



The Going Concern
BEYOND NUMBERS



HUMAN RESOURCES

Policy and Procedure Manual



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Welcome

Congratulations on your appointment and welcome to the team at The Going Concern! We are excited that you have decided to join us and look forward to a long, happy, and successful partnership together. Our business is primarily about delivering exceptional client service in the areas of Bookkeeping, Accounting, Financial Reporting, Audits, Consulting and Advisory, Migration/Conversion and Implementation of new Accounting Software and add-ons. You have been hired because we believe you can help us to deliver this high level of client satisfaction. We want to ensure that your interactions with other employees and our clients will reflect the value that The Going Concern places on people, teamwork, management, and our commitment to superior client service.

The purpose of this Manual is to introduce you to the The Going Concern, give you some information about our history, our clients, and what we do. You will also find information about your terms and conditions of employment, our expectations around your behavior, and our policies and procedures. This manual should be read in conjunction with your Contract of Employment.

This Manual is by no means an exhaustive guide to your employment with us. It has been developed to act as a resource and reference for you. The policies within this Manual are easily listed and easily accessed via the contents page. This Manual will be updated as required as our business evolves and grows. You will be notified of any changes as they occur. If you have any questions about the content please do not hesitate to contact us





Our Company History

The story of The Going Concern starts in 2018 when Anjali and Siddharth saw a gap in the SME market for quality Accounting Services. There was a need for more pragmatic, service focused providers who were willing to partner and grow with businesses and take on the role of a trusted business advisor.

Since 2019 The Going Concern now works with clients from various industries in countries like India, Canada, the USA, Australia, Singapore, and Hongkong.

The Going Concern aims to at all times maintain the utmost levels of service for our clients and strives to place itself at the forefront of the Accounting industry.





What We Do

At The Going Concern we provide the following services to our clients:

- ✓ General Bookkeeping and Accounting
- ✓ Financial Reporting
- ✓ Migration/Conversion and Implementation
- ✓ Clean up/Catch up
- ✓ Consultancy and Advisory





Our Mission, Vision, and Values

MISSION STATEMENT:

The Going Concern's mission is to deliver a superior client service experience and help clients to focus on their core business, while we manage all Finance & Accounts related activity.

Our expertise, deep understanding of our client's business, out-of-the-box thinking, and enthusiasm in everything we do make us a reliable partner to enjoy working with.

VISION STATEMENT:

We aim to be:

- ✓ Known for high-quality outcomes
- ✓ Known for growth strategies

COMPANY VALUES:

Build Lifetime Relationships

We pride ourselves in always surpassing expectations. We demonstrate a passion for our work in our individualised service. We recognize that every interaction is an opportunity to develop honest and lasting relationships.

Out of the Box Thinking

Our ambition and creativity are boundless. We believe that there is a solution for every challenge, and we are excited for the opportunity to find it! Our flexibility keeps us open to new ideas and enables us to grow.

Be Fearless

We do not fear change; we embrace it. Our team is daring; we trust our instincts and are ready to leap into the unknown. We don't complain about the wind, we climb up and adjust the sails.

Cut the Fat

Why complicate things when they can be simple?

Team Up!



Our Mission, Vision, and Values

There is only one team at The Going Concern; we each have a different role to play, but the goal for everyone's the same. As a team, we pull each other up. Respect, collaboration, and communication are only the start.





Your Employment

Your employment with The Going Concern is essentially governed by your contract of employment, The Going Concern Policies, in conjunction with this Manual. The following section provides general information regarding your pay, conditions, and our expectations from you.

PAYROLL

Your pay cycle is monthly.

Pays will be automatically deposited electronically into the bank account details provided to The Going Concern.

Statutory payments are automatically deducted from your salary.

CHANGING PAY DETAILS

Please advise the Management via email if you wish to change any payment details like changing your bank account details. Please ensure you notify us before the date you wish for the change to be effective by.

HOURS OF WORK

Office/Business hours are generally between 9:00 am to 6:00 pm Monday to Friday. Your hours of work will depend on business needs and the requirements of the work you are assigned.

- ✔ All employees are required to write the punch in time when they enter the office and punch out time when they leave the office for the day in the Attendance Register.
- ✔ The employee can decide the shift timings of 9 hours (including 1 hour of break time) at the time of appointment. The shift time should be between 9:00 am to 7:00 pm.
- ✔ The employee can also change the shift time during the employment at any time before prior approval of the management. This will be approved considering the client's requirement and the work profile.



Your Employment

- ✓ If the employee is taking Half Day Leave, then the effective working hours for that particular day should be 4 hours.
- ✓ Above are standard working hours which will be followed after you are confirmed in the firm. During your probation period, management may call you for a shorter number of hours depending upon the situation prevailing and the salary will be paid based on that shorter number of hours only.
- ✓ It is important to ensure that standard working hours as required on every month basis are completed to receive a full monthly salary. Otherwise, your leave balance will be deducted by such short hours.
- ✓ In case due to any genuine reason, if the employee is unable to come down as per standard shift timings, he/she needs to discuss with the management and appropriate approvals can be taken and such exceptional circumstances will be duly considered.

Note: Calculation of standard working hours;

- ✓ No. of working days in a month x 8 hours
- ✓ No. of working days after deduction of weekends, holidays, and paid leave.





Business Environment

WORK AREAS

As many employees work in an open plan area, it is important that your workstation remains clean, tidy, and free of boxes, papers, and magazines. Our expectation is that your workstation will be cleaned and tidied at the end of every day. Any items that require storage should be put away, hard copy paper files should be kept to a minimum, with soft copies of files stored on the relevant shared drive electronically. Laptops should not be left on desks overnight.

PRINTING

Save costs on printing wherever possible by printing on both sides of the paper. Please pick up all printed matter off the printer and ensure that the printer is stocked with paper. Colour printing should be kept to a minimum.

THE NOISE FACTOR

Try to avoid shouting at each other across the office and respect people's busy periods or meeting times. Or if someone is engrossed in something at their computer or there are more than two people meeting with someone, it usually means they are busy. Try to talk quietly when you are on the telephone and respect others around you.

OFFICE ETIQUETTES

You spend most of your life at work and therefore you will socially interact with your colleagues.

Take note of the following

- ✔ Excessive social chit-chat, office gossip, politics and anything very personal should be avoided. "Say nothing, then there is nothing!"
- ✔ Criticising or reprimanding someone in front of others is hurtful and shows insensitivity - rather call the person aside and address any issues in private.
- ✔ Give praise where praise is due.
- ✔ Don't discuss your personal affairs at work, if you need help go to an appropriate professional like a counsellor, doctor etc.



Business Environment

- ✓ Avoid asking personal questions and do not feel obliged to answer personal questions.
- ✓ Be careful when having conversations. Don't speak too loudly as you may be interrupting another fellow worker from getting on with their work.
- ✓ Make sure that anything shared with you in confidence whether work-related or personal stays that way.
- ✓ Avoid losing your temper at work or becoming aggressive - it shows poor emotional intelligence and is not professional.
- ✓ Be sure to try to maintain good posture as often as possible. It's a poor reflection of yourself if you're slumped over your desk all day.
- ✓ Try to keep your work area neat and tidy.
- ✓ Avoid gossiping. Gossiping can hurt others and there's a good chance it may not even be true.
- ✓ Respect the privacy of those around you. Don't read messages or emails on other people's desks and don't make comments about overheard phone calls. Should you accidentally overhear a conversation that you know was intended to remain private between the people having the conversation, simply forget about it. Don't make the mistake of falling into the trap of telling other people what you overheard later as you'll simply garnish a reputation for being the office gossip.
- ✓ Respect the need of work: People are under deadlines and are trying to focus. Don't approach somebody for conversation without asking whether he or she is busy. Be respectful to all, no matter what their title.
- ✓ Stay awake and alert. Refrain from dozing off or laying your head down. If you're prone to nodding off at your desk, try finding an aid, such as, getting more sleep or consuming more caffeine.
- ✓ Use cologne or perfume sparingly. Some scents, sprays, cologne, or perfumes could trigger headaches or perhaps even allergies. Not everyone may enjoy your favourite scent.



Business Environment

THE USE OF CELL PHONES IN THE WORKPLACE:

As many employees work in an open plan area, it is important that your workstation remains clean, tidy, and free of boxes, papers, and magazines. Our expectation is that your workstation will be cleaned and tidied at the end of every day. Any items that require storage should be put away, hard copy paper files should be kept to a minimum, with soft copies of files stored on the relevant shared drive electronically. Laptops should not be left on desks overnight.

- ✔ Don't use loud and annoying ring tones that destroy concentration and eardrums.
- ✔ Don't speak louder on your cell phone than you would on any other phone.
- ✔ Keep all cellular conversations brief and to the point.

WORK ON BUILDING POSITIVE RELATIONSHIPS:

Do your best to establish and maintain good business relationships with your co-workers, clients, and supervisors. You'll learn more, be more productive, and enjoy your job if you have a good rapport with others.





Code of Conduct Policy

The Going Concern wishes to create a work environment that promotes job satisfaction, respect, responsibility, and value for all of our employees, clients, and other stakeholders. Every employee has a shared responsibility toward improving the quality of the work environment.

By agreeing to work at The Going Concern, you have agreed to follow the company's rules and to refrain from conduct which is detrimental to our goals. The expected and prohibited conduct that is listed below is not an inclusive list, as the company cannot, with foresight, determine what inappropriate conduct under every circumstance is. Moreover, the company does not limit its right to discipline or discharge employees to the prohibited conduct listed below.

Violation of the prohibited conduct set forth below, or any other conduct deemed inappropriate by management, may subject you to disciplinary action, including oral or written warnings, suspension without pay, or possible termination. If you have any questions about your personal conduct or that of any fellow employee, immediately consult the management for clarification.

The following list contains examples of conduct that are expected by the management.

- ✔ Act and maintain a high standard of integrity and professionalism
- ✔ Be responsible and scrupulous in the proper use of Company information, funds, equipment and facilities
- ✔ Be considerate and respectful of the environment and others
- ✔ Exercise fairness, equality, courtesy, consideration, and sensitivity in dealing with other employees, clients and suppliers
- ✔ Perform duties with skill, honesty, care, and diligence
- ✔ Abide by policies, procedures and lawful directions that relate to your employment with The Going Concern and/or our Clients
- ✔ Avoid the perception that any business transaction may be influenced by offering or accepting gifts or security features.



Code of Conduct Policy

- ✓ Any email address created for business use should be shared with management.
- ✓ Any employee, who in good faith, raises a complaint or discloses an alleged breach of the Code, whilst following correct reporting procedures, will not be disadvantaged or prejudiced. All reports will be dealt with in a timely and confidential manner.

The following list contains examples of conduct considered improper which may result in disciplinary action, including termination.

- ✓ Possessing, using, selling, negotiating the sale of, or being under the influence of alcohol, drugs or other controlled substances during working hours, on company property (including company vehicles), on company business.
- ✓ Falsification of the hours worked by you or any other employee.
- ✓ Falsification of any other employment related documents including, but not limited to, personnel files, employment review documents, intra-company communication, communications with those outside the company, expense records, etc.
- ✓ Theft or destruction of company property or that of visitors, clients or fellow employees.
- ✓ Possession of potentially hazardous or dangerous property, such as firearms, weapons, chemicals, etc.
- ✓ Fighting with, or harassment toward any fellow employee or client or any stakeholders.
- ✓ Unauthorized or excessive use of company property or property of any visitors, clients, fellow employees, including but not limited to, vehicles, supplies, telephones, mail and computers.
- ✓ Disclosure of company trade secrets or any other confidential or proprietary information of the company, its clients or fellow employees.



Code of Conduct Policy

- ✔ Insubordination, including but not limited to, refusal to perform a requested or required jobtask.
- ✔ Failure to follow, or general neglect of, safety rules and procedures.
Excessive tardiness or absences.
- ✔ Smoking in non-designated areas.
- ✔ The taking of unauthorized overtime.
- ✔ Solicitation of fellow employees on the company premises.
- ✔ Failure to dress appropriately.
- ✔ Failure to keep your workplace in a neat and sanitary condition.
- ✔ Use of obscene or otherwise inappropriate language or conduct in the workplace.
- ✔ Failure to provide medical authorizations for medical absences. (cf: Sick Day policy)
- ✔ Inappropriate horseplay which is either distracting to fellow employees or which could create dangers to others.
- ✔ Criminal activity at, or outside of, the workplace.
- ✔ Off-duty conduct which can affect the company's credibility or reputation.
- ✔ Outside employment which interferes with your ability to perform your job at this company.
- ✔ Gambling on company premises.
- ✔ Sleeping while at work or neglect of job duty.
- ✔ Taking unauthorized gratuities in connection with company business.
- ✔ Lending keys to company property to unauthorized persons or allowing duplicate keys to be made.
- ✔ Being away from the work area without prior authorization.
- ✔ Harassment of, or discrimination against, an employee, client or visitor because of that person's race, religion, color, sex, age, disability or national origin.



Code of Conduct Policy

- ✓ Bad-mouthing or spreading rumors about employees or the Company
- ✓ Any situation that represents a conflict of interest, meaning hiring family members, subcontractors or any other service provided by a family member in which the employee can receive commissions for these services.

DISCIPLINARY ACTION

As indicated earlier, violation of company policies or procedures may result in disciplinary action, including but not limited to, demotion, transfer, suspension with or without pay, or termination. The company encourages a system of progressive discipline depending on the type of prohibited conduct. The company is not required to engage in progressive discipline and may discipline or terminate an employee where he or she violates the rules of conduct, or where the quality or value of their work fails to meet expectations. Again, our attempt at progressive discipline does not imply a contract with you or that your employment is anything other than on an “at will” basis. This means that both the company and the employee (after serving the notice period) may terminate the employment relationship at any time, for any reason, or no reason at all.

As part of our progressive discipline system, and based on the nature of the employee violation, management will attempt to provide the employee first with a verbal warning, then one or more written warnings, and if the conduct is not sufficiently altered, eventual demotion, transfer, forced leave or termination will occur.

The management will make every effort possible to allow you to respond to any disciplinary action taken. Understand that the company is not obligated to follow any disciplinary or grievance procedure and that you may be disciplined or terminated without going through any procedure





Dress Code Policy

The Going Concern's objective in establishing a safe and comfortable environment includes setting some standards for workplace dress code. This is to enable all people to project a professional image that is in keeping with the needs of our clients and customers to trust us. Because our industry requires the appearance of trusted professionals a standard dress code is necessary for everyone.

Employees are expected to adhere to The Going Concern's dress code while at work. The dress code is reflective of the Company's professional standards in its approach to work and how it relates to its clients, suppliers, and competitors.

Monday to Thursday

Gentlemen:

- ✔ Neatly pressed half/full sleeved collar shirts tucked into trousers and well-polished formal black/ brown leather shoes.

Ladies:

- ✔ Indian formals- saree, salwar/chudidar/leggings, kameez/kurti with appropriate footwear. Western formals- Collared shirts with trousers, full/knee length formal skirts/dress and appropriate footwear.

Friday

Gentlemen:

- ✔ Denim/Trousers/Chinos, T-shirts/Casual Shirts, and appropriate shoes.

Ladies:

- ✔ Denim/Trousers /other knee length bottom-ware, T-shirts, tops, and appropriate footwear

Having a clean-shaven/well-maintained beard and usage of appropriate deodorant will also form part of the dress code.

Prohibited Clothing

Employees should not wear ripped clothing of any sort, low cut clothing such as jeans and shirts, tracksuits (pants or windcheaters) or thongs.

Exceptions

The Going Concern will allow employees to wear casual clothing on Fridays only. Prohibited clothing as outlined above is still unacceptable on Fridays.



IT, Internet, Email, Social Media and Mobile usage Policies

Internet Use

The internet is provided by The Going Concern for business use. Limited private use is permitted if the private use does not interfere with a person's work and that inappropriate sites are not accessed e.g. pornographic, gambling. Management has the right to access the system to check if private use is excessive or inappropriate.

Failure to comply with these instructions is an offense and will be subject to appropriate investigation. In serious cases, the penalty for an offense, or repetition of an offense, may include dismissal. Staff needs to be aware that some forms of internet conduct may lead to criminal prosecution.

Email Use

- ✔ Email facilities are provided for formal business correspondence.
- ✔ Take care to maintain the confidentiality of sensitive information. If emails need to be preserved, they should be backed up and stored offsite.
- ✔ Limited private use of email is allowed if it doesn't interfere with or distract from an employee's work. However, management has the right to access incoming and outgoing email messages to check if an employee's usage or involvement is excessive or inappropriate.

To protect The Going Concern from the potential effects of the misuse and abuse of email, the following instructions are for all users:

- ✔ No material is to be sent as the email that is defamatory, in breach of copyright or business confidentiality, or prejudicial to the good standing of The Going Concern in the community or to its relationship with staff, customers, suppliers and any other person or business with whom it has a relationship.
- ✔ Email must not contain material that amounts to gossip about colleagues or that could be offensive, demeaning, persistently irritating, threatening, discriminatory, involves the harassment of others, or concerns personal relationships.



IT, Internet, Email, Social Media and Mobile usage Policies

- ✓ The email records of other persons are not to be accessed except by management (or persons authorized by management) ensuring compliance with this policy, or by authorized staff who have been requested to attend to a fault, upgrade, or similar situation. Access in each case will be limited to the minimum needed for the task.
- ✓ When using email a person must not pretend to be another person or use another person's computer without permission.
- ✓ Excessive private use, including mass mailing, "reply to all" etc. that are not part of the person's duties, is not permitted.
- ✓ Failure to comply with these instructions is a performance improvement offense and will be investigated. In serious cases, the penalty for breach of policy, or repetition of an offense, may include dismissal.

This policy also applies to all employees, contractors, and sub-contractors of The Going Concern who: have an active profile on a social or business networking sites such as LinkedIn, Facebook, Instagram, Twitter, and Snapchat; write or maintain a personal or business' blog; and/or post comments on public and/or private web-based forums or message boards or any other internet sites.

This policy does not form part of an employee's contract of employment. Nor does it form part of any contractor or subcontractor's contract for service.

Mobile Use

Despite their benefits, personal cell phones may cause problems in the workplace. Employees who use their cell phones excessively may:

- ✓ Get distracted from their work.
- ✓ Disturb colleagues by speaking on their phones.
- ✓ Cause security issues from inappropriate use of company's internet connection

Our company expects employees to use their cellphones prudently during working hours.



IT, Internet, Email, Social Media and Mobile usage Policies

We advise our employees to:

- ✓ Surf the internet, text and talk on the phone only for a few minutes per day.
- ✓ Turn off or silence their phones when asked.

We won't allow employees to:

- ✓ Play games on the cell phone during working hours.
 - ✓ Use their phones for any reason while driving.
 - ✓ Use their cell phone's camera or microphone to record confidential information.
 - ✓ Use their phones in areas where cell use is explicitly prohibited (e.g. meeting rooms)
 - ✓ Speak on their phones within earshot of colleagues' working space during working hours.
- Download or upload inappropriate, illegal or obscene material on a company cell phone using a corporate internet connection.

How to properly use cell phones in the workplace

Employees can benefit from using cell phones. They're allowed to use their phones:

- ✓ To make business calls.
- ✓ To use productivity apps.
- ✓ To check important messages.
- ✓ To make brief personal calls away from the working space of colleagues.

Employees can use their phones during breaks or at lunch hour.





Recruitment

The Going Concern recognizes a robust and professional approach to recruitment and selection helps us to attract and appoint individuals with the necessary skills and attributes to fulfill our aims and support our business goals.

All appointments should be made on the Principle of Merit, compliance with all relevant State Legislation, and adherence to this policy and related processes.

Our Business recruits people via the following methods:

- ✓ Internal
- ✓ External
- ✓ Employee Referred



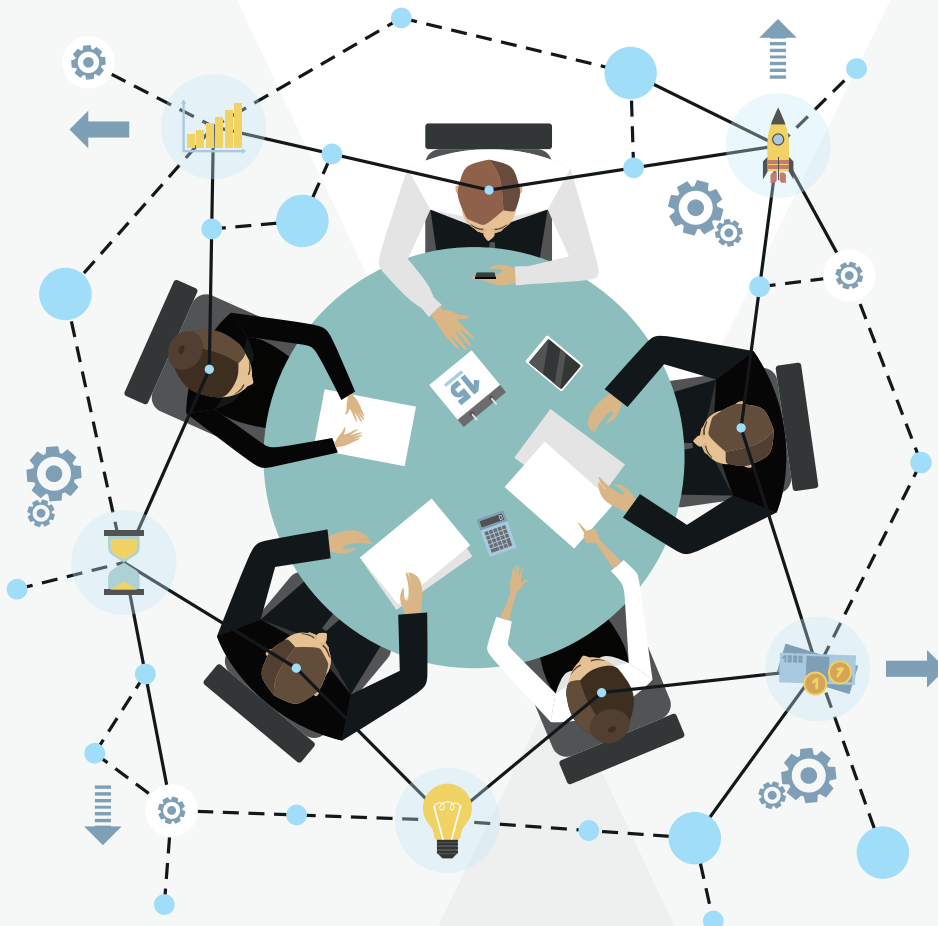
Induction

The Going Concern will make sure all new employees feel welcome and are ready to start work safely and competently through the use of a proper formal Induction process which this manual forms part of.

Procedure

Complete an induction plan for each new starter with details of:

- ✓ introductions
- ✓ workplace tour
- ✓ business overview
- ✓ who's who
- ✓ training plan
- ✓ policy and procedural requirements





Training and Development

The Going Concern will give employees adequate training to do their job safely and competently. Our business believes training is a two-way process. We encourage employees to participate and to highlight any gaps in their skills or knowledge they believe they have. Training includes internal on-the-job training, written instructions such as standard operating procedures, coaching, external training, and courses.





Equal Employment Opportunity (EEO) and Anti Bullying

This policy applies to all staff including contractors and covers all work-related functions and activities including external training courses sponsored by The Going Concern. It also applies to all recruitment, selection, and promotion decisions.

The objective of The Going Concern's Equal Opportunity Policy is to improve business success by:

- ✓ attracting and retaining the best possible employees
- ✓ providing a safe, respectful and flexible work environment
- ✓ delivering our services in a safe, respectful and reasonably flexible way

DISCRIMINATION, SEXUAL HARASSMENT, AND BULLYING

The Going Concern is committed to providing a workplace free from discrimination, sexual harassment, and bullying. Behavior that constitutes discrimination, sexual harassment, or bullying will not be tolerated and will lead to action being taken, which may include dismissal.

For this policy, the following definitions apply:

DISCRIMINATION:

Sexual harassment includes unwelcome conduct of a sexual nature in circumstances in which it could reasonably be expected to make a person feel offended, humiliated or intimidated a reasonable person, having regard to all the circumstances, would have anticipated that the person harassed would be offended, humiliated or intimidated.

Workplace bullying may include behavior that is directed toward an employee, or group of employees, that creates a risk to health and safety e.g. physical and/or verbal abuse, excluding or isolating individuals; or giving impossible tasks.

The Going Concern provides equal opportunity in employment to people without discrimination based on a personal characteristic protected under state and federal equal opportunity legislation.



Equal Employment Opportunity (EEO) and Anti Bullying

Any employee found to have contravened this policy will be subject to disciplinary action, which may include dismissal as outlined in the complaint procedure below. Employees must report any behavior that constitutes sexual harassment, bullying, or discrimination to their manager.

Employees will not be victimized or treated unfairly for raising an issue or making a complaint.





Pregnancy at Work

ADVISING OF PREGNANCY

The Going Concern encourages employees to inform the management of their pregnancy as soon as possible. However, we respect that an employee may not wish to advise us of her pregnancy earlier than the minimum notice period.

We also respect an employee's wishes regarding when it is appropriate to tell colleagues about the pregnancy.

HARASSMENT WHILE PREGNANT

The Going Concern is committed to ensuring the safety of pregnant employees and considers harassment, bullying and discrimination to be unacceptable behaviour.

SAFETY AT WORK

The Going Concern understands pregnancy to be a healthy and normal process and recognises that women have different experiences. When an employee notifies the management that she is pregnant, the management will ask the employee to let them know if they experience any changes to their work capacity during the pregnancy. The employee and her manager will then discuss what is needed to keep the employee safe at work and adjustments will be made accordingly where possible.

Options to reduce hours, change of duties, light duties, rotated tasks and provision of additional breaks are common ways to ensure safety at work, and will be considered on a case-by-case basis.

WORKING UNTIL THE BIRTH

A pregnant employee may work until the expected date of birth of her child. If she wishes to continue working in the last six weeks of her pregnancy she may be requested to provide a medical certificate within seven days confirming she is fit to work.

If the medical certificate indicates the employee is not fit for work, she may be required to start parental leave as soon as practicable.



Pregnancy at Work

PARENTAL LEAVE

Eligibility

- ✓ The Going Concern's regular female employee who:
 - (1) delivers a baby (i.e. birth mother), or
 - (2) legally adopts a child below the age of one year (i.e. adoptive mother), or
 - (3) is a commissioning mother. Commissioning mother means a biological mother who uses her egg to create an embryo implanted in any other woman.
- ✓ Eligible employee must have worked with The Going Concern for at least 80 days in the 12 months immediately preceding the date of expected delivery

LEAVE PERIOD

Maternity Leave:

- ✓ The employee is eligible for a total of twenty-six (26) calendar weeks of Maternity Leave. This leave duration also applies to a female employee having two or more than two surviving children.
 - (1) For birth mother – you may start your leave up to eight weeks before the expected delivery.
 - (2) For adoptive and commissioning mother – you may start your leave from the date the child is handed over to the adopting mother or the commissioning mother, as the case may be.
- ✓ This leave will be 100% unpaid leave.
- ✓ The twenty-six (26) calendar weeks are inclusive of rest days, off days and public holidays.
- ✓ Maternity Leave generally begins on the date requested by an eligible employee and must be taken continuously upon the birth or adoption of the child.
- ✓ To minimize business disruption, after availing the Maternity leave, employee cannot take any additional time off immediately.



Pregnancy at Work

OTHER LEAVES:

- Miscarriage leave – In the event of a miscarriage, up to 6 weeks of paid leave will be granted immediately following a miscarriage. Employee is not eligible for Maternity leave in this case.
- Illness arising out of pregnancy leave– The policy provides for extended Maternity Leave in case of illness arising out of pregnancy, delivery, premature birth of child
 - This leave is in addition to the period of absence allowed to woman under the Policy
 - In such cases the woman, subject to production of prescribed proofs, is eligible to a maximum of one month (30 calendar days) leave in addition to the Maternity Leave.
 - A certificate from a registered medical practitioner, which needs to be validated by The Going Concern's management must support any extension of leave beyond the Maternity Leave on medical grounds.
 - This leave can be taken during pregnancy or after delivery of the child. It does not need to be taken consecutively with the Maternity Leave. If taken after the delivery of the child, this leave must be taken before the child turns one year of age.
 - This leave can only be availed based on the medical condition of the mother.
 - To minimize business disruption, after availing the Maternity leave including the one available for illness arising out of pregnancy, employee cannot take any additional time off immediately.
 - If the birth mother is having the 3rd or more child, the entitlement of the 26 weeks of Maternity Leave is inclusive of statutory Maternity Leave of twelve weeks and the Illness arising out of pregnancy leave of 30 calendar days.

INITIATING MATERNITY LEAVE AND RETURNING TO WORK

- You must inform the management at least 30 days, before starting your maternity leave. You should provide as much notice as possible to give the management more time to plan for your absence.
- You should work out an arrangement with the management on how and when you intend to take the leave.
- If the need for leave is not foreseeable, you must request the leave as far in advance as reasonably practical (generally the same day or next day after you became aware of the need for leave).



Pregnancy at Work

- ✓ In case of emergency, you (or a representative) must notify the management as soon as practical.
- ✓ You can submit your application for maternity leave through email along with your doctor's certification of the expected date of delivery or relevant document for adoption, at least 30 days before the start date of your maternity leave.
- ✓ You should contact the management no later than 5 working days prior to the scheduled end date of your leave to confirm your return to work date. If there are any changes to the scheduled date, you must notify the management of the new return to work date as soon as possible. Additional documentation and certification may be required.

Note: Maternity Benefit (Amendment) Act, 2017 is not applicable to The Going Concern as of now. This section of the policy will be amended as and when the Act will be applicable.

RETURN TO WORK

If the employee has agreed to contact during leave, then towards the end of the leave period, the management should confirm the employee's intention to return on the agreed date.

An employee must provide four weeks' notice if they want to extend their leave beyond the return date that was initially advised.

The employee on parental leave has the right to return to the job they held prior to going on leave. If that position no longer exists, the employee will be given whichever other available position is nearest in status and remuneration to the position they held prior to going on leave.





General leave policy

The purpose of leave policy for employees is to lay guidelines regarding when to avail leave and the process to take leave with pay, leave without pay, Leave of absence policy and so on. The Leave policy is applicable to all the regular employees of the company

GUIDELINES FOR LEAVE POLICY

- ✔ Maximum 21 days of paid leave can be availed by an employee in a year.
- ✔ The above 21 days paid leave includes casual leave and sick leave.
- ✔ Leave cannot be claimed as a matter of right. Any kind of leave can be granted or refused depending upon the business demands. Leave of absence from work without proper approval will call for disciplinary action. Leave meaning is to go away for something for a short period of time.
- ✔ The calendar year for leave is from January to December.
- ✔ All leave record of the employees shall be maintained in The Google Sheet of a particular employee.
- ✔ All leaves should be applied through emails before proceeding on leave. In case of emergency when leave cannot be applied in advance, telephonic intimation to the management should be done and it must be regularized within 2 days of resuming duty on The Google Sheet.
- ✔ Leaves will be credited to employees account in the beginning of calendar year i.e. January. For existing employees carried forward earned leave balance from previous year will be updated in the month of January.
- ✔ It is mandatory for an employee to utilize 18 leaves during an year. It should be 12 EL and 6 CL. It is meant to fulfill the objective of maintaining the work life balance.
- ✔ A Maximum of 5balance leave can be carried forward to next year.
- ✔ Employee may apply for leave depending upon their leave balance available to their credit on The Google Sheet.
- ✔ An employee can avail paid leave depending upon the leave balance available to employee also unpaid leave can be availed when leave balance is exhausted and employee is in need of leave on approval from the management
- ✔ Employees joining during course of year shall be subject to receive Leave on pro-rata basis in their leave account on The Google Sheet



General leave policy

- ✓ An employee shall not proceed on leave until unless leave has been approved by the management.
- ✓ If an employee is absent continuously for 7 days beyond sanctioned leave with no information, in this case employee shall be considered to have left his/her employment on one's free will. The management will take action in this case. First Warning letter will be issued to the employee if he/she does not return within 7 days of expiry of sanctioned leave. If no response from employee within 3 days of issuance of 1st warning letter, 2nd warning letter will be issued. If there is still no response from the said employee final termination letter will be issued in 3 days after issuance of 2nd warning letter.
- ✓ In case of prolonged illness or leave of absence from work an employee is supposed to inform the management at regular interval about their condition and most probable date of return. In absence of any communication from employee serious action can be taken by the company.
- ✓ Leave without approval will be considered as leave without pay.
- ✓ Weekends and any holiday lying between the sanctioned leave periods will be excluded and not be counted as leave.
- ✓ Leave for coming year cannot be availed in the current year.
- ✓ In case of planned leave it is employee responsibility to apply for leave in advance, however in case of unplanned leave employee must regularize leave within 2 days of resuming duty.
- ✓ In the circumstances / cases when company leaves you in first 30 days then you are eligible for 50% of your CTC and will be payable according to no. of days present.
- ✓ Leave request should be done in advance as per following table:
 - ⊗ Tentative Leaves Advance Information
 - ⊗ 1 day - 2 working days
 - ⊗ 2-3 days - 5 working days
 - ⊗ 4 and more days - 15 working days
- ✓ Urgent leave should be taken with verbal communication over the call with the management. Intimation by SMS / Whats app /skype / call to colleague is not allowed. In such case it will be leave without pay only and will be considered



General leave policy

as negative point while appraisal. In case above advance information period is not followed, leaves taken will be as considered as leave without pay. Only Medical emergency of self or dependent parents and siblings or death of dependent parents / siblings / close relatives will be considered as exception for advance information

- ✓ Except medical emergency, call should be from employee and not from any of the family members or office colleague.
- ✓ Employees appearing for any professional exams can avail leave from 21 days annual leave balance. This criteria may change depending on the candidate and terms agreed during hiring process.

COMPENSATORY OFF

- ✓ An employee is eligible for compensatory off when he/she has worked on an important assignment on any of the national/festival/declared off day.
- ✓ Approval to work on any such day i.e. national/festival/declared off day must be taken by the management
- ✓ Compensatory off must be availed within a period of 1 month else it will lapse.

Process to avail compensatory loss

- ✓ Approval of the management is must for compensatory off. Employee who has worked on national/festival/declared off day can avail leave in lieu of work done on above mentioned days. The day employee is taking compensatory off he/she must inform immediate reporting manager, once approved.

EXTENSION OF LEAVE

- ✓ In case of extension of leave due to any unforeseen circumstances the employee must inform the management in advance. This is the case when leave extension has been told verbally or over the phone. It is employee responsibility to regularize leave on The Google Sheet once employee has resumed back on duty.
- ✓ The extended leave must be applied through email in case of planned extension so that both the management is informed automatically.



General leave policy

- ✓ In case employee overstays without approval it will be treated as absence from duty and disciplinary action will be taken against the employee.
- ✓ Leave extended without permission will be treated as loss of pay

LEAVE CALCULATION ON RESIGNATION/TERMINATION

In case employee has resigned from the services or on termination of employee privilege leave will be calculated till the last working day of the employee and will be paid in full and final settlement of the employee



Holiday List

THE FIXED HOLIDAYS ARE:

New Year (1st Jan)
Makar Sankranti / Uttarayan (14th & 15th Jan)
Republic Day (26th Jan)
Holi/Dhuleti
Raksha Bandhan
Independence Day (15th Aug)
Ganesh Chaturthi
Gandhi Jayanti (2nd Oct)
Vijaya Dashmi/ Dusshera
Kali chaudas
Diwali
New Year
Bhai bij
Christmas
Your Birthday



PRINCIPLES OF HOLIDAYS POLICY:

- ✓ Employee get full salary at holidays.
- ✓ Your Birthday Holiday will lapse if your birthday falls on a weekend or holiday.
- ✓ We want you to take your birthday off and relax, take it easy, enjoy your special day. You cannot exchange the day off and request to have it paid-out instead.
- ✓ Plan ahead! If you do not use your birthday day off on your birthday, you can not redeem your day off.



Performance Management

The purpose of performance management is to improve performance. It is an ongoing process. It should include informal and formal review.

Procedure

- ✓ The management and the employee agree on the date for a performance appraisal meeting to allow time to prepare.
- ✓ The management and employee will meet and openly and constructively discuss performance over the period.
- ✓ The management and the employee will agree any objectives and outcomes for the next appraisal period.
- ✓ Training and development will be considered as part of the process.
- ✓ Notes should be taken of the meeting and copies kept.
- ✓ Outside of this formal process, employees are encouraged to raise any issues they have when they arise.





Increments

The objective of the policy is to eliminate ambiguity and bring in standard streamlined procedure that will be realistic enforceable, practical & acceptable to all. Increment or salary revision is Performance & Merit based increase and cannot be considered as a matter of right or entitlement by every employee.

Eligibility Criteria:- Any employees joining from April to December months will get increments in April of next financial year.

Any employees joining in January to March month, will not get increment in April of same financial year but will get increment in April of next financial year.

Employees who had been promised review on joining & have completed minimum 3 months of service will be considered as an exception. Such employees will also be eligible for pro-rate increment

Increment Cycle:- The increment will be done in the month of your Work Anniversary.

Increment conditions: If the employee is on notice period then he is not eligible for the increment. Also, if the employee decide to leave the organization within 3 months of the increment then the employee will have to reimburse company 50% of increment amount which the employee have already received. Or it will be deducted from the final settlement.

Increment Value & or Percentage Industry Standards, Norms:- While the % or value cannot be determined, decided or fixed each year as a matter of policy it is pertinent to note the objective, background & philosophy of salary revision.

- ✓ Salary revisions or increments are basically to offset inflation,
- ✓ Increments on merit based are highly motivating & mutually rewarding,
- ✓ Recognize and reward performers & counsel low performers.
- ✓ One of the objective of the exercise is to identify High Performers & Low Performers

Last but not the least to Strategize Corporate, Firms & Individual Vision, and Mission Goals. Keeping these objectives in mind it is difficult for us fix a % or a sum that each individual will get as increase on becoming eligible.

Increments are based on:

- ✓ Company Profits,
- ✓ Company margins
- ✓ Department's contribution
- ✓ Individual Contribution,



Increments

- ✓ Industry Trends
- ✓ Indian economic trends,
- ✓ Stake holder's feedback. (Colleagues, Peers, Sub-ordinates, Suppliers , Clients)

Performance Appraisal Methodology:

There are different methods of assessing performance (Performance Appraisal) Review by Manager, Peer Review, 360 degree review, etc.

However the standard ones practiced are:

- ✓ Self / Individual Appraisal,
- ✓ Review by the Manager,
- ✓ Joint Review,
- ✓ Management review with HR,
- ✓ Final Review

Performance Ratings as a Criteria:

Increments will be linked to individual performances.

The most ideal /common method of assessing the performance of each individual is Categorization:

A, B, C, D, E or 1, 2, 3, 4, 5 on a scale of 1(Lowest)-5 (Highest) or 1(Lowest)-10 (Highest)

In both the above A is highest & 5 is Highest (Outstanding or Excellent Performance category) & E & 1 are the least (Poor Performers)

Candidates who are assessed as Outstanding/ Excellent fall under "Consistently Exceeds Expectations" Category. Such employees qualify for Recognition & Rewards. & Poor Performers fall under "Below Expectations" category,

General Criteria:

- ✓ In depth knowledge of the work handling or going to handle
- ✓ Willingness to learn new things
- ✓ Work quality
- ✓ Accuracy, productivity, continuous improvements
- ✓ Analytical skills
- ✓ Decision making
- ✓ Independancy while working on the given task



Increments

- ✓ Flexibility
- ✓ General behaviour
- ✓ Responsibility
- ✓ Time management
- ✓ Adherence to the Policy

The above recommended policy is a guideline as such the same is subject to review /change from time to time.

BONUS:

The Bonus Act, 1965 is not applicable to The Going Concern as of now. We will have Bonus policy once we are liable to pay the Bonus. Hence, we do not have Bonus policy currently.

NOTICE PERIOD:

The employee needs to serve 2 months notice period when they decide to leave the organization. There won't be any negotiation in the notice period.

In the event of the notice period not being completed by an employee under notice period, the employee will have to pay one month salary as penalty.

The management is at sole discretion may consider and allow the payment of full salary, without penalty, in lieu of notice in special circumstances. Management reserves all rights to appointment and termination of employees.





Intellectual Property and Security

All intellectual property developed by employees during their employment with The Going Concern, including discoveries or inventions made in the performance of their duties related in any way to the business of The Going Concern, will remain the property of The Going Concern.

Employees may be given access to confidential information, data, business property, keys to premises or any other business related property/information in the performance of their duties. This must be protected and used only in the interests of The Going Concern.

Employees must not:

- ✓ disclose or use any part of any confidential information outside of the performance of their duties and in the interests of The Going Concern; or
- ✓ authorise or be involved in the improper use or disclosure of confidential information;
- ✓ during or after their employment without the Employer's written consent, other than as required by law.

'Confidential information' includes any information in any form relating to The Going Concern and related bodies, clients or businesses, which is not in the public domain. Employees must act in good faith towards The Going Concern and must prevent (or if impractical, report) the unauthorised disclosure of any confidential information. Failure to comply with this policy may result in performance improvement proceedings including dismissal, and The Going Concern may also pursue monetary damages or other remedies





HUMAN RESOURCES

Policy and Procedure Manual