



## **Code of Conduct and Ethics**

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## Objective

The objective of Giant's code of conduct and ethics policy is to make sure that our company has its rules and regulations which are expected to be followed in all its business. The organization is meant to form a work environment which is free from any kind of discrimination. It is also meant to make employees aware of corporate code of conduct which is expected from all employees of the company.

## Purpose

The purpose of this policy is to lay down rules and regulations regarding code of ethics and professional conduct so as to maintain the trust of employees in the organization they are working for and to increase transparency which in turn helps bring good name to the company. This model code of conduct is planned to focus the employees on the fields related to any risk related to ethics, and to provide them with a solution which helps to deal with such issue and to help them build a culture of transparency and honesty.

## Scope

This policy applies to all employees of the organization.

## Clauses under the corporate code of conduct:

### Cyber security

It is necessary to define guidelines for the use of the computer, phones, internet usage, social media to protect the assets and to enhance security.

### Internet Usage

The company provides internet to employees basically for business purpose. However, occasionally it can be used for a personal purpose, to the point; it is not obstructing normal job responsibilities of employees. There are points which are to be followed while using the company's internet:

1. Downloading of obscene, offensive material.
2. Using for personal matters.
3. Sharing of confidential information with others.
4. Interfering with other employee's privacy.
5. Downloading or uploading pirated movies or related material.
6. Surfing of websites which can damage the company's network
7. Doing any illegal action like hacking, fraud etc.

## Cell Phone

Use of cell phone is a necessity today. We as a company allow the use of cell phone for business purpose or personal purpose. However, few points to be kept in mind which are:

1. Use cell phone maximum for business use like business calls or use of any cell phone app for business purpose, calendars etc.
2. Using a cell phone for playing games etc. in office hours is strictly prohibited.
3. Use of cell phone is not allowed in the area where the company's confidential records are being kept. Also sharing of confidential information is not allowed with cell phones.
4. Uploading or downloading of inappropriate or illegal material is prohibited with the use of cell phones.

## Company's Email

The workplace usage of email is being guided as follows:

1. **Use corporate email id for business purpose:** The use of email for the official purpose can be without any limitation. An employee can go to the company's newsletter and other services required for professional growth.
2. **Use for the personal purpose:** Company's email cannot be used for the personal purpose.
3. An employee should implement the model code of conduct for use of emails.

The general expectation regarding the use of email is as follows:

1. No Signing up for illegal websites etc.
2. No sending of confidential information related to the company.
3. No Sending of marketing content or email etc.
4. Registering for competitors' services unless you are authorized to do it.
5. No Sending of discriminatory messages and content
6. No spamming other employee emails.

### Social Media

The company provides access to social media for its employees. Code of conduct for employees defines the use of social media. Generally, social media can be used for the professional purpose only.

Certain guidelines to be followed by the employee while using social media on company premises:

1. No excessive use of social media for personal purpose while in office.
2. It must not interfere with the normal routine of employees
3. No exchange of any offensive or derogatory material
4. Company's confidential information not to be shared on the social media platform.
5. Any breach or rules and regulations will demand disciplinary action against the employee.

### Official use of social media

Following the guidelines mentioned under "code of conduct at work" are compulsory to be followed while using social media for official use:

1. Be active and patient with the use of social media
2. Have a discussion only on the topic of one's area of work
3. Avoid getting in the discussion which does not belong to employees' area of work
4. Seek help from public relation department before posting major content.

### Respectability

Giant's employees have a commitment to individual and organizational efforts to value respect, dignity, fairness, compassion, equality and self-esteem in order to create a work environment that is full of all throughout our organization.

### Conflict of Interest

Conflict of interest arises when any personal benefit from another source interfere with the employee's responsibility towards the company. Examples of conflict of interest under the code of conduct policy can be explained as: Accepting any kind of bribes etc. from a third party source. A conflicting kind of situation happens when an employee takes some action which interferes with the normal working of the employee within the organization. Conflict of interest also arises when an employee or any immediate member accept something from a competitor or third party basis his/her position.

Some situations have been explained wherein the conflict of interest is observed:

**a. Simultaneous employment:** It implies that an employee is working side by side with a competitor, supplier, and customer along with the company. It is generally not allowed to work as a consultant or board member until unless permitted by the management of the company you are currently employed with.



**b. Money or compensation from other sources:** Any kind of money or compensation must not be allowed to be taken from competitor, supplier or customer other than the company you are currently working with.

**c. Gifts:** Acceptance of gifts from the competitor, customer etc. Which are given with an aim to influence any person's action etc. should not be accepted. Offering/ receiving /giving any such gift is an example under the conflict of interest.

**d. Employment of a relative:** As per the company's code of ethics any employee is hired, promoted in the company basis merit. There is no phenomenon of nepotism, favoritism, etc. with the company. A relative is someone who is related by blood or marriage within the third degree to an employee. Before employing a relative in the company the following points must be taken into account:

1. There must not be any reporting relationship with the employee.
2. One can't be promoted or hired within a reporting relationship with a relative.
3. You cannot directly / indirectly involve in the hiring process of a relative.

**e. Workplace visitors:** GOT's code of conduct for employees also says that if an employee wishes to invite a visitor at the workplace it is necessary that permission is taken from HR and immediate reporting manager. While visiting the premises visitors are requested to give complete details in the entry register and carry an identity proof with them. They will receive a company pass to enter the premises and must return the company passes on exit.

1. The visitor must not be taken into the area which contains dangerous machines etc.
2. Sharing of any confidential information with the visitor must be strictly prohibited.

3. Visitors cannot gather donation etc. in the office premises.

**f. Corporate opportunity:** An employee is expected to advance the legitimate interest of the company whenever an opportunity to advance arises. This is done while following the Professional code of ethics. Employees are therefore guided to prohibit the following:

- a. Making use of opportunity which belongs to business for personal use
- b. Use of the company's property, information etc. for personal use.

### Confidential information

Employees of the company to maintain the confidentiality of information which is not to be shared outside as it might be harmful to the company and gainful for the competitor.

Sometimes confidential information is shared with senior management basis their position. Such information when entrusted must not be shared in public. Disclosure of confidential information can be done only when permitted by senior management or by laws to do so.

### Fair Behavior

One of the examples of our code of ethics is to deal rightly with employees, suppliers, contractors, customers etc. No one is allowed under GOT's code of conduct policy to take unfair advantage of anyone through manipulation, abuse of privileged information, misrepresentation of material facts or any other unfair dealing practice.

## Company assets

Company assets should be used with caution. There must not be any wastage, misuse of company assets as it results in loss of company's profitability. All business assets shall be used only for the legitimate business purpose.

## Professionalism

All employees are expected to follow the Professional code of ethics under which they must behave professionally in their work and while dealing with other colleagues, customer, supplier etc. They are also expected to maintain integrity and honesty in all their work. Ethical and legal standards should be maintained in business. Employees must help the company to maintain an open and supportive environment. The employees must also try that there should not be any misrepresentation of facts.

## Financial information

Financial information is needed in order to make the proper management decision. Many employees working in finance department come across such information. Employees must try not to share such information outside. Also, employees are expected not to disturb financial data. All financial transaction must be recorded accurately in case there is any discrepancy. It must be reported immediately to the manager or supervisor.

## Gifts and other benefits

Our code of conduct states that employee should not be given or accepts benefits or privilege arising due to one's position in the company and which are given or taken with intent to influence any business decision. Acceptance of money, gifts or other benefits is strictly prohibited.

However, as per Giant's code of conduct policy acceptance of gifts of minor values like a pen, diaries etc. are acceptable. In case of any doubt with the acceptance of gifts one can discuss the same with his/her supervisor and can take the decision accordingly. HR can also be consulted on the same.

## Harassment

The Company is committed to providing an environment which is free from any kind of discrimination based on religion, caste, creed, marital status etc. Employees are also expected to support the company on the same. However, if an employee comes across any kind of harassment as an act by any customer or supplier the company will provide the affected employee with all the support and will also provide preventive measures on the same.

## Compliance with laws and agreement

All employees shall conduct business in compliance with all applicable laws and regulations of the business.

## Fraud

Any kind of fraud intentionally is subject to strict disciplinary action:

Some examples of Fraud are:

1. Misrepresentation of financial data
2. Submission of false financial report
3. False reporting of any kind of financial transactions
4. Forged checks

## Bribe

Abiding by our values under GOT's code of ethics, bribe of any kind is not accepted in the company. There should not be any incidence of offering directly or indirectly any types of gifts, anything of value to the partners, customers, colleagues, etc. No employee is allowed to bribe anyone inside or outside the company. No bribe is allowed to be offered to any official for business reasons and for sake of any advantages such as:

1. Get business
2. Affecting business decisions
3. Taking unfair advantage for one's position.

## Charitable contribution

The charitable contribution is allowed in our workplace but some points to be kept in mind:

1. The company or individual receiving the contribution must be a registered organization.
2. It should be valid as per the government laws.
3. The Contribution is made without any self-interest.
4. Any person or company receiving the contribution must not be related to management.
5. No contribution to be made to private account of an individual
6. All expense made under contribution should be updated by the finance department in accounts book.

#### Transacting with the third party

Our Company tries to be in touch with the government agencies all by itself, however, any situation may arise wherein third party agent is needed to carry on the transaction further. A formal contract must be signed between the company and the third party. Such a relationship should be based on our code of ethics. A copy of the code of conduct must be given to the third party. It is to be ensured that any fee, commission or the remuneration is paid to the third party is reasonable, bonfire and commensurate with the functions and services performed. Such matter must be reflected in the book of accounts.

#### Relationship at work

Any personal involvement with a colleague, customer, and the supplier can distract the normal working of the team. Any such issue must be discussed with the direct manager or HR and corrective actions can be taken accordingly.

### Job responsibility and control

Employees must do their job with integrity and honesty. Supervisors and managers must have proper control over the power assigned to them. In no case they are allowed to misuse it on their subordinates. Both managers and their subordinates to work in collaboration.

### Environment & Sustainability

Our code of ethics gives equal importance to environment protection and sustainability. We as a company give our best to preserve the environment. Regular education is given to our employees regarding environment conservation.

### Records and Audits

For any company's operation of business, it is crucial to have correct records and financial transactions. There are certain standard and laws which are to be followed in managing accounts for Giant. It is possible by maintaining proper internal controls and procedures.

### Accounting practice

It is the policy of our company to fully and fairly disclose the financial condition of the organization according to laws, rules, and regulations. All record of the company must reflect all the transactions made so far.

### Reporting of unethical or illegal behavior

It is generally promoted in Giant that any kind of unethical or illegal behavior must be reported to the direct manager and HR immediately. As Giant relies on its code of conduct

in the workplace such matters should be reported to protect the company from any far off damage. In case the employee is not comfortable sharing it with superiors, such matters should be reported to the audit committee. Giant does not believe in retaliation of any kind by or on behalf of the company and its employees.

### Penalties for failure to comply

All employees in Giant are expected to abide by the code of conduct. Any violation of code will result in disciplinary action against the employee.

Strong disciplinary actions will be taken against the employee found violating the code of conduct. Corrective action will be taken:

1. Violation of company's code of conduct, policy or procedure or any applicable law.
2. Guiding others to violate the policy or procedure.
3. Seeing breaching of the code of conduct but not reporting to it.
4. Noncooperation in company's audit and investigation.
5. Skipping training.
6. Revengeful behavior against anybody reporting a concern in good faith.

### Responsibilities in following the code of conduct

Following Giant's code of conduct is every employee responsibility. It, however, varies from department to department but responsibilities can be documented:



### Employee responsibility

1. It is employee responsibility to understand the code of conduct very well.
2. The Employee must adhere to the guidelines mentioned in the code of conduct before taking any action or making any decision.

### Manager's responsibility

1. A manager must act as a role model following code in everyday working.
2. Provide motivation to employees in raising concern in case they come across any incidence wherein codes of conduct guidelines are violated.
3. Promotion of Code of conduct within the company.
4. Arranging training programmers for the team to follow the code of conduct in all they do in the company.
5. Responding well to employee concern or issues.

### Management responsibility

1. Management responsibility lies in proper implementation of policy.
2. Tracking the overall behavior of the employees and take disciplinary actions towards any violation of the code.

### Revision of the policy

The company reserves the right to revise, modify any or all clauses of this policy depending upon the demand of business.

## Explanation of the code of conduct and ethics policy

HR department will be the sole authority to interpret the content of this policy.