

Compensation & Benefits Policy

1. Objective:

Compensation and Benefits (C&B) policy in Orange Mantra is designed in such a way that lays foundation for fair compensation linked with skills and levels of responsibility and authority. Overall objective of this policy is:

- 1.1. To attract, recruit and retain the best people for organizational effectiveness
- 1.2. To reduce attrition and encourage company loyalty.
- 1.3. To link performance with rewards
- 1.4. To provide opportunities for advancements
- 1.5. For efficient income tax planning
- 1.6. To achieve internal and external equity.
- 1.7. To be competitive and motivate people
- 1.8. To honour provisions of the law

The compensation structure in Orange Mantra is total of Fixed Cost to the Company (CTC) + Flexi Benefits + Retiral Benefits, making Total Cost to the Company (TCTC) as shown below:-

Component	Description	All Grades / Bands
Fixed CTC	Basic Salary	50% of CTC
	HRA	50% of Basic Salary
	Special Allowance	Balancing Head
Flexi Benefits	Flexible Benefit Plan	Max. upto 15% of CTC
Retiral Benefits	EPF, ESI, Gratuity	As per statutory provisions

2. Fixed CTC (Basic Salary and Special Allowance)

Fixed CTC including Basic Salary and Special Allowance are fully taxable components.

3. Flexible Benefit Plan (FBP)

‘Flexible Benefit Plan’ is part of the fixed CTC which is designed to provide flexibility to employees to plan a tax-efficient compensation structure. This allows employees to structure and modify CTC components based on the offered benefits as per compensation policy of the company.

The flexi amount is adjusted from the special allowance component of the salary. This means an employee can opt for the flexi benefits as shown in the table below maximum upto the ‘special allowance’ amount. The total amount opted for flexi benefits shall not exceed beyond 10% of CTC.

The Band and Grade wise maximum entitlement of Flexible Benefits is as below:-

Band	Band Description	Grade	Hierarchy Description	Functional Designations	Books & Periodicals	Meal Voucher	Communication (Mobile & Internet)	LTA (One month Basic Salary)	Conveyance Allowance	Uniform Allowance / Business Attire	Fuel Reimbursement	Professional Development / Research Allowance	Education Allowance	Hostel Allowance
TMC	Top Management	TM3	Director	Director	2,000	2,200	2,000	8.33%	-	2,500	20,000	5,000	100	300
		TM2	Senior Vice President	CEO, CFO, CTO, Sr.VP	2,000	2,200	2,000	8.33%	-	2,500	15,000	3,500	100	300
		TM1	Vice President	Vice President	2,000	2,200	2,000	8.33%	-	2,500	15,000	3,500	100	300
SMC	Senior Management	SM2	Senior General Manager	Senior General Manager	1,500	2,200	1,500	8.33%	-	2,000	12,500	2,500	100	300
		SM1	General Manager	Practice Head, Functional Head, General Manager	1,500	2,200	1,500	8.33%	-	2,000	12,500	2,500	100	300
MMC	Middle Management	M5	Deputy General Manager	DGM, Sales, IT, Finance, Legal	1,200	2,200	1,200	8.33%	-	1,750	10,000	2,000	100	300
		M4	Associate General Manager	AGM, Sales, IT, Finance, HR	1,200	2,200	1,200	8.33%	-	1,750	10,000	2,000	100	300
		M3	Senior Manager	Program Manager, Delivery Manager, Technical Architect	1,200	2,200	1,200	8.33%	-	1,750	10,000	2,000	100	300
JMC	Junior Management	M2	Manager	Team Lead, Scrum Master, Project Manager	1,000	2,200	1,000	8.33%	-	1,500	7,500	1,500	100	300
		M1	Deputy Manager	Dy. Project Manager	750	2,200	1,000	8.33%	-	1,500	7,500	1,500	100	300
		M0	Associate Manager	Lead Associate, Associate Project Manager	750	2,200	1,000	8.33%	-	1,500	7,500	1,500	100	300
ASC	Associates	A2	Sr. Executive	Senior Associate, Desktop Engineer, Sr. Business Analyst	-	-	-	-	3,500	1,000	-	-	100	300
		A1	Executive	Associate, Desktop Support Engineer, Business Analyst, Project Coordinator	-	-	-	-	3,500	1,000	-	-	100	300
		A0	Jr. Executive	Jr. Associate, Development Trainee, Management Trainee	-	-	-	-	3,500	1,000	-	-	100	300

Declaring Flexible Benefit Heads

New Employees - At the time of joining, all employees are required to fill Flexible Benefit Plan online and acknowledge to the payroll team within 10 days of joining.

Existing Employees - All existing employees to fill the Flexible Benefit Plan online and confirm to the payroll team by 15th April every year or within one week of receiving increment letters, whichever is earlier.

3.1. Description of the Flexible Benefit Pay Components with eligibility as defined in the Flexi Benefits Plan table above.

3.1.1. Books and Periodicals Reimbursement

- i. Purchase of books/subscription (Business / Management / Motivation Books/ Magazines, Newspaper subscription and includes eBooks and e-subscription).
- ii. Should enhance learning and knowledge of the employee.
- iii. Purchase / Subscription should be in employee's name.
- iv. Maximum recommended limit as defined in policy.
- v. Tax benefit can be availed on submission of original bills/payment receipts along with the Claim Reimbursement Form.

3.1.2. Meal Voucher (Food Coupons)

- i. A sum of Rs.100/- per day for meals at office i.e. 22 days excluding weekly offs (Rs.2200/-) can be availed as a deduction by an employee annually.

- ii. The meal passes distributed at the end of every month.
- iii. The food coupons cost is directly credited / loaded into the individual smart-card by 10th of every month directly by the service provider.

3.1.3. Communication (Mobile & Internet) Reimbursement

- i. Amount incurred on phone and broadband internet connection being used for official purposes is reimbursed to the eligible employees. This includes one installation / modem charges once a year.
- ii. The reimbursement to be claimed by submitting original bills / payment receipts along with Reimbursement Claim Form.
- iii. Bills must have to be in the employee's name not on any family member's name.
- iv. Internet Bills: Only for Post Paid Connections.

3.1.4. Leave Travel Allowance (LTA) Reimbursement

- i. LTA can be paid (paid for calendar year) anytime during the year in part or in full, whenever the employee claims it.
- ii. LTA benefit is admissible for two journeys (every alternate year) performed in a block of four calendar years (on submission of proofs and availing minimum 5 days' earned/privilege leave).
- iii. The current block is the calendar year 2022-2025.
- iv. Employee can claim travel expense (to-and-fro tickets only) on production of original travel bills / payment receipts for self and family i.e. self, spouse and children and/or parents, brothers and sisters of the employee who are wholly or mainly dependent on him/her.
- v. Only the travel fare expenses can be claimed. Stay and food on your trip aren't covered. Minimum lock in period to claim LTA is 6-9 months.
- vi. Travel must be within India: If you travel to a foreign country, the expenses aren't tax deductible. Only travel within the country is covered.

3.1.5. Fuel & Maintenance Reimbursement

- i. Amount incurred on traveling to meet the expenditure on conveyance in performance of official duties i.e. for business meetings/Client meetings/ office visits or work-related travel - this must be agreed in advance by the line manager. The rate for conveyance reimbursement for 4-wheeler vehicle is INR.12/- per km and INR.8/- for 2-wheeler vehicle.
- ii. Conveyance reimbursement to be claimed by petrol/maintenance bills (in original) to be submitted along with the Claim Reimbursement Form.
- iii. The Vehicle should be on employee name. The RC copy to be furnished once during the Financial Year.
- iv. A travel log book/log sheet shall be maintained and furnished with the claim

by individual employee on a monthly basis. In case of failure, no claim shall be admissible to the individual.

3.1.6. Uniform Allowance / Business Attire

- i. Uniform Allowance is permitted to meet the expenses incurred towards purchase or maintenance of uniform to wear during the performance of office duties as per company's Uniform Policy.
- ii. Attire allowance is exempt from tax u/s 10(14) to the extent of actual expenditure or allowance amount whichever is lower.
- iii. The employees can claim reimbursement on purchase of two pairs each of formal Shirts, Trousers, Sari, Ladies Suits, Shoe/ Sandal, Shocks, Coat/Blazer, Tie etc. for Summer and Winter Seasons as specified in the corporate uniform policy.
- iv. Bills must have to be in the employee's name not on any family member's name and must be in line with corporate uniform policy (colour codes) as prescribed.
- v. The Uniform Allowance expenses are reimbursed to eligible employees on production of original bills / payment receipts only.

3.1.7. Professional Development / Research Allowance Reimbursement

- i. This is granted for encouraging the academic research and other professional pursuits.
- ii. This should result in assisting the employee in performing his or her essential job functions better and increase the employee's contribution to the organization.
- iii. Any professional development (membership/subscription) e.g. SHRM, CA, PMI, Coding Membership like AAPC, Udemy, Coursera etc.
- iv. Fee paid towards attending any seminar, webinar, educational course, training session etc. is also covered.
- v. This is exempted to the extent of expenditure incurred for official purposes.
- vi. Original bills / payment receipts on employee name is required to claim this benefit.

3.1.8. House Rent Allowance (HRA)

- i. Excess of actual rent paid over 10% of basic salary or maximum HRA allowed (40% non-metros or 50% metros) of basic **OR** actual rent paid - whichever is lower, is exempted from tax.
- ii. To claim the benefit, employees need to submit rent receipts in the month of January/February for the whole financial year (i.e. April to March).

3.1.9. Education Allowance

- i. Rs.1,200 per child per annum subject to maximum 2 children is tax exempt.
- ii. To claim the benefit, the employee has to submit declaration about count of children with their status as student.

3.1.10. Hostel Expenses Allowance

- i. Rs.3,600 per child per annum is tax exempt on submission of original bills/receipts from School / College / Institution.
- ii. Any reimbursement amount beyond INR 3,600 in a year is fully taxable.
- iii. To claim the benefit, the employee has to submit declaration about count of children with their status as student.

4. Reimbursements Types and Supporting Documents Details

Original receipts / bills for FBP are to be submitted over HRMS on monthly basis on or before 15th of every month.

FBP Component	Supporting Document
Books and Periodicals	To be claimed by submitting original bills/payment receipts along with Reimbursement Claim Form.
Meal Voucher	Not required (Just request from employee)
Communication (mobile & internet)	To be claimed by submitting original mobile & internet bills / payment receipt along with Reimbursement Claim Form.
Leave Travel Allowance	Leave approval, Domestic travel boarding pass and Train tickets for self and family (family as defined in the Indian Income Tax rule) to be submitted in original.
Conveyance Allowance	To be claimed by submitting original bills / payment receipts/log sheets towards official visits.
National Pension Scheme	NPS account details along with payment receipts showing transactions made during the current year.
Car Fuel & Maintenance	<ul style="list-style-type: none"> a) Bills supporting expense incurred. b) Log sheet for official visits c) Car Registration Certificate copy (in employee's name) d) Employee / Driver Driving License copy. e) Insurance policy
Professional Development / Research Allowance	Prior approval from management and original bills/ payment receipt towards course / seminar attended for fulfilling professional pursuit.
Children's Education Allowance	Not bill/receipt required, just request from employee.
Hostel Expenditure Allowance	Prior intimation and original bills/ payment receipt towards payment of hostel expenditures of children.

5. Claim Process to avail tax benefit under the Flexible Benefit Plan:

- 5.1. For existing employees the declaration should be submitted online by the start of the financial year i.e. 1st April - 15th April.
- 5.2. For the new joiner employees, the entitlement will be on pro-rata basis and declaration must be submitted online within 10 days from date of joining.
- 5.3. The employees are required to submit FBP claims in original bills/receipts pertaining to the above listed FBPs. The bills are to be claimed on HRMS portal.
- 5.4. The reimbursement has to be supported by bills and payment proof(s) duly signed and bearing employee code on it.
- 5.5. It is recommended to submit bills/ claims on a monthly/quarterly basis, wherever possible.
- 5.6. If the claim of bills is within the specified limit, approving authority is HR.
- 5.7. If the claim of bills is above the specified limit, payment will be made upto the approved limit only.
- 5.8. The eligible employees have to submit their claims online in scanned copy duly signed by him/her with employee code on each bill.
- 5.9. Any claim received without supporting documents and the prescribed claim form, will not be considered for reimbursement.

6. Retiral Benefits

The employees will be eligible for EPF, ESI and Gratuity benefits as applicable under the Indian labour laws.

6.1. Employees Provident Fund (EPF):

The Employee' Provident Funds and Miscellaneous Provisions Act, 1952, is applicable to our company. The below are the governing provisions for EPF benefits.

- a) EPF Eligibility: Employees drawing Basic Wages at the time of joining up-to Rs.15000/- per month are required to become a member under the act.
- b) Employees drawing basic wages more than Rs.15000/- per month may also be brought under the purview of the Act if the employee joining the organization was a member of PF trust in his previous employment.
- c) Excluded Employees: An employee of the Company whose Basic Salary is more than Rs.15000/- per month and he/she does not have any current PF/EPF Balance under EPF & MP Act, 1952 at the time of joining.
- d) Calculation of EPF Contribution
 - Employer contribution: **12%** of Basic Wages+ **1%** of Admin. Charges- **13%**
 - Employee contribution: **12%** of Basic Wages
 - Total contribution: **25%** of Basic Wages
- e) Voluntary Contribution: Employees can opt to pay as contribution up-to 100% of their basic pay as a contribution to the fund. The employer though will not be bound to pay an equal contribution beyond the statutory contribution of 12% of basic wages.

- f) Nomination: An employee is required to declare nomination conferring on one or more persons the right to receive the provident fund amount.
- 6.2. **ESI**: The Employees State Insurance Act, 1948, is applicable to our company. The below are the governing provisions for ESI benefits.
- a) Eligibility:
- The employees who are drawing gross salary upto Rs.21,000/- per month are required to contribute ESI contribution as per breakup below.
- b) Calculation of ESI Contribution:
- Employer contribution: **3.25%** of Gross Salary
 - Employee contribution: **0.75%** of Gross Salary
 - Total contribution: **4.0%** of Gross Salary
- c) Benefits:
- There are multiple benefits available to employees covered under ESI such as Medical Benefit, sickness benefit, maternity benefit, disablement benefit, dependents benefit, other benefits (funeral benefit, confinement benefits), vocational and physical rehabilitation and unemployment allowance.
- 6.3. **Gratuity**:-The Payment of Gratuity Act, 1972, is applicable, to all employees of the company. Gratuity will be payable to an employee at the time of separation only when he/she has rendered continuous service for not less than 5 years. The separation can be due to:
- Superannuation.
 - Retirement or Resignation.
 - On Death or Disablement due to accident or disease.
- a) Nomination and nominee or Legal heirs' right
- Employee should nominate nominee/s by filling up Form-F prescribed for nomination, at the time joining. Employee cannot nominate any other person, if he has a family as it is mandatory. However there can be two nominees from his family to receive gratuity payment in the case of death of employee. In the absence of nomination it will be paid to the legal heirs.
- b) Forfeiture of Gratuity
- The gratuity of an employee, whose services have been terminated for any act, willful omission or negligence causing any damage or loss to, or destruction of, property belonging to the employer, shall be forfeited to the extent of the damage or loss so caused. The gratuity payable to an employee may be forfeited, wholly or partially, if the services of such employee have been terminated for the riotous or disorderly conduct or any other act of violence, or any act which constitutes an offence involving moral turpitude, provided that such offence is committed during the course of employment.

c) Calculation of Gratuity

Gratuity calculation is shown as below:-

a) Gratuity = last drawn [(Basic Pay + D.A) x 15 days x No. of years of service] / 26

d) Tax exemptions on gratuity

According to Article 10 (10) iii of the Income Tax Act, exemptions for gratuity amount received by individuals are as follows (least of the following):

- a) Half month's Average Salary* X Completed years of service
- b) Maximum upto INR20 Lakhs
- c) Gratuity actually received.

Thus the maximum gratuity payment is capped at 20 lakhs which is exempted from income tax.

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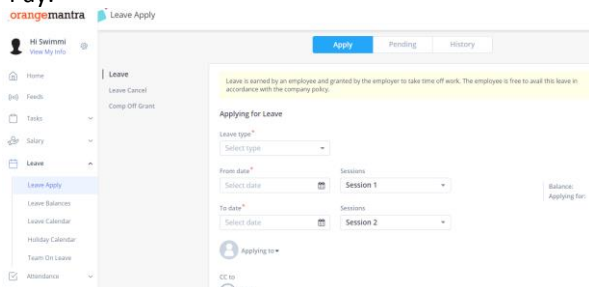
Leave Policy

Paid Leaves

- You are entitled to paid leave of up to 18 working days in a calendar year (1.5 leave every month) on pro rata basis. Paid leaves will be added in the account as per following, this is applicable from Day 1 of joining.

No of Working Days	PL Credited
16 – 22	1.5
8 – 15	1
0 – 8	0

- The following days will be considered as working days.
 - Weekdays when person is working/present.
 - Holiday/RH as per holiday calendar
 - Compensatory Off
- Below are non-working days.
 - Paid leave taken in month.
 - Weekend – Saturday and Sunday
 - Paternity Leave
 - Maternity Leave
 - Any Loss of Pay days taken.
- Leaves must be applied at GreyTHR and approved at least 5 working days in advance. (Link to apply leave on HRMS - <https://orange-mantra.greythr.com/v3/portal/ess/leave/leave-workflow/apply/leave>). In case leave is not approved at least 5 days in advance, it will be considered as Loss of Pay.



- The leave will be approved by the respective reporting manager – both technical and project manager (wherever applicable).
- Only 15 days paid leave will be carried forward to next calendar year, rest will be lapsed on 31st December every year.
- A full day is 9 working hours and half day is 5 working hours.
- Sandwich is applicable in case leave is taken on Friday and Monday.

Long Leaves

- Leave beyond 5 working days, need at least 1-month prior information with Reporting Manager – both technical and project manager (wherever applicable). Without the approval of the Reporting Manager, leaves will be treated as LOP. (Loss of pay)

Paternity Leave

- Paid Paternity leave is applicable for all male colleague around the date of delivery. The duration for the same is 5 working days. In addition to this one can opt for 15 days of work from home post 5 days of paid paternity leave.

Maternity Leave

Maternity leave is applicable for all female colleagues.

- A female colleague is entitled to maternity benefits only if she has worked at least 80 days in an organization in the last 12 months prior to her expected date of delivery.
- A female colleague shall be entitled to 3 months (90 days) paid maternity leave. In continuation to 3 months Paid leave, the next 3 months will be entitled as work from home with all other leave rules applicable. Post that the next 3 months of work from home can be availed as per reporting manager's approval.
- During Maternity first 3-month basic salary will be paid.

Compensatory Off

Comp off is an entitled leave that a colleague can take on a working day as compensation for working at project manager/client request on a holiday or weekend. Any work done on off days or weekends needs to be pre-approved by the client. The approval needs to be shared with HR to pre-add the comp off balance on HRMS.

This will be granted to a colleague based on appropriate pre-approval from a client or reporting manager and as per the Timesheet one has filled in.

- Compensatory off will not be combined with any other leave like PL, RH, Paternity, Holiday
- Compensatory off will be expired if not taken in 3 months from the grant date.
- In case colleague is working on off days including weekends/holidays, they need to sign in on GreytHR and mark attendance and fill Timesheet of the day on MS Teams
- Colleagues at associate lead and above levels are not eligible for compensatory off. (This includes levels but not limited to – Associate Lead, Lead, Associate PM, PM, Technical Architect, Scrum Master, Manager, Senior Manager, Department Head, AGM).

Loss of Pay

- Loss of Pay (LOP) refers to the situation where a colleague takes leave without receiving regular salary or wages.
- LOP should be applied on Gryethr portal and should be approved by reporting manager before the leave date.
- Employees should provide advance notice to their supervisor and the HR department, and Leave application need to be discussed.
- More than 5 LOPs in a year will be directly linked to the performance rating of employees.
- It may also affect the continuity of the project and employees may be offboarded from project and will be on bench till new project is allotted.

Holiday Calendar

Fixed Holiday List

Date	Day	Holiday
1 st January 2024	Monday	New Year
26 th January 2024	Friday	Republic Day
25 th March 2024	Monday	Holi
15 th August 2024	Thursday	Independence Day
02 nd October 2024	Wednesday	Mahatma Gandhi's Birthday
31 st October 2024	Thursday	Diwali
25 th December 2024	Wednesday	Christmas

Colleagues can avail One flexible holiday from the below list.

Date	Day	Holiday
8 th March 2024	Friday	Maha Shivaratri
17 April 2024	Wednesday	Ram Navami
17 July 2024	Wednesday	Muharram
26 th August	Monday	Janmashtami
19 th August 2024	Monday	Raksha Bandhan
11 th April 2024	Thursday	Eid-Ul-Fitr

Working Hours & Attendance Policy

Orange Mantra is committed to maintaining a productive and healthy work environment for our employees while ensuring compliance with applicable labor laws and regulations. The working hours policy outlines our guidelines for working hours, flexible hours, breaks, remote working and related matters.

1) Working Day & Office Timings:

Particulars	Description
Working Days	Monday to Friday
IN - Time	9:00 a.m. to 10:30 a.m.
Out - Time	6:00 p.m. to 7:30 p.m.
Flexi Window	90 Minutes
Work From Home	With prior permission
Working Hours per day	9 hours incl. 3 Breaks
Weekly Off	Saturday and Sunday
Holidays	As per Holiday Calendar

- a) The office timings for such colleagues deployed at client premise, shall be regulated as per the client's office timings including the flexible time window, weekly off and holidays.
- b) Though the office timings are defined in general shift, we are flexible to work as per client's time zone.

2) Tracking Working Hours:

- a) Employees are required to record their working hours using the company's designated attendance & timesheet tools.
- b) This information is used for attendance records, payroll processing, and compliance purposes.

3) Breaks

- a) All employees are entitled to a 15-minute morning tea break and a 15-minute evening tea break and a 30-minute lunch break.
- b) Break times should be coordinated among other team members in such a way to ensure minimal disruption.

4) Flexible Hours

- a) The company recognizes the importance of work-life balance and may offer flexible work arrangements, subject to prior approval by the employee's manager and HR.
- a) The flexible hours' policy offers working hours that are as flexible as possible while ensuring that we continue to provide excellent service to our clients.
- b) Individuals who are on the 'early start' must commence work at 08:30. Other team members can start at any time from 08:30 to 10:30 and finish at any time between 17:30 and 19:30, as long as 9 hours have been worked for that day. Staff need to include an extra hour for breaks, making the working day 9 hours in total. In case required, colleagues may be asked to extend the time if there is need on project.

5) Remote Working

The following will apply to record attendance when working remotely:

- a) Each employee must log onto an GreytHR when they start work at the beginning of the day and follow the steps involved to record their start time.
- b) Time at which the employee logs on is recorded on GreytHR; hence an employee will be treated as reporting for work only after they have logged on.
- c) Employees must also record the time on GreytHR when they end their day.
- d) If the start or finish time is not recorded and time is not recorded in the time management tool, salary may be deducted for the full day.

6) Outdoor Official Duty:

- a) If the employee has a planned visit outside office for a client meeting, he/she must apply OOD in advance by the employee on GreytHR which shall be approved by his manager.
- b) If the employee is leaving the office during the working hours, or arriving late due to any official work, the same shall be applied by the employee on GreytHR.
- c) The Reporting Manager should approve the same with his comments failing which the employee shall be treated as late/absent for the day.
- d) The employees working on client site, have to follow the client's attendance system in addition to Orangemantra's leave management system.

7) Attendance Rules

- a) The company has a web sign-in and sign-out attendance system on GreytHR as

well as ODOO timesheets for attendance which shall be approved by the reporting manager after online submission on ODDO platform.

- b) The employees are required to mark their attendance in the GreytHR application at the time of start and completion of work.
- c) All employees are issued login credentials within 3 working days of joining.
- d) Punctuality is essential and shall be adhered to strictly.
- e) Employees are expected to arrive on time and be ready to start work at the designated time.
- f) Employees should inform their supervisors in advance if they will be late or unable to attend work. If an employee works less than 5 hours a day, full day absence will be treated for that day. Similarly minimum 8 hours working is must for full day attendance.
- g) Time at which an employee mark attendance is recorded by the machine hence an employee will be treated as reported for work only after he has signs-in on GreytHR.
- h) If attendance is not marked on GreytHR and timesheet is not approved for the day, salary shall be deducted for the full day.
- i) All leaves shall be planned in advance (2 week) and applied on GreytHR which may be pre-approved by reporting manager in addition to the client approval. No verbal communication and approval shall be entertained / considered. It is employee's responsibility to get the required approval from the respective reporting managers.
- j) Any unplanned leave without prior intimation and or substantial reason shall be treated as "Absent" and loss of pay.

8) Public Holidays:

- a) Employees are entitled to observe national and regional public holidays as per holiday list published by the company on ESS (GreytHR).
- b) A list of public holidays will be communicated to employees at the beginning of each year.

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COLLEAGUE REFERRAL POLICY

Introduction:

Our organization values the contributions of its employees and recognizes the importance of attracting top talent. To encourage employee referrals, we have established the following colleague referral policy.

Applicant - Applicants are candidates not currently employed with Orangemantra. Referred applicants cannot be current colleagues of Orangemantra in any capacity, to include temporary, time-limited project or contract colleagues.

Eligibility - All colleagues in regular full-time or part-time positions are eligible to receive a referral bonus except for:

- Executive leadership personnel (CEO, Managing Director)
- Colleagues whose regular job includes the recruitment of colleagues or who are members of the HR Department
- Hiring manager/supervisor or other persons associated with the selection of the candidate.

Referral Bonus Amount – A referral bonus will be paid to any colleague who refers an applicant who is selected and successfully employed in a position with Orangemantra. The referring colleague must be employed on the day their referral achieves 90 days employment.

Referral Submission:

Referrals must be submitted through the official referral platform to the Talent Acquisition Team. The submission should include the candidate's resume and relevant information. Employee can share profile at referral@orangemantra.in

Open Position – The same can be checked on the career page – <https://crm.orangemantra.com/jobs>

Referral Bonus Eligibility Criteria –

- Colleagues are reminded that Orangemantra does not hire spouses or close relatives for any position that would involve a supervisor-subordinate relationship or otherwise create the appearance of a conflict of interest.
- No referral bonuses are paid for referrals of candidates who are retirees, rehires, or persons returning from a leave of absence.
- To be eligible for the referral-bonus payments described above, both colleagues must be in good standing with Orangemantra.
- Additionally, to avoid possible conflicts of interest, referral bonuses are not paid for job candidates referred by management officials or colleagues working in the Human Resources Department.
- Orangemantra reserves the right to deny bonus payments to any colleague who improperly makes promises or assurances of employment to prospective or actual candidates, or otherwise engages in improper or inappropriate conduct related to this program or other workplace activities.
- If two or more employees refer to the same candidate, only the first referrer will receive their referral rewards.
- The terms of this program are subject to review and revision.

Bonus Plan – The referral bonus amount is as per year of experience which is as per below.

Experience	Bonus	Post completion of Number of days with Orangemantra
2 – 4 years	Rs 5,000	90
5 – 10 years	Rs 10,000	90
11+ years	Rs 15,000	90

Payment Schedule:

Referral bonuses are typically paid out in the reimbursement cycle following the successful completion of the referred candidate's probationary period (90 days).

Acknowledgment:

Employees participating in the colleague referral program acknowledge that they have read and understood the policy guidelines.

Referral Ambassador:

A colleague who has maximum number of selected candidates (candidate who has completed 120 days with Orangemantra) from his referrals will be declared as referral ambassador. The number of selected candidates should be 3 or more in a calendar year.

Anti-Bribery Policy

Orange Mantra is committed to conducting its business activities with the highest ethical standards and in compliance with all applicable laws. This Anti-Bribery Policy outlines our commitment to preventing bribery and corruption in all aspects of our operations.

1) Objective

The company aims to conduct our business in an honest and ethical manner. We're committed to having in place and enforcing effective systems to counter bribery and corruption, details of which are set out below:

- a. The Company prohibits employees or associated persons from offering, promising, giving, soliciting or accepting any bribe. The bribe might be cash, a gift or other inducement to/from, any person or company.
- b. The company has "zero-tolerance approach" to bribery and corruption and is committed to act professionally, fairly and with integrity at all times.
- c. Any person found guilty will be liable to strict disciplinary action including but not limited to termination of employment as well as legal proceedings as per the sole discretion of the management.

2) Scope and Coverage

- a. This policy applies to anyone who works in the company or on our behalf, in any capacity, regardless of where they are located. This includes directors, employees and other officers, workers, agency workers, contractors, consultants, third-party representatives, agents and business partners or staffs.
- b. Our zero- tolerance approach to bribery and corruption will be communicated to all of new joiners, our suppliers, contractors and business partners when beginning our business relationship with them, and afterwards as needed.
- c. The 'third party' means any individual or organization you come into contact with during your work with us. This includes actual and future clients, customers, suppliers, distributors, business contacts, agents, advisers and government including its advisers, representatives and officials, politicians and political parties.

3) Definition of Bribe or Bribery Acts

- a. **Bribery:** The offering, giving, promising, receiving, or soliciting of anything of value to influence a decision or action that is dishonest, improper, or in violation of ethical standards.
- b. **Corruption:** The misuse of entrusted power for personal or organizational gain, involving dishonest or fraudulent conduct.
- c. Acting improperly means acting illegally, unethically or not in a good faith. It also includes abusing a position of trust and may be in relation to any business or professional activity, employment of other activities by or on behalf of an organization.
- d. An advantage could include money, gifts, hospitality, services, discounts, the award of a contract or anything else which is valuable. A scenario of bribery is given below:
 - i). A supplier gives your nephew a job, but makes it clear that in return they expect you to use your influence in our business to ensure we continue to do business with them.

4) Prohibited Activities:

- a. The company strictly prohibits any form of bribery, corruption, or facilitation payment.
- b. Employees and associates must not offer, give, receive, or solicit any bribe, kickback, or improper inducement.

5) Gifts, Entertainment, and Hospitality:

- a. Giving or receiving gifts, entertainment, or hospitality must be transparent and reasonable.
- b. Employees must not accept gifts, entertainment, or hospitality that could compromise their judgment or the company's integrity.

6) Exceptions:

This policy doesn't stop you from giving or receiving reasonable and appropriate hospitality or entertainment to or from others if it's only to:

- a. Establish or maintain good business relationships
- b. Improve or maintain our image or reputation; or
- c. Market or present our products and/or services effectively.

- d. It is disclosed to HR on prior basis or immediately after receiving any gift.
- e. When working with a client and they give rewards for performance.

7) Reporting Mechanism

- a. All staff are responsible for preventing, detecting and reporting bribery and any other forms of corruption. Avoid doing anything that could lead to a breach of this policy.
- b. Please notify your manager as soon as possible if you think that this policy has been or may be breached.
- c. Any employee who breaches this policy will be considered violation of the policy and face strict disciplinary action, which could result in dismissal for gross misconduct. The company may also terminate its contract with any third party who is working on behalf of the company if they breach this policy.
- d. If anyone offers you a bribe, or if you are asked to make one, or if you think any bribery or corruption or any other breach of this policy has or may happen, please tell your manager or report it in line with our Whistleblowing Policy as soon as possible.
- e. We encourage openness and will support anyone who raises genuine concerns, even if they turn out to be mistaken. This includes protecting you from dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern. If this happened to you, please tell your manager immediately. If the matter doesn't get resolved, you can raise it formally using our Grievance Procedure.

8) Top Management Support

- a. The top management fully supports and endorses this anti-bribery policy

9) Signature and Acknowledgment

- a. All employees and stakeholders are required to acknowledge their understanding and commitment to this policy upon joining the company and from time to time as required.

* * *

Resignation Guidelines

These guidelines applicable to all colleagues of Orangemantra

1. When colleague decides to sign off from the company, he/she need to have a discussion with his/her line manager within Orangemantra or HR before putting it on e-mail.
2. While writing mail after discussion, employee will mark mail to his/her line manager within Orangemantra keeping HR in CC. If the mail is not marked to your line manager, the resignation will not be considered.
3. After or before putting resignation employee will not communicate about his/her resignation to client or anyone in Orangemantra (other than HR) in any form (written or verbal), this will be only informed by the respective POC to the concerned persons/s.
4. If we found that employee has informed to client, a strict action can be taken against employee. It can be hold of salary/extend notice period or any other compliance action as per Orangemantra' s policy.
5. Employee must give all KT in written to the assigned person while in notice period which need to be acknowledged and signed off at the receiving end. Post that only KT and handover confirmation will be done.
6. IT will take clearance from PM/Reporting manager about formatting of data.
7. Notice period during probation will be 15 day and after confirmation 60 days which is subjected to change as per management decision.
8. On last working day employee will submit all company assets (Laptop/charger/phone or any which has been assigned to employee on joining) to IT department and take sign off from IT department.
9. Resignation acceptance will be given only after signing off from all concerned departments.
10. Full & Final will be processed within 45 days from last working day in which hold salary and relieving letter will be shared
11. During the two months' notice period 50% of first month salary will be paid in 1st month payroll and rest 50% will be released in second month payroll. The rest of amount will be included in Full & Final.

During the notice period, if any point of time it is observed that colleague is not being diligent in his/her duties, it will result in withholding the relieving from the organization and extension of notice period. This could happen also if the above points are ignored.

Title: Dress Code Policy

Owner: Human Resource Operations

Contents:

- 0.0 Version Control History**
- 1.0 What is Dress Code Policy**
- 2.0 Applicability**
- 3.0 Policy Element**
- 4.0 Appropriate Attire**
- 5.0 Unacceptable Attire**
- 6.0 Disciplinary Consequences**

0.0 Version Control History

Date	Issue No.	Prepared by	Change description/reason/supersedes
04-10-2023	01	Sweta Singh	New document.

1.0 What is dress code policy?

1.1 Dress code policy outlines how we expect our colleagues to dress at work. Colleagues should note that their appearance matters when representing our company in front of clients, visitors, or other parties. The colleague's appearance can create a positive or negative impression reflecting our company and culture.

2.0 Applicability

This policy extends to all the "Orangemantra Technology Pvt Ltd stakeholders," regardless of position or location, including senior members, colleagues, interns, and anyone in contact with the company.

3.0 Policy Element

3.1 This policy defines appropriate "Business Attire" or "Smart Casuals Attire" during normal business operations and working hours.

4.0 Appropriate Attire

4.1 Business Attire

Men	Women
<ul style="list-style-type: none"> ▪ Formal shirts with buttons and collars ▪ Formal trousers or cotton pants ▪ Leather Shoes or Sports Shoes ▪ Tie or Blazers 	<ul style="list-style-type: none"> ▪ Formal shirt and pants ▪ Knee-length formal skirts with Top/Dress with formal shirts ▪ Salwar kameez, Churidar set, cotton Kurtis, Saree. ▪ Formal footwear.

4.2 Smart Casual Attire

Men	Women
<ul style="list-style-type: none"> ▪ Casual Shirts,OM- T-Shirts, polo neck T-shirts ▪ Jeans pants, Khakhi pants ▪ Sports shoes 	<ul style="list-style-type: none"> ▪ Kurtis, T-shirts, casual shirts ▪ Jeans pants, Khakhi pants ▪ Knee-length skirt with top/Dress.

4.3 Client meeting

- For Men - Formal shirt and pants, formal blazers, formal shoes (Suits can be optional).
- For Women - Formal shirt and pants or formal traditional wear (saree or salwar kameez).

4.4 Along with the attire, personal grooming, and hygiene is also important when present in the workspace, which includes hair, nails, cleanliness, odor/perfumes, and mouth freshers.

Wearing a mild perfume is encouraged but nothing that is too strong or off-putting.

5.0 Unacceptable Attire

- T-Shirts / Shirts With Ambiguous Messages Or With Logos Of Other Previously Worked For Companies.
- Tank Tops, Tube Tops, Halter Tops, Spaghetti Straps Tops, Midriff Length Tops, Off Shoulder Tops.
- Transparent Clothing (Net, Lace, Etc.)
- Cod Do Ory Pants, Cargo Pants, Ripped Jeans, Low Waist Jeans, Printed Jeans/Pants.
- Off-Shoulder Dress, Mini Dress/Skirt, Spaghetti Straps Top/Dress, Deep Neck Dress/Tops.
- Beach Wear, Athletic Wear, Workout Clothes Or Shoes, Sweatshirts
- Provocative Attire Or Night Wear Or Pajamas’.
- Biker Shorts Or Bermudas
- Unusual Colouring Of Hair Like (Blue, Yellow, Green, Etc.)

6.0 Disciplinary Consequences

- If an obvious policy violation occurs, the department supervisor/manager will hold a private discussion with the colleague and ask the colleague to go home and change his/her attire immediately.
- Repeated policy violations will result in disciplinary action, up to and including termination.

*The Company reserves the right to rescind and/or amend this at any time.

ANTI - SEXUAL HARASSMENT POLICY

OrangeMantra Private Limited is an equal employment opportunity company and is committed to creating a healthy working environment that enables employees to work without fear of prejudice, gender bias, and sexual harassment. The Company also believes that all employees of the Company have the right to be treated with dignity.

Sexual harassment at the workplace or other than work if involving employees is a grave offense and is, therefore, punishable.

➤ DEFINITION

The term Sexual Harassment is defined in Section 2 (n) of the 'Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013' as any one or more of the following unwelcome acts or behavior (whether directly or by implication) namely:-

- a. Physical contact or advances; or
- b. A demand or request for sexual favors; or
- c. Making sexually colored remarks; or
- d. Showing pornography; or
- e. Any other unwelcome physical, verbal or nonverbal conduct of sexual nature;

Section 3 (2) states that the following circumstances among other circumstances if it occurs or is present about any act or behavior of sexual harassment may amount to sexual harassment:

- a. Implied or explicit promise of preferential treatment in her employment; or
- b. Implied or explicit threat of detrimental treatment in her employment; or
- c. Implied or explicit threat about present or future employment; or
- d. Interference with her work or creating an intimidating or offensive or hostile work environment for her; or
- e. Humiliating treatment likely to affect her health or safety.

A simpler understanding of the term sexual harassment consists of any physical or verbal behavior and any form of communication that has unnecessary, improper or unwelcome sexual connotations. Sexual harassment may vary in form depending on circumstances. It may consist of, but not be limited to, any of the following:

- Unwelcome sexual advances, requests for sexual favors, display of sexual visuals, sexual audios, pornographic or obscene material and any other verbal or physical conduct of a sexual nature
- Transmitting any message, by mail, telephone, e-mail, etc. which is obscene, lewd, suggestive or blatantly sexual
- Any explicit or implicit communication wherein a sexual favor or demand, whether by words or actions, is made a condition for an individual's employment, career progress, promotion, etc. thereby creating a hostile

environment.

- Sexually charged jokes or remarks and behavior which have sexually-oriented innuendoes
- A consistent pattern of unnecessary physical contact, staring or targeting unreasonable attention at an individual in day to day dealings
- Any pervasive pattern of behavior which makes employees uncomfortable, insecure or feel humiliated or disadvantaged based on gender differentiation
- Actual sexual assault.
- As mentioned above, this is an indicative but not an exhaustive list of possible forms of sexual harassment.

This policy is to prohibit and deter any employee/ staff employed with the Company any form advancing any form of sexual harassment in the way employees behave with each other. This applies equally to relations between superiors and subordinates as well as between peers. Any incident of sexual harassment will be viewed with extreme seriousness. A complaint or report of sexual harassment will be immediately investigated and appropriate action will be taken against the offending employee or employees. For every incident of Sexual Harassment, the accused/ respondent shall be prosecuted under the provisions of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (hereinafter referred to as 'the Act') and such other laws enforced in India at the time of the commission of the offense.

➤ INTERNAL COMMITTEE

The Company at this moment constitutes an Internal Complaints Committee (from now on referred to as 'Committee') as required under section 4 of the Act. The Committee has been established to ensure that any incidence of sexual harassment is dealt with appropriately, sensitively and expeditiously ;

- Internal Complaints Committee for Sexual Harassment comprises of
- **Presiding Officer: Mansi Sondhi** mansi@orangemantra.com
- **Etika Sharma** sharma.etika@orangemantra.com
- **Neha Bisht** bisht.neha@orangemantra.in
- **Vinit Choudhary** – vinit@orangemantra.in
- **Amit Chauhan** - chauhan.amit@orangemantra.in
- **External Member: Mr. Gaurav Chaturvedi**

The committee is responsible for:

- Receiving complaints of sexual harassment at the workplace
- Initiating and conducting an inquiry as per the established procedure
- Submitting findings and recommendations of inquiries
- Coordinating with the employer in implementing appropriate action

- Maintaining strict confidentiality throughout the process as per established guidelines
- Submitting annual reports in the prescribed format

➤ **PROCESS FOR DEALING WITH INCIDENTS OF SEXUAL HARASSMENT**

- Any employee who experiences sexual harassment may make a complaint reporting the incidence of Sexual Harassment in writing to the Committee. In case the employee is unable to report the said incident in writing, the committee member shall render all the necessary resources & support to the aggrieved employee to make the complaint in writing. The Contents of the said complaint should narrate the incident of Sexual Harassment and should also contain the name and details of the accused employee.
- The aggrieved employee shall report the said incident within a period of three months from the date of the last incident.
- The Committee may before initiating an inquiry and at the request of the aggrieved person take steps to settle the matter between her and the accused, provided that the settlement shall be in form of conciliation and not monetary settlement. On arriving at a settlement, the settlement shall be formally recorded and shall be forwarded to the employer, the parties to the conciliation and the Committee.
- On failing conciliation, the Committee will immediately arrange to fully investigate all relevant details of the matter. It will do so with all possible care, sensitivity and discretion in protecting the sensibilities of the affected employee. The employee or employees, who have allegedly committed the offense, would be given all reasonable opportunity to be heard by the Committee.
- The result of this investigation will be formally recorded and communicated to the Director, along with a recommendation for appropriate action.
- The Committee will normally complete this process and make its first formal recommendation within 15 days after receiving the complaint unless there are exceptional circumstances.
- In the case of a multi location context, one of the committee members may travel to the location in question as is required to ascertain the facts based on which the committee would discuss and assess the complaint in question.
- Necessary action will then be taken with regard to the offending employee or employees based on the circumstances and seriousness of the offense.
- Where the company is legally advised that any such incident constitutes a criminal offense, the company will inform the relevant authority, provide full details and request appropriate action. If the aggrieved employee directly takes any action, against the offending employee, either civil or criminal, the Committee, on becoming aware of such action by the aggrieved employee, shall be entitled to, suo moto, start the internal inquiry/ investigation and recommend appropriate action.
- The company will ensure that the career interests of the complainant are not adversely affected by the individual having drawn attention to such an offense. In order to ensure that this important matter is not trivialized, any complaint, which, in the opinion of the Committee, is blatantly false or frivolous or has been motivated by, reasons that are clearly unconnected with gender issues, would be viewed very seriously by the company and an appropriate action shall be taken against such complainants.
- If the Committee receives an anonymous reference related to sexual harassment, it will draw the attention of the senior executives concerned with the relevant business or location. The matter will be fully examined by the

concerned senior management and its conclusions and plans for necessary action will be communicated to the Committee.

- Heads of departments and Senior Managers at all company locations will also be expected to be sensitive to any circumstances or behavior among their colleagues which appear to go against the company policy on this matter. In case they become aware of any such incidence, they will immediately inform the head of the Committee and take appropriate action as advised.



CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY

Version 2.0

Revision History

Version	Description	Effective Date	Approved by	Change Details
1.0	Adoption of the Corporate Social Responsibility Policy' pursuant to the Companies Act, 2013	April 15, 2021	Board of Directors	
2.0	This 'Corporate Social Responsibility Policy' replaces the earlier 'Corporate Social Responsibility Policy'.	November 15, 2023	Board of Directors	<ol style="list-style-type: none"> 1. Objectives of the policy have been enhanced with additional details. 2. Incorporation of guiding principles for selecting CSR projects or programs has been implemented. 3. Guiding for monitoring & evaluation and mechanism for the spending of CSR project/program. 4. Introduction of an operational framework for CSR Projects undertaken has been initiated and more.

PREAMBLE

OrangeMantra Technology Private Limited (“OMTPL” or “OrangeMantra” or the “Company”) contributes progressively to the socio-economic, community development, and environmental sustainability of the planet with ‘Corporate Social Responsibility’ (“CSR”) at the very core of its existence.

Aligned to the Global Sustainable Development Goals (“SDGs”), it stands firmly against exploitation of all sentient beings and natural resources, and advocates relentlessly for Conservation of our planet and respect for all lives.

A statement of intent, the CSR Policy of the Company (the “Policy”) vividly lays out its progressive developmental agenda. More than just a compliance document, it binds us to the highest standards of environmental sustainability and reaffirms our commitment to holistic integrated development.

Guided by the values of equity, dignity and equal opportunities, the ethos of ‘giving back to the society’, in ways that matter, is enshrined in its culture. Through meaningful and strategic partnerships, it effectively leverages the ‘power of many’ to positively impact lives and spread smiles, thus making this world a better place, in all possible ways.

In context of India, words and expressions used and not defined in this Policy but defined in the Companies Act, 2013 (the “Act”) read with the Rules made thereunder, shall have the same meanings respectively assigned to them in the Act read with the Rules made thereunder.

OBJECTIVE

The objective of the OrangeMantra Technology Private Limited's Corporate Social Responsibility (CSR) policy ("Policy") is to provide a framework for effectively carrying out CSR activities ("Social Initiatives") to contribute to the sustainable development of society. With a firm belief in fostering enduring relationships, the Company acknowledges that a business's future thrives by honoring the broader interests of community and environment. Through the Social Initiative efforts, shall strive to improve the living standards of the surrounding community. Our aims are to bring a difference to the lives of the needy, underprivileged people of society.

ABOUT ORANGEMANTRA TECHNOLOGY PRIVATE LIMITED

At OrangeMantra, we offer customized software and IT solutions: e-commerce Solutions, Prototyping & UI/UX, Enterprises Digital Transformation, Product Engineering, IoT, Smart Solutions, Mobile Apps, Cloud & DevOps, Automation, Custom Framework, Testing & QA, Digital Marketing, Emerging Tech, AI, Web & CMS, Dashboard Development.

CSR VISION & MISSION

VISION: To transform & further enhance the lives of community and environmental sustainability.

MISSION: To create harmonious balance and transform in society where everyone is empowered and enhance the quality of life of less privileged communities and maintain ecological balance.

SOCIAL INITIATIVES BY ORANGEMANTRA

1. **Education & Skill Development Program:** Access to quality of education for underprivileged children & setting up a special school where proper learning resources are provided.
2. **Environment:** Ensuring environmental sustainability, ecological balance, bio-diversity conservation of natural resources and maintenance & retention of eco-system.
3. **Empowering the life of the community (Community Development):** Provide better & faster facility for community development, benefiting from diverse backgrounds.

GOVERNANCE

INDIA

CSR activities are taken up PAN India as part of the CSR obligations of the Company .

DEFINITIONS

In this Policy, unless the context otherwise requires, the following words, expressions and derivations therefrom shall have the meanings assigned to term as under –

- **“Act”** means the Companies Act, 2013.
- **“Administrative overheads”** means the expenses incurred by the Company for ‘general management and

administration' of Corporate Social Responsibility functions in the Company but shall not include the expenses directly incurred for the designing, implementation, monitoring, and evaluation of a particular Corporate Social Responsibility project or programme;

- **“Board”** means Board of Directors of the Company.
- **“Corporate Social Responsibility (CSR)”** means the activities undertaken by the Company in accordance with the CSR Policy.
- **"CSR Committee"** means the Corporate Social Responsibility Committee constituted by the Board of Directors of the Company.
- **“CSR Rules”** means the Companies (Corporate Social Responsibility Policy) Rules, 2014 as amended from time to time.
- **“International Organisation”** shall have the meaning as ascribed to it under the Companies (Corporate Social Responsibility Policy) Rules, 2014.
- **“Ongoing Project”** means a multi-year project undertaken by the Company in fulfilment of its CSR obligation having timelines not exceeding three years excluding the financial year in which it was commenced, and may include such project that was initially not approved as a multi-year project but whose duration could be extended beyond one year by the Board based on reasonable justification;

RESPONSIBILITIES OF THE CSR COMMITTEE:

- I. Formulate / amend and recommend to the Board of Directors of the Company:
 - a) The CSR Policy of the Company.
 - b) The Annual Action Plan in pursuance of the CSR Policy, which shall include:
 - i) The list of CSR programmes or projects approved to be undertaken in areas or subjects specified in Schedule VII of the Act.
 - ii) The manner of execution of such programmes or projects.
 - iii) The modalities of utilization of funds and implementation schedules for the programmes or projects.
 - iv) Monitoring & Reporting mechanism for the programmes or projects; and
 - v) Details of Need and Impact Assessment if any, for the programmes or projects.
- II. Recommend the amount of expenditure to be incurred on CSR activities.
- III. If the amount spent in a financial year is less than the statutory obligation, take note of the reasons for not spending the entire mandatory amount, and recommend to the Board on treatment of unspent amount as per the provisions of the Act and the Rules made thereunder.
- IV. In any financial year, if the CSR spend is more than the amount obligated in terms of the Act, recommend to the Board set-off of excess spent as per the provisions of the Act and the Rules made thereunder.
- V. Monitor the CSR Policy and the Annual Action Plan for the Company's CSR activities.
- VI. Institute a transparent monitoring mechanism for implementation of CSR projects or programs or activities undertaken by the Company.
- VII. Review the need for Impact Assessment, if any, for the projects or programmes.

RESPONSIBILITIES OF THE BOARD:

- I. Approve the CSR policy and any amendments thereof and the annual action plan, based on the recommendation of the CSR committee.
- II. Disclose the CSR policy as per the requirements specified in the act and the rules framed thereunder.
- III. Ensure that the CSR activities are undertaken by the company as per the CSR policy.
- IV. Ensure that the company spends the amount indicated in the act and the rules framed thereunder in every financial year in pursuance of its CSR policy.
- V. If the amount spent in a financial year is less than the statutory obligation, take note of the reasons for not spending the entire mandatory amount, and ensure that the unspent amount is treated as per the provisions of the Act and the Rules made thereunder.
- VI. In any financial year, if the CSR spending is more than the amount obligated in terms of the act, set off excess spent as per the provisions of the act and the rules made thereunder.
- VII. Ensure that the CSR funds disbursed have been utilized for the purposes and in the manner as approved and obtain a certificate from the Chief Financial Officer/Accounts/CA of the company to its effect.
- VIII. Alter the annual action plan at any time, if required, during the financial year based on reasonable justification and on the recommendation of the CSR committee.
- IX. Monitor the implementation of projects with reference to the approved timelines and year-wise allocation as per the provisions of the act and the rules.
- X. Ensure that the company undertakes impact assessment of the programmes or projects as per the provisions of the act read with the rules made thereunder and take note of the impact assessment reports, if any, undertaken by the

company.

IMPLEMENTATION

INDIA: The rule 4 of the companies (CSR policy) rules, 2014 a company may undertake CSR activities through following three modes of implementation:

- (i) Implementation by the company itself (Direct);
- (ii) Implementation through eligible implementing agencies as prescribed under sub-rule (1) of rule 4.
- (iii) Implementation in collaboration with one or more companies as prescribed under sub-rule (4) of rule 4. the Act, Rules, as may be applicable.

The Company shall take up CSR activities rule 4(1) of the Companies (CSR Policy) Rules, 2014 provides the eligible entities which can act as an implementing agency for undertaking CSR activities. These are:

- (i) Entity established by the company itself or along with any other company – a company established under section 8 of the Act, or a registered public trust or a registered society, registered under section 12A and 80G of the Income Tax Act, 1961.
- (ii) Entity established by the Central Government or State Government – a company established under section 8 of the Act, or a registered trust or a registered society.
- (iii) Statutory bodies – any entity established under an Act of Parliament or a State legislature.
- (iv) Other bodies – a company established under section 8 of the Act, or a registered public trust or a registered society, registered under section 12A and 80G of the Income Tax Act, 1961, and having an established track record of at least three years in undertaking similar activities

FINANCIALS

- i. The company shall spend the amount indicated in the act and the rules to fulfill its CSR objectives. Any short / excess spent shall be treated as per the provisions of the act.
- ii. Programmes/projects shall be identified, and budgets shall be allocated for such activities through a process incorporating identification of suitable implementation agencies, need assessment (where required) and clear outlining of desired outcomes.
- iii. In the event the company makes any surplus from its CSR programmes/projects, the same shall not form part of the business profit and shall be treated in the manner as mentioned in the act and the rules made thereunder.
- iv. Salary of staff engaged in CSR activities may be included in the CSR expenditure.
- v. CSR expenditure of the company may include creation or acquisition of capital assets which shall be held by OrangeMantra/beneficiaries/public authority.
- vi. Expenditure towards need and impact assessment of CSR programmes/ projects shall be booked as per the limits prescribed in the act and the rules.
- vii. Administrative overheads shall not exceed the limits prescribed in the act and the rules for a financial year.

QUALIFICATIONS AND EXCLUSIONS

- i. Activities undertaken in pursuance of the normal course of business of the company shall not be considered as CSR activity.
- ii. Contributions of any amount directly or indirectly to any political party shall not be considered as CSR activity.
- iii. Only those CSR activities, programmes or projects that are undertaken in India shall qualify as CSR activities except activities undertaken for training of Indian sports personnel representing any state or union territory at national level or representing India at international level.
- iv. Activities, programmes or projects that benefit only the employees of the company shall not be considered as CSR activity.
- v. One-off events such as marathons/ awards/ charitable contributions/advertisements/ sponsorships of TV programmes etc., Shall not be considered as CSR activity.
- vi. Expenses incurred for fulfilling the requirements of any other statute under any law in force shall not be counted as CSR expenditure.
- vii. Activities on sponsorship basis for marketing purpose shall not be considered as CSR activities.

CSR ACTIVITIES, PROJECTS AND PROGRAMS

The CSR activities, projects and programmes that will be undertaken by the company shall be those as may be approved by the committee that will be constituted/reconstituted by the board of directors of the company in this regard (CSR committee).

The CSR committee will approve the undertaking of such activities, projects and programs as are covered under the following areas set out in schedule VII of the companies act, 2013:

- i. Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to the Swachh Bharat Kosh set-up by the central government for the promotion of sanitation] and making available safe drinking water.
- ii. Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects.
- iii. Promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centres and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups.
- iv. Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water including contribution to the clean ganga fund set-up by the central government for rejuvenation of river ganga.
- v. Protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up public libraries; promotion and development of traditional art and handicrafts.
- vi. Measures for the benefit of armed forces veterans, war widows and their dependents, central armed police forces (CAPF) and central paramilitary forces (CPMF) veterans, and their dependents including widows.
- vii. Training to promote rural sports, nationally recognized sports, paralympic sports and olympic sports.
- viii. Contribution to the prime minister's national relief fund or prime minister's citizen assistance and relief in emergency situations fund (PM CARES fund) or any other fund set up by the central govt. For socio economic development and relief and welfare of the schedule caste, tribes, other backward classes, minorities and women.
- ix. (A) contribution to incubators or research and development projects in the field of science, technology, engineering and medicine, funded by the central government or state government or public sector undertaking or any agency of the central government or state government; and (b) contributions to public funded universities; Indian Institute Of Technology (IITS); national laboratories and autonomous bodies established under department of atomic energy (DAE); department of biotechnology (DBT); department of science and technology (DST); department of pharmaceuticals; ministry of ayurveda, yoga and naturopathy, unani, siddha and homoeopathy (AYUSH); ministry of electronics and information technology and other bodies, namely defense research and development organisation (DRDO); Indian council of agricultural research (ICAR); Indian council of medical research (ICMR) and council of scientific and industrial research (CSIR), engaged in conducting research in science, technology, engineering and medicine aimed at promoting sustainable development goals (SDGS).
- x. Rural development projects
- xi. Slum area development.
- xii. Disaster management, including relief, rehabilitation and reconstruction activities.

All such other activities and programmes/projects as may be added in schedule VII of the act or otherwise allowed by the ministry of corporate affairs from time to time.

GUIDING PRINCIPLES FOR SELECTION IMPLEMENTATION, MONITORING & EVALUATION OF CSR ACTIVITIES

A) SELECTION:

- i. The company and/or OrangeMantra will receive proposals for PAN India implementation based on need assessment (wherever applicable) through well publicized RFPS (request for proposals) for funding projects during the financial year. Proposals may also be received from government departments / agencies in larger public interest.
- ii. CSR programme/project proposals shall include:
 - a. Need assessment, baseline survey was required.
 - b. Enumeration of end goals/outcomes/impact/theory of change.
 - c. Specification of start date and end date.
 - d. Allocation of budget.
 - e. Clear identification of beneficiaries.
 - f. Clear identification of milestones for the complete duration of the programme/project.
- iii. OrangeMantra's panel of experts shall transparently evaluate proposals received and projects and partners will be prioritized for approval by assessing their potential for sustainability, scale and impact. Opportunities for complementing / supplementing government initiatives / programmes/projects will be explored. However, funds will not be deposited in government accounts except where the act/rules clearly specify such a requirement.
- iv. The company may engage international organisations for designing, monitoring and evaluation of the CSR programmes or projects, as well as for capacity building of its own personnel for CSR.
- v. Agreements shall be signed with implementing agencies qualified to undertake CSR activities under the act / government departments / agencies for each approved project clearly outlining deliverables, timelines, and budget.

B) IMPLEMENTATION, MONITORING & EVALUATION:

- i. A progress report on a periodic basis of all programmes and projects shall be provided to the board by the CSR committee.
- ii. OrangeMantra shall report the progress of all programmes and projects to the CSR committee.

- iii. A comprehensive monitoring mechanism will be devised by the company to ensure that the CSR process functions as mandated by the act and the rules, ensuring that all programmes/projects are duly implemented within stated timelines and budget. This will be done based on the following:
 - a) Installation of an MIS that shall work to ensure a firm check on spends and the actual implementation of activities as planned.
 - b) Release of CSR funds only against verified utilizations.
- iv. The monitoring system devised by the company will include:
 - a) Regular field visits to programme/project sites by designated staff/teams.
 - b) Comprehensive documentation /compilation of field reports, including picture and video-based monitoring. E-monitoring systems will also be in place.
 - c) Regular interaction with beneficiary communities to obtain feedback.
 - d) Monitoring of timely fund utilization to ensure that programmes/projects as budgeted are being carried out, and
 - e) Any other activity that the CSR committee may deem necessary in the larger interest of its CSR initiatives.
- v. Concurrent and final evaluation of CSR programmes and projects shall be undertaken by the company.

IMPACT ASSESSMENT

The company shall perform impact assessments of its CSR projects as provided in the rule 8(3) of the companies (CSR policy) rules, 2014 mandates the followings of companies to conduct impact assessment:

- (i) Companies with minimum average CSR obligation of Rs. 10 crore or more in the immediately preceding 3 financial years; and
- (ii) Companies that have CSR projects with outlays of minimum Rs. 1 crore and which have been completed not less than 1 year before undertaking impact assessment

DOCUMENTATION

The company shall undertake a comprehensive compilation of programmes and projects in digital formats, audio / video recording, social media, printed material etc.

ACCOUNTING AND AUDIT

Programmatic and financial accounting of all programmes and projects shall be undertaken. Accounting and audit guidelines shall be followed as mandated/approved by the ministry of corporate affairs, government of India or as may be prescribed by the concerned competent authority in government of India.

REPORTING

The company shall take up mandatory reporting as per rule 8 (1) of the companies (CSR policy) rules, 2014. The board's report pertaining to any financial year for a CSR shall include an annual report.

- The Board's report shall include an annual report on CSR containing particulars specified in Annexure I or Annexure II of the CSR Rules, as may be applicable.
- Where in any 3 immediately preceding financial years, the average CSR obligation of the Company is Rs. 10 crores or more, the Company shall undertake impact assessment, through an independent agency, of their CSR projects having outlays of Rs. 1 crore or more, completed at least 1 year before undertaking the impact assessment study.
- The impact assessment report shall be placed before the Board and annexed to the annual report on CSR.

DISCLOSURE

Disclosure on CSR shall be in accordance with the companies (Corporate Social Responsibility Policy) rules 2014 act read with the rules (9), the board of directors of the company shall mandatorily disclose the following on their website, if any, for public access:

- (i) Composition of the CSR committee; (Not Applicable)
- (ii) CSR policy; and
- (iii) Projects approved by the board or director.

EFFECTIVE DATE AND AMENDMENTS

Any amendment in the act and/or rules issued by the government from time to time shall be deemed to be suitably incorporated from the date these are applicable to the company with an aim to strengthen the CSR ecosystem, by improving disclosures and by simplifying compliances.

*****End of Document*****

Information Security Policy

1. Introduction

- 1.1. The **Orangemantra** adheres to the standard for Information Security. Employees are required to comply with the Company's Information Security policy, the Information Security Management System and all associated policies.
- 1.2. This policy outlines the guidelines and rules that the employees must follow when using company- provided assets, such as laptops, mobile phone, etc and handling sensitive data. The objective of this policy is to ensure that the security, productivity and proper usage of company resources.

2. OM Laptop/Assets Usage

- 2.1. Employees are expected to treat company-provided laptop/assets with care and keep them clean and in good condition.
- 2.2. Personal stickers, decorations, or modifications to the laptop/assets are not allowed without explicit permission from the IT department.
- 2.3. Laptop/assets must be stored securely when not in use, preferably in a locked drawer or cabinet.
- 2.4. Laptop/assets must not be left unattended at the workplace or public places or vehicles where they are visible and susceptible to theft.

3. Data Security

- 3.1. Employees are responsible for maintaining the security and confidentiality of all company data stored on their laptop/assets.
- 3.2. Strong and unique passwords must be used to secure laptops, and employees should not share their passwords with anyone.
- 3.3. Laptops must be locked (using a password or screen lock) when not in use, even for short periods.
- 3.4. Employees must not install unauthorized software or applications on company laptops, as this could compromise security and performance.
- 3.5. Automatic software updates and security patches provided by the IT department must be promptly installed to ensure the latest security measures are in place.

3.6. Encryption tools provided by the company must be used to protect sensitive and confidential data stored on the laptop.

4. Using the Internet, Intranet and Electronic mail

4.1. Employees shall avoid using computers for sending, receiving, and/or copying inappropriate material.

4.2. Employees shall ensure that the transmission of information via communication and information networks and devices are made only if authorized to do so and in accordance with the relevant Company protocols.

4.3. Employees should avoid sharing passwords with another person, or share another person's password/s, or record password/s which can be misused. The Company's information security password policy must be followed at all times.

4.4. Employees must use the Internet responsibly. Access to the internet is a business tool and unnecessary use can hamper the people's ability to do legitimate research and work.

4.5. Employees must only access websites directly related to their work during work hours.

4.6. Access to streamed or real time audio, data, graphics, video or any other data that uses a large amount of bandwidth or system resources is not allowed either during work time or break or rest periods unless access to such services is directly related to work. This includes accessing entertainment services such as: "reality TV" shows, music downloads, films and sports events. Personal internet browsing is not permitted on the Company computers.

4.7. The Company reserves the right to monitor the use of the Internet to ensure continued compliance with these guidelines.

5. Downloads and attachments

5.1. Employees must not download or use the following file formats, devices or utilities on their PC, portable computer or mobile device unless they are directly related to their work:

- a) MP3
- b) Peer-to-Peer file sharing services.
- c) Push technology software.
- d) Personalized search software.
- e) Internet Relay Chat software or similar communication tools.
- f) Nor any other file format or software used to distribute or access audio, video or graphic intensive displays or animation that require the use of relatively large files to store, distribute or transmit the data.

5.2. Furthermore, employees must not use their laptops or mobile device to distribute any of the files, devices or utilities listed above either within the organization or externally. Employees may also be held responsible if they receive any of the above from a third party.

6. Use of External Devices

6.1. The use of personal external devices (e.g., USB drives, external hard drives) on company laptops is prohibited unless approved by the IT department.

6.2. If a legitimate need arises to use external devices, employees must ensure the devices are scanned for malware using company-approved tools before connecting to the laptop.

6.3. All files transferred to and from external devices must be scanned for viruses and malware before being accessed or opened on company laptops.

7. Data Backup

7.1. Employees are responsible for regularly backing up their work-related data on company-approved backup solutions.

7.2. Critical data should not be stored solely on the laptop; cloud storage or network drives should be used whenever possible.

8. Reporting Security Incidents

8.1. Any suspected security breaches, lost laptops, or unauthorized access to sensitive data must be reported to the IT department immediately.

8.2. Employees must follow the company's incident reporting procedures in the event of a security incident.

9. Unethical Transaction

9.1. No employee shall assist in the misuse of Company funds, irrespective of the amount involved, including, the misappropriation of such funds for their personal benefit, or customers.

9.2. All payment and transfers of premium and other items of value shall be made openly and must be disclosed and duly authorized by the concerned authority.

10. Protecting Company's Assets

10.1. Misuse of Resources: Employees shall avoid any improper, unauthorized or unlicensed use of property or resources for non-business reasons or purposes including improper use of systems and timekeeping.

10.2. Employees shall avoid any unauthorized removal or taking of supplies, equipment, furniture, fixtures, products, cash, merchandise, or other tangible property of the Company.

11. Remote Work and Travel

11.1. When working remotely or traveling, employees must adhere to this policy's guidelines as if they were working from the company premises.

11.2. Public Wi-Fi networks should be avoided whenever possible, and employees must use a secure virtual private network (VPN) provided by the company.

12. Handling of Company-Provided Gadgets

12.1. Company-provided gadgets, including laptops and other devices, are for official use only. They must not be used for personal tasks or activities unrelated to work.

12.2. Unauthorized sharing of company gadgets with individuals who are not employees of the organization is strictly prohibited.

13. Data Confidentiality

13.1. All company data, whether stored on laptops, servers, or cloud services, must be treated as confidential and proprietary. Employees are prohibited from sharing, disclosing, or transmitting sensitive information without proper authorization.

14. Loss, Damage, or Theft of Gadgets

14.1. In case of gadget damage, loss, or theft, employees must immediately report the incident to the IT department and their immediate supervisor.

14.2. Employees are responsible for taking reasonable precautions to prevent damage, loss, or theft of company gadgets, including proper storage and secure transportation.

15. Configuration Changes

15.1. Any changes to the configuration or settings of company-provided laptops must be approved by the IT department. Unauthorized configuration changes can lead to compatibility issues, security vulnerabilities, and system instability.

16. Remote Support and Mobile Device Management

16.1. The IT department may require remote access to company-provided laptops for maintenance, troubleshooting, and security updates.

16.2. Mobile Device Management (MDM) software may be installed on laptops to ensure compliance with security policies and to enable remote tracking and wiping of devices in case of loss or theft.

17. Device Audits

17.1. The IT department reserves the right to conduct periodic device audits to ensure compliance. During these audits, employees may be required to present their laptops and other company-provided gadgets for inspection.

18. Non-Return or Damaged/Formatted Laptop

18.1. Employees who fail to return a company-provided laptop upon resignation, termination, or upon request, will be held accountable for the full cost of the laptop.

18.2. If a returned laptop is damaged or has been formatted, the employee may be liable for repair or replacement costs, subject to evaluation by the IT department.

19. Personal Data Processing security

19.1. The company implements security measures to ensure the personal data processed is safeguarded from unauthorized access and unlawful processing or disclosure, as well as accidental loss, modification, or destruction. This applies regardless of whether data is processed electronically or in paper form. Before the introduction of new methods of data processing, particularly new IT systems, technical and organizational measures to protect personal data must be defined and implemented. The technical and organizational measures for protecting personal data are part of Corporate Policy and must be adjusted continuously to the technical developments and organizational changes.

20. Enforcement

20.1. Failure to comply with this policy may result in disciplinary action, including but not limited to warnings, suspension, or termination of employment.

20.2. The IT department will monitor compliance with this policy and conduct periodic audits to ensure its effectiveness.

20.3. By using a company-provided laptop, employees acknowledge that they have read, understood, and agreed to abide by the guidelines set forth in this policy.

21. Policy Review and Changes

21.1. Company reserves the right to amend or update this policy as necessary. Any changes will be communicated to employees in a timely manner.

21.2. This policy will be reviewed periodically by the IT and HR departments to ensure its relevance and effectiveness. Changes to the policy will be communicated to employees, and their compliance is expected.

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Work from Home

1) Purpose/Objective

- a) To regularize attendance while an employee is working from home
- b) Work from Home (WFH) arrangement is to make sure that working from home is beneficial to our employees and Orangemantra.
- c) To ensure through appropriate monitoring, that “occasional” work from home does not inadvertently become a regular feature of the employees’ working arrangements.

2) Scope

This policy is applicable for all employees of **Orangemantra**.

3) Applicability

- a) At Orangemantra we do recognize that occasionally our employees may need to work from home.
- b) Reasons for WFH that could demand telecommuting include but are not limited to:
 - i) Parenting
 - ii) Bad weather
 - iii) Emergencies
 - iv) Medical reasons
 - v) Work-life balance
 - vi) Office requirements
 - vii) Other reasons for WFH depend on employees and managers’ decision.
- c) **However, it is not possible to allow all employees at all level(s) of company to work from home The reasons for that are: -**
 - i) The business requirement of jobs may not be suitable for such an arrangement.
 - ii) Employees may get hit with bad internet connection, slower VPN connection that makes application slow down.
 - iii) It’s hard for managers to see and resolve problems of employees working from home.
 - iv) It takes a lot more time to organize and monitor effective virtual teamwork.
 - v) It requires a much greater effort to ensure that the communication has passed as expected since misunderstanding is more likely to occur.
 - vi) Speed and quality are often sacrificed when employees work from home.

4) Procedure

- a) Before proceeding on planned WFH, the employee must apply for WFH in advance which needs to be approved by the Reporting Manager and HR@orangemantra.in both over email.
- b) The employee should make this request to their Reporting Manager and HR, at least a day before actual WFH or at least 3 hours before start of the day in some urgent situation. Unless approved, such WFH shall be treated as ‘loss of pay/without pay’ and salary will be deducted for those unapproved days.

- c) If the WFH arrangement exceeds for more than 4 days in a month ; then Reporting Manager and team members should meet to discuss project details and set specific goals, schedules and timelines against the task(s) to be performed during WFH.
- d) It is the responsibility of the employee on WFH to remain available on Video to attend official exigencies.
- e) Employees who need to work from home for unforeseen reasons (e.g. illness or temporary difficulty in commute) or the reasons listed above, they should file their WFH request as soon as possible, so managers can consider and approve it.
- f) Company reserves right to withdraw their employee's approval for WFH if they believe its use is being abused or for any other reasonable needs of company to carry out its business.

5) Working Arrangement

a) Workload, Reporting and Monitoring:

- i) All arrangements for monitoring, supervision, setting workloads, etc., will be agreed with the employee's Reporting Manager in line with normal procedures.
- ii) For planned WFH, the precise project or task must be agreed beforehand.

b) Equipment:

- i) Employees who are required to work from home would not be provided with any equipment unless already assigned to them.
- ii) If any equipment *{exception case(s) based on Business need}* is provided by company for the purpose of working at home, will be inspected and maintained by the company.
- iii) The employee shall be responsible for proper management and security of company assets provided for official purpose such as Company Laptop and its accessories, Bag, Data Card (if provided).
- iv) The employee is required to take reasonable care of all equipment(s), to keep it secure and to use it in accordance with operating instructions, and the IT policy.
- v) Employee must ensure that any such equipment additionally provided is returned at the end of the arrangement in good condition.
- vi) Any equipment must NOT be left unattended in any vehicle at any time
- vii) If it is found that the equipment assigned to employee for working from home is in bad condition or is not in working condition then the cost of equipment should be procured from employee responsible.

c) Confidentiality and Access:

- i. Equipment and files should only be accessible to the employee and safeguarded from access by other members of the household and visitors.

d) Compliance:

- i) The Manager will be responsible for monitoring the employee's performance while working from home.

- ii) Working from home is a privilege and not a guarantee. Any misuse of availing WFH arrangements amounting to misconduct would be subject to disciplinary action.
- iii) Failure to comply with any aspect of this policy or related policies such as IT policy during WFH may lead to a disciplinary action
- iv) While working from home for an extended period of time (3 continuous working days and plus), employees need to use Hubstaff in which daily sign in at the start of the day and sign out at end of the day is required along with GreyTHR. In case one miss to sign in in Hubstaff they need to send email regarding this to HR & reporting manager.

6) Expectation from Employees, Working from Home

This is applicable to those employees who have been approved to Work from Home:

- i) The employee will be signed in, on office system and available online during the business hours and extended time if required for project.
- ii) Communicate to Manager / team when employee go offline, along with expected return time (i.e. going to lunch, back at 2 pm), and when finished for the day.
- iii) Put in extra effort into being visible virtually since employee isn't visible physically.
- iv) It is expected that completion of task assigned would be the focus.
- v) Employees should be accessible on MS Team and cell phone during work hours.
- vi) Wi-Fi connection would be arranged by the employee.

7) Absence and Sickness

- a) If an employee is unable to work on the day, they had expected to WFH, due to sickness, injury or any other reason, they must apply for leave and ensure taking approval from supervisor.

8) Resignation Cases

- a) If an employee has already resigned and is serving the notice period, he/she is not eligible for WFH. The entire notice period must be served on WFO basis.

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