

GLS POLY FILMS PVT LTD.

Employee Handbook

GLS POLY FILMS PVT LTD.

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GLS POLY PVT.LTD.FILMS

VILLAGE –GURAWARA, DIST-REWARI -123035 HARYANA, INDIA.

About Us

GLS POLY FILMS PVT LTD. GLS Poly Films is a manufacturer of PET films from India, having a world class manufacturing facility which is just 45 min drive from Delhi International Airport. We manufacture Biaxially Oriented PET (BOPET) films with ABC (i.e., 3 layered film as we have 3 extruders) in Transparent, Metalized, Alox, Alu Alu bond versions to name a few. These facilities boast state-of-the-art manufacturing units equipped with modern machinery. This advanced infrastructure enables us to maintain its high standards of production quality and efficiency, ensuring that each garment produced meets the rigorous demands of its global clientele.

Welcome to GLS Poly Films , your trusted partner in the manufacturing of high-quality Biaxially Oriented Polyethylene Terephthalate (BOPET) films. Headquartered in India, we pride ourselves on operating a state-of-the-art, world-class manufacturing facility strategically located just a convenient 45-minute drive from Delhi International Airport. This prime location ensures seamless connectivity and efficient logistics for our domestic and international partners.

At GLS Poly Films , our core strength lies in our advanced manufacturing capabilities. We specialize in producing superior BOPET films using a sophisticated ABC co-extrusion process. This three-layered film structure, achieved through our three dedicated extruders, allows us to engineer films with enhanced properties and functionalities tailored to a diverse range of applications. This multi-layered approach often results in films with improved barrier properties, enhanced mechanical strength, and superior printability compared to single-layer films.

Our comprehensive product portfolio caters to the evolving needs of the packaging, converting, and industrial sectors. We offer a wide array of BOPET film versions, including:

- **Transparent:** Providing excellent clarity and gloss for visual appeal and product visibility.
- **Metalized:** Offering exceptional barrier properties against moisture, oxygen, and light, ideal for extending shelf life and enhancing product presentation.
- **Alox (Aluminum Oxide Coated):** Delivering superior barrier performance with enhanced transparency compared to traditional metalized films, making them suitable for demanding packaging applications.
- **Alu Alu Bond:** Engineered for high-barrier applications requiring robust protection against environmental factors, often used in pharmaceutical and sensitive product packaging.

Beyond these core offerings, our commitment to innovation drives us to continuously explore and develop new and customized film solutions to meet specific client requirements. We are dedicated to providing not just products, but solutions that empower your packaging and contribute to the success of your business.

While our immediate focus is on delivering exceptional BOPET films, our vision extends to fostering long-term partnerships built on trust, reliability, and mutual growth. We are committed to maintaining the highest standards of quality in our production processes and ensuring consistent product performance. Our strategically located manufacturing facility, coupled with our technical expertise, positions us as a reliable and efficient supplier for businesses both within India and across the globe.

At GLS Poly Films , we believe in the power of advanced technology and a customer-centric approach.

GLS POLY PVT.LTD.FILMS

VILLAGE –GURAWARA, DIST-REWARI -123035 HARYANA, INDIA.

We strive to understand your unique needs and deliver film solutions that not only meet but exceed your expectations. We are more than just a manufacturer; we are your partner in creating innovative and effective packaging solutions.

We invite you to explore our range of BOPET films and discover how GLS Poly Films can contribute to your success. Contact us today to learn more about our capabilities and how we can work together.

OUR VISION

To deliver high-quality products and exceptional services to our customers by harmoniously blending safety, quality and efficiency while diligently maintaining our integrity, honesty and dedication towards environmental and social responsibilities.

OUR MISSION

To become the benchmark manufacturing company for Biaxially Oriented PET (BOPET) films with ABC (i.e., 3 layered film as we have 3 extruders) in Transparent, Metalized, Alox, Alu Alu bond versions providing world-class products through the integrity, teamwork and creativity of our people driven by our constant commitment to outstanding customer satisfaction.

Overview

The GLS Poly Films Pvt Ltd Employee Handbook (the “Handbook”) has been developed to provide general guidelines about GLS Poly Films Pvt Ltd.’s policies and procedures for employees. It is a guide to assist you in becoming familiar with some of the privileges and obligations of your employment, including GLS Poly Films Pvt Ltd’s policy of voluntary at-will employment. None of the policies or guidelines in the Handbook are intended to give rise to contractual rights or obligations, or to be construed as a guarantee of employment for any specific period, or any specific type of work. Additionally, except for the voluntary at-will employment policy, these guidelines are subject to modification, amendment or revocation by GLS Poly Films Pvt Ltd at any time, without advance notice.

The personnel policies of GLS Poly Films Pvt Ltd have been established by the Board of Directors, which has delegated authority and responsibility for their administration to the Director. The Director, in turn, has delegated authority to Head-HR for administering all contents and policies covered in the Employee Handbook. Employees are encouraged to consult the Head-HR for additional information regarding the policies, procedures, and privileges described in this Handbook. Questions about personnel matters also may be reviewed with the Head-HR.

GLS Poly Films Pvt Ltd will provide everyone a copy of this Handbook upon employment. All employees are expected to abide by it. The highest standards of personal and professional ethics and behavior are expected of all GLS Poly Films Pvt Ltd employees.

Further, GLS Poly Films Pvt Ltd expects each employee to display good judgment, diplomacy, and courtesy in their professional relationships with members of GLS Poly Films Pvt Ltd Pvt Ltd’s Board of Directors, committees, membership, staff, stake holders, and the public.

GLS POLY PVT.LTD.FILMS

VILLAGE –GURAWARA, DIST-REWARI -123035HARYANA, INDIA.

INDEX

r No	Chapter and Contents	Page No.
1	Employment Policies & Practices	10
1.1	Types of Positions <ul style="list-style-type: none">• Employer• Full time Employee• Part Time Employee• Staff• Permanent Worker• Temporary Worker• Apprentice• Probationer• Trainee• Badli Worker• Fixed Term Employment• Consultant	10
1.2	Classification of Employee Grades	11
1.3	Birth Date	12
1.4	Working Hours & Attendance Management <ul style="list-style-type: none">• Hours of Work & Shift Timings• Attendance & Punctuality• Flexible organization of work• HRMS Portal	12
1.5	Probation Period	14
1.6	Confirmation of Services	14
1.7	Performance Review and Annual Increment <ul style="list-style-type: none">• Assessment Period• Assessment Process• Authorized Personnel• Review of Personal Action	14
1.8	Promotion	15
1.9	Job Rotation	15
1.10	Transfer	15
1.11	Notice Period	15
1.12	Notice Period Waiver	15
1.13	End of Employment <ul style="list-style-type: none">• Resignation• Process of Approval• Retirement• Separation due to Death• Dismissal from Service	15
1.14	Discharge Simpliciter	17
1.15	Full & Final Settlement	17
1.16	Responsibility	17
2	Compensation and Benefits	17

GLS POLY PVT.LTD.FILMS

VILLAGE–GURAWARA, DIST-REWARI -123035HARYANA, INDIA.

2.1	Components of Salary & Wages <ul style="list-style-type: none"> • Basic Pay • Compensation of extra or atypical working hours • House Rent Allowance (HRA) • Children Education Allowance • Statutory Bonus • Special Allowance • Performance Linked Incentive (PLI) • Attendance Bonus • Over Time Pay • Employees' Provident Fund (EPF) • Employees' State Insurance Corporation (ESIC) • Gratuity • Health Insurance Coverage • Workmen's Compensation • Reimbursement of Expenses 	18
2.2	Leaves <ul style="list-style-type: none"> • Earned Leave (EL) • Casual Leave (CL) • Compensatory Off (C-off) • Short Leave • Special Leave • Maternity Leave • Paternity Leave • Sabbatical Leave • Study Leave • Paid Holidays • Leave During Notice Period 	19
2.3	Welfare Facilities <ul style="list-style-type: none"> • Transportation • Dining Hall • Medical Examination • Interest Free Loan • Subsidized Canteen Food • Cloak Room & Locker • Occupational Health Centre (OHC) • Creches • Equipment safety Inspections • Personal Protective Equipment (PPE) • Telecommunication & Internet • Uniform • Family Friendly Programs 	21
3	Training & Development	22
3.1	Skill & Competency Assessment <ul style="list-style-type: none"> • Assessment • GAP Analysis • Assessment Process 	22

GLS POLY PVT.LTD.FILMS

VILLAGE –GURAWARA, DIST-REWARI -123035HARYANA, INDIA.

		<ul style="list-style-type: none"> • Training Need Identification • Assessment Period • Record Keeping 	
	3.2	Types of Training <ul style="list-style-type: none"> • Behavioural Skills • Technical Trainings • EHS Related • Other Trainings • Woman Development Programs 	23
4		Code of Conduct	24
	4.1	Voluntary At-will Employment	24
	4.2	Equal Employment Opportunity	24
	4.3	Recruitment of “Divyang” category people	24
	4.4	No Forced Labour <ul style="list-style-type: none"> • Reporting of Forced Labour • Remediation and Punishment 	25
	4.5	No Child Labour <ul style="list-style-type: none"> • Remediation 	25
	4.6	Exclusive Service	26
	4.7	Confidentiality	26
	4.8	Prohibition of Drug, Alcohol and other controlled substances Social Events by Company	26
	4.9	Zero Tolerance Against Corruption	26
	4.10	Outside Employment	27
	4.11	Non-disclosure of Confidential Information	27
	4.12	Solicitation	27
	4.13	Conflict of Interest	28
	4.14	Gifts and Donations	28
	4.15	Prohibition of Sexual Harassment: <ul style="list-style-type: none"> • Internal Complaint Committee • Complaint Procedure • Remediation and Punishment • Action for false or malicious complaint or false evidence • Penalty for Contravention 	28
	4.16	Prohibition of Other Types of Workplace Harassment <ul style="list-style-type: none"> • Reporting Of Harassment 	30
	4.17	Grievance Redressal Procedure <ul style="list-style-type: none"> • Grievance • Complaint • Respondent 	31
	4.18	Remediation Procedure	31
	4.19	Works Committee <ul style="list-style-type: none"> • Formation of Works Committee • Scope of Works Committee 	32
	4.20	Safety Committee	32

GLS POLY PVT.LTD.FILMS

VILLAGE –GURAWARA, DIST-REWARI -123035HARYANA, INDIA.

	<ul style="list-style-type: none">• Formation of Safety Committee• Scope of Safety Committee	
.21	Freedom to join Trade Unions or Associations	33
.22	Employee Resource Groups (ERG)	33
.23	Computer and Information Security <ul style="list-style-type: none">• Internet Acceptable Use Policy	33
.24	Vigil Mechanism <ul style="list-style-type: none">• Formation of Vigilance Committee• Scope of Vigilance Committee• Complaint Procedure• Decision and Reporting• Confidentiality• Protection• Surprised Audits & Inspection• Disqualifications	35
.25	Protection of Young Workers	38
5	Standing Orders	38
.1	Stoppage of Work	38
.2	Disciplinary action for misconduct	38
.3	Types of Misconducts	39
6	Maintenance of Records	40

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Documents to be handed over separately

1. Employee Receipt and Acceptance
2. Annexure mentioning list of active members for,
 - a. List of Key Personnel
 - b. List of Emergency Contact Numbers
 - c. POSH Committee
 - d. Works Committee
 - e. Grievance Committee
 - f. Safety Committee
 - g. List of Active First Aid Trainers
 - h. List of Active Emergency Response Team (ERT) Members

1. Employment Policies and Practices

1.1 Types of Positions

- **Employer:** GLS Poly Films Pvt Ltd is the employer of all full-time, part-time, or temporary employees, Apprentices, Consultants, and personnel hired on retainership agreements. An employee is hired, provided compensation and applicable benefits, and has his or her work directed and evaluated by GLS Poly Films Pvt Ltd.
- **Full-Time Employee:** A Full Time Employee is hired directly on company payroll and his or her remunerations are paid directly by GLS Poly Films Pvt Ltd. He or she regularly works at least 08 hours a day and 48 hours per work week.
- **Part-Time Employee:** A Part Time Employee may or may not be hired directly on company payroll but his or her remunerations are paid directly by GLS Poly Films Pvt Ltd. He or she regularly works less than 48 hours per work week but no less than 24 hours per work week.
- **Staff:** A Staff Employee is an employee who is hired directly in the Category of Staff and is paid on a salary basis and meets the qualifications for exemption from the overtime requirements of The Factories Act, 1948.
- **Permanent Worker:** A Permanent worker is a worker who has been engaged on a permanent basis in GLS Poly Films Pvt Ltd and includes any person who has satisfactorily completed a probationary period of six months in the same or another occupation in the GLS Poly Films Pvt Ltd including breaks due to sickness, accident, leave, lockout, strike (not being an illegal strike) or involuntary closure of the GLS Poly Films Pvt Ltd.
- **Temporary Worker:** A Temporary Worker is a worker who has been engaged in the organization of a work which is of an essentially temporary nature likely to be finished within a limited period. An individual employed, either on a full-time or part-time basis, for a specific period of time but not more than twelve months.
- **Apprentice:** Apprentice means a person who is undergoing apprenticeship training in pursuance of a contract of apprenticeship under the Apprenticeship Act, 1961 (52 of 1961). An apprentice is governed by The Apprentices Act, 1961 and will be paid remuneration within the scope of the act only.
- **Probationer:** A probationer is an employee who is provisionally employed to fill a permanent vacancy in a post and has not completed six months' service therein. The period of probation can be extended further period up to three months, after assessing the performance of the probationer for the post, he or she has been appointed for. If a permanent employee is employed as a probationer in a new post he may, at any time during the probationary period of six months, be reverted to his old permanent post.
- **Trainee:** A trainee is an individual taking part in a trainee program within an organization after having graduated from higher and technical courses. A trainee is an official employee of the firm that is being trained for the job they were originally hired for. The training period for all trainees will be of 03 months from the date of joining the duty.
- **Badli Worker:** Badli worker is a worker who is appointed against the post of a permanent worker or probationer who is temporarily absent from the duty.

GLS POLY PVT.LTD.FILMS

VILLAGE –GURAWARA, DIST-REWARI -123035 HARYANA, INDIA.

- **Fixed-term employment:** Fixed-term employment is a contract in which the company hires an employee for a specific period of time. In most cases it is for a year but can be renewed after the term expires depending on the requirement. In fixed-term employment, the employee is eligible to claim any rights for permanent job in the company.

Explanation: For removal of doubt, it is clarified that the termination of service of a worker as a result of completion of tenure of fixed term employment shall not be included within the meaning of “retrenchment” as defined under clause (zh) of section 2 of the Industrial Relations Code, 2020 (35 of 2020).

- **Consultant:** An individual who's an expert in a particular field who gives professional advice to individuals and businesses in their area of expertise, usually on a temporary or contract basis until a particular need has been met. There is no relationship between a consultant and GLS Poly Films Pvt Ltd of being direct or indirect employee of GLS Poly Films Pvt Ltd

All employees are classified as Exempt or Non-Exempt in accordance with central and state law and regulations. Each employee is notified at the time of hire of his or her category and Grade Code.

1.2 Classification of Employee Grades

Grade	Grade Code	Designations Covered
Top Management	TM-1	Chairman, Director, Managing Director, Executive Director
	TM-2	President, Chief Executive Officer, Chief Finance Officer, Chief Strategy Officer, Chief HR Officer, Chief EHS Officer, Group Head Manager, General Manager, SBU Head, Unit Head
Senior Management	SM-1	Vice President, Deputy Executive Officer, Deputy Strategy Officer, Company Secretary, Deputy General Manager, Assistant General Manager
	SM-2	Senior Manager, Manager, Head, Additional Manager, Management Representative
Middle Management	MM-1	Deputy Manager, Assistant Manager, In-Charge
	MM-2	Senior Executive, Senior Engineer, Senior Officer, Senior Fireman
	MM-3	Executive, Assistant Executive, Junior Executive, Engineer, Assistant Engineer, Junior Engineer, Supervisor, Senior Assistant, Assistant, Officer, Junior Officer, Fireman, Office Assistant
	MM-4	Scholar, Management Trainee, Graduate Engineer Trainee, Diploma Engineer Trainee, Trainee Executive
High Skilled Workman	HSWM	Team Leader, Senior Inspector, Master Tailor, Textile Engineer, Production Manager, Quality Control Specialist, Embroidery Specialist, Pattern Maker, Dyeing Technician, Sewing Machine Mechanic.
Skilled Workman	SKWM	Technician, Inspector, Craftsman, Fabric Cutter, Machine Operator, Quality Inspector, Embroidery Machine Operator, Junior Pattern Maker, Dyeing Assistant, Maintenance Technician.
Unskilled Workman	USWM	Junior Technician, Material Handler, General Laborer, Packing Assistant, Cleaning Staff, Loader/Unloader, Fabric Sorter, Helper, Warehouse Assistant
Trainee Workman	TRWM	Helper, Office Maid, Steward, Cleaner
Fixed Term Workman	FTWM	Seasonal Production Assistants, Project-Based Designers, Temporary Quality Inspectors, Contracted Fabric Cutters, Short-Term Embroidery Technicians, Fixed-Term Machine Operators.

GLS POLY PVT.LTD.FILMS

VILLAGE –GURAWARA, DIST-REWARI -123035 HARYANA, INDIA.

Apprentice	APPT	Fixed Term Worker, Gardner
Contract Workman	CONT	Contract Tailors, Contract Textile Technicians, Contract Quality Inspectors

1.3 Birth Date:

Every employee indicates his/her exact date of birth to the employer, or the officer authorized by him on his behalf, at the time of entering service in the organization. The employer or the officer authorized by him in his behalf may before the date of birth of a worker and is entered in his service card, which requires him to supply,

- his matriculation or school leaving certificate granted by the Board of Secondary Education or equivalent certificate granted by similar educational authority; or
- a certified copy of his date of birth as recorded in the registers of a municipality, local authority or Panchayat or Register of Births.
- a copy of Aadhaar Card or Passport; and
- in case where all above-mentioned documents are not available, employee can submit an affidavit sworn, either by the workman or his parents, or by a near relative, who is in a position to know about the workman's actual or approximate date of birth, before a first-class Magistrate or Oath Commissioner, as evidence in support of the date of birth given by him.

The date of birth of an employee, once entered in the record of the organization shall be the sole evidence of his age in relation to all matters pertaining to his service including fixation of the date of his retirement from the service of the organization. All formalities regarding recording of the date of birth shall be finalized within one week of the date of the appointment of a worker.

Important: If any person willfully makes, or causes to be made, any false statement in connection with any notice of birth, he or she shall be terminated from the service with immediate effectiveness. Payment of pending dues, if any, or full and final settlement will be made as per the provisions of the Termination clause.

1.4 Working Hours & Attendance Management

- Hours of Work & Shift timings:

Facility works 06 days a week in one general + three rotational shifts as detailed below – General shift (for staff employees & production workers) – 09:00 AM to 06:00 PM which includes 30 minutes lunch break & 02 tea breaks of 15 minute each for rotational shifts i.e. First Shift, Second Shift, and Third Shift. For General Shift, shift hours are 08:30 hours including time for lunch and tea break.

Shift timings for each shift are as mentioned below.

Sr. No	Shift Name	Shift Timings
1	First Shift	8:00 am to 04:00 pm
2	Second Shift	4:00 pm to 00:00 pm
3	Third Shift	0:00 pm to 08:00 am
4	General Shift	9:00 am to 06:00 pm

Employees may request the opportunity to vary their work schedules (within employer-defined limits) to better accommodate personal responsibilities, subject to GLS Poly Films Pvt Ltd work assignments and Director approval, the employee's supervisor shall determine the hours of employment that best suits the needs of the work to be done by the individual employee.

- Attendance and Punctuality

Attendance is a key factor in your job performance. Punctuality and regular attendance are expected of all employees. Excessive absences (whether excused or unexcused), tardiness or

leaving early is unacceptable. If you are absent for any reason or plan to arrive late or leave early, you must notify your immediate supervisor and your section head as far in advance as possible and no later than one hour before the start of your scheduled workday. In the event of an emergency, you must notify your immediate supervisor as soon as possible.

For all absences extending longer than three [3] days, you must obtain approval from your immediate supervisor prior to the start of scheduled workday. When reporting an absence, you should indicate the nature of the problem causing your absence and your expected return-to-work date. A physician's statement may be required as proof of the need for any illness-related absence regardless of the length of the absence.

Except as provided in other policies, an employee who is absent from work for seven [7] consecutive days without notification or approval to his or her immediate supervisor, section head or the Head of Department, will be considered to have voluntarily terminated his or her employment. The final pending dues of an employee will be fixed as per terms and conditions of employment and a paycheck will be sent to the address of an employee available in the Personnel File of an employee.

Excessive absences, tardiness or leaving early will be grounds for disciplinary action up to and including termination. Depending on the circumstances, including the employee's length of employment, GLS Poly Films Pvt Ltd may counsel employees prior to termination for excessive absences, tardiness or leaving early.

- Flexible Organization of work

We implement a flexible work organization tailored to the unique demands of garment manufacturing. We provide options for shift adjustments and allow employees to rotate between different tasks, helping them manage their workload effectively while ensuring that production targets are met. This flexibility supports a more balanced and responsive work environment, enhancing both efficiency and employee satisfaction.

- HRMS Portal:

Each employee on the company payroll will be provided with access to the HRMS Portal of the company. Through HRMS portal, an employee can get access to basic information of his or her employment record in the company. The employee can monitor, manage and apply attendance related matters online through portal like,

- a) Application of Leave
- b) Checking Balance of Leaves
- c) Apply for correction in attendance
- d) Apply for change in basic details
- e) Apply for shift change
- f) Can change personal details other than employment information
- g) Approving leaves, attendance corrections, and shift change request of subordinates

Apart from attendance monitoring, employee can also access and obtain documents from HRMS Portal as mentioned below,

- a) Monthly Payslip
- b) Medi-claim Card, if applicable
- c) ESIC Registration Certificate, if applicable
- d) Annual Medical Test Report
- e) Form-16, for Income Tax purpose
- f) HR Policies & Procedures
- g) Other informative documents

Note: access to HRMS portal will be given by HR department to all new employees joining on company payroll provided they have successfully completed all their joining formalities.

1.5 Probation Period

The probation period is the trial period for any newly recruited employees in a company. It is the fixed duration during which a new employee's performance and suitability for a job are assessed. During the probation period, new employees are considered probationary employees. A probationary period will be 06 months from the date of joining duty or completion of Trainee Period.

1.6 Confirmation of Services

The employer shall, in accordance with the terms and conditions stipulated in the letter of appointment, confirm the eligible employee upon successful completion of the probation period and issue a letter of confirmation to him or her. Whenever an employee is confirmed, an entry with regard to the confirmation shall also be made in his or her service record.

1.7 Performance Review and Annual Increment

- Assessment Period: Performance review of all employees of GLS Poly Films Pvt Ltd, including workman will be conducted every year in June for the period starting from June and ending in May every year for previous year.
- Assessment Process: The annual performance review is a formal opportunity for the immediate supervisor and employee to exchange ideas that will strengthen their working relationship, review the past year, and anticipate GLS Poly Films Pvt Ltd's needs in the coming year. Both immediate supervisor or section head or head of department and employee should attempt to arrive at an understanding regarding the objectives for the coming year. This having been done, both parties should sign the performance review form, which will be kept as part of the employee's personnel record and used as a guide during the course of the year to monitor employee progress relative to the agreed upon objectives.
- Authorized Personnel for Performance Review: Authorized personnel to review the performance of an employee will be as mentioned below.

Authorized Personnel	Scope and Authority
The Director	Review and finalize performance of all Head of the Department and those individuals who are reporting directly to the Director Finalize and approve performance rating of section heads verified and submitted by Head of Department
Head of Department	Review and finalize performance of all Sections Heads and those individuals who are reporting directly to Head of Department Finalize and approve performance rating of all subordinates, team members verified and submitted by section head
Section Head	Review performance of all his or her subordinates, team members and submit final rating to HOD for approval. Before submitting final rating, he or she shall discuss with appraisee about the performance rating given to him or her
Immediate Supervisor	Review and submit feedback about performance of his / her subordinates, team members to Section Head or Head of Department for further process

- Review of Personnel Action: Employees may request a review of a personnel action or an unsatisfactory performance review. Employees are expected first to discuss their concerns with their

VILLAGE –GURAWARA, DIST-REWARI -123035 HARYANA, INDIA.

immediate supervisor. If further discussion is desired, the employee may then discuss the situation with the Director. The decision of the Director is final.

1.8 Promotion:

Promotion means the ascension of an employee to higher ranks. It involves an increase in salary, position, responsibilities, status, and benefits. GLS Poly Films Pvt Ltd believes in promoting an employee based on their actual performance for a given time period. An employee will be promoted based on performance, regardless of the number of years an employee spends. The purpose of giving performance-based promotion is;

1. To Rewards hard-working employees
2. To Encourage innovation among employees
3. To Reward talented employees
4. To Make workplace appealing to qualified candidates
5. To Enhance workplace productivity
6. To Motivate other employees to excel in their workplace

1.9 Job Rotation

Job rotation is a well-planned practice to reduce the boredom of doing the same type of job every day and explore the hidden potential of an employee. It helps management in discovering the talent of employees and determining what he or she is best at. On the other hand, it gives an individual a chance to explore his or her own interests and gain experience in different fields or operations.

1.10 Transfer:

An employee may be transferred according to the transfer policy and exigencies of work from one section to another or from one department to another or from one unit or branch to another under the GLS Poly Films Pvt Ltd. Provided that:

- the wages, grade, continuity of service and other conditions of service of the employee shall not be adversely affected by such transfer:
- an employee shall be transferred from one job to another, which he or she is capable of doing or performing:

1.11 Notice Period:

For all employees, confirmed in their service, the notice period shall be:

- a. Ninety [90] days for AGM & above
- b. Sixty [60] days for all other levels

For all employees, on probation, the notice period shall be:

- a. Forty-five [45] days for AGM & above
- b. Thirty [30] days for all other levels.

1.12 Notice Period Waiver:

The following are the guidelines for Notice Pay waiver:

- a. Notice Pay shall NOT ordinarily be waived off.
- b. Notice period shall be waived off only in case where the exit is a 'Good Riddance' as defined below:
 1. A breach of trust that requires early release of the employee to ensure security of classified information or protect intellectual property of the company or integrity issue.
 2. Gross Misconduct
 3. Consistent poor performance & non delivery

1.13 End of Employment

- Resignation: Resignation is the formal act of leaving or quitting one's office or position. The primary

GLS POLY PVT.LTD.FILMS

VILLAGE –GURAWARA, DIST-REWARI -123035 HARYANA, INDIA.

purpose of a resignation letter is to inform the employer that you are leaving, you can also use this as an opportunity to cement any good work relationships and leave on a positive note.

Authorities competent to accept resignation of an employee below Manager Cadre

Resigned by	Received by	Accepted and approved by
Any employee below Manager Cadre	Section Head or Process In-charge	Head of Department

Authorities competent to accept resignation of an employee above Manager Cadre

Resigned by	Received by	Accepted and approved by
Any employee in Manager and above Cadre	Head of Department	Director

Note: in the absence of HOD or Director, HR Head can accept the resignation of an individual only after obtaining telephonic or virtual approval.

- **Process of approval:**

- a. An employee must give a written resignation letter, duly signed, to the respective Section Head mentioning the reason for leaving and the date on which he / she intends to be relieved from the services of the company.
- b. The Section Head may choose to accept the resignation and forward to Head of Department for approval. In such cases the Head of Department shall write suitable comments and forward the resignation letter to Head HR.
- c. The Head of Department is NOT authorized to commit date of relieving, waiver of notice period, notice period buy-out to the exiting employee.
- d. Relieving cum Experience Certificate mentioning the date of relieving as agreed with the employee, compensation, designation, tenure etc. shall be issued to the exiting employee only after the Separation Clearance Form has been received by HR, and confirmation from Finance & Accounts department certifying that all dues have been settled.
- e. The employee's entitlement to his salary shall be discontinued for the last month of service and be paid along with the Full & Final Settlement of dues. Such a stoppage of salary advice shall be given by the respective HR Head.
- f. The Full & Final Settlement of dues and issue of the Experience Certificate shall be completed within a period not exceeding forty-five [45] days from the date of relieving, subject to clearance of all dues, handover and necessary documentation.

- **Retirement:**

- a. All employees shall retire from the services of the company on reaching the age of sixty [60]. The age set in birth proof submitted by employee at the time of joining shall be used for determining the retirement age.
- b. Information shall be given three [3] months in advance to the concerned employee. Such information shall be given with a letter issued by the HR Head.
- c. The HR shall keep Departmental Head / Functional Head informed about the retirement of the employee(s).
- d. The exiting employee shall have to ensure that the Separation Clearance Form is cleared by the designated departments.

- **Separation due to Death:**

- a. In the event of untimely demise of an employee in harness, the company shall initiate the full and final settlement of late employee on receipt of the certified true copy of the death certificate from the family of the late employee.
- b. The dues shall be paid to the nominee, whose name has been nominated in the joining documents or subsequently changed by the employee of which the document is available in his

VILLAGE –GURAWARA, DIST-REWARI -123035 HARYANA, INDIA.

personal file for the final clearance from company in the event of employee's death.

- **Dismissal From Service**

Once the employee is found guilty and he has been given punishment by way of dismissal, the following steps shall have to be taken:

- a. The employee shall be relieved immediately without notice period formalities.
- b. The employee shall have to fill in all the exit forms, if applicable else in case of immediate termination, considering severity of misconduct, the employee may be removed from duty without completing exit formalities.
- c. Serving the Notice Period shall not be required in case of dismissal from service.
- d. The employee shall have to handover his or her charge to immediate superior or colleague, as the case may be upon instruction of section head or head of department before leaving the company premises.

1.14 Discharge Simpliciter:

The Director or, Head of Department or, Head of HR may terminate the appointment of any member of the company in the public interest and such termination shall be deemed to be discharge simpliciter and shall not amount to dismissal or removal. Discharge Simpliciter may be given to employees under following conditions after the case has been evaluated by Head HR and approved by Director as the case may be:

- a. Continued ill health
- b. Position not required due to business re-organization

1.15 Full and Final Settlement:

- The Final Clearance Form is obtained from the respective HR. The clearance and signature of all the respective departments is have to be obtained by the employee and then the duly filled out and signed. Final Clearance Form shall have to be submitted to the HR.
- Any employee having a loan and advance pending against his / her name shall have to settle all such advances before his full and final is cleared.
- In case, where:
 1. the company is liable to pay a certain amount to the employee, the company shall adjust the same in order to get the full and final made.
 2. the amount is recoverable from the employee after settling off the accounts, the employee shall have to give the recoverable money by way of cross demand draft / direct transfer in favor of the GLS POLY FILMS PVT LTD. in order to get the full and final be made.
- In case of dismissal of an employee due to disciplinary action, wages or salary payable to him should be paid within 02 working days from the date of termination or dismissal.

1.16 Responsibility:

The HR representative is responsible for ensuring proper separation and documentation thereof in the location for all employees under all separation situations. HR Representative sends full and final documents along with duly filled Separation Clearance Form to Accounts Department for clearance of the dues.

2.Compensation & Benefits

All employees hired either on company payroll or third-party payroll is given a detailed explanation of salary and wages to be paid to them. An employee can check his/her compensation details in "Appointment Letter" issued upon joining the company. In case of revision of salary due to increment, all employees are given Increment Letter mentioning revised compensation details. In both letters, below mentioned components shall be defined clearly.

An appointment letter is a formal letter written to the candidate who has been selected for the specific job role or position. It is to be signed by the candidate as proof or confirmation of acceptance for accepting the appointment with the company.

2.1 Components of Salary & Wages

- **Basic Pay:** Basic pay is the amount paid to employees before any reductions or increases due to overtime or bonus, or any other allowances. The amount of basic pay will differ considering grade, skill level, overall CTC of an individual and will vary with change in minimum wages by government.
- **Compensation of extra or atypical working hours:** We ensure fair compensation for employees who work extra or atypical hours. We provide additional pay, bonuses, or time-off in lieu to recognize the demands of irregular schedules. This approach not only values our employees' contributions but also promotes a balanced work-life environment in our garment manufacturing operations.
- **House Rent Allowance (HRA):** House Rent Allowance is an allowance given by an employer to an employee to cover the cost of living in rented housing. The amount of HRA will differ considering grade and overall CTC.
- **Children Education Allowance:** Children Education Allowance (CEA) is a financial benefit provided by the employer to its employees to assist them in meeting the educational expenses of their children.
- **Statutory Bonus:** A Statutory Bonus is the compensation given to the employee in addition to the amount of pay specified as the basic pay as per guidelines set by law. Bonus can be paid both annually or every month along with monthly salary.
- **Special Allowance:** Special allowance is paid based on the value of the job of an employee. It may differ from person to person considering grade and over all CTC.
- **Performance Linked Incentive (PLI):** PLI is paid based on the performance of the individual in the previous year or quarter as per pre-defined criteria. This is the compensation given to the employee in addition to the amount of regular salary and will differ considering the grade of an employee. PLI can be paid either annually or quarterly as agreed mutually before appointment.
- **Attendance Bonus:** Attendance bonuses is type of incentive applicable only for employees of Workman Category and paid as a reward for consistently showing up to work and meeting their responsibilities. Attendance bonus will be paid every month along with monthly salary to eligible employees.
- **Overtime Pay:** Overtime pay, which is applicable only to employees falling in Workman Category, is for any time worked in excess of 08 hours in a workday or 48 hours in a work week. Only the Head of Department or his or her designee, upon the request of an employee's immediate supervisor or section head, may authorize overtime. Overtime rate is double (two) time the employee's consolidated basic. Payment of overtime wages is provided along with the salary or wages of respective month. Overtime hours will be considered only if it is approved by Head of the Department or his or her designee. Record of approved overtime hours should be submitted to HR department on or before 3rd of every month for pervious month.
- **Employees Provident Fund (EPF):** EPF is a statutory benefit available to the employees' post- retirement or when they leave the services. In the case of deceased employees, their dependents will be entitled to the benefits. Under the Employees' Provident Fund Scheme both employers and employees must make their contributions towards the Fund. Interest earned on the amount is credited to the member's Provident Fund Account (PF account) and is available to the employee at

the time of retirement or exit from employment as the case may be, provided certain conditions are fulfilled.

- Employee's State Insurance Corporation (ESIC): ESIC is beneficial and social legislation. Its main aim is to provide economic security to insured employees who work in factories and establishments. It basically provides for payment of benefits to workers and their dependents in cases of sickness, maternity, injury, etc.
- Gratuity: Gratuity is a benefit provided to long-serving employees by an employer for being a part of the organization for more than 5 years. The benefits are shared with the employee in accordance with the Gratuity Act 1972.
- Health Insurance Coverage: GLS Poly Films Pvt Ltd provides individual health insurance benefits for eligible full-time and part-time employees except those who are covered under ESIC, beginning after the first full month of employment. For this purpose, the company has adopted Group Mediclaim Policy, covering all eligible employees.
- Workmen's Compensation: All Employees are covered under the Workers' Compensation Law and the company has secured Workmen Compensation policy for all its employees, including temporary and contractual employees. Any employee who has an accident while on duty and must remain absent from duty because of the accident will be provided compensation benefits under the policy.
- Reimbursement of Expenses: Reimbursement is authorized for reasonable and necessary expenses incurred in carrying out job responsibilities. Mileage or transportation, parking fees, business telephone calls, and meal costs when required to attend a luncheon or banquet, are all illustrative of reasonable and necessary expenses. Employees serving in an official capacity for GLS Poly Films Pvt Ltd at conferences and meetings are reimbursed for actual and necessary expenses incurred, such as travel expenses, meal costs, lodging, tips and registration fees. Transportation costs are paid by GLS Poly Films Pvt Ltd for work outside normal work hours if the employee is on official business for GLS Poly Films Pvt Ltd.

2.2 Leaves

Leave means "authorized absence from duty by an employee during the employee's regular or normal hours of work". It can be both, with pay or without pay considering balance of leave an employee has. Below mentioned are different types of leaves which employees can avail during course of employment, provided they are eligible for the same.

- Earned Leave (EL): All employees are entitled to Earned Leave of eighteen [18] days with full pay in a calendar year. Employees will be eligible to use EL only after getting confirmation. EL will be allotted on a pro-rata basis to bring entitlements in line with the date of joining of the employee. EL will be credited twice in every calendar year, Nine [09] EL on 1st July and nine [09] EL on 1st January of each year. EL cannot be clubbed with CL. Un-availed Earned Leave can be accumulated up to a maximum of sixty [60] days during employment. Leaves exceeding the prescribed limit will be encashed at the end of calendar year and paid along with salary of January every year. In case of separation of employee from the organization, accumulated EL will be encashed and paid along with final dues payable to employee by the company. In case of death of an employee, payment will be made to the Nominee. If there is no Nominee, the company will pay the person obtaining the letter of succession from the court.
- Casual Leave (CL): All employees are entitled to Casual Leave for six [6] days in a calendar year. CL will be credited at the beginning of the calendar year and employees can avail CL on pro-rata basis. CL will automatically lapse at the end of the calendar year and will not be carried forward or en-

VILLAGE –GURAWARA, DIST-REWARI -123035 HARYANA, INDIA.

cash. CL cannot be used for more than 2 consecutive days at a time. CL cannot be clubbed with EL or Sick Leave.

- **Compensatory Leave (C-Off):** Any staff member, who has worked on Paid Holiday, Week off or worked extra when shift reliever has not been available, or for business exigencies, shall be eligible to avail Compensatory Off [C-off]. However, any employee from Manager & Above cadre, or any employee who is allowed to work in flexible shift timing or who is allowed to work from home is not eligible for C-Off. C-off will be credited to employee account only if it is approved by respective Head of Department. Any unused C-off will lapse after 60 days from the date of credit. C-off is not en-cashable.
- **Short Leave:** Short Leave is provided to employees to cater for unplanned personal work and emergencies requiring immediate attention. Short leave can be availed for a maximum duration of two [2] hours and for maximum two instances in a month and cannot be taken on the same day or carried forward or accumulated.
- **Special Leave:** Special leaves are granted for various domestic and personal reasons. Employers offer paid or unpaid special leave depending on the employee's circumstances. These leaves can be used only in cases where the employee does not have any other leave left in balance. These leaves are permissible for employees of Deputy Manager and above only. These leaves will be approved by HR only upon recommendation of section head or head of department.
- **Maternity Leave:** Maternity leaves are applicable to eligible employees as per The Maternity Benefit Act, 1961 and amendment therein.
- **Paternity Leave:**
 - a. The policy grants male employees, only for their 1st & 2nd child, paid leave for a period of seven [7] working days to take care of his wife and newborn child. This paid leave of seven [7] days is over and above the earned leave quota granted to employees.
 - b. Paternity leave can be availed seven [7] days before or within three [3] months from the date of delivery of child. If such leave is not availed within the said period, it shall be treated as lapsed.
 - c. Un-availed Paternity Leave does not get carried forward to the next year.
 - d. Employees desiring to avail Paternity Leave must inform their Section Head or Head of Department of the tentative dates of the leave at least 15 days prior to the intended start day of leave.
 - e. The employee must submit copy of Birth Certificate/Medical documents to support the grant of Paternity Leave.
- **Sabbatical:** Sabbatical assistance would be granted to the employees in case of employees own medical exigencies requiring long term requisite treatment. All employees who have completed at least two [2] years of continuous service are eligible for Sabbatical.
 - a. Sabbatical shall be without pay, salary allowances and any consequential monetary or non-monetary benefits.
 - b. Sabbatical is granted maximum up-to one [1] year in the entire service tenure of the employee.
 - c. Sabbatical must be for a period of at least three [3] months or above at a stretch and only once during a calendar year.
 - d. During sabbatical the employee shall not take up any employment/vocation/business/ profession elsewhere.
 - e. Eligible employees wanting to avail themselves of this assistance should approach their reporting head of department for approval in writing.
 - f. Approval would be subject to joint discretion of the Head of the Department and Head HR.

- **Study Leave:** To encourage the pursuit of further studies, which would be beneficial to the employee and the organization, the company provides study leave to prepare and appear in examinations. Study leave can be granted once in two [2] years and for not more than a period of three [3] weeks, of which 50 % i.e. one-and-half [1.5] weeks will be granted by the company, over and above the allotted leaves. The balance one-and-half [1.5] weeks will be adjusted against the leave balance of the employee. Approval would be subject to joint discretion of the Head of the Department and Head of HR.
- **Paid Holidays (PH) :** To provide all employees the benefits to celebrate and cherish festivals as well as national holidays, paid holidays will be declared by management. The Management will decide the list of holidays applicable for every calendar year, on the beginning of calendar year. The management reserves the right to change the declared paid holidays and increase or decrease the number of paid holidays, based on the exigencies of business. Change if any, shall be communicated to the employees from time to time. A Festival or National Holiday may not be granted to an employee who cannot be relieved due to the nature of his/ her duties or due to exigencies of work in such cases, the employee shall be entitled to Compensatory Off.
- **Leave During Notice Period:** No leave will be allowed during the notice period. Pre-approved earned leave may be cancelled at the discretion of management. If any employee is absent during the notice period, then absent days salary will be deducted from his dues even though he/she will not earn any salary for the absent days. At the sole discretion of management, the notice period will be extended suitably.

2.3 Welfare Facilities

- **Transportation:** The company provides its employees with stress-free rides to accessible landmarks. The purpose of this facility is to give our employees the privilege to travel safely from their destination to workplace and return. The company does not charge any money from employees and provides free transportation facilities as part of our commitment towards the betterment of our employees.
- **Dining Hall:** The company provides a hygienic dining hall with proper space to sit and eat, lighting, and seating arrangements for all employees working on the company premises. All employees who bring meals from home can utilize dining halls to enjoy their meal with comfort and ease. Employees need not pay any charges or fees to utilize dining halls.
- **Medical Examination:** All employees to be employed by GLS Poly Films Pvt Ltd shall be required to clear the medical examination by the Medical Officer nominated by the organization for such purpose, at the time of first appointment. Once in employment with the company, all employees will be provided free medical test once a year to monitor their health during employment. The cost of the medical test shall be paid by the company and employees need not pay the same.
- **Interest Free Loan:** The company provides interest-free loans to all on-roll employees provided they fulfil basic eligibility criteria. Any amount of loan given to any employee shall be recovered in 10 equal installments only. The employee shall be provided loan only for below mentioned purpose.
 - a. Medical Treatment for Parents, Spouse and Children only
 - b. Higher Education of Children and dependent siblings only
- **Subsidized Canteen Food:** The company provides a subsidized food facility to all its on-roll employees. The company bears a certain amount of the food expense, and the rest is paid by the employees. It is a voluntary approach and employees who do not wish to use this facility will not be charged any fees for subsidized food.
- **Cloak Room & Locker:** The company provides 'Cloak Room' to all workmen working the company

along with their individual lockers so that they can keep their belongings safe and secure while on duty. Each user will have his or her own locker, accessible to them only. Workmen need not pay for using locker facility while they are active in employment.

- Occupational Health Center (OHC): The company ensures all our employees get medical assistance as and when required. The health and well-being of our employees is our top priority. The company has well set Occupational Health Centre (OHC) that provides medical care and support to employees in a workplace setting. The goal of an OHC is to promote the health and well- being of employees and to prevent work-related illnesses and injuries. Employees need not pay to use the services of OHC.
- Creches: The company provides the Crèche facility for our employees who have children of an age below 3 years. The company also has hired a caretaker who will look after children while their parents are on duty. The facility has all the required material so that children can be provided with a stimulating environment for their holistic development.
- Equipment Safety Inspections: The company conducts regular equipment safety inspections and audits to ensure machinery meets safety standards and operates correctly. Scheduled audits review compliance and address potential hazards, maintaining a safe work environment. These practices are crucial for minimizing risks and ensuring employee well-being.
- Personal Protective Equipment (PPE): The company provides all our employees with safe working conditions and with all required Personal protective equipment, commonly referred to as “PPE”, to minimize exposure to a variety of hazards. Examples of PPE include such items as gloves, foot and eye protection, protective hearing devices (earplugs, muffs) hard hats, respirators and full body suits. Employees need not pay for using any of PPEs issued by the company while on duty.
- Telecommunication & Internet: The company provides internet access to all concerned employees who need to communicate with stakeholders outside and within company networks. Each internet connection includes limit as per usage of the user and data plan accordingly. These connections are provided free of charge and employees need not pay for the same.
- Uniform: The company provides two pair of uniforms to all its workmen once in a year free of cost and employee need not pay for the same. The purpose for this is to maintain uniformity in dressing of workmen while working on duty. Having uniform helps workmen not to get their personal clothing dirty, spoiled, or torn off while working.
- Family Friendly Programs: The company provides a range of family-friendly programs to support employee well-being, including flexible work arrangements like telecommuting and flexible hours. The parental leave policy supports the employees during significant life events, while childcare assistance programs offer financial relief through subsidies and reimbursements. The company also provides confidential counseling and resources through our Employee Assistance Program (EAP) and organize family-friendly events such as picnics and holiday parties to enhance employee well- being and foster family connections.

3.Training & Development

3.1 Skill & Competency Assessment

- Assessment: Skill mapping, or competency mapping, is a tool to assess required and desired skills for employees. It is a grid that visualizes the required and available skills and competencies in a team.

VILLAGE –GURAWARA, DIST-REWARI -123035 HARYANA, INDIA.

Difference between desired and actual skill can be identified with Skill Gap Analysis. It is an essential tool for Training Need Identification, Recruitment, Probation Assessment, Performance Assessment etc.

Assessment	Immediate Reporting Officer / 1st Line Manager to whom employees are reporting directly for day-to-day operations is responsible for Skill Assessment. The competency assessment, however, will be conducted by the HOD.
Review / Approval	Head of Department is responsible for review of assessment done before final approval.

For each skill and competency, one needs to assess the person's proficiency. This can be grouped into four categories:

Beginner	who is new to the process and does not possess defined skill and competency
Intermediate	who is familiar with process and possesses defined skill and competency but requires supervision
Advanced	who is possesses defined skill and competency and can perform independently without any supervision
Expert	who can work independently and can train others also to perform

- **Gap Analysis:** Once both the required and the available skills and competencies are assessed, one can create the competency matrix. It helps to visualize what skills are available and what skills are missing. Based on the "Gap Analysis" the Training Needs can be identified [TNI], which will form the basis for the structured and time bound training calendar, prioritizing the most critical needs to be taken up ahead of other needs.
- **Assessment Process:** Assessment of skills, competencies and proficiency levels will be done in two steps:
 - a. Step 1: Reporting Officer / Assessment Officer / Immediate Supervisor will assess skills of each team members based on pre-defined required skills and available skills. HOD will assess the competency gap and will prepare an Skill & Competency Matrix / Assessment Report.
 - b. Step 2: The assessment report will be reviewed by Reviewing officer / Head of Department for final review and approval.
- **Training Need Identification:** after final report received from the Reviewing Officer / Head of Department, HR Department will process further actions such as preparing the training calendar, scheduling the training, documentation, and personnel records etc.
- **Assessment Period:** Period for existing employees is of one year starting from October and ending in September of each year.
- **Record Keeping:** Department wise Skill & Competency Matrix / Assessment Report is to be submitted to HR Department after proper review and approval by Project In-charge / HOD.

3.2 Types of Training

The company provides the below-mentioned types of trainings as per requirements of roles and responsibilities an employee is required to perform.

- **Behavioral Skills:** Behavioral skills training involves a blend of skills needed in interpersonal relationships, productive emotions, effective communications, and engaging attitudes.

VILLAGE –GURAWARA, DIST-REWARI -123035 HARYANA, INDIA.

- **Technical Trainings:** Technical training teaches the skills needed to design, develop, implement, maintain, support or operate a particular technology or related application, product or service.
- **EHS Related:** EHS (Environment, Health and Safety) training courses are provided to ensure compliance with regulations, reduce risks, and improve overall performance. The purpose of these training courses is to make employees aware of precautions and measures to be taken while on duty.
- **Other training:** Apart from above mentioned training, the company provides other training for the betterment of our employees in their personal as well as professional life such as mental wellness, healthy lifestyle etc.
- **Woman Development Programs:** The company recognizes the importance and role of woman in society. We encourage woman to participate and get involved in our operations as well as decision making process. To empower them, the company provides development programs such as,
 - a. Awareness about law supporting woman
 - b. Work life balance
 - c. Managing finance
 - d. Awareness towards Mental and Physical Health
 - e. Free health check-up camp

4.Code of Conduct

4.1 Voluntary At-will Employment

Unless an employee has a written employment agreement with GLS Poly Films Pvt Ltd, which provides differently, all employment at GLS Poly Films Pvt Ltd is “at-will.” That means that employees may be terminated from employment with GLS Poly Films Pvt Ltd with or without cause, and employees are free to leave the employment of GLS Poly Films Pvt Ltd with or without cause. Any representation by any GLS Poly Films Pvt Ltd officer or employee contrary to this policy is not binding upon GLS Poly Films Pvt Ltd unless it is in writing and is signed by the Director with the approval of the Board of Directors.

4.2 Equal Employment Opportunity

GLS Poly Films Pvt Ltd follows the spirit and intent of all central, state, and local employment law and is committed to equal employment opportunity. To that end, the Board of Directors and Director of GLS Poly Films Pvt Ltd will not discriminate against any employee or applicant in a manner that violates the law. GLS Poly Films Pvt Ltd is committed to providing equal opportunity for all employees and applicants without regard to race, color, religion, national origin, sex, age, marital status, sexual orientation, disability, political affiliation, personal appearance, family responsibilities, matriculation or any other characteristic protected under federal, state, or local law. Each person is evaluated on the basis of personal skill and merit. GLS Poly Films Pvt Ltd policy regarding equal employment opportunity applies to all aspects of employment, including recruitment, hiring, job assignments, promotions, working conditions, scheduling, benefits, wage and salary administration, disciplinary action, termination, and social, educational, and recreational programs. The Director shall act as the responsible agent for the full implementation of the Equal Employment Opportunity policy.

4.3 Recruitment of “Divyang” category people

“Divyang” or “Divyangjan” means a person with disabilities which can be either mental or physical or both. The company understands Divyang people’s right for equal opportunities, to have protection rights and full participation in any activity. The company is committed to contribute to the betterment and development of Divyang. A person falling in the category of “Divyang” shall be hired for a job which can be done with basic and normal instructions and does not require hardcore physical efforts. The divyang person shall not be required to complete working hours like regular employee, but shall be eligible to avail all benefits applicable to other employees, including compensation and benefits.

4.4 No Forced Labour

The Company shall provide written contracts of employment in a language that all employees can easily understand. The contract shall include all terms of service and clearly indicate employees' and employers' rights and responsibilities with regard to payment of wages, working hours, valid grounds for termination, and other issues related to preventing forced labour. The Company shall also provide a "Supplier Code of Conduct" with which suppliers are expected to comply and it may be imposed as a contractual obligation.

- **Reporting of Forced Labour:** All employees of the company are encouraged to report any case of non-compliance with the policy. Employees should be aware that they have a moral and ethical duty to report such instances and should not fear retaliation. The Company recognizes the importance of confidentiality and could grant anonymity to the complainants who wish to do so, given that such information does not impede the investigation or resolution of the dispute. There should be no limitation to the filing of complaints, in terms of accessibility to all employees and quantity. The Company will make sure that the employees know where and to whom they can refer for complaints. The Company ensures that appropriate measures and punishment will be applied in case of non-compliance with such a policy.
- **Remediation and Punishment:** Violations of the No Forced Labour policy may lead to disciplinary action up to, and including, termination of employment / partnership. Disciplinary process will be undertaken in accordance with all applicable local laws and other legal requirements. The Company shall take immediate and effective measures to prevent and eliminate any form of forced labour such as debt bondage, serfdom, forced or compulsory labour, and all forms of slavery and practices similar to slavery. In case The Company is accused or found guilty of negligence in assuring that no kinds of forced labour are taking place in the workplace, it will resolve the matter as soon as possible and provide remediation to the parties' victim of such negligence or mistake.

4.5 No Child Labour

No person shall be employed at an age younger than 15 or younger than the age for completing compulsory education in the country of GLS Poly Films Pvt Ltd. where such an age of 15 or higher. GLS Poly Films considers child labour as a serious criminal offense that is in violation of international standards and national laws in many countries. All cases of child labour including permanent, temporary, informal (intern, student workers), migrant, contract workers and children being victims of situations such as cases of forced, indentured, or trafficked labour, must be immediately reported to GLS Poly Films .

Remediation

If a child labor is found at any of the units or worksites, GLS Poly Films Pvt Ltd, with the necessary cooperation from the relevant worksite, shall conduct the following corrective actions:

1. Immediately inform the company's point of contact responsible for supporting the child labor remediation program.
2. The worksite shall terminate its employment relationship with the child and provide him/her a child labor remediation program considering the best interest of the child.
3. GLS Poly Films Pvt Ltd will, take into account the best interest of the child, work with the child, and his/her family or caregiver, or a third-party child rights organization to find an appropriate remedial solution in accordance with GLS Poly Films remediation procedure.
4. GLS Poly Films Pvt Ltd shall reimburse necessary costs of transportation incurred by the child and his/her family to return to his/her original place of residence. In case the family may not be able to accompany the child, GLS Poly Films shall provide a suitable alternative to ensure the safe return of the child back home.

Note: GLS Poly Films Pvt Ltd may hire and enter into an agreement with a third party dedicated to and working for the rights and betterment of a child to act and work on behalf of GLS Poly Films Pvt Ltd for remedial action.

4.6 Exclusive Service:

An employee shall not at any time work against the interest of the GLS Poly Films Pvt Ltd and shall not take any employment in addition to his or her job in the GLS Poly Films Pvt Ltd, which may adversely affect the interest of his employer, but, the employer may permit him or her to take up additional job, assignment with conditions or without conditions and the employee shall obtain prior permission of the employer.

4.7 Confidentiality

No employee shall take any papers, books, drawings, photographs, instruments, apparatus, documents or any other property either in electronic form or physical form, of the GLS Poly Films Pvt Ltd out of the work premises except with the written permission of his or her immediate superior or section head or head of department, nor shall he in any way pass or cause to be passed or disclose or cause to be disclosed any information or matter concerning the manufacturing process, trade secrets and confidential documents of the GLS Poly Films Pvt Ltd to any unauthorized person, company or corporation without the written permission of the employer.

4.8 Prohibition of Drug, Alcohol and other controlled substances:

GLS POLY FILMS PVT LTD. values the health and safety of all associates. We shall not use, be under the influence of, possess or distribute illegal drugs, controlled substances, or alcohol while on company premises or when conducting company business. Performing work under the influence of drugs or alcohol imperils your health, safety and well-being and can put you and those around you at risk. It can also interfere with your ability to do your job safely and efficiently. This policy applies to the employees of the Company, its sub-contractors, vendors, business associates, representatives, and visitors while on premises of GLS Poly Films Pvt Ltd during work hours, or at any other location of the Customers for whom we perform work. The employee believed to be under the influence of alcohol or drugs will not be permitted to work until free of such influence. The employee is also required to meet the drug and alcohol testing requirements, if any of the Customer entities for which we carry out work.

Anyone suspected of possessing alcohol, an illegal drug or a controlled substance during working hours is subject to inspection and search, with or without notice. The Company reserves the right to demand a drug or alcohol test of any employee based upon reasonable suspicion. Reasonable suspicion includes, but is not limited to, physical evidence of use, involvement in an accident, or a substantial drop-off in work performance. Non-compliance of this policy and/or failure to take a requested test may lead to disciplinary action, including possible termination.

Social events by Company:

Social events such as parties, get-together, gatherings, festivities (Events) can be held at the workplace or any other location. To ensure everyone remains safe:

- Non-alcoholic drinks and food will be provided during Events at workplace.
- in case of events outside location, no prohibited drugs or controlled substances will be permitted, the participants of the Events shall behave responsibly.
- Alternative public transport arrangements can be considered instead of self-driving in case of alcohol consumption.

It is the sole responsibility of every employee to ensure their own health and safety at work and to avoid adversely affecting the safety and health of any other person.

4.9 Zero Tolerance Against Corruption:

GLS Poly Films Pvt Ltd applies zero tolerance for corruption. This means that we must not under any circumstances be engaged in, encourage, or tolerate bribery through payments or other benefits to public officials or private sector employees with the aim of obtaining or retaining business or any other advantage. We are committed to prevent this by implementing and adhering to requirements and

procedures in our operations that are consistent with best practice.

Employees must never, directly or through intermediaries, offer or promise any personal or improper financial or other advantage in order to obtain or retain a business or other advantage from a third party, whether public or private. Nor must they accept any such advantage in return for any preferential treatment from a third party. Moreover, employees must refrain from any activity or behaviour that could give rise to the appearance or suspicion of such conduct or the attempt thereof. Employees should be aware that the offering or giving of improper benefits in order to influence the decision of the recipient, even if he or she is not a government official, may not only entail disciplinary sanctions but also result in criminal charges. Improper benefits may consist of anything of value for the recipient, including employment or consultancy contracts for closely related parties.

4.10 Outside Employment

Outside employment that constitutes a conflict of interest is prohibited. If GLS Poly Films Pvt Ltd determines that an employee's outside work interferes with their job performance or their ability to meet the requirements of GLS Poly Films Pvt Ltd, as they are modified from time to time, the employee may be asked to terminate the outside employment if he or she wishes to remain employed with GLS Poly Films Pvt Ltd.

4.11 Non-disclosure of Confidential Information

Any information that an employee learns about GLS Poly Films Pvt Ltd, or its members, as a result of working for GLS Poly Films Pvt Ltd that is not otherwise publicly available constitutes confidential information. Employees may not disclose confidential information to anyone who is not employed by GLS Poly Films Pvt Ltd or to other persons employed by GLS Poly Films Pvt Ltd who do not need to know such information to assist in rendering services. The protection of privileged and confidential information, including trade secrets, is vital to the interests and the success of GLS Poly Films Pvt Ltd. The disclosure, distribution, electronic transmission or copying of GLS Poly Films Pvt Ltd's confidential information is prohibited. Such information includes, but is not limited to the following examples:

- Compensation data.
- Financial information,
- Client and Supplier Information
- Pending projects and proposals etc.

Employees are required to sign a non-disclosure agreement as a condition of employment. Any employee who discloses confidential GLS Poly Films Pvt Ltd information will be subject to disciplinary action (including possible separation), even if he or she does not actually benefit from the disclosure of such information. Discussions involving sensitive information should always be held in confidential settings to safeguard the confidentiality of the information. Conversations regarding confidential information generally should not be conducted on cellular phones, or in elevators, restrooms, restaurants, or other places where conversations might be overheard.

4.12 Solicitation

Employees are prohibited from soliciting (personally or via electronic mail) for membership, pledges, subscriptions, the collection of money or for any other unauthorized purpose anywhere on GLS Poly Films Pvt Ltd property during work time, especially those of a partisan or political nature. "Work time" includes time spent in actual performance of job duties but does not include lunch periods or breaks. Non-working employees may not solicit or distribute to working employees. Persons who are not employed by GLS Poly Films Pvt Ltd may not solicit or distribute literature on GLS Poly Films Pvt Ltd's premises at any time for any reason. Employees are prohibited from distributing, circulating, or posting (on bulletin boards, refrigerators, walls, etc.) literature, petitions or other materials at any time for any purpose without the prior approval of the Director or his/her designee.

4.13 Conflict of Interest

A Conflict-of-interest situation occurs when personal interests of an employee or the interests of a third party compete with the interests of GLS Poly Films Pvt Ltd. In such a situation, it can be difficult for the employee to act fully in the best interests of GLS Poly Films Pvt Ltd. Employees shall avoid Conflicts of Interest whenever possible. If a Conflict-of-Interest situation has occurred or if an employee faces a situation that may involve or lead to a Conflict of Interest, the employee shall disclose it to his or her Line Manager and/or the HR to resolve the situation in a fair and transparent manner.

4.14 Gifts and Donations

GLS Poly Films Pvt Ltd and its employees shall neither receive nor offer or make, directly or indirectly, any illegal payments, remunerations, gifts, donations, or comparable benefits which are intended to or perceived to obtain business or uncompetitive favors for the conduct of its business. However, GLS Poly Films Pvt Ltd and its employees may accept and offer normal gifts, which are customarily given and are of a commemorative nature, for special events.

4.15 Prohibition of Sexual Harassment:

GLS Poly Films Pvt Ltd is committed to providing a work environment for all employees that is free from sexual harassment and other types of discriminatory harassment. GLS Poly Films Pvt Ltd policy against sexual harassment prohibits sexual advances or requests for sexual favors or other physical or verbal conduct of a sexual nature, when:

- 1) Submission to such conduct is made an express or implicit condition of employment.
- 2) Submission to or rejection of such conduct is used as a basis for employment decisions affecting the individual who submits to or rejects such conduct; or
- 3) Such conduct has the purpose or effect of unreasonably interfering with an employee's work performance or creating an intimidating, hostile, humiliating, or offensive working environment.

While it is not possible to list all the circumstances which would constitute sexual harassment, the following are some examples:

- 1) Unwelcome sexual advances -- whether they involve physical touching or not;
- 2) Requests for sexual favors in exchange for actual or promised job benefits such as favorable reviews, salary increases, promotions, increased benefits, or continued employment; or
- 3) Coerced sexual acts.

Depending on the circumstances, the following conduct may also constitute sexual harassment:

- 1) use of sexual epithets, jokes, written or oral references to sexual conduct, gossip regarding one's sex life;
- 2) sexually oriented comment on an individual's body, comment about an individual's sexual activity, deficiencies, or prowess;
- 3) displaying sexually suggestive objects, pictures, cartoons;
- 4) unwelcome leering, whistling, deliberate brushing against the body in a suggestive manner;
- 5) sexual gestures or sexually suggestive comments;
- 6) inquiries into one's sexual experiences; or
- 7) discussion of one's sexual activities.

While such behavior, depending on the circumstances, may not be severe or pervasive enough to create a sexually hostile work environment, it can nonetheless make co-workers uncomfortable. Accordingly, such behavior is inappropriate and may result in disciplinary action regardless of whether it is unlawful. It is also unlawful and expressly against GLS Poly Films Pvt Ltd policy to retaliate against an employee for filing a complaint of sexual harassment or for cooperating with an investigation of a complaint of sexual harassment.

Internal Complaint Committee (ICC)

An Internal Committee is a body that is constituted within an organization to address and resolve

complaints of sexual harassment in the workplace. The IC is responsible for receiving and inquiring about it. As well as resolving complaints of sexual harassment made by employees of the organization. It is an in-house mechanism for dealing with complaints of sexual harassment, which is intended to provide a safe and secure environment for employees.

The Internal Complaint Committee shall consist of members as mentioned below.

Sr No	Position	Members Details
1	Presiding Officer	The female representative from the company holding position in Top Management
2	Social Activist	Representative from Independent NGO dedicated for the betterment of Woman
3	Female Members	Minimum 05 female representatives, stepping out willingly or nominated by female employees working in the company
4	Male Members	Minimum 02 male representatives, stepping out willingly of nominated by male employees working in the company.

Complaint of Sexual Harassment: For the purpose, -

1. where the aggrieved woman is unable to make a complaint on account of her physical incapacity, a complaint may be filed by –
 - a. her relative or friend; or
 - b. her co-worker; or
 - c. an officer of the National Commission for Women or State Women’s Commission; or
 - d. any person who has knowledge of the incident, with the written consent of the aggrieved woman;
2. where the aggrieved woman is unable to make a complaint on account of her mental incapacity, a complaint may be filed by-
 - a. her relative of friend; or
 - b. a special educator; or
 - c. a qualified psychiatrist or psychologist; or
 - d. the guardian or authority under whose care she is receiving treatment or care; or
 - e. any person who has knowledge of the incident jointly with her relative or friend or a special educator or qualified psychiatrist or psychologist, or guardian or authority under whose care she is receiving treatment or care;
3. where the aggrieved woman for any other reason is unable to make a complaint, a complaint may be filed by any person who has knowledge of the incident, with her written consent;
4. where the aggrieved woman is dead, a complaint may be filed by any person who has knowledge of the incident, with the written consent of her legal heir.

Note: All complaints must be submitted in writing in “Complaint Form”.

Remediation and Punishment

Except in cases where service rules exist, where the Complaints Committee arrives at the conclusion that the allegation against the respondent has been proved, it shall recommend to the employer or the District Officer, as the case may be, to take any action including a written apology, warning, reprimand or censure, withholding of promotion, withholding of pay rise or increments, terminating the respondent from service or undergoing a counselling session or carrying out community service.

Action for false or malicious complaint or false evidence

Except in cases where service rules exist, where the Complaints Committee arrives at the conclusion that the allegation against the respondent is malicious or the aggrieved woman or any other person making the complaint has made the complaint knowing it to be false or the aggrieved woman or any other person making the complaint has produced any forged or misleading document, it may recommend to the

employer or District Officer, as the case may be, to take action including a written apology, warning, reprimand or censure, withholding of promotion, withholding of pay rise or increments, terminating the respondent from service or undergoing a counselling session or carrying out community service.

Penalty for Contravention

Subject to the provisions of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Rules, 2013. If any person contravenes the provisions of the act, the employer shall recover a sum of five thousand rupees as penalty from such person.

4.16 Prohibition of Other Types of Workplace Harassment:

GLS Poly Films Pvt Ltd policy to engage in verbal or physical conduct that denigrates or shows hostility or aversion toward an individual because of his or her race, color, gender, religion, sexual orientation, age, national origin, disability, or other protected category (or that of the individual's relatives, friends, or associates) that:

- 1) has the purpose or effect of creating an intimidating, hostile, humiliating, or offensive working environment;
- 2) has the purpose or effect of unreasonably interfering with an individual's work performance; or
- 3) otherwise adversely affects an individual's employment opportunities.

Depending on the circumstances, the following conduct may constitute discriminatory harassment:

- 1) epithets, slurs, negative stereotyping, jokes, or threatening, intimidating, or hostile acts that relate to race, color, gender, religion, sexual orientation, age, national origin, or disability; and
- 2) written or graphic material that denigrates or shows hostility toward an individual or group because of race, color, gender, religion, sexual orientation, age, national origin, or disability and that is circulated in the workplace, or placed anywhere in GLS Poly Films Pvt Ltd premises such as on an employee's desk or workspace or on GLS Poly Films Pvt Ltd equipment or bulletin boards.

Other conduct may also constitute discriminatory harassment if it falls within the definition of discriminatory harassment set forth above. It is also against GLS Poly Films Pvt Ltd policy to retaliate against an employee for filing a complaint of discriminatory harassment or for cooperating in an investigation of a complaint of discriminatory harassment.

Reporting of Harassment:

If you believe that you have experienced or witnessed sexual harassment or other discriminatory harassment by any employee of GLS Poly Films Pvt Ltd, you should report the incident immediately to your supervisor or to Internal Complaint Committee or Grievance Redressal Committee. Possible harassment by others with whom GLS Poly Films Pvt Ltd has a business relationship, including customers and vendors, should also be reported as soon as possible so that appropriate action can be taken.

GLS Poly Films Pvt Ltd will promptly and thoroughly investigate all reports of harassment as discreetly and confidentially as practicable. The investigation would generally include a private interview with the person making a report of harassment. It would also generally be necessary to discuss allegations of harassment with the accused individual and others who may have information relevant to the investigation. GLS Poly Films Pvt Ltd goal is to conduct a thorough investigation, to determine whether harassment occurred, and to determine what action to take if it is determined that improper behavior occurred.

If GLS Poly Films Pvt Ltd determines that a violation of this policy has occurred, it will take appropriate disciplinary action against the offending party, which can include counseling, warnings, suspension, and termination. Employees who report violations of this policy and employees who cooperate with investigations into alleged violations of this policy will not be subject to retaliation. Upon completion of the investigation, GLS Poly Films Pvt Ltd will inform the employee who made the complaint of the results

of the investigation.

4.17 Grievance Redressal Procedure

The policy is to ensure that grievances of the employees arising out of and during the course of their employment with the company are addressed in an effective and timely manner.

Definition for the purpose:

- **Grievance:** A workplace grievance may involve any act, omission, situation or decision, related to the work environment, that an individual believes is unfair, unlawful, unjust or discriminatory. It may include but is not limited to the acts of Child Labor, Forced Labor, human trafficking, workplace harassment, bullying, and occupational violence.
- **Complainant:** The employee(s), Worker(s), or contractor(s) notifying a grievance relating to harassment, bullying or discrimination by an employee.
- **Respondent:** - The employee(s) or contractor(s) against whom the complaint is made.

Escalation Matrix for Grievance Redressal

Level	Authorized Personnel	Timeline to resolve complaint
1	Immediate Superior / Section Head	03 Working Days
2	Section Head / Head of Department	03 Working Days
3	Works Committee	03 Working Days
4	Factory Manager	02 Working Days
5	The Head HR	02 Working Days

The following procedure shall be followed to ensure effective and timely redressal of grievances,

- The employee having a grievance will report the same in writing to his or her immediate supervisor and the copy of same shall be submitted to HR Department.
- All grievance received shall be attended immediately and resolved within timeline.
- In case at any level, if authorized personnel feels that the complaint or any part of complaint is beyond his or her authority, the complaint shall be escalated to next level without any delay with his or her comments.
- Once the grievance is resolved, the Head HR will record the same in writing by way of an appropriate communication to the concerned employee.
- A copy of this communication along with the original letter from the employee regarding his or her complaint will be filed in the personal file of the concerned employee.
- All complaints received shall be addressed and resolved maximum within 15 days of the receipt of the complaint as far as possible.

4.18 Remediation Procedure

If discrimination or harassment is found at any of GLS Poly Films Pvt Ltd units, the following procedure will be followed:

1. Immediately inform the company's designated contact responsible for handling discrimination and harassment cases.
2. The worksite will take appropriate disciplinary actions against the perpetrator, ensuring a fair process and implementing necessary measures to address the issue and protect the victim.
3. GLS Poly Films will connect with the victim, their family, or a relevant support organization to provide a suitable resolution, including support services and adjustments to ensure the victim's well-being and integration back into the workplace.
4. GLS Poly Films will cover any necessary costs related to the victim's support or relocation, and if needed, provide alternative solutions to ensure the victim's safety and well-being in the workplace.

4.19 Works Committee

The main purpose of the Works Committee to promote measures for securing and preserving amity and good relations between the employer and workmen and, to that end, to comment upon matters of their common interest or concern and endeavor to compose any material difference of opinion in respect of such matters.

This committee looks after maintaining a healthy relationship between the employer and the employees through the collective efforts of both parties. It also aims at improving industrial peace and works on matters involving general peace and work-related issues.

After receiving the complaint/grievance, the committee may take up the issue itself or it may form a specific committee for resolving the grievance. The committee assigned to this task should complete its proceedings within thirty days of receipt of a written application by or on behalf of the aggrieved party.

Works Committee Members will be as mentioned below,

Sr No	Member	Employee Classification
1	Chairman	The Director or The Factory Manager
2	The Vice Chairman	Workman nominated and selected by Representatives of Workmen
3	Secretary	Employee nominated and selected by Representatives of employer
4	Joint Secretary	Workman nominated and selected by representatives of Workmen
5	Representatives of Employer	Minimum 03 Members but in no condition, total number of members shall exceed total number of workmen's representative
6	Group of workmen's representatives	Minimum 03 Members and not more than 10 members from workmen

Matters covered within the scope of Works Committee

1. Workplace Dispute related
2. Grievances and Disciplinary action related
3. Wages & Overtime Related
4. Increment, Promotion & Career Succession related
5. Working Conditions Related
6. Canteen, Cloak Room & Rest Room Related
7. Transportation Related
8. Increment & Wage Rate revision related
9. Bonus & Production Incentives Related
10. Medical and Insurance Benefits related
11. Welfare Facility Related
12. Uniform Related

4.20 Safety Committee

The purpose of the Safety Committee is to bring together management and workers to help create and maintain a safe workplace. The committee consists of members from both management and workers. The committee is responsible for identifying potential workplace hazards, developing strategies to mitigate or eliminate them, and promoting a safety culture throughout the workplace.

Once every quarter, a joint meeting will be held of all members of the committee to discuss issues pertaining to EHS (Environment, Health and Safety) and policies and procedures related to EHS, aiming

VILLAGE –GURAWARA, DIST-REWARI -123035 HARYANA, INDIA.

towards below mentioned benefits.

1. Promote a safety culture by identifying potential hazards before accidents or injuries occur.
2. Identify potential hazards within the workplace through regular inspection and reviewing incident reports.
3. Develop safety policies and implement the procedures within the organization.
4. Improve communication by providing a forum for employees to discuss safety concerns and make suggestions for improving workplace safety.

Safety Committee Members will be as mentioned below,

Sr No	Member	Employee Classification
1	Chairperson	The Factory Manager
2	Representatives from Management (Staff)	Minimum 05 Members but in no condition, total number of members shall exceed total number of workmen's representative
3	Representatives from Workmen	Minimum 05 Members but in no condition, total number of members shall exceed 15

Matters covered within the scope of Safety Committee

1. General Health & Safety Related issues
2. Unsafe Act and Unsafe Conditions awareness
3. Legal Compliances related to EHS
4. Personal Protective Equipment (PPEs) – Usage & Awareness
5. Emergency Preparedness
6. Incident & Accident – Awareness & Analysis
7. Hazard Identification – Awareness & Preparedness
8. Workplace safety – Awareness, Improvements & Analysis
9. Risk Assessment & Risk Mitigation
10. Review Last MOM

4.21 Freedom to join Trade Unions or Associations

It can be described as the right of a person coming together with other individuals to collectively express, promote, pursue and/or defend common interests. The company respects the law and understands if any of its workmen wishes to join recognized trade union. All workmen, without distinction, have the right to join or form trade unions of their own choosing to represent their issues and demands collectively. Company shall not intimidate, threaten, suppress or retaliate against any workman or group of workmen desirous to form or to join trade unions for the protection of their common interests.

4.22 Employee Resource Groups (ERG)

The company understands the contribution of Employee Resource Groups to improving employee morale and increase employee retention in the company. An employee resource group or affinity group is a collection of individuals who share a common identity characteristic, which can be a wide range of things. ERG benefits the company by way of supporting organizational culture, providing visibility and practical support to its diverse workforce. The company shall not intimidate, threaten, suppress or retaliate against any employee or group of employees wishes to start or join such groups.

4.23 Computer and Information Security

This section sets forth rules relating to the use of GLS Poly Films Pvt Ltd computer and communications systems. These systems include individual Laptops, Desktops, Workstations, Server access, Smartphones, Mobiles, all other electronic equipment, all associated software allotted to employees, and GLS Poly Films Pvt Ltd telephone, voice mail and electronic mail systems. GLS Poly Films Pvt Ltd has

provided these systems to support its mission.

Although limited personal use of GLS Poly Films Pvt Ltd systems is allowed, subject to the restrictions outlined below, no use of these systems should ever conflict with the primary purpose for which they have been provided, GLS Poly Films Pvt Ltd's ethical responsibilities or with applicable laws and regulations. Each user is personally responsible for ensuring that these guidelines are followed.

- All data in GLS Poly Films Pvt Ltd computer and communication systems (including documents, other electronic files, e-mail and recorded voice mail messages) are the property of GLS Poly Films Pvt Ltd. GLS Poly Films Pvt Ltd may inspect and monitor such data at any time.
- No individual should have any expectation of privacy for messages or other data recorded in GLS Poly Films Pvt Ltd systems. This includes documents or messages marked "private," which may be inaccessible to most users but remain available to GLS Poly Films Pvt Ltd. Likewise, the deletion of a document or message may not prevent access to the item or completely eliminate the item from the system.
- GLS Poly Films Pvt Ltd systems must not be used to create or transmit material that is derogatory, defamatory, obscene or offensive, such as slurs, epithets or anything that might be construed as harassment or disparagement based on race, color, national origin, sex, sexual orientation, age, physical or mental disability, medical condition, marital status, or religious or political beliefs. Similarly, GLS Poly Films Pvt Ltd systems must not be used to solicit or proselytize others for commercial purposes, causes, outside organizations, chain messages or other non-job-related purposes.
- Security procedures in the form of unique user sign-on identification and passwords have been provided to control access to GLS Poly Films Pvt Ltd host computer system, networks and voice mail system. In addition, security facilities have been provided to restrict access to certain documents and files for the purpose of safeguarding information. The following activities, which present security risks, should be avoided.
- Attempts should not be made to bypass, or render ineffective, security facilities provided by the company.
- Passwords should not be shared between users. If written down, password should be kept in locked drawers or other places not easily accessible.
- Document libraries of other users should not be browsed unless there is a legitimate business reason to do so.
- Individual users should never make changes or modifications to the hardware configuration of computer equipment. Requests for such changes should be directed to computer support or the Director.
- Additions to or modifications to the standard software configuration provided on GLS Poly Films Pvt Ltd's systems should never be attempted by individual users.

Requests for such changes should be directed to computer support or the Director.

- Individual users should never load personal software (including outside email services) to company computers. This practice risks the introduction of a computer virus into the system. Requests for loading such software should be directed to computer support or HR Department.
- Programs should never be downloaded from internet or copied from personal sources or other computers outside the company onto company computers. Downloading or copying such programs also risks the introduction of a computer virus. If there is a need for such programs, a request for assistance should be directed to IT support or HR Department.
- GLS Poly Films Pvt Ltd's computer facilities should not be used to attempt unauthorized access to or use of other organizations computer systems and data.
- Computer games should not be loaded on GLS Poly Films Pvt Ltd's systems.
- Unlicensed software should not be loaded or executed on GLS Poly Films Pvt Ltd's systems.
- Individual users should not change the location or installation of IT equipment in offices and work areas. Requests for such changes should be directed to IT support or HR Department.

Individual users should adopt practices that will foster a higher level of security. Like;

- Turn off your personal laptop or computer when you are leaving your work area for an extended period of time.
- Exercise judgment in assigning an appropriate level of security to documents stored on the company's networks, based on a realistic appraisal of the need for confidentiality or privacy.
- Back up any information stored locally on your personal computer (other than network-based software and documents) on a frequent and regular basis.

Internet Acceptable Use Policy

GLS Poly Films Pvt Ltd has provided access to the Internet for authorized users to support its mission. No use of the Internet should conflict with the primary purpose of GLS Poly Films Pvt Ltd, its ethical responsibilities or with applicable laws and regulations. Each user is personally responsible to ensure that these guidelines are followed. Serious repercussions, including termination, may result if the guidelines are not followed. GLS Poly Films Pvt Ltd may monitor usage of the Internet by employees, including reviewing a list of sites accessed by an individual.

No individual should have any expectation of privacy in terms of his or her usage of the Internet. In addition, GLS Poly Films Pvt Ltd may restrict access to certain sites that it deems are not necessary for business purposes.

GLS Poly Films Pvt Ltd connection to the Internet may not be used for any of the following activities:

- The Internet must not be used to access, create, transmit, print or download material that is derogatory, defamatory, obscene, or offensive, such as slurs, epithets, or anything that may be construed as harassment or disparagement based on race, color, national origin, sex, sexual orientation, age, disability, medical condition, marital status, or religious or political beliefs.
- The Internet must not be used to access, send, receive or solicit sexually-oriented messages or images.
- Downloading or disseminating of copyrighted material that is available on the Internet is an infringement of copyright law. Permission to copy the material must be obtained from the publisher. For assistance with copyrighted material, contact IT support or HR Department.
- Employees should safeguard against using the Internet to transmit personal comments or statements through e-mail or to post information to news groups that may be mistaken as the position of GLS Poly Films Pvt Ltd
- Employees should guard against the disclosure of confidential information through the use of Internet e-mail or news groups.
- Employees should not download personal e-mail or Instant Messaging software to GLS Poly Films Pvt Ltd computers.
- The Internet should not be used to send or participate in chain letters, pyramid schemes or other illegal schemes.
- The Internet should not be used to solicit or proselytize others for commercial purposes, causes, outside organizations, chain messages or other non-job-related purposes.
- The Internet should not be used to endorse political candidates or campaigns
- The Internet provides access to many sites that charge a subscription or usage fee to access and use the information on the site. Requests for approval must be submitted to your head of department. Access to such site will be given by IT support on approval of head of department.

4.24 Vigil Mechanism

GLS Poly Films Pvt Ltd believes in the conduct of its employees in a fair and transparent manner by adopting the highest standards of professionalism, honesty, integrity and ethical behaviour. In pursuit of the same, the Company encourages its employees to raise genuine concern about any malpractices in

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VILLAGE –GURAWARA, DIST-REWARI -123035 HARYANA, INDIA.

the workplace without fear of retaliation and will protect them from victimization or dismissal.

The vigil mechanism aims to provide a channel to employees and all stake holders to report genuine concerns about unethical behaviour of any employee of the Company who shall promptly report to the Vigilance Committee when he/she becomes aware of any actual possible violation or an event of misconduct, fraud or act not in Company's interest.

Important definitions regarding the policy

- "Complaint" means a concern raised by an employee or group of employees of the Company, through a written communication and made in good faith which discloses or demonstrates information about an unethical or improper activity under the Policy.
- "Vigilance Officer" means an officer appointed to receive complaint from whistle blowers, maintaining records thereof, placing the same before the Committee for its disposal and informing the Whistle Blower of the result thereof.
- "Whistle Blower" is an employee or group of employees who make a complaint under this Policy and referred in this policy as complainant.
- "Accused" means a person or group of persons against or in relation to whom a complaint is made or evidence gathered during the course of an investigation.

Members of the Vigilance Committee will be as mentioned below,

Sr No	Member	Employee Classification
1	Chairperson	The Director
2	Committee Members	The Factory Manager Head – Business Development Head – Finance & Accounts Head – Quality Assurance Head – Human Resource

Scope of Vigilance Committee

- Child Labour
- Forced and/or bonded Labour
- Corruption or bribery case
- Affinity group or minority group having issues
- Anti-competitive practices
- Diversity discrimination or workplace harassment
- External/Internal stakeholder holder human rights
- Ethics related issues
- Human trafficking
- Money laundering
- Fraud
- Woman development related issues
- Violation of Code of Conduct
- POSH
- Employee relationships
- Violence at workplace
- Maternity benefits
- Health and safety
- Employee Performance Appraisal & Salary review
- Grievance arising out of termination/dismissal

Complaint Procedure:

1. All complaints should be reported in writing by the Complainant as soon as possible, not later than 30 days after the Whistle Blower becomes aware of the same and should either be typed or written in legible handwriting either in English or Hindi or in the regional language of the place of employment of the Whistle Blower.
2. The complaint should be submitted under a covering letter signed by the Complainant in a closed and secured envelope to the Vigilance Officer or may be sent through email with the subject “Complaint under Vigil Mechanism Policy”.
3. All complaints should be addressed to the Vigilance Officer or to the Managing Director in the absence of the Vigilance Officer or to the chairperson of the Vigilance Committee. Complaint against the Chairman or the Director of the Company should be addressed to the Chairman of the Vigilance Committee.
4. To protect the identity of the Complainant, the Vigilance Officer, as the case maybe, shall not issue any acknowledgement to the Complainant and they are advised neither to write their name/address on the envelope nor continue any further correspondence.
5. On receipt of the complaint, the Vigilance Officer shall detach the covering letter bearing the identity of the Whistle Blower and process only the complaint.

Decision and Reporting

If an investigation leads to a conclusion that an improper or unethical act has been committed, Audit Committee shall recommend to the management take such disciplinary or corrective action as it may deem fit. Any disciplinary or corrective action initiated against the accused shall adhere to the applicable personnel or staff conduct and disciplinary procedures. The company may also opt to reward the Whistle Blower, based on merits of the case. A quarterly report with the number of complaints received under the Policy and their outcome shall be placed before the management.

Confidentiality

The Complainant, Vigilance Officer, members of the Audit Committee, the Accused and everybody involved in the process shall, maintain confidentiality of all matters under this Policy, discuss only to the extent or with those persons as required under this Policy for completing the process of investigations and keep the papers in safe custody.

Protection

No unfair treatment will be meted out to a Whistle Blower by virtue of his/ her having reported a complaint under this policy. The Company, as a policy, condemns any kind of discrimination, harassment, victimization or any other unfair employment practice being adopted against Whistle Blowers. Complete protection will, therefore, be given to Whistle Blowers against any unfair practice like retaliation, threat or intimidation of termination / suspension of service, disciplinary action, transfer, demotion, refusal of promotion or the like including any direct or indirect use of authority to obstruct the Whistle Blower’s right to continue to perform his duties / functions including making further complaint.

A Whistle Blower may report any violation of the above clause to the chairman of the Audit Committee, who shall investigate into the same and recommend suitable action to the management of the Company. The identity of the Whistle Blower shall be kept confidential to the extent possible and permitted under law. Any other employee assisting in the said investigation shall also be protected to the same extent as the Whistle Blower.

Surprised Audits & Inspection

A surprise audit, also known as an unannounced audit, shall be conducted without any prior notice given to any department, or section, or vendor, or any other stakeholder of the company. Vigilance Officer may conduct audits either jointly with other committee members or alone as the case may be. The vigilance officer will be responsible for conducting surprise audits at regular intervals and submitting its report to

the committee and management. Below mentioned policies shall be covered under scope of surprised audits.

Disqualifications

While it will be ensured that genuine Whistle Blowers are accorded complete protection from any kind of unfair treatment as herein set out, any abuse of this protection will warrant disciplinary action. Protection under this Policy would not mean protection from disciplinary action in accordance with the rules, procedures and policies of the Company arising out of false or bogus allegations made by a Whistle Blower knowing it to be false or bogus or with a mala fide intention. This will also apply to those Directors and employees, who make false statements or give false evidence during the investigations

4.25 Protection of Young Workers.

At GLS Poly Films Pvt Ltd., we are committed to safeguard the well-being of our young workers by implementing industry-specific protections tailored to the unique demands of the garment sector. We strictly enforce age verification during hiring to comply with legal requirements, ensuring that no underage workers are employed. Our young workers are assigned tasks that match their physical capabilities, avoiding any strenuous or hazardous duties. We also limit their working hours to prevent fatigue, providing ample breaks to maintain their well-being. Additionally, we offer specialized training on garment machinery and safety protocols, coupled with mentorship from experienced employees to foster a safe and supportive learning environment. At GLS Poly Films Pvt Ltd, we believe in nurturing young talent while prioritizing their safety and growth within our industry.

5.Standing Orders

5.1 Stoppage of work:

The employer may, at any time, in the event of fire, catastrophe, break-down of machinery or stoppage of power supply, disaster, pandemic, epidemics, civil commotion or other cause beyond his control, stop any section or sections of the GLS Poly Films Pvt Ltd, wholly or partially for any period or periods without notice.

In the event of such a stoppage during working hours, the employees affected shall be notified by notices put upon the notice board, if any, as soon as practicable, when work will be resumed and whether they are to remain or leave their place of work. No other compensation will be admissible in the event of such stoppages. Wherever practicable, reasonable notice shall be given of resumption of normal work.

In cases where employees are laid off for short periods on account of failure of plant or a temporary curtailment of production, the period of unemployment shall be treated as compulsory leave either with or without pay, as the case may be, but where workers have to be laid off for an indefinitely long period, their services may be terminated after giving them due notice or pay in lieu thereof.

The employer may in the event of a strike affecting either wholly or partially any section or department of the industrial establishment close down either wholly or partially such section or department and any other section or department affected by such closing down, then, the fact of such closure shall be notified by notices put on the notice board if any, as soon as practicable. The workers concerned shall also be notified by a general notice, prior resumption of work, as to when work will be resumed. The workers may be laid off as per provisions of the Industrial Relations Code, 2020.

5.2 Disciplinary action for misconduct:

An employee may be suspended by the employer pending investigation or enquiry into complaints or charges of misconduct against him. Such investigation or enquiry, or where there is an investigation followed by enquiry, both the investigation and enquiry shall be ordinarily completed within ninety [90] days from the date of suspension. The employee shall be paid subsistence allowance during the period of suspension which shall be subject to the worker not taking any employment elsewhere during the period

of suspension. The amount of subsistence allowance payable to such worker shall be as under, namely: -

- a) at the rate of fifty percent of wages which the worker was entitled to immediately preceding the date of such suspension, for the first ninety days of suspension; and
- b) at the rate of seventy-five per cent of such wages for the remaining period of suspension, if the delay in completion of disciplinary proceedings against such worker is not directly attributable to the conduct of such worker.

5.3 Types of Misconducts

For the purposes of this handbook, the following shall denote misconduct, namely:

- theft, fraud, or dishonesty in connection with the employer's business or property.
- taking or giving of bribes or an illegal gratification whatsoever in connection with the employer's business or his own interests;
- willful insubordination or disobedience, whether alone or in conjunction with another or others, or of any lawful or reasonable order of a superior. The order of the superior should normally be in writing;
- habitual late attendance and habitual absence without leave or without sufficient cause;
- drunkenness, fighting or riotous, disorderly or indecent behaviour while on duty at the place of work;
- habitual neglect of work;
- causing willful damage to work in progress or to property of the employer;
- sleeping on duty;
- malingering or slowing down work;
- acceptance of gifts from subordinate employees;
- conviction in any Court of Law for any criminal offence involving moral turpitude;
- continuous absence without permission and without satisfactory cause for more than ten days;
- giving false information regarding one's name, age, father's name, qualification or previous service at the time of the employment;
- leaving work without permission or sufficient reason;
- threatening, abusing or assaulting any superior or co-worker;
- preaching of, or inciting to, violence;
- abetment of or attempt to abetment of any of the aforesaid acts of misconduct;
- going on illegal strike either singly or with other workers without giving 14 day's previous notice;
- disclosing to any unauthorized person of any confidential information in regard to the working or process of the industrial establishment which may come into the possession of the worker in the course of his work;
- refusal to accept any charge-sheet or order or notice communicated in writing;
- failure or refusal to wear or use any protective equipment given by the employers;
- claiming false bill for reimbursement; and

“Sexual harassment” means the ‘sexual harassment’ as defined in clause (n) of section 2 of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (14 of 2013) and includes the circumstances specified in sub-section (2) of section 3 of the said Act.

Note:- The words defined in the Indian Penal Code (45 of 1860) and used in this sub-paragraph shall, have the same meaning as defined in such Code.

Where a disciplinary proceeding against any employee is contemplated or is pending or where criminal proceedings against him or her in respect of any offence are under investigation or trial and the employer is satisfied that it is necessary or desirable to place the worker under suspension, he may, by order in writing, suspend him with effect from such date as may be specified in the order. A statement setting out in detail the reasons for such suspension shall be supplied to the employee within a week from the date

VILLAGE –GURAWARA, DIST-REWARI -123035 HARYANA, INDIA.

of suspension. In the enquiry, the employee shall be entitled to appear in person or to be represented by an office-bearer of a Trade Union of which he is a member or a co-worker of his choice.

The proceedings of the enquiry shall be recorded in Hindi or in English or the language of the State where the industrial establishment is located, whichever is preferred by the worker.

If on the conclusion of the enquiry or, as the case may be, of the criminal proceedings, the employee has been found guilty of the charges framed against him or her and it is considered, after giving the employee concerned a reasonable opportunity of making representation on the penalty proposed, that an order of dismissal or suspension or fine or stoppage of annual increment or reduction in rank would meet the ends of justice, the employer shall pass an order accordingly:

- Provided that when an order of dismissal is passed under this clause, the employee shall be deemed to have been absent from duty during the period of suspension and shall not be entitled to any remuneration for such period, and the subsistence allowance already paid to him shall not be recovered:
- Provided further that where an order imposing fine or stoppage of annual increment or reduction in rank is passed under this clause, the employee shall be deemed to have been on duty during the period of suspension and shall be entitled to the same wages as he would have received if he had not been placed under suspension, after deducting the subsistence allowance paid to him for such period:
- Provided also that in the case of an employee to whom the provisions of clause (2) of article 311 of the Constitution apply, the provisions of that article shall be complied with.

If on the conclusion of the inquiry, or as the case may be, or the criminal proceedings, the employee has been found not to be guilty of any of the charges framed against him or her, he or she shall be deemed to have been on duty during the period of suspension and shall be entitled to the same wages as he or she would have received if he or she had not been placed under suspension after deducting the subsistence allowance paid to him or her for such period.

The payment of subsistence allowance under this sub-paragraph shall be subject to the employee concerned not taking up any employment during the period of suspension.

In awarding punishment under sub-paragraph (4), the authority imposing the punishment shall take into account any gravity of the misconduct, the previous record, if any, of the employee and any other extenuating or aggravating circumstances that may exist. A copy of the order passed by the authority imposing the punishment shall be supplied to the employee concerned.

The employee aggrieved by an order imposing punishment under sub-paragraph (4) may within twenty- one days from the date of receipt of the order, appeal to the appellate authority specified as under.

- a) The employer shall, for the purposes of Clause (a) specify the appellate authority.
- b) The appellate authority, after giving an opportunity to the employee of being heard shall pass order as he thinks proper on the appeal within fifteen days of its receipt and communicate the same to the worker in writing:

6.Maintenance of Record

The company understands that having all the information recorded properly can be very helpful in making better decisions and future planning. The company also realizes that having so many records can be difficult in management and demands investment in money, space and manpower. Hence, the company has a policy for maintenance of records as mentioned in table.

GLS POLY PVT.LTD.FILMS

VILLAGE –GURAWARA, DIST-REWARI -123035 HARYANA, INDIA.

Sr No	Type of Record	Tenure for record keeping
1	Personnel profile	To be kept lifetime and shall not be discarded
2	Finance Related	To be kept for past 07 years before discarding
3	Statutory Compliances	To be kept for past 07 years before discarding
4	Product Designs	To be kept for 10 years before discarding
5	Customer Related	To be kept as agreed with customer mutually
6	Admin Related	To be kept for 05 years before discarding
7	Operations related	To be kept for 07 years before discarding
8	EHS Related	To be kept for 05 years before discarding

Note:

For record keeping, any documents which are permissible by law to store and maintain virtually and do not require to be kept in hard copy, shall be scanned and saved in safe virtual storage either computer, or server, or cloud storage. It is the responsibility of the company to ensure such virtual storage is safe; protected from hacking; protected from virus or virtual threats, and accessible to authorized users only.

--- End ---

If you have any query regarding any of the content of the employee handbook, please contact your Head of Department of the Head-HR of your respective unit.



DIRECTOR

EMPLOYEE ACKNOWLEDGMENT FORM

I hereby acknowledge receipt of the GLS Poly Films Pvt Ltd Employee Handbook. I understand that it is my responsibility to read, understand, and comply with the policies and procedures outlined in this handbook. I recognize that the Employee Handbook is not an employment contract and does not guarantee employment for any specific duration. I understand that my employment with GLS Poly Films Pvt Ltd is at-will, meaning either I or the company can terminate the employment relationship at any time, with or without cause or notice, unless otherwise specified in a written employment agreement.

I also acknowledge that GLS Poly Films Pvt Ltd reserves the right to modify, amend, or terminate policies, procedures, and benefits described in the Employee Handbook at any time. It is my responsibility to stay informed of any changes and seek clarification from my supervisor or the HR department if I have any questions. By signing this form, I confirm that I have read, understood, and agreed to abide by the policies and procedures contained in the Employee Handbook. I also agree to return the Employee Handbook upon the termination of my employment.

Employee Name: _____

Employee Code: _____

Employee Signature: _____

Date: _____

CONFIDENTIALITY AGREEMENT

As an employee of GLS Poly Films Pvt Ltd, I understand that any non-public information I learn about the company, or its members, constitutes confidential information. I pledge not to disclose this information to anyone outside the company or to any employees within the company who do not need to know about it for their work. I acknowledge that disclosing, distributing, electronically transmitting, or copying confidential information is strictly prohibited. Any breach of this policy will result in disciplinary action, up to and including termination of employment, regardless of whether the disclosure was intentional or beneficial.

By signing below, I affirm my understanding of this policy and my commitment to maintaining confidentiality.

Employee Name: _____

Employee Code: _____

Employee Signature: _____

Date: _____

Please sign and return this copy to Head – Human Resource.