

Triguna

Code of Conduct

(Strictly Confidential)

Applicable to:

Triguna Hospitality Ventures (India) Private limited

Techpark Hotels Pvt Ltd.

Srilanand Mansions Pvt Ltd

Accent Hotels Pvt Ltd.

Caddie Hotels Pvt Ltd.

(hereinafter referred to as “Triguna” or “Company”)

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Triguna-COC	1.1	5 th March 2015	Code of Conduct

Document Release Note

Code of Conduct (the “**CoC**”) documentation is released for use in Triguna (“Triguna” or “Company”), with effect from 5th March 2015

Ownership and control:

This documentation is under the control of the CFO of Triguna

Revisions:

The CoC will be reviewed every two years or earlier by the CFO, who will recommend changes and/or additions. The proposed changes to the COC will be made only after the approval of the Board of Directors of Triguna.

Apart from the periodic review, the CoC may be reviewed by the CFO for changes required due to any of the following:

- A change in law which may have an impact on the contents of the CoC
- A change in the organisation structure of any of the businesses, which may have an impact on the contents of this document
- Any other reason which will warrant a change in the contents of the CoC, viz. any prevailing trend, social or political factors etc.

The changes proposed on account of the above will also need to be approved by the Board of Directors of Triguna at all times.

Comments, suggestions or queries

Comments, suggestions or queries should be addressed/mailed to the Compliance Committee for additional details regarding the Compliance Committee, refer to **Appendix 1& 2**). The Compliance Committee will approach the CFO with the comments, suggestion or queries. Any revisions required based on these, will be made as per procedure defined above.

Document History

Version No.	Launch/ Revision Date	Description of Change	Author/ Revised By	Reviewed By	Approved By
1.1	5 th March 2015	Policy Documented	Corporate Governance Team (IGE)	Abha Gupta	Board

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1. Preamble

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1.1. About the Code of Conduct

- 1.1.1. The Code of Conduct (hereinafter referred to as the CoC) is our commitment to adhere to high ethical standards in all our operations and activities
- 1.1.2. To help in achieving this, the CoC defines what Triguna expects from all its businesses and employees. The CoC is meant to help you and guide you to achieve and maintain high standards of ethics and professional conduct. It enables you to work in a manner which is consistent with our values and to ensure that Triguna maintains its reputation with internal as well as external stakeholders
- 1.1.3. Whenever in doubt, you should refer to the CoC to seek clarity and answers. However, the CoC is not meant to be a comprehensive document on decision making and does not contain an exhaustive list of permissible and non-permissible actions. You should not regard the CoC as a substitute to your individual responsibility for exercising good judgment. The CoC attempts to help you in making ethical decisions based on values and guidelines contained in it
- 1.1.4. The CoC is meant to provide guidance in key areas, references to additional policies, instructions and further directions. For any additional clarifications, please contact your Manager/ Supervisor, Human Resources &CFO.
- 1.1.5. While the CoC has some key policies entailed or summarized as its contents, it is not a compilation of all policies of the organization. It is deemed to include all operational & financial policies and all standard operating procedures, by whatever name called, as its constituents. Any violation of any of these policies or procedures or any written or verbal instructions, will be construed as a violation of the CoC

2. Message from Board of Triguna

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Dear Colleagues & Associates, Triguna is committed to the highest level of integrity and transparency which defines our relationships with all the stakeholders and has set the foundation for enduring and sustainable partnerships. All expectations we set are based on integrity and personify our values. While competing in tough and challenging market environments it is imperative we stay United under a common vision, shared values and a consistent Code of Conduct (CoC). Success at Triguna means we rely on the integrity, knowledge, skill and collaboration of Colleagues and partners globally. We remain true to our commitment to act responsibly and with even greater transparency. Triguna CoC defines the guidelines for our decisions. It represents and directs our behavior in day to day transactions based on integrity and ethics and within legal boundaries. All Triguna employees need to adhere to this prescribed code. The CoC is easily accessible and so please do read it, understand it and make it a part of all your actions.

The CoC strengthens our promise of striving to create an environment of mutual respect and Opportunity. It reinforces our current working relationships and sets the tone for our future. We look forward to your commitment in this endeavor.

3. Applicability

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The CoC applies to the employees of Triguna at all locations, India or abroad, its Board of Directors, vendors, suppliers and all those acting on behalf of Triguna (such as consultants, agents etc. and their employees). Some sections of the CoC apply to other parties/individuals as well. Such instances are pointed out in the relevant sections.

All those who are acting on behalf of Triguna must ensure that they are aware of:

- a. The requirements of the CoC and other relevant policies which impact their work
- b. Their obligation to abide with the CoC

4. Making an ethical decision

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4.1 During the course of your employment and daily work life, you may come across situations where the right course of action is not clear. There may be a conflict between what you are expected to do and what you think you should do. In times like this, consider the following questions to guide your thinking:

- a. Are you being asked to do something which you think is wrong?
- b. Are you being asked to do something which is a violation of the CoC or any other Triguna policy?
- c. Is it unethical or illegal?
- d. Would you be embarrassed if your actions were to be known to your colleagues, family, friends or the media?

If the answer is “yes” to any of the above questions, do not do it

4.2 If you are still uncertain of what course of action you should take, seek further guidance from any of the following:

- i. Your Manager/ Supervisor/ Head of Department (HoD)
- ii. Human Resources
- iii. CFO

4.2.1 Respective BUs Compliance Committee, will consist of:

- i. Company Secretary & Legal Counsel (Triguna)
- ii. Assistant Finance Controller (Triguna)
- iii. Project Manager (Caddie)
- iv. Regional Director Human Resources (Accor)

4.2.2 If any of the above positions do not exist in the BU or are vacant, an executive will be identified by the CFO if position is vacant at Compliance Committee and by Audit Committee if position is vacant at Ethics Committee to be a part of this Committee.

Note: For additional details on the Compliance Committee, refer to **Appendix 1& 2**

5. Raising concerns

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5.1 Communicate and disclose

On accepting employment with Triguna, all employees become accountable to comply with the CoC and other applicable policies. All employees are expected to read, understand and comply with the CoC. Those interacting with third parties (such as vendors, suppliers, consultants, agents, etc.) must ensure that these third parties are aware of the CoC and other applicable policies and abide by them.

5.2 Report violations/suspected violations

5.2.1 You are encouraged to report any potential violations or integrity concerns. Your prompt information can help in protecting Triguna's brand and reputation. Failure to report such concerns itself is a violation of the CoC.

5.2.2 There are many different channels available for you to report violations/ suspected violations of the CoC, other policies, law or any integrity issues

You can use the following channels to report:

- a. Manager/Supervisor - firstly, share your concern with your Manager and tell him/her the details of the issue/problem. Your Manager will look into the problem or help you connect with the concerned person
- b. Manager's Manager/ HoD – if you are uncomfortable talking to your Manager or if the complaint is against the Manager report the concern with your skip level. The Manager's Manager will look into your concern
- c. Human Resources- if you are uncomfortable talking about the issue with anyone in your function, we encourage you to discuss the issue with anyone in the Human Resources team
- d. Compliance Committee– you can complain to any member of the Compliance Committee (details given in the Appendix 1& 2) if you do not wish to speak to the above

Whistle-blower Policy ("Speak up" initiative)- if you are not comfortable complaining to any of the above, you can also report your concern to the Ombudsman via the speak up channel [or to such other person(s) as mentioned in the Whistle-blower Policy]¹

¹ Please note that Section 177(10) of the Companies Act, 2013 suggests that the concerned employee/ person may directly approach the Chairperson of the Audit Committee in appropriate or exceptional circumstances.

6. Government & Regulatory

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6.1 Compliance with Laws

- a. Triguna currently has transactions, clients and vendors, situated across geographies in several states and countries. Consequently citizens of various nationalities work and interact with Triguna. As a global citizen and as a part of service industry, it is critical for us to be compliant with not only Indian laws, but also with those that govern our transactions in foreign countries.
- b. Although you are not expected to know the details of all laws that govern Triguna in India and other geographies, you are expected to be familiar with those laws that have a bearing on or regulate your job profile or duties.
- c. You should understand the regulatory environment in which Triguna operates well enough to know when to seek advice from your Manager/ Supervisor, Finance Department, Human Resources or the Compliance Committee
- d. In case you are faced with a situation where the laws and regulations in a country are stricter or more elaborate than any of the relevant Triguna policies, you must follow the one that sets the higher standards

6.2 Anti-bribery & corruption laws

Triguna does not tolerate bribery or corruption in any form or manner. Triguna respects and complies with all bribery and corruption laws that apply to Triguna's operations or employees. When conducting business on Triguna's behalf, Triguna employees and third parties must comply with applicable bribery and corruption laws

6.2.1 Bribery and corruption

- a. The terms 'bribery' and 'corruption' are often used interchangeably
- b. Bribery is a form of corruption and is defined as the offering, giving or receiving of something of value in exchange for an act that is dishonest, illegal, and improper or a breach of trust, designed to influence the recipient in the exercise of his/her duty and to incline him/her to act contrary to the accepted standards of honesty and integrity
- c. Bribery and corruption maybe defined differently under various anti-bribery and corruption laws
- d.

6.2.2 PCA

- a. The PCA has been enacted to deal with corruption in India. This law is specifically applicable to corruption in the public sector and deals with corruption relating to Public Servants

- b. Under PCA, any Public Servant who accepts any form of gratification as a motive or reward for doing or forbearing to do any official act or for showing or forbearing to show, in the exercise of his official functions, favour or disfavor to any person or for rendering or attempting to render any service or disservice to any person is punishable under PCA
- c. Further any person who accepts gratification with (illegal and corrupt) motive to influence a Public Servant or for exercise of personal influence with Public Servant is also punishable under the PCA
- d. Abetment of these offences is also an offence
- e. Relevant definition under PCA:

Public Servant has been defined under the PCA as any person in the service or pay of the government or remunerated by the government by fees or commission for the performance of any public duty, or any other person as defined under PCA

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6.2.3 You must never

- a. Corruptly make, provide, offer or authorize any payment, gift of any kind or thing of value to a foreign or domestic government official, political party, party official, or candidate for political office for the purpose of influencing an official act or decision that will assist Triguna in obtaining or retaining business or in directing business to Triguna.
- b. Offer, give or receive anything of value, either in cash or kind to any person, including a Public Official or a Public Servant to gain an improper business advantage
- c. Permit authorized agents, consultants and other third parties acting on behalf of Triguna to give, offer or receive anything of value, either in cash or kind to any person, including a Public Official or a Public Servant to gain an improper business advantage for Triguna
- d. Give in to demands made where it seems that the other side is making an undue demand or withholding approval/information in the expectation of receiving anything of value
- e. Meet or deal with clients, vendors, Public Servants or Public Officials in a questionable manner or in circumstances which may lead to a doubt regarding integrity of Triguna or the employee

6.2.7. If you need any clarifications on any laws applicable to Triguna or become aware of any potential violation of local or international laws or regulations that govern Triguna, please bring the issue to the attention of your Manager/ Supervisor or Finance Department or Human Resources, failing which you may report it as per the Whistle-blower Policy ("speak up" initiative)

6.2.8. Examples

Q1. Your vendor is in the process of bidding for a contract in your company. An acquaintance tells the vendor he knows of a consultant who can help make the

decision in his favour. The consultant asks the vendor to make all the project related payments in cheques, but demands his fees in cash. What would you advise the vendor?

Will your answer change if the consultant submits an invoice reflecting a part of the money as government fee and the remaining part as consultancy charges, to be paid in cheque?

- A1. The consultant may be using his fees to make corrupt payments. Thus, irrespective of whether it is a cheque or cash payment, charges without relevant supporting documents should not be encouraged.

The CoC states that “you must never authorise agents, consultants and other third parties acting on behalf of Triguna to give or receive anything of value, either in cash or kind to any person, including a Public Official or Public Servant to gain an improper business advantage for Triguna”.

Anti-corruption laws are all applicable even if the corrupt payment is routed through a third party.

- Q2. You are interacting with government department for a tax / litigation matter. As part of the preparatory process, several additional official permits are required. The government official you are dealing with for these permits suggests that making a ‘charitable’ donation to, certain NGO would expedite the process. What would you do?

- A2. Making such a payment, under these circumstances, would be considered a bribe.

The CoC states that “you must never offer, give or receive anything of value, either in cash or kind to any person, including a Public Official or Public Servant to gain an improper business advantage”.

6.3 Political and Religious Affiliations

- a. Triguna does not participate in any political or religious activities and neither does it contribute any of its assets or funds to support any political/religious party or any non-governmental organisation associated with such political/religious parties
- b. Triguna also does not support any civil or other mass movements
- c. Triguna does not prohibit you from participating in political/religious activities or civil or other mass movements, provided:
 - i. You do so at your own time and outside office hours
 - ii. You do so but never in the capacity of an employee of Triguna or representing or holding out Triguna
 - iii. You do not contribute Triguna's assets or funds for the purpose of supporting a political/religious activity or a civil or mass movement

- iv. You do not seek reimbursements from Triguna for expenses incurred while supporting such activities
- v. You do not appear to be supporting a political/religious party/activity or any civil or mass movement on behalf of Triguna
- vi. You do not make contributions to political/religious parties or organisations associated with them with the intention of assisting Triguna in obtaining or retaining business
- vii. You do not use Triguna's facilities, stationery, logo, merchandise or name or brand or any association in any manner whatsoever for any communications, including drafting letters or giving donations to a political or religious campaign or a civil or mass movement

6.3.1 Violation of the law of the land

While Triguna does not support or discourage any employee from supporting any political/religious party or a civil or a mass movement and respects the sentiments of its employees, if any activity supported by you is considered illegal or is against the law of the land, it will be considered as "unacceptable behaviour" at Triguna and shall result in appropriate action to be taken against you in accordance with your employment agreement with Triguna.

6.3.2 Examples

- Q1. For the last several years you have been an active member of a group that raises public awareness about corruption in India. Now this group has decided to participate in the local municipal elections and has registered itself as a political party, with its principles aimed at ethical, non-corrupt governance. As a senior group member, you have been asked to raise funds by getting sponsorship from Triguna? What should you do?
- A1. Triguna does not prevent you from contributing your personal funds towards the group's growth. However, Triguna does not allow the contribution of its assets and/or funds to support such a political activity or civil or mass movement.
- Q2. You have been asked to attend a small gathering of locals from the same religious faith as you on a festival evening. You have been invited as a guest speaker because of your corporate achievements, which include your present position at Triguna. You motivate and guide the students attending the function on how to achieve success. Is this permitted?
- A2. Yes, Triguna does not prohibit you from participating in political/religious activities or civil or other mass movements so long as you do not appear to be representing Triguna in such initiatives or using Triguna's logo or brand in any manner, you do not use the funds and/or the assets of Triguna to support the initiative, or disclose confidential matters (in any manner) of Triguna.

7. Working with Third Parties

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7.1 Gifts and Business Courtesies

(Please refer to the Policy on Gifts and Business Courtesies for further details and the Disclosure process)

- a. At Triguna we are committed to making all decisions based on our abilities and competencies alone. You should not give, offer or receive gifts and business courtesies for the purpose of influencing business decisions or gaining an unfair advantage
- b. As a general principle, you are expected to refrain from giving, offering or receiving gifts and business courtesies. In unavoidable or exceptional circumstances, or when local or cultural customs make it inappropriate to decline gifts and business courtesies, giving, offering or receiving of gifts and business courtesies, should be reasonable and as per local customs only. In such unavoidable situations, guidelines detailed in Company's Gifts and Business Courtesies Policy should be followed
- c. As Triguna's transactions are international in nature, it is critical for you to note that the applicable foreign laws must also be considered while exchanging gifts or business courtesies

7.1.1 Always ensure

- a. You do not give, offer, or receive gifts or business courtesies for the purpose of:
 - influencing any business decisions, or
 - gaining an unfair advantage
- b. You should deposit all gifts received as per the Gift and Business Courtesies Policy
- c. For gifts received, you should follow the disclosure process as provided in the Gifts and Business Courtesies Policy
- d. You should ensure that details and the value of gifts or business courtesies given and offered is accurately recorded in the books of account
- e. You should ensure that the host is present while offering business courtesies

7.2 Conflict of Interest

(Please refer to the Conflict of Interest Policy for further details)

- a. You are expected to adhere to the highest possible ethical standards at all times in the performance of your duties and to support and represent the interests of Triguna
- b. You must ensure that none of your actions conflict with the interests of Triguna. Wherever you find your interests and the interests of Triguna in conflict, you must put the interests of Triguna before your own

- c. A conflict of interest is a situation in which the personal interests of an employee compromise or appear to compromise the judgment of the employee in making a decision in the best interests of Triguna. Such situations of actual, potential or perceived conflict of interest must be avoided by you

7.2.1 Always ensure

- a. You avoid actions or relationships that may cause actual or potential conflicts of interest or even the appearance to do so
- b. You do not engage in any activity or employment that interferes with your work at Triguna, or requires you to disclose Triguna proprietary information
- c. You do not engage in any other employment, dual employment, moonlighting, side employment, or self-employment, in any form, with or without compensation (as may be provided in the appointment letter of the employee)
- d. You do not cause Triguna to enter into any business relationship with a related party without prior disclosure and approval from the Compliance Committee
- e. You or your family members do not hold or control more than 5% in securities (or equity or capital or any interest in ownership, by whatever name called) of third party such as vendor, supplier, consultant, competitor and/or client relationship
- f. You do not serve on a the Board of Directors or as a technical advisor to an actual or potential competitor, client, partner, or supplier of Triguna
- g. You do not take for yourself or your family members, business opportunities or favours that you discover by virtue of your association with Triguna without prior approvals
- h. You submit an annual compliance declaration to the Compliance Committee. In case there is any change to the original disclosure, you communicate the same to the Compliance Committee in writing

7.3 Examples

Q1. You are a part of the IT Department at Triguna. During a discussion with the IT Manager you get to know that there is a need for ten new security cameras at Triguna. A close friend of yours is a supplier for similar products. You introduce him/her to the IT Manager. Is this a “conflict of interest” situation?

Would your answer change if you are a part of the vendor selection team?

A1. The first situation is a “potential conflict of interest” situation.

The second situation is an actual conflict of interest situation. In both the cases, you should move away from the selection process and disclose your relationship and the circumstances to the Compliance Committee and abide by its decision.

Q2. You are a part of the Administration Department at Triguna and a part of your job responsibility includes the empanelment of cab vendors. Your first cousin has

recently started her own cab supply firm and requests you to consider her company as a potential supplier. Is this a conflict of interest situation?

- A2. Yes, this is a conflict of interest situation. As your job responsibility includes the empanelment of cab vendors, you should not be assessing the empanelment of your cousin as a potential supplier. You should move away from the selection process for her application and disclose the circumstances and your relationship to the Compliance Committee and await their decision.
- Q3. You are part of the training department of the organization and you are involved in a romantic relationship/ personal involvement with one of the trainees in the batch. You will be later on evaluating this trainee for granting a certificate which is the basis of his / her continued employment. What are your responsibilities / what should you do?
- A3. This is a conflict of interest situation, as your assessment of the trainee may not be objective. Since you are a trainer and in a position to certify the trainee, you should disclose your relationship with trainee to the Compliance Committee.

8. Protecting Triguna's Reputation

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8.1 Confidentiality and Intellectual Property

8.1.1. During the course of your work, you will have access to confidential information pertaining to Triguna, its shareholders, its group companies, affiliates and associate companies, its vendors, its service providers, its clients, end customers and third parties. Triguna is committed to ensuring that all such confidential information is used only for business and legitimate purposes.

8.1.2. What is intellectual property?

Intellectual property is a term used for any intangible asset.

a. Intellectual property (IP) of Triguna includes but is not limited to:

- i. Source codes
- ii. Technical information and IT tools
- iii. Trade secrets
- iv. All patents, trademarks, copyrights, designs, know-how, inventions, etc.
- v. Lists of clients, suppliers, employees, etc. and their details
- vi. Financial information, business models, projections, business strategies, business plans and commercial information related to pricing or contained in a bid in response to a Request for Proposal (RFP)

b. In addition to the above, IP of third parties, including clients of Triguna, includes:

- i. Information owned by clients
- ii. Non-public information of any entity, Triguna, its clients and other third parties. For example, all client specific software, hardware, processes and procedures followed at the client's end

8.1.3. Protection of Triguna's IP

Do remember that it is our IP that gives us a competitive edge in the market and will enable us to be "Best in Class." Protection of our IP and confidential information is of utmost importance at all times. Our IP framework for our clients should always be – "Develop – Deploy – Protect".

8.1.4. Use and protection of third party IP

- a. At Triguna, we respect the IP rights of third parties and it is our endeavour to adhere to all applicable intellectual property laws. Triguna encourages formally obtaining licenses for the use of third party software and applications of various companies like Microsoft, Adobe, SAP, Tally, etc.
- b. In case you require any specific third party software to perform your official duties, you should contact the IT/Procurement Department with the detailed requisition. The

IT/Procurement Department shall then initiate the process of obtaining the relevant third party licenses wherever practicable and permissible.

- c. Also, there are various software that are available to download free of cost on the internet. Please note most of these are free of cost for home users only. They are available on a chargeable basis for official work. Therefore, Triguna prohibits the downloading of any software on Triguna provided computers without prior permission of the IT Department. Similarly, sharing/distributing of software, including updates within or outside office network, require the prior permission of the IT Department
- d. Any violation of a third party's software may expose Triguna to civil and criminal liabilities

8.1.5. Always ensure

- a. You should safeguard confidential information of Triguna, store properly for perpetuity and disclose only on a 'need to know' basis after obtaining a Non-Disclosure Agreement from the recipient, as far as possible.
- b. You should not disclose to friends, former colleagues, acquaintances, or any other person outside of Triguna, any confidential information pertaining to Triguna, its clients or associated third parties and vendors.
- c. You should not retain / disclose even after the expiry or termination of your employment with Triguna, confidential information or IP of Triguna or its vendors to any third party for any gains arising out of Triguna's classified information/IP
- d. You must respect the confidentiality of their previous employer. No confidential or proprietary information of a previous employer should be used in the performance of duties at Triguna nor should it be requested from any other employee
- e. You should follow the rules under the Information Technology Act, 2000 (especially Section 43A) to protect sensitive personal data and information of Triguna, its clients, end customers, vendors, etc.
- f. You do not share the id and password of any Triguna systems with any person
- g. You do not violate the IP rights of third parties or use proprietary material of third parties without obtaining valid permissions and licenses
- h. You do not download, use or distribute any third party software without obtaining prior approval from the IT Department
- i. You do not continue using software of third parties after the expiry of the relevant licenses
- j. You do not access or view any objectionable material (for instance pornography) on the computer system assigned to you for your duties at Triguna during office hours or otherwise.

8.1.6. Disclosure of confidential information of Triguna

You may be required to share confidential information with third parties such as vendors, suppliers, consultants, agents, clients, etc. from time to time.

Before sharing such information with third parties, you must consider the following:

- a. Is this information required to be shared?
- b. Have appropriate approvals been sought from your Manager/ Supervisor to share this information?
- c. Has the content in the presentations been reviewed by your Manager/appropriate management personnel prior to presenting?
- d. Is the standard Non-Disclosure Agreement (approved by the Legal Department) being signed by the third party?
- e. If there are any changes to the standard Non-Disclosure Agreement being used, have appropriate approvals been obtained from the Legal Department?
- f. In case you have been asked to sign a Non-Disclosure Agreement by a client or an associated third party has it been vetted by the Legal Department?
- g. Is the information being marked, in bold at the top of the document, as “Strictly Confidential” or “Confidential Information of Triguna”?

*The above activities don't cover information required to be shared for routine business purposes.

8.1.7. Examples

- Q1. You would like to update your CV, which is available on public recruitment websites and social media including the details of projects / business processes that you have worked on will enhance your CV and will provide you with better opportunities in the future. What should you do?
- A1. The information that you disclose may be confidential and / or intellectual property of Triguna hence you would be violating the CoC. It is thus expected that you respect the confidentiality of Triguna and its vendors (where applicable) and do not provide others with this information.
- Q2. You are privy to revenue numbers of various businesses of Triguna. While engaging in an informal chat with your colleague, who is also a friend, and does not 'need to know' these numbers, you casually share some of these numbers with him. Are you violating the CoC by doing so?
- A2. You are not permitted to share financial information of Triguna with others who do not 'need to know' the same. Financial information should always be safeguarded and disclosed only on a need to know basis as per appropriate approval process. If such information is being shared with a third party even on a 'need to know' basis, a Non-Disclosure Agreement should be obtained from such a third party prior to providing such information.
- Q3. You and your colleague are preparing a presentation for an assignment. While researching online, your colleague downloads a source code from Google for the

purpose of preparation of the presentation. At the time of the presentation, you notice that your colleague has not provided a reference to the copyright. Should you keep quiet about this incident?

A3. No, you will be violating the CoC by keeping quiet about the incident. You are expected to inform your supervisor/Project Manager about the incident so that appropriate disclosures can be made to the other party. Violation of any third party copyrights can create significant risks and penalties for Triguna and its clients. Further, if your supervisor/Project Manager does not take appropriate corrective action, you should reach out to Human Resources or follow the Whistler-blower Policy.

Q4. Triguna is submitting a proposal to a company in which you were previously employed. You have confidential information pertaining to your previous employer, which you believe will help Triguna in winning the contract. What should you do?

A4. You should not share this information with Triguna as it is the confidential information of a third party. Triguna expects employees to protect confidential information obtained from previous employers. However, if your previous employer is aware that you are working on the proposal and has authorised you to share this information, then you can do so.

8.2. Media and Communication

- a. It is through the media that we communicate with third parties such as our vendors, suppliers, clients and the external community. We are perceived by the external community based on our effective communication and hence, it is essential for those who communicate with the media to have a good understanding of legal and media issues
- b. Only authorised employees i.e. Head of business/ Marketing/Project Team/CFO of Triguna are permitted to interact with the media. Any other person if approached needs to take approval of HR/Head of Business/CFO along with the details.
- c. If an employee is going to represent Triguna in a conference/seminar then approval before attending (including content/presentation) must be taken from the Head of business/ Marketing/Project team of Triguna respectively and also from the CFO if the presentation contains financial information or forecasts.
- d. Any branding requirement needs to be approved by Head of business/ Marketing Team/Project Team/CFO.

8.2.1. Always ensure

- a. You do not speak to the media, verbally or in writing, unless you are authorised to do so
- b. If you are authorised to speak to the media:
 - Statements made to the media should be true and fair

- You should differentiate between your opinions and those of Triguna
- c. You do not reveal any confidential information of Triguna, its clients and/or associated third parties without obtaining prior approvals of your Manager/ Supervisor
- d. You should ensure that all new announcements, confidential information as defined in the CoC, new ventures, senior executive appointments, etc. are released to the media or the external community by or with the prior approval from authorised personnel as stated above.
- e. You do not attempt to speak to the media on a no name, off the record, unattributed and/or anonymous basis
- f. You do not shoot/film/photograph at any operations at official premises without appropriate approval from relevant internal/external authorized personnel

8.2.2. Non disparagement

While at client locations, or outside, you are prohibited from publicly making any negative remarks, either orally or in writing, about Triguna, its employees, its products, its reputation, business operations, and/or its clients.

8.2.3. Legal communications

- a. In case you receive an enquiry, call or correspondence from any regulatory authority, immediately direct such communication to the respective HOD/Legal.
- b. In case any communication from law enforcement agency , you must inform the Finance Department/ CFO without responding to it in any manner whatsoever (including acknowledging receipt of such an enquiry, call or correspondence)
- c. In case of attorney representing another party, you must inform the Legal Department, without responding to it in any manner whatsoever (including acknowledging receipt of such an enquiry, call or correspondence)
- d. In case you have any doubt on whom to approach in any of the situations described above, please contact your Manager/ Supervisor, Human Resources.

8.2.4. Personal use of social media

- a. Triguna understands that you may wish to use social media in your personal life. We respect your privacy and do not intend to discourage you from using or from expressing your personal opinions on social media sites
- b. However, you should be mindful and completely conscious that there could be significant damage to the reputation of Triguna, should your personal comment be in reference to Triguna or any of its employees. You should refrain from commenting on any member of Triguna family. You will be responsible for any content posted or uploaded by you on any social media site even if it is posted by someone else on your behalf or from your account. Accordingly, you should comply with this policy and minimise potential risk faced by Triguna

- c. You should also be mindful that any expression of personal views or opinions on social networking sites or any disclosure of business information may expose you to legal violations or non-compliances
- d. You should not use any of your team members' and colleagues' names or photographs in your social media posts or discussions, or in any way that will invade the privacy of your team members or colleagues, or affect the brand image of the Company
- e. Do not create any social media presence, like a Facebook page or a LinkedIn group, for the purpose of meeting any marketing / business objectives of Triguna
- f. For any grievances with Triguna or any of its employees, you can raise the concern in accordance with the Whistle-blower Policy ("Speak up" initiative). Please note that public airing of grievances in the social media environment may damage the reputation of Triguna and people associated with it, including you

8.2.5. What is meant by social media?

- a. Social media refers to the means of interactions among people in which they create, share, and exchange information and ideas in virtual communities and networks. Some examples are given below:
 - i. Social networking sites such as Facebook, Myspace, Orkut, Weibo, LinkedIn, QQ, etc.
 - ii. Micro blogging sites and all kinds of personal blogs such as Twitter, WordPress, etc.
 - iii. Discussion forums such as Yahoo groups, Google groups, personal chats, etc.
 - iv. Video and photo sharing websites such as Picasa, Flickr, YouTube, Instagram etc.

8.2.6. Always ensure

- a. You avoid making reference to Triguna, any of its employees, Board of Directors, shareholders, clients, vendors or other representatives or associates etc.
- b. You do not make any controversial, disparaging, negative, derogatory, defamatory or untrue or insulting remarks or statements regarding Triguna, its employees, its Board of Directors, its shareholders, its products, its clients, its reputation or business operations
- c. You do not imply that you are expressing views of Triguna on behalf of Triguna
- d. You do not disclose Triguna's confidential or client's confidential matters on the internet including social media/networking sites
- e. You do not appear to be talking on behalf of or for Triguna
- f. You do not upload pictures taken during official events, on any social media sites like Facebook, LinkedIn, etc. that would be embarrassing to any of your colleagues or may impact the brand image of Triguna
- g. You abide by the laws governing data privacy in the country in which you work (in India, follow the rules under the Information Technology Act, 2000 to protect sensitive personal data and information, as contained under section 43A)

8.2.7. Examples

- Q1. You recently went on a Company offsite for two days. You and your colleagues had a great time and also clicked a lot of photographs. In a few pictures, some of your colleagues are seen having fun at the pool side, in an inebriated state. You would like to upload some of these photographs to Facebook and tag all your office friends and colleagues in your friend list. What should you do?
- A1. You should not upload pictures of yourself or your colleagues that would be embarrassing to anyone or will affect the brand image of the Company
- Q2. You are a senior member at Triguna. An institute, headed by your friend, asks you to provide industry insights to their students by acting as a visiting/honorary faculty. There is no remuneration and you would like to take this up to understand the perspectives of students on the industry. Is this permitted?
- A2. Yes, on the condition that the Compliance Committee permits you and the content and the presentation is approved by Head of business/ Marketing / Project Team/CFO. You must ensure that no proprietary material is used in the presentations.
- Q3 Triguna recently made some management decisions that affect you and your team at Triguna. You shared some of the developments on LinkedIn and many of your present and former colleagues (who are your connections) are discussing this information. The tone of the discussion thread revolves around the managerial decisions being taken internally at Triguna. Is such information okay to put up on social networking sites?
- A3. No, LinkedIn is your personal space and therefore you should not be disclosing any business information online without prior approvals from Head of business/ Marketing / Project Team/ CFO to do so. Any disclosure of such information could expose you to legal violations and non-compliance.
- Q4. Triguna has recently announced the launch of a new venture. In connection with this, your friend who is a journalist at one of the leading business newspapers has asked you to provide some information that he/she can cover in his/her article. He/she has promised not to quote you and reveal your identity. Is it okay for you to share such information?
- A4. No, you should not be sharing such information with the media, even if it is on an anonymous basis. Only authorised personnel in the Marketing / Project Team /CFO/Head of Business are permitted to speak to the media.

9. Working Together

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9.1 Diversity and Inclusion

- a. Triguna is an equal opportunity employer. Triguna embraces and values the diversity that each one of you brings to Triguna. Triguna recognises and acknowledges your individual talents and capitalises on strengths brought to Triguna by each one of you. Triguna aims to create a work environment where every employee is treated equally
- b. It is the policy and practice of Triguna to treat all employees and those of third parties who interact with us, fairly and with respect, regardless of their gender, sexual orientation, race, colour, marital, economic or social status, nationality, ethnic origin, language, religion, age, disability, HIV status, family status, veteran status, maternity status, and any other category protected by law

9.1.1. Always ensure

- a. You treat all employees equally with dignity and respect at all times including, during selection and recruitment remuneration, on the job training, promotions, transfers, separation, off sites, overseas deputation or secondment and in every other aspect of employment
- b. You assign roles and responsibilities based on an employee's abilities and capabilities, and not based on any form of discrimination
- c. You reward and recognise employees based on their performance and merit, without any bias or prejudice.
- d. You comply with all labour and employment laws as may be applicable to Triguna
- e. In case you believe you have been discriminated against, you can directly approach the person making the discrimination and firmly inform him/her that his/her behaviour is unwelcome and request to stop such behaviour
- f. Alternatively, you could approach your Manager/ Supervisor or Human Resources available at your location or follow the Whistle-blower Policy

9.1.2. Examples

- Q1. You have just set up a new project in a new country. You are in the middle of finalising the project team that will be going to the country and initiating work on this project. One of your lady subordinates is worthy of being the Project Manager, but you are hesitant in asking her, as she is married and you feel she may not be able to travel. What should you do?
- A1. You will be violating the CoC by making such assumptions. At Triguna, we give all employees a fair chance to perform without any discrimination of gender, sexual orientation, marital status, etc. You should discuss the project and travel requirements with the female colleague and let her decide whether she would like to travel.

Q2. You have just relocated from another city to take up a new role in Triguna. You feel a bit uncomfortable in your new environment as your colleagues discuss business related matters in their local language, especially when you are around. You are considering moving back to your city as this is not the environment you want to work in. What should you do?

A2. You should approach your colleagues and communicate your discomfort and inform them that such behaviour is not welcome. If the situation still persists or if you are uncomfortable in speaking with your colleagues, you can approach your Manager/ Supervisor or Human Resources available at your locations.

If you feel uncomfortable to reach out to any of them, you could report it in accordance to the Whistle-blower Policy ("Speak up" initiative).

9.2. Bullying and Workplace Violence

9.2.1. Workplace Violence

- a. Triguna firmly believes that each employee has a right to work in a place free from violence or threats. Violence includes physical violence as well as verbal violence such as intimidation, coercion and threats. Triguna strictly prohibits physical as well as verbal violence and adopts a zero tolerance policy to the same.
- b. Violence whether against co-workers, representatives, clients or vendors of Triguna need to be reported promptly through any of the whistle-blowing channels ("speak up" initiative)
- c. All complaints of violence will be dealt with adequate secrecy of the name of complainant. Triguna will investigate the complaint suitably and will take appropriate disciplinary action based on the detailed investigation. The disciplinary action may include termination of employee/s and may in some cases warrant appropriate civil or criminal action to be initiated against the offending employee under the applicable laws. Further, retaliation against complainant for a complaint is also prohibited and needs to be reported
- d. Employees who believe that they need help to avoid engaging in conduct that is prohibited by this policy are urged to seek assistance through their Manager/ Supervisor, Human Resources and/or other available resources

9.2.2. Workplace Harassment

- a. All employees have a right to work in an environment that is free from workplace harassment. Triguna views workplace harassment as an unacceptable form of employee conduct and it will not be tolerated

- b. Workplace harassment includes any persistent or abusive act or conduct which is offensive, humiliating or intimidating, conducted by an individual or group either directly or indirectly, which threatens or humiliates
- c. Workplace harassment consists of, but is not necessarily limited to, the following:
 - i. Verbal harassment: includes ridiculing or humiliating an individual or his/her family in front of others; use of terror tactics, open aggression, threats, persistent name calling; spreading malicious rumours or jokes, or shouting obscenities or other offensive remarks or other racist and discriminatory statements.
 - ii. Physical harassment: includes repeated physical assault; persistent crowding or hovering over an individual's space, or damage to an individual's work area or property
 - iii. Exclusion: includes consistent social or physical exclusion or disregard of an individual in work-related activities, withholding of resources (time, information, supplies, support and goals) necessary for the individual to succeed
 - iv. Creating a hostile work environment
 - v. Insubordination
- d. Triguna and its subsidiaries and its affiliates are committed to diligent and impartial enforcement of this policy against workplace harassment

9.2.3. Procedures

- a. If an employee believes he/she is being subjected to workplace harassment, he/she may choose to advise the offender that his/her behaviour is unwelcome and request him to stop such behaviour immediately
- b. Any employee who has experienced or witnessed an incident of workplace harassment, in any form, must bring the incident to the immediate attention of the employee's Manager/ Supervisor or Human Resources or through whistle-blower channels("speak up" initiative)
- c. If the situation involves the employee's direct supervisor, the employee may contact Human Resources directly
- d. All allegations of workplace harassment will be investigated promptly and in a confidential manner, as reasonably possible, for an effective investigation
- e. Any employee who is found to have engaged in workplace harassment in violation of this policy will be subject to disciplinary action, including termination of employment
- f. Retaliation, in any form, against an employee or applicant for employment who exercises his/her right to make a complaint, in good faith, under this policy is strictly prohibited
- g. Feedback, performance appraisal, goal setting and regular monitoring of work does not qualify as workplace harassment.

9.2.4. Always Ensure

- a. You do not indulge in any activities constituting:
 - i. Workplace violence i.e. activities such as physical violence, intimidation, coercion or threats, etc.
 - ii. Workplace harassment i.e. any persistent or abusive act or conduct which is offensive, humiliating or intimidating, conducted by an individual or group either directly or indirectly, which threatens or humiliates
- b. You should inform such matters known to you, to your manager or Human Resources
- c. If you believe that you need help to avoid engaging in conduct that is prohibited by this policy, you are urged to seek assistance through your Manager/Supervisor or Human Resources

9.2.5. Examples

Q1. One of your colleagues is a bit older than the rest of the team. You notice that many team members call him 'Uncle' many times, especially during breaks. You also notice that each time he is called 'Uncle' he cringes a bit but manages to contain his composure and laughs with the rest of the team. Lately, he has stopped taking lunch with the team on some pretext or the other. Should you report this incident?

A1. You should first make an attempt to speak to your colleagues. If you are uncomfortable in speaking with them or if it continues, then you must report this incident to the Manager/ Supervisor or Human Resources or through the whistle-blower channels ("speak up" initiative).

Triguna CoC states that 'all employees share responsibility for assuring that the workplace is free from violence and intimidation. Any employee who becomes aware of a violation of this policy and/or conduct which suggests that a future violation of this policy may occur should bring this matter to the immediate attention of their Manager/ Supervisor or Human Resources or through the whistle-blower channels ("speak up" initiative).

Q2. You have a new member who has taken a transfer from one department to your department. You realize that he/she is feeling alienated because he/she is being ridiculed by a few team members due to his/her limited knowledge of the department at the initial stage. Should you report this?

A2 Yes, Any employee who becomes aware of such violations should bring this matter to the immediate attention of their Manager/ Supervisor or Human Resources or through the whistle-blower channels ("speak up" initiative).

9.3. Policy on Prevention of Sexual Harassment at the Workplace

9.3.1. Definition of Sexual harassment

- a. Sexual harassment consists of and includes such unwelcome sexually determined behaviour (whether directly or by implication), but is not necessarily limited to the following:
 - i. Explicitly or implicitly requiring an employee to submit to sexual harassment as a term or condition of employment
 - ii. Explicitly or implicitly using submission to or rejection of sexual harassment by an employee as the basis for employment decisions affecting that employee, such as promotion, compensation increase, assigned duties, termination or rehire, or any other condition of employment
 - iii. Allowing sexual harassment to have the effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile, humiliating or offensive working environment
 - iv. Unwelcome requests for sexual favors, propositions or sexual flirtations, dates or other social engagements
 - v. Unwelcome or uninvited touching of an employee
 - vi. Inappropriate display of sexually suggestive photographs or other materials
 - vii. Sexual epithets, jokes, written or oral references to sexual conduct, gossip regarding one's sex life, commentary on an individual's body, comments about an individual's sexual activity, deficiencies or prowess
 - viii. Unwelcome leering, whistling, brushing against the body, sexual gestures, suggestive or insulting comments, comments on attire. At the same time we would also request all our employees to be appropriately dressed at all times in the office premises. Any kind of provocative dressing will be discouraged as the same amounts to a hostile work environment
 - ix. Inquiries into one's sexual experiences
- b. Sexual harassment may be of two kinds: hostile work environment and an attitude of quid pro quo
- c. Hostile work environment constitutes sexual harassment directed towards an individual because of gender and has the purpose or effect of (i) creating an intimidating, hostile, or offensive work environment, or (ii) unreasonably interfering with another's work performance. Generally this includes pornography in public places, foul language etc. and may not be directed at any employee in particular, but the effect on the employee is one of discomfort. If in such a situation a threat is made of adverse consequences to a victim's physical wellbeing, career or employment, the case will be dealt with severely. Harassment is not always a directed act. Deliberately creating a hostile or humiliating working environment in a manner that is sexually discriminatory will also be considered sexual harassment

- d. Sexual harassment by one in a position of power or influence constitutes quid pro quo sexual harassment. It could be implied or explicit promise, preferential treatment & detrimental treatment/threat/intimidation/hostile work environment or humiliation. When (i) submission by an individual is made either an explicit or implicit term or condition of employment, or (ii) submission to or rejection of such conduct is used as the basis for employment decisions affecting that employee such as promotions, salary raises, etc.
- e. To summarize, sexual harassment includes such unwelcome sexually determined behavior (whether directly or by implication) as:
 - i. Physical contact and advances
 - ii. Verbal/written demand or request for sexual favors
 - iii. Sexually coloured remarks or jokes
 - iv. Showing pornography (sms/email/using company network)
 - v. Any other unwelcome physical, verbal or non-verbal conduct of sexual nature
- f. Harassment does not include occasional compliments or voluntary relationships between individual employees. Each employee, however, needs to keep in mind that some behaviour considered appropriate in social settings may not be appropriate in the workplace and not consistent with the work culture and hence refrain from such indulgence
- g. No Triguna employee has the authority to engage in conduct amounting to harassment and/ or to alter an employee's terms or conditions of employment based on the employee's refusal to submit to such conduct. Triguna strictly prohibits its Managers/supervisors and other employees from implying or suggesting that an applicant or employee's submission to or refusal to submit to sexual advances or participation in such sexual conduct is a condition of continued employment or receipt of any job benefit (including job assignment, compensation advancement, career development, or any other term or condition of employment)

9.3.2. Misconduct

Triguna shall treat commission of an act amounting to sexual harassment by an employee as a disciplinary offence. Victimisation or retaliation against an employee for bringing a complaint of sexual harassment in good faith shall also be treated as a disciplinary offence. The misuse of this policy (false, fabricated and malicious complaints) shall attract stringent disciplinary action up to and including dismissal.

9.3.3. Statement of Principles

Any employee who engages in conduct amounting to be harassment, or who encourages such conduct by others, or who indulges in victimization of or retaliation against the Complainant or the Complainant's witnesses or the Complainant's confidential counsellor or any other employee who supported or supports them shall become liable for corrective

action including appropriate disciplinary action, which may even include dismissal from service.

9.3.4. Complaint Procedures

Triguna has devised both for conciliatory as well as formal procedures for resolving complaints of sexual harassment (refer Appendix 3 for detailed process flow)

9.3.5. Conciliatory Procedure

- a. The obvious merit of this procedure is that lesser people are involved, which would help to maintain confidentiality. It is also less cumbersome and speedy
- b. The Complainant may resolve the matter directly with the alleged offender and report back to members of the Internal Complaints Committee or confidential counsellors appointed by Internal Complaints Committee members is provided in Appendix 4
- c. Should the Complainant in question find it difficult or embarrassing to do this on his/her or her own, the Complainant may take the support of confidential counsellors appointed by for this purpose. The counsellors would mediate between the Complainant and the alleged offender and endeavour to redress the Complainant's grievances without a formal enquiry or investigation within 15 days. Where the Complainant is a woman, the Counsellor will be a woman
- d. Both parties will be provided with a copy of the resolution and are free to opt for the formal procedure at any stage

9.3.6. Formal procedure

- a. It is not obligatory for a Complainant to invoke the conciliatory procedure. This is purely optional and it is open to a Complainant to invoke the formal procedure in the first instance itself, without resorting to the conciliatory procedure
- b. To invoke the formal procedure the Complainant shall raise a written complaint against the alleged offender either to an HR personnel, or their Manager or a Counsellor or to a member of the 'Internal Complaints Committee' established in terms of this policy or through whistle-blower channels ("speak up" initiative) within three months of the incident
- c. Complaints reported through whistle-blower channels will be forwarded to the Internal Complaints Committee for further course of action
- d. On receipt of a formal complaint, the Internal Complaints Committee shall conduct an investigation into the complaint. The investigation will be concluded within 90 days of the receipt of the formal complaint
- e. The Committee will prepare a confidential report and the same will be forwarded to management with the necessary recommendations within 10 days of the conclusion of investigation to take appropriate action
- f. All allegations of harassment will be investigated promptly and in a confidential manner, as reasonably possible, for an effective investigation

- g. The investigation may include interviewing the allegedly harassed employee, the allegedly harassing employee, any third party witnesses, as well as considering any other potentially relevant information
- h. Triguna will work to eliminate the offending conduct and any employee who is found to have engaged in harassment in violation of this policy will be subject to disciplinary action, up to and including termination of employment
- i. The Internal Complaints Committee would keep a track of all cases pertaining to complaints of sexual harassment at various stages and facilitate closure of such cases as per the tenets of law
- j. The Internal Complaints Committee would also maintain records of all cases pertaining to complaints of sexual harassment at work and record the outcome of investigations or enquiries and the action taken thereon
- k. While it is important to maintain full confidentiality throughout the investigation/enquiry, the alleged offender would be provided with relevant details of the complaint made against him or her and a reasonable opportunity to respond and defend

9.3.7. Law

- a. This policy shall be governed by and construed in accordance with the laws of India
- b. Obligations of Triguna
 - i. Triguna does not tolerate sexual harassment of any kind and will take action against any employee for any unwelcome, sexually determined behavior, direct or by implication including physical contact and advances, a demand or request for sexual favors or other unwelcome physical, verbal or non-verbal conduct of a sexual nature, either explicitly or implicitly, in return for a term or condition of instruction, employment, participation or evaluation of a person's engagement in any activity of Triguna
 - ii. Triguna shall be responsible, among others, for the following:
 - (a) Prohibit, prevent and deter commission of acts of sexual harassment;
 - (b) Implement the policy by providing "discrimination and hostility free" work environment;
 - (c) Spread awareness of the policy amongst its employees, including by publication, notification and circulation of the policy;
 - (d) Sensitizing employees about sexual harassment issues;
 - (e) Provide fair and impartial procedures for resolution, settlement or prosecution of acts of sexual harassment by taking all necessary steps, including those more particularly provided hereinafter; and
 - (f) Implementation of recommendations of the Internal Complaints Committee

- iii. Triguna shall make annual report on compliance with the policy to the appropriate Government authority, if applicable
- iv. Upon becoming aware of the commission of an act(s) of sexual harassment at work place, Triguna shall have the right to initiate suo moto action, even in the absence of a formal complaint being filed by any employee
- v. Protection against Retaliation and Victimization
 - a. In the event the Counter Party is the Complainant's Supervisor/Manager, Triguna shall, during the pendency of the Complaint, ensure that the reporting relationship is suspended and that the Complainant is not subject to appraisal by the Counter Party
 - b. Triguna shall strictly prohibit any sort of retaliation against the Complainant or any witnesses. Any act of reprisal, including internal interference, coercion and restraint, by the Counter Party, whether directly or indirectly, will result in appropriate action against the Counter Party by the Management in consultation with the Internal Complaints Committee
 - c. Where the Counter Party is an outsider, during the pendency of the investigation of the Complaint and even thereafter, if he is found guilty, the Counter Party shall not be allowed to enter Triguna premises except for the purpose of attending the Complaint
 - d. In the event of the Counter Party and the Complainant both being employees of Triguna, and the Counter Party is found to be guilty, irrespective of the penalty imposed, Triguna shall ensure that the Counter Party shall not write the appraisal reports of the Complainant, if he is otherwise so authorized
 - e. In the event, the Internal Complaints Committee after investigation of a Complaint in accordance with the procedure prescribed herein, concludes that the Complaint was false, frivolous or made with malafide intention by the Complainant including due to personal issues with the Counter Party, then the Internal Complaints Committee shall make such appropriate recommendations to the Management to take action against the Complainant, as may be necessary
- vi. Triguna is prohibited from divulging the contents of the complaint, inquiry proceedings and the Internal Complaints Committee recommendations to the public, press and media in any manner or from making available any information that divulges the identity of parties

9.3.8. Always Ensure

- a. You are aware of Triguna's policy on sexual harassment and correspondingly what constitutes sexual harassment as per the law in your country
- b. You do not indulge in or support:
 - i. creating a hostile work environment
 - ii. attitude of quid pro quo
- c. You do not maliciously use the policy for personal gains
- d. You report the retaliation or victimization through formal procedure or through conciliatory procedure, as specified in the policy

9.3.9. Examples

- Q1. You are a member of the Finance team. In a Finance conference, a group of male participants pass unwarranted remarks on your looks multiple times, on some pretext or the other. You handle the situation professionally. Your male colleague participating in the conference along with you congratulates you on your management but also jokingly mentions that he may have acted the same way as those other male participants because of your good looks and your attire. You feel offended as this is not the first time that he has commented on your appearance. What should you do?
- A1. Try talking to him first. If uncomfortable doing so or if his comments continue, you may bring it to the notice of the confidential counsellors or the Internal Complaints Committee
- Q2. You are a recruitment executive at Triguna. A female applicant, who was sent for the second round of interview with the Recruitment Manager, calls you and informs you that the Manager had given her a call after office and tried to get her to have coffee with him, outside office. You receive similar complaint from other female applicants also. What should you do?
- A2. You should bring this incident to the notice of Human Resources/ Counsellor/member of Internal Complaints Committee within three months of the incident, any delay can be entertained if the justification is convincing and genuine.

The Policy on Prevention of Sexual Harassment at the Workplace defines sexual harassment as "explicitly or implicitly requiring an employee to submit to sexual harassment as a term or condition of employment".

10. Financial Reporting and Asset Protection

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10.1. Accurate Financial Reporting

- a. Triguna believes in maintaining the highest level of integrity in recording and maintaining its financial records. Accurate financial reporting is essential to the operations of Triguna and its compliance with laws
- b. Triguna follows generally accepted accounting principles applicable in the jurisdictions in which it operates. This means that all transactions are accurately and timely recorded, appropriate disclosures are made and all the assets and liabilities are accurately stated at the end of reporting period
- c. Further, those responsible for recording and approving financial transactions must do so accurately and responsibly. No employee should intentionally conceal the true nature of a financial transaction
- d. Financial records of Triguna include financial statements, financial records, books of account, ledgers, vouchers, claims for reimbursements and expenses, timesheets, MIS, forecasts, business plans, etc.

10.2. Retention of records

- a. You are not permitted to destroy any business or financial records, whether in written or electronic form for a minimum period of eight years without seeking prior approval from the Legal or Finance Department. This is especially so when you have reason to know of threatened or pending government enquiries or investigations
- b. In case you have any queries on retention of records, please seek appropriate guidance from the Legal or Finance Department

10.3. Prohibited financial practices

- a. Compliance with our internal financial policies is necessary at all times. Knowingly concealing, tampering with or reporting false information is illegal and prohibited by Triguna. The following are strictly prohibited:
 - i. Approving or making payments if you are aware that a part of the payment will be used for purposes other than that in the description or available in supporting documents
 - ii. Fraudulently preparing or approving any expense claims
 - iii. Concealing or falsifying information provided to the Finance Department, internal or external auditors, clients, vendors or regulatory authorities
 - iv. Inflating man-hours or expenses
 - v. Manipulating, tampering or not disclosing any balance confirmation or account reconciliation received from a vendor, supplier or client

- vi. Holding on to or not accounting an invoice (or any other document, which gives results in a receivable or a liability) raised on a client or received from a vendor, supplier or any other third party
 - vii. Any type of manipulation, tampering, falsification of financial or business records with or without an intention to gain personally or for the benefit of Triguna
 - viii. Using the funds of Triguna for any improper or illegal purposes or for purposes prohibited by or not authorized by Triguna
 - ix. Misstating or not accurately disclosing the value of an asset (gross or net) or falsifying, tampering or manipulating the records evidencing the procurement of an asset or stating the incorrect value or location of an asset
 - x. Any other practice, whether listed above or not, which has a result of misstating any financial or business records of statements, whether with or without intention
- b. Please note that the above list is illustrative and indicative in nature and is not exhaustive
- c. Triguna expects you to refrain from indulging in and encourages you to report [please refer to the Whistle-blower Policy ("speak up" initiative) to know more about reporting] any misleading financial practice or any other practice in violation of the above policies which you become aware of

10.3.1. **Always ensure**

- a. Records and accounts are not falsified or misrepresented
- b. Expense reports and reimbursements are accurate and fair
- c. Man-hours and expenses are not inflated or understated, but represent actual hours spent and actual expenses incurred
- d. Financial transactions are authorized as per the delegation of authority matrix
- e. All books of account, financial records, reports and other financial and/or business records are maintained in good order
- f. Financial and business records are not destroyed unless explicitly authorized to do so
- g. Assets and their locations are disclosed and valued accurately and timely and records evidencing their procurement are not manipulated
- h. Any incidents or practices which are in violation of the above listed policies are promptly reported

10.3.2. **Reference to other policies**

- a. This section must be read in conjunction with other finance & accounts policies of Triguna. Some of the relevant policies are set out below (not exhaustive):
 - i. Delegation of Authority (DOA)
 - ii. Travel Policy
 - iii. Fixed Asset Policy
 - iv. Accounts Payable/Reimbursement Policy

- v. Any standard operating procedure / guideline or operations policy

10.3.3. Examples

Q1. You are a part of the Finance Team and have to travel to another city for work. You choose to stay in a hotel that belongs to your relative. Your relative is kind enough not to charge you for meals consumed at the hotel.

As per the travel policy, your grade permits for a particular amount to be claimed as food and travel reimbursements. Your relative suggests providing you bills showing that you have incurred these expenses. What should you do?

A2. You will be violating the CoC by claiming such expenses. The CoC prohibits employees from fraudulently preparing or approving any expense claims.

Q2. You are a Store Accountant. You suspect your manager of manipulating the store accounting and pocketing the differential cash. You have seen her manipulating the physical store items and also cancelling some entries in the store register. What should you do?

A3. You ask her to explain her actions. If not comfortable doing so or if you do not receive a satisfactory response from your colleague, inform your Manager or Human Resource or lodge a complaint through whistle-blowing (speak up) channels.

11.4. Protecting Company Assets

As an employee of Triguna, you have the obligation of protecting its assets and ensuring their efficient use. All assets (whether tangible, such as computers, company property, funds, etc. or intangible, such as electronic information, intellectual property, etc.), documents, data (whether used or prepared by you during your employment with Triguna), are the property of Triguna and must be used with utmost care and responsibility. Triguna has the right to monitor or access documents on its systems at any time, within the limits of existing laws and agreements.

Please also refer to the section 4.1 on “Confidentiality &Intellectual Property”.

11.4.1. Always ensure

- a. You safeguard all assets of Triguna and its clients or vendors from misuse, theft, unauthorised use, damage and/or loss
- b. You use Triguna assets for business purposes only. In case you are using Triguna assets for personal use, the use should be reasonable and nominal, as per Triguna policies and your entitlement, lawful and without any incremental cost to Triguna
- c. You do not use Triguna, vendor's and/or client's assets or information to compete with Triguna directly or indirectly

- d. You do not use Triguna's assets or, client or vendors resources or facilities to reproduce, display, distribute, or store any materials that violate trademark, copyright, licenses, and/or other intellectual property rights of Triguna or any other third party
- e. You do not access, reproduce, display, distribute, or store any materials that are sexually explicit, obscene, defamatory, harassing, illegal, or otherwise inappropriate using Triguna or client or vendor's resources or facilities
- f. You do not store any data that might be a breach of law(s) that govern Triguna or its clients or its vendors (if in doubt, please approach your Manager/ Supervisor or Legal Department)
- g. You adhere to other policies of Triguna pertaining to Triguna and client, vendor assets

11.4.2. Examples

- Q1. You are a part of Project team at Triguna, managing a few critical Projects. You receive a call from your ex-colleague who had initially procured and managed some of your vital suppliers. He requests you to forward the phone numbers of a few key suppliers as he misplaced his mobile phone. What should you do?
- A1. Decline to share information. You are not permitted to use a client's / partner's assets, including personal details for any personal use. You will be violating the CoC in case you were to share this information with your colleague.
- Q2. You have an urgent requirement to convert a PDF document into an editable text file. You look online and find a free converter. You quickly download the freeware on your company provided computer and convert the PDF document to an editable text file. Is this permitted?
- A2. It is only permitted if the terms and conditions of the freeware specifically mention that it is 'free to use' even for commercial use. More often than not, this is not the case. You should not download any software, song, picture, video, application or utility on the laptop/computer provided by Triguna (even if you are using your own internet connection) without taking permission from the IT Department
- Q3. A couple of friends come over to your place on a Saturday night to watch a movie. You decide to download a pirated copy of the movie using your personal internet connection, but on the laptop of Triguna. Is this permitted by Triguna?
- A3. No, this is not permitted. As per the CoC, you should be using the assets of Triguna for business purposes only. In case you want to use the assets for personal use, it should be reasonable and lawful. The CoC also expects all employees to respect the IP of third parties

11. Whistle-blowing (“speak up” initiative)

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(Please refer to the Whistle-blower Policy (“speak up” initiative) for further details)

- a. Triguna is committed to developing a culture where it is safe for all employees, Board of Directors, and all those acting on behalf of Triguna (such as vendors, suppliers, consultants, agents, etc. and their employees) to raise concerns about any unacceptable practice, any event of misconduct or any violation of its CoC/other policies or laws governing it by anyone
- b. This can be done by following the procedures set out in the Whistle-blower Policy (“speak up” initiative) to submit confidential and/or anonymous complaints to raise concerns about any unacceptable practice, any event of misconduct or any violation of the CoC or other policies or laws governing it
- c. “speak up” is the initiative launched by Triguna as a part of its whistle-blowing mechanism. “speak up” encourages everyone to commit to the CoC and report any incident of actual or potential violation of the CoC or any laws governing Triguna.

11.1 What is meant by Whistle-blowing?

“Whistle-blowing” means reporting of incidents of violation regarding (including but not limited to):

- a. Code of Conduct
 - i. Gifts and Business Courtesies
 - ii. Conflict of Interest
 - iii. Accurate Financial Reporting
 - iv. Protecting Company Assets
 - v. Diversity and Inclusion
 - vi. Confidentiality and Intellectual Property
 - vii. Media and Communication
 - viii. Political and Religious Affiliations
 - ix. Compliance with Law
- b. Policy on Prevention of Sexual Harassment at Workplace
- c. Bullying and Workplace Violence
- d. Finance and Account Policies
- e. IT Policies
- f. Anti-fraud Policy
- g. Any other policy of Triguna, whether included in the above list or not

11.2 Out of scope

This mechanism should not be used to report routine or operational matters such as:

- a. Improper/inappropriate administration facilities
- b. Malfunctioning of IT assets (laptops, printers, etc.)
- c. Compensation related issues

- d. Payments and taxation related queries
- e. Recruitment/job openings
- f. Questioning financial or other business decisions taken by the management

11.3 Reporting channels

Any of the following channels may be used to report a concern:

- a. **Helpline:** 18001032514
- b. **Email:** speakup@Trigunahotels.com
- c. **Website:** <http://speakup.Trigunahotels.com>

11.4 Confidentiality& protection of the whistle-blower

- a. All complaints received will be kept confidential and will be shared strictly on a 'need to know' basis
- b. The whistle-blower will not be at risk of suffering any form of reprisal or retaliation, including any discrimination or harassment
- c. The whistle-blower will not be at the risk of losing his/her job or suffer loss in any other manner like 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 protected disclosure, as a result of reporting under this policy
- d. Protection is available provided that:
 - i. The communication/disclosure is made in good faith
 - ii. The whistle-blower believes that the information, and any allegations contained in it, are substantially true
 - iii. The whistle-blower is not acting for mala fide or personal gain or personal motives.
- e. If the results of the investigation indicate that the complaint was false or frivolous or was made with malicious intention, the whistle-blower will be subject to disciplinary action as may be considered appropriate including termination of services or employment contract

For details on how the mechanism works, please refer to the Whistle-blower Policy ("speak up" initiative)

11.5 Examples

Q1. You are part of the HR Department at Triguna. You become aware of your Manager helping his brother, who operates Recruitment Company, by favoring him over other vendors. Since this is in violation of Triguna's CoC, you would like to report it. What should you do?

A1. You may choose any of reporting channels provided in the Whistle-blower Policy ("speak up" initiative). Sending an email or reporting on the website would be a suitable option in

case you wish to provide some documents. You should attempt to provide the following information while making this complaint:

- a. name of the employee
- b. name under which he operates the business
- c. Proof of ownership of his business (any visiting card, invoice carrying his name, etc.)
- d. nature of operations
- e. since when is this business in operation
- f. any Triguna clients or vendors he/she is dealing with

(Please note that above is only an illustrative list. Whistle-blower should try to provide information that he/she feels is reasonably true and will be helpful in conducting the investigation. At any point in time, the whistle-blower should not try to carry out or attempt to carry out the investigation on his/ her own).

Q2 You suspect a case of collusion between an employee and a vendor. What information should you attempt to provide while complaining regarding this issue?

A2. Whistle-blower should try to provide as specific information as may be available, while raising his/her concern. For e.g. for a complaint regarding employee-vendor collusion, he/she should attempt to provide:

- i. name of the employee,
- ii. name of the vendor,
- iii. basis of allegations (flaws in selection process of the vendor, instances of favours being passed by vendor like flight tickets, hotel bookings, or any other incidences indicating a relationship beyond business relationship with the vendor),
- iv. reference of PO/invoice/agreement which evidences the issue,
- v. date/month in which the incident occurred
- vi. probable value of loss incurred by Triguna, if any

(Please note that above is only an illustrative list. Whistle-blower should try to provide information that he/she feels is reasonably true and will be helpful in conducting the investigation. At any point in time, the whistle-blower should not try to carry out or attempt to carry out the investigation on his/ her own).

12. Appendices

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Appendix 1: Compliance Committee Charter

A.1.1 Introduction

Triguna has a Compliance Committee (CC) which is responsible for activities as set out in this document

A.1.2. Composition

- a. CC shall consist of the following members:
 - I. Company Secretary & Legal Counsel (Triguna)
 - II. CFO (Triguna)
 - III. Project Manager (Caddie)
- b. If any of the above positions do not exist in the BU or are vacant, an executive will be identified by the CFO if position is vacant at Compliance Committee and by Audit Committee if position is vacant at Ethics Committee to be a part of this Committee.

A.1.3.Key roles and responsibilities

The CC shall have the following roles and responsibilities:

- a. Provide guidance to employees and other stakeholders on issues pertaining to:
 - i. compliance with the CoC
 - ii. compliance with laws
 - iii. conflict of interest
 - iv. any other issue regarding ethics and integrity
- b. Receive comments, suggestions or queries regarding the CoC and discuss/forward the same to Ethics Committee
- c. Ensure that all employees submit their annual declaration
- d. Assist the Ethics Committee in the periodic review of the CoC and in making amendments to the same, if required
- e. Assist the Ethics Committee in carrying out investigations of complaints received through whistle-blower mechanism, if required
- f. Assist the Ethics Committee on any other matters, as he may consider necessary
- g. Propose the authorization matrix for giving, offering or receiving gifts and business courtesies to the Ethics Committee
- h. Submit an annual report on Compliance to the Ethics Committee.
- i. Carry out any other activity as may be specified in the Complaint Response Plan

A.1.4.Meeting

- a. CC shall hold a meeting once every quarter to discuss key issues identified during that quarter

- b. Minimum three committee members shall be adequate as quorum for the meeting
- c. Further during the course of investigation, CC shall meet weekly / fortnightly to review the progress of the case
- d. A member of the CC shall maintain the minutes of these meetings. He/she shall maintain documentation of all key matters brought to the notice of or being managed by CC
- e. The minutes shall be reviewed by the Ethics Committee
- f. For confirmation of a clarification sought or declaration / disclosure made by an employee or for evaluating an allegation or concern, the meeting of the requisite quorum may be conducted electronically (telephonic, video conferencing, or by any other method). The decision in this respect will be documented by any one of the present members of the quorum on mail and ratified by the quorum. This will be considered as the official decision

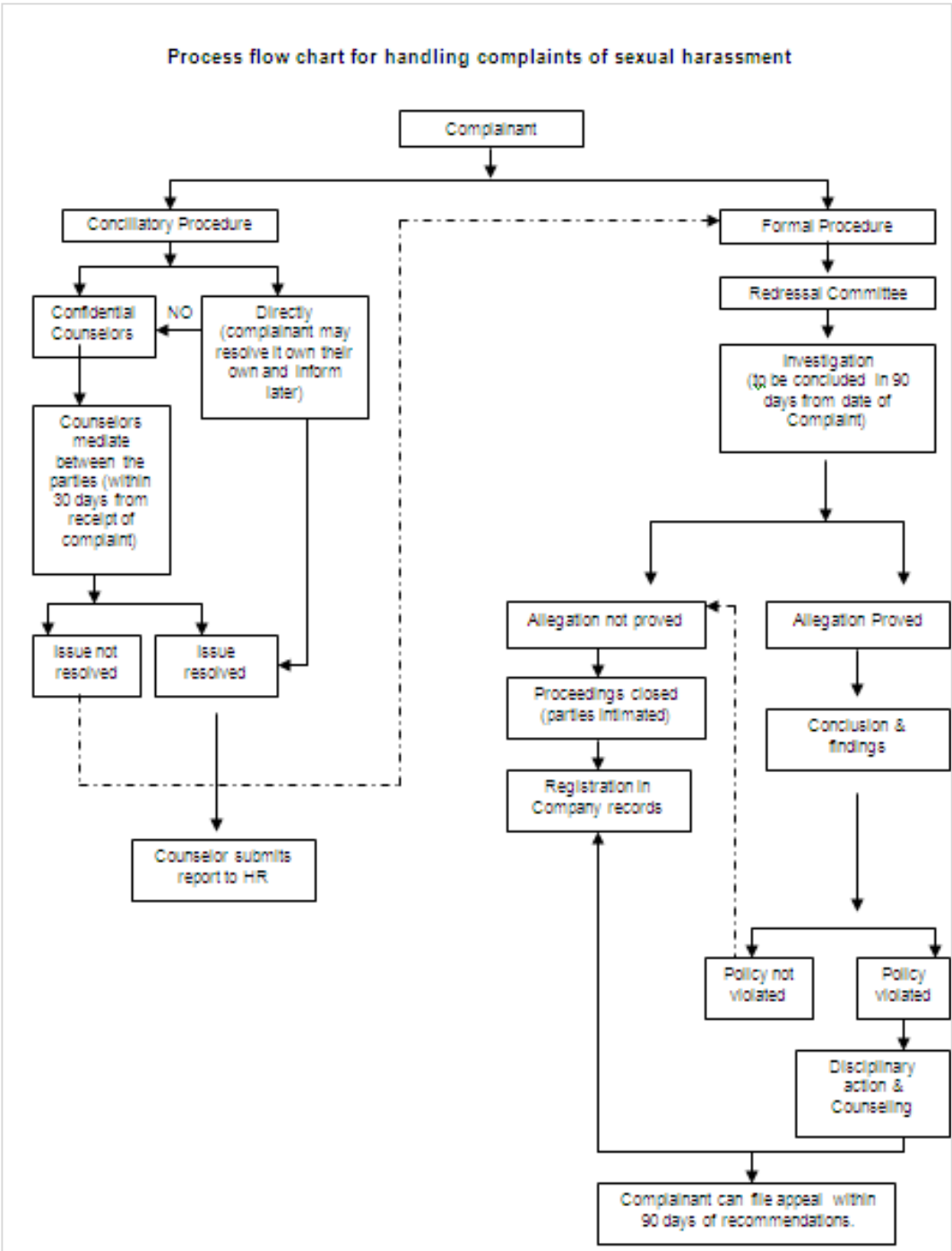
Appendix 2: Compliance Committee Council (Triguna)

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S.No.	Employee Name	Designation	Department	Contact Number	Email IDs
1	Abha Gupta	CFO	Finance	9999071376	abha.gupta@trigunahotels.com
2	Rachna Roy	Company Secretary & Legal Counsel	Secretarial & Legal	9953320521	Rachna.Roy@trigunahotels.com
3	Suraj Bhatt	Project Manager	Projects	9711071671	suraj.bhatt@trigunahotels.com

Appendix 3: Process for Handling Complaints of Sexual Harassment

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Appendix 4: List of Internal Complaints Committee Members- Triguna

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Internal Complaints Committee Members					
S. No.	Name	Position	E-mail id	Division	Location
1.	Abha Gupta	Chairperson	Abha.Gupta@trigunahotels.com	Finance & Accounts	Gurgaon
2.	Rachna Roy	Member	Rachna.Roy@TrigunaHotels.com	Legal & Secretarial	Gurgaon
3.	Geoff Cotton	Member	Geoffrey.Cotton@TrigunaHotels.com	Projects & Construction	Delhi
4.	Baswaraj Kittur	Member	Basawaraj.Kittur@TrigunaHotels.com	Projects & Construction	Chennai
5.	Kanika Paul	Member	Kanika.paul@interglobehotels.com	Human Resource	Gurgaon
5	Sonal Mattoo	Third Party Representative	Contact No: 9810740465		
A minimum quorum of 4 members is sufficient to conduct an investigation.					



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