notify the Company of any injury or other matters that may increase the risk to the safety of themselves or any other person or property at the workplace.

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51. Emergency evacuation

- a. In case of any emergency evacuation at the workplace, the following guidelines shall be followed:
- I. Always follow the instructions of the person/department authorized to act in emergencies.
 - II. When instructed to evacuate the property by an authorized person, do so with all safety precautions and guidelines provided.
 - III. Guide visitors and other staff to the way out and inform the person in charge about any persons stranded inside the property.
 - IV. Do not re-enter the property unless advised to do so by the person/department in charge during the evacuation.

52. Harassment and discrimination

- a. The Company prohibits discrimination or harassment in any form, including verbal, physical, and visual, and maintains a zero-tolerance policy against any kind of harassment in a work-related situation based on sex, race, color, caste, religion, ethnicity, nationality, age, physical or mental disability, or any other category protected under applicable state and central laws. If any employee believes that they have been bullied, harassed, or discriminated against, they shall immediately report the incident to their supervisor or the HR team of the Company. Similarly, supervisors and managers shall report such incidents to the HR team. The HR team shall take prompt action on such complaints and take appropriate measures.

53. Employee Affinity & Support Groups

- a. Commitment to a Collaborative Workplace: 20 Microns Limited is committed to fostering a supportive and inclusive workplace by encouraging the formation of employee-led Support & Networking Groups. These groups aim to enhance workplace culture, promote professional growth, and provide a platform for employees to connect based on shared experiences and interests.
- b. Purpose & Benefits of Support Groups:
- To provide mentorship, networking, and skill-sharing opportunities among employees.
 - To create a forum for open discussions on workplace challenges and solutions.
 - To promote a sense of community and inclusion, strengthening employee engagement and morale
- c. Types of Support & Networking Groups:

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- Working Parents Forum – Provides resources, peer discussions, and best practices for employees managing both professional and parental responsibilities, including guidance on childcare and family-friendly policies.
 - Women’s Leadership & Development Group – Focuses on career advancement, mentorship, and professional development programs for women in the organization.
 - Cultural & Heritage Associations – Supports employees in celebrating and sharing their cultural backgrounds, encouraging diversity and mutual respect within the workplace.
 - Employee Wellness & Accessibility Network – Assists employees with wellness-related initiatives, including stress management, work-life balance strategies, and accessibility enhancements for employees requiring workplace accommodations.
 - New Employee Integration Circle – Helps new hires transition smoothly into the company by offering peer mentorship, company orientation insights, and team-building activities.
- d. Company Involvement & Resources:
- HR and management will actively support, fund, and provide resources for recognized employee groups to enhance their effectiveness.
 - Workshops, networking events, and knowledge-sharing sessions will be organized to facilitate meaningful discussions and professional growth.
 - Employees are encouraged to initiate new networking groups based on common interests or workplace needs, ensuring continuous engagement.
 - A dedicated HR coordinator will assist in guiding and managing support group initiatives, ensuring alignment with the company’s values and objectives.
- e. Participation & Confidentiality:
- Participation in these groups is voluntary, with all employees welcome to join any support network that aligns with their professional or personal interests.
 - Confidentiality and non-discrimination are strictly upheld, ensuring that employees can engage in discussions without fear of bias or retaliation.
 - Employees will have access to company-sponsored platforms where they can exchange ideas, access resources, and collaborate with peers.

54. Confidentiality

- a. During the course of employment, employees will have access to information (whether or not recorded in writing or electronically) that the Company treats as confidential or proprietary.
- b. Additionally, employees understand that the Company may possess information claimed by others to be proprietary and agreed to keep confidential.
- c. Access to proprietary information will be limited to those who need to know. Employees are required to maintain the confidentiality of Company information even after leaving the Company's employment.
- d. Employees must handle information with integrity and responsibility throughout their employment, complying with all applicable record retention policies and procedures regarding data sharing, storage, retrieval, and disposal.

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55. Insider information

- Employees understand and agree that due to their position at the Company and relationships with the Company's owners, executives, and clients, they may gain access to "insider information" for regulatory purposes.
- Employees shall not disclose insider information to anyone or use it to trade in securities or profit in any way from such information.
- If required, employees shall execute specific agreements or documents requested by the Company. Violations of the insider information policy may result in immediate termination of employment and could subject employees to criminal and civil liability, as well as substantial penalties for the Company.

56. Grievance Mechanism

At 20 Microns Limited, we are committed to maintaining a fair, transparent, and ethical work environment. Our Grievance Mechanism provides employees, worker, business partners, and other stakeholders with a structured process to report workplace concerns without fear of retaliation. This ensures that all grievances are handled promptly, fairly, and confidentially.

• Key Principles of the Grievance Mechanism

- Accessibility:** The grievance mechanism is available to all employees and stakeholders at all times. Employees can submit grievances through multiple channels, including:
 - HRMS (Human Resource Management System)
 - A dedicated grievance email: akanksha@20microns.com
 - Suggestion/Complaint boxes placed at all plant and office locations
 - In-person meetings with HR or designated grievance officers
 - A toll-free number (+91-7574003235) for remote workers and field employees
- Non-Retaliation:** Employees or stakeholders who report grievances in good faith are protected from any form of retaliation, harassment, or negative employment action.
- Confidentiality:** All grievances are handled with strict confidentiality. Only personnel directly involved in the resolution process will have access to grievance details.
- Impartiality:** All grievances will be assessed fairly, with no bias or favoritism, ensuring a neutral and transparent resolution process.
- Timeliness:** The company is committed to resolving grievances within a set timeframe to ensure quick and effective resolutions.

• Issues Covered Under the Grievance Mechanism

- This mechanism is designed to address a wide range of concerns, including but not limited to:
 - Child Labour & Forced Labour and Human Trafficking
 - Corruption & Bribery Cases

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- Working Conditions & Workplace Safety Issues
- Concerns from Affinity or Minority Groups
- Anti-Competitive Practices
- Diversity Discrimination or Workplace Harassment
- Human Rights Issues (External & Internal Stakeholders)
- Ethics & Code of Conduct Violations
- Human Trafficking
- Money Laundering & Fraud
- Women's Rights & Workplace Development Issues
- Policy Violations
- Employee Performance Appraisal & Salary Review Disputes
- Disciplinary Actions & Appeals
- Termination/Dismissal-Related Grievances

- **Grievance Reporting & Resolution Process**

- a. Step 1: Submission of Grievance – Employees or stakeholders submit their concerns through one of the designated grievance reporting channels.
- b. Step 2: Acknowledgment – The grievance is acknowledged within 48 hours of submission, and a case reference number is assigned.
- c. Step 3: Investigation & Review – A designated grievance officer or committee conducts an independent investigation, gathering relevant information and statements.
- d. Step 4: Mediation (if necessary) – If the issue requires, an internal mediation process will be facilitated to encourage resolution through dialogue.
- e. Step 5: Resolution & Communication – The company aims to resolve grievances within 15 business days, depending on the complexity of the case. Employees will be informed about resolution actions taken.
- f. Step 6: Escalation – If the employee or stakeholder is unsatisfied with the resolution, they may escalate their grievance to Senior Management or the Ethics Committee for further review.
- g. Step 7: Final Resolution & Follow-Up – The grievance team will conduct follow-ups to ensure corrective measures are effectively implemented and the issue is fully addressed.

- **Monitoring & Continuous Improvement**

- a. The grievance mechanism is reviewed annually to assess its effectiveness and identify areas for improvement.
- b. HR will conduct quarterly reports on grievance trends to address systemic workplace issues proactively.
- c. Employee feedback will be collected through anonymous surveys to ensure the grievance process remains accessible and effective.
- d. Training & Awareness Programs: Regular training sessions will be conducted to educate employees on how to use the grievance mechanism and their rights in the workplace.

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57. Remediation Procedure for Victims

20 Microns Limited is committed to supporting employees, workers and stakeholders affected by workplace violations, such as discrimination, harassment, unethical practices, or other grievances. The Remediation Procedure ensures that corrective actions are taken to mitigate harm, prevent recurrence, and restore fairness and dignity to victims. This operational-level, non-judicial process is designed to provide appropriate remedies while maintaining transparency and accountability.

- **Key Principles of the Remediation Process**

- a. Proportionality – Appropriate Response to Violations

- The nature and severity of the reported violation determine the remedial actions taken.
- Minor infractions (e.g., first-time workplace misconduct) may result in formal warnings, counseling, or mediation, typically within 5-7 working days after an investigation.
- Severe infractions (e.g., discrimination, harassment, forced labor, or bribery) may lead to immediate corrective action, financial compensation, disciplinary measures, or termination of responsible parties, with a resolution timeframe of 15-30 days, depending on complexity.
- Victims may be provided with support services such as legal assistance, counseling, or workplace accommodations, with necessary arrangements made within 10 working days from case assessment.

- b. Transparency – Clear Communication with Stakeholders

- Affected employees or stakeholders will receive timely updates on the remediation process, including the corrective actions taken and expected outcomes.
- HR, Ethics Committees, and relevant department heads will collaborate to ensure fair and unbiased resolutions within the defined timeline.
- The company will maintain open communication with external stakeholders (suppliers, contractors, and third parties) if the issue affects broader operations or human rights obligations.

- c. Monitoring – Ensuring the Effectiveness of Remedies

- Affected employees will be periodically consulted (within 30-60 days after resolution) to assess the effectiveness of remediation efforts and ensure the issue does not persist.
- Follow-up audits and compliance checks will be conducted semi-annually to prevent recurrence of violations.
- Any policy changes, training, or organizational adjustments required to strengthen prevention mechanisms will be implemented within 90 days of identifying systemic issues.
- Anonymous feedback mechanisms (e.g., employee surveys, HRMS submissions) are used to track workplace sentiment and identify areas for continuous improvement.

- **Remediation Process – Step-by-Step Approach**

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- a. Incident Reporting – Employees or stakeholders report an issue through the grievance mechanism (HRMS, email, hotline, or in-person).
- b. Preliminary Assessment – HR or a designated remediation officer reviews the case within 48 hours to determine urgency and necessary intervention steps.
- c. Formal Investigation – A dedicated team conducts an in-depth investigation within 5-15 days, gathering relevant evidence, witness statements, and documentation.
- d. Interim Support Measures – If necessary, temporary actions (e.g., suspension of accused individuals, workplace modifications, or protective measures) are implemented immediately to safeguard victims.
- e. Corrective Actions & Resolution – Depending on severity, disciplinary action, financial restitution, additional training, or policy changes are enforced within 15-30 days.
- f. Follow-Up & Monitoring – HR conducts post-resolution check-ins within 30-60 days to ensure the effectiveness of remediation efforts and prevent recurrence.
- g. Long-Term Compliance & Review – The company conducts semi-annual audits and policy reviews to ensure continuous improvement and organizational accountability.

- **Remediation Actions Based on Issue Type**

- a. This procedure applies to a wide range of workplace violations, ensuring timely and appropriate remedial actions:
 - Discrimination & Harassment → Investigation (within 7-10 days), retraining, disciplinary action, or termination.
 - Child & Forced Labor → Immediate removal of responsible parties, victim assistance, supplier/partner disengagement if required.
 - Bribery, Fraud, & Corruption → Immediate legal actions, compliance overhaul, financial restitution (within 15-30 days).
 - Unsafe Working Conditions → Workplace modifications, enhanced safety protocols, disciplinary actions (within 10-15 days of identification).
 - Human Rights Violations → Compensation, supplier review, escalation to legal authorities (within 30 days of reporting).
 - Retaliation Cases → Independent review, reinstatement or protection measures for affected employees within 15-20 days.

58. Open door policy

- a. Our company emphasizes open communication and accessibility to management through our Open Door Policy.
- b. All employees are encouraged to approach any member of the management team, including supervisors, team leaders, and executives, to discuss work-related matters, share concerns, ideas, or seek guidance. Confidentiality is of utmost importance; any discussions brought forward under this policy will be treated with strict confidentiality.

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- c. We enforce a strict no-retaliation policy, ensuring that every team member feels secure in expressing their views without fear of repercussions. Additionally, we guarantee a timely response to any communication under the Open Door Policy, aiming to provide a resolution or progress update promptly.
- d. Open-door policy isn't solely for addressing concerns but also serves as a platform for sharing positive feedback and constructive suggestions, recognizing the importance of continuous improvement.
- e. Feedback received through this policy will be used to identify areas for enhancement and strengthen our workplace culture, demonstrating our commitment to utilizing employee input to improve our operations continually.

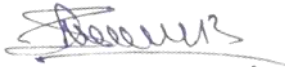
59. Anti-bribery

- a. The Employee shall not take any action, directly or indirectly, that would result in the violation of or has violated the Prevention of Corruption Act, 1988, as amended, and any other applicable anti-bribery or anti-corruption laws. This includes, without limitation, using any funds for any unlawful contribution, gift, entertainment, or other unlawful payments to any foreign or domestic government official or employee.
- b. The Employee shall not permit or authorize anyone in the Company to offer, pay, promise to pay, or authorize the payment of any money, or offer, give, promise to give, or authorize the giving of anything of value, to any officer, employee, or any other person for any governmental authority or any enterprise owned or controlled by a government authority, any political party or official thereof, or any candidate for political office, or any officer or employee of a public international organization, or to any person under circumstances where such Employee has reason to believe or is aware of a high probability that all or a portion of such money or thing of value would be offered, given, or promised, directly or indirectly, to any government official for the purpose of bribing.

60. Further Information

For any queries or further information about this handbook, you can contact as below:
Mr. Naredndra Shuka: 7990739535

Place: WAGHODIA, VADODARA
Date: 01/10/2024


Narendra Shukla
DGM - ER

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61. Acknowledgement by employee

a. By signing this handbook:

- i. I acknowledge that I have reviewed the above-listed policies and guidelines of the Company and understand my responsibilities.
- ii. I agree to report any actual or potential situation or incident that may be contrary to the above policies as soon as I become aware of it.
- iii. I agree to abide by the aforementioned policies, and I understand that my failure to follow the policies may result in disciplinary action, up to and including dismissal.

Employee Name : _____**Place:** _____**Designation** : _____**Date:** _____**Signature** : _____