

# Dr. Amin Controllers Pvt.Ltd.

## (DACPL) Compliance Code

INDEX			
SECTION A	:	DACPL Compliance Principles	Page No.- 2 to 4
SECTION B	:	DACPL Compliance Programme	Page No.- 5 to 8
SECTION C	:	Declarations	Page No.- 9 to 12

*The objective of the DACPL Compliance Code ("Code") is to show how DACPL approaches Compliance within its organization as per the DACPL Compliance Code which aims to enhance the status of the Profession by ensuring that DACPL employees abides by high standards of professional conduct throughout its organization to assure its ethical behavior and the integrity of its services.*

### SECTION A : DACPL Compliance Principles

#### 1. INTEGRITY

- 1.1 DACPL will provide guidance to its employees for dealing with clients who expect them to abuse tolerances to obtain acceptable results.
- 1.2 In respect of those business sectors in which DACPL is active, DACPL will comply with any sector specific Integrity Rules published by the applicable TIC Committee.
- 1.3 Due to prevalent pandemic situation across the country to maintain business sustainability SOP's established should be followed. In the event of breach, suitable action may be initiated by the DACPL.

#### 2. CONFLICTS OF INTEREST

- 2.1 In order to avoid conflicts of interest, or the appearance of conflicts of interest, in its business transactions and services, DACPL will maintain a policy regarding conflicts of interest.
- 2.2 The policy will provide guidelines to employees in order to avoid conflicts of interests between
  - a) DACPL and related entities in which DACPL has a financial or commercial interest and to which it is required to provide services, and
  - b) DACPL's companies and/or divisions engaged in different activities but which may be providing services to either the same client or each other.
- 2.3 The policy will provide, as a minimum, that it's employees do not
  - a) directly or through relatives, friends or intermediaries, acquire an interest in a supplier, a client or a competitor , except for the acquisition of shares of a client, supplier or competitor on a public stock exchange, and then only to an extent which does not grant significant influence over the affairs of the client, supplier or competitor and which does not make the employee unduly dependent on its financial fortunes;
  - b) hold any position with a competitor or client;
  - c) conduct any company business with any member of their family or with an individual or organisation with which they or their family is associated;
  - d) employ a member of their family without approval of the DACPL management.
- 2.4 The policy will ensure the periodic rotation of staff at the inspection/surveying locations, so as to avoid excessive familiarity between employee and client. This is done on a continuous basis.

#### 3. CONFIDENTIALITY

- 3.1 DACPL employees shall not discuss any confidential business information, obtained during the course of his/her employment, to other parties.
- 3.2 DACPL will ensure that all intermediaries joint venture partners, agents, subcontractors, franchisees, contractors and suppliers are made aware of the confidential nature of business information that they may handle through their dealings with DACPL, and that they should not disclose confidential information to other parties.
- 3.3 Receiving phone calls, emails, text messages, faxes from unauthorized persons which includes suppliers/traders/receivers/consumers/operational, needs to be reported to with

details to the employee's site in charge or manager. Discussion details are to be shared by the employee to their site in charge or manager within 24 hours of the interaction.

- 3.4 Unauthorized meetings with suppliers/traders/receivers/consumers/operational personnel at any location are to be reported by the employee to their site in charge or manager. Details of the meeting are to be shared by the employee to their site in charge or manager.
- 3.5 Employees are not permitted to share information about the company and/or its activities except in the capacity of marketing or promotion of services. This too would be done with the prior permission and acknowledgment of the employee's site in charge or manager.

#### **4. ANTI-BRIBERY**

##### **4.1 Compliance with laws**

DACPL will ensure that the Principles and Rules of its Programme meet the requirements of the TIC Compliance Code and local laws relevant to countering bribery in all the jurisdictions in which it operates.

In the event that the local laws specify additional or different requirements, which are not covered by their Programme, the Member should modify its Programme for the country(ies) concerned. Records should be kept of countries where their Programme has been modified.

##### **4.2 Analysis of risks**

DACPL's Compliance Committee and/or the senior executive, or his delegate, in each country of operation will organize periodic reviews to assess; relationship that could threaten the impartiality which can be on common ownership, management, personnel, shared resources, finances, contractual commitment, marketing (including branding) & payment on a sales commission or other inducement for the referral of new clients, relationship with clients, bribery risks and determine appropriate control measures. Such reviews will be systematically conducted:-

- (i) Prior to the commencement of a new service or the start up of operations in a new country and
- (ii) Whenever a significant breach of the Compliance Programme which warrants a review of the existing control measures occurs.

##### **4.3 Business Principles for Countering Bribery**

DACPL will employ good business practices and risk management strategies in accordance with the Business Principles for Countering Bribery as published by Transparency International and Social Accountability International (see [www.transparency.org](http://www.transparency.org)). These will address at least the following areas:

###### **4.3.1 Political contributions**

DACPL its employees or agents will not make direct or indirect contributions to political parties, organizations or individuals engaged in politics, as a way of obtaining advantage in business transactions.

DACPL will account for all its political contributions in a separate ledger and consolidate all such payments made by any of the operations that form part of its organization.

###### **4.3.2 Charitable contributions and sponsorships**

DACPL will ensure that charitable contributions and sponsorships are not being used as a subterfuge for bribery.

DCPL will account for all its charitable contributions or sponsorships in a separate ledger and consolidate all such payments made by any of the operations that

form part of its organization.

### 4.3.3 Facilitation payments

Facilitation payments are defined as small payments made to secure or expedite the performance of a routine or necessary action to which the payer of the facilitation payment has legal or other entitlement.

Recognizing that facilitation payments are a form of bribery, DACPL will work to identify and eliminate them.

### 4.3.4 Gifts, hospitality and expenses

DACPL will prohibit the offer or receipt of gifts, hospitality or expenses whenever such arrangements could affect the outcome of business transactions and are not reasonable and bona fide expenditures.

### 4.3.5 Incentives & Performance Targets

DACPL does not incentivize or encourage its employees via performance targets to increase their productivity and/or efficiency. Employees are mandated to follow the outlined procedures and manuals to ensure impartiality and fairness in their work and reporting.

### 4.3.6 Obligations

DACPL implements procedures to ensure that all employees/personnel are free of any commercial or financial obligations, which might affect the judgement of the employee during his operating/work hours.

## 5. FAIR MARKETING

- 5.1 DACPL will provide guidelines to employees, agents and intermediaries to ensure that they understand and adhere to the Principle governing fair marketing.
- 5.2 DACPL's presentations and publications will accurately and unambiguously reflect their network and affiliations, resources / capabilities, experience and services provided.

## 6. HEALTH & SAFETY

- 6.2 DACPL will provide Health & Safety training to their employees appropriate for the activities they are engaged in.
- 6.3 DACPL encourages employees to report Health & Safety related incidents, record these incidents, investigate these incidents and if required, take corrective measures.
- 6.4 DACPL will mandate that all employees follow the DACPL Health & Safety Policy (as provided at time of employment) while on company property and on work sites. Employees are also to follow the Health & Safety policy required by and on work/client sites if different or additional that DACPL's own.

## 7. FAIR LABOUR

DACPL's compliance policy states our commitment to the following:

- a) Compliance with at least minimum wage legislation and other applicable wage and working time laws.
- b) Strictly prohibit the use of child labour.
- c) Prohibits forced and compulsory labour – prohibits all forms of forced labour, whether in the form of prison labour, indentured labour, bonded labour, slave labour or any kind of non-voluntary labour.
- d) The total respect of equal opportunities in the workplace regardless of gender, religion, caste, political affiliation, sexual orientation.
- e) A zero tolerance policy towards abuse, bullying or harassment in the workplace.

### SECTION B: DACPL Compliance Programme

1. Each member of the management of DACPL confirmed its commitment to implementing this Code.

DACPL published and adopted DACPL own Principles and the key elements of implementation (DACPL Compliance Programme) which:

- addresses all the TIC Compliance Principles and Requirements for implementation
- followed up the TIC Guidelines as specified in paragraph 2 of the introduction to these guidelines
- has been applied throughout the whole of the organization

Any updates to the compliance programme will be sent to the Director General of TIC within one month of publication

2. DACPL appointed a Compliance committee and Compliance officer to oversee and manage the Programme

The Compliance Officer, has, irrespective of his other responsibilities, responsibility and authority for the co-ordination of the implementation of the Compliance Programme throughout the organisation. The Compliance Officer may nominate delegates to perform some or all of his functions within specified parts of the organization. Additionally, senior managers throughout the organisation have responsibility for implementation of the Programme in their areas of responsibility. Each employee will be provided with a copy of the compliance programme and declarations will be obtained from them confirming that they have received a copy of the compliance programme -The employees' declaration will be kept on record.

DACPL established a Compliance Committee to carry out periodic reviews of the progress of the Compliance Programme and provide policy guidance. The Compliance Committee includes the Chief Executive Officer, the Compliance Officer and representatives from the Board of Directors.

3. DACPL trains staff, ensures their continuing understanding of the Compliance Programme and consults them on its development prior to job offer, prospective employees will be informed of the Compliance Programme. DACPL ensures that:
  - (a) Each employee is provided with a copy of the Compliance Programme and requested to sign a declaration that it has been received, read and understood.
  - (b) Each Senior Manager, including at least one in respect of each Group Member within DACPL (if any) as listed or referenced in the TIC Members Directory, signed an

annual declaration (see Section C) that the Programme has been implemented in his/her area of responsibility.

All employees, including managers, of DACPL are required to undergo a Compliance Training Course. For the preparation of course material, DACPL has referred to the TIC Compliance Training Guide. A Record of course completion is kept in each employee's file.

DACPL employees have the opportunity to provide input on the development of the Programme.

DACPL ensures that each employee has an on-going understanding of the Compliance Programme during employee performance evaluations.

DACPL Programme makes it clear that employees will not suffer demotion, penalty or any other adverse consequences arising from strict implementation of the Programme even if it may result in a loss of business.

DACPL is committed to follow the TIC Complaints and Disciplinary Procedures.

4. DACPL provides a help line for staff and encourages the reporting of violations on a confidential basis and free from reprisal except in malicious cases.

DACPL employees through the help line may obtain guidance on any question or matter of concern relating to the implementation or interpretation of the Programme. At the employee's request, any such question will be dealt with confidentially and the anonymity of the employee is protected to the extent reasonably practicable.

5. DACPL publicly discloses its Compliance Principles and facilitate enquiries, Complaints and feedback can be made by external interested parties.
6. DACPL investigates and records all reported violations and apply corrective and disciplinary measures.

A Compliance Officer or his/her nominated delegate(s) shall initiate, where appropriate, an investigation into any violation of the Programme reported to him/her or coming to his/her knowledge

A procedure is maintained for the handling of investigations and sanctions which shall include requirements for :-

- a) The maintenance of records of all reported violations and subsequent actions taken.
- b) The alleged perpetrator of such violation to have the right to be heard.
- c) The management to decide on the appropriate corrective and disciplinary measures to be implemented if a violation has been established. These measures may include a warning, demotion, suspension or dismissal.
- d) The Compliance Officer to receive progress reports from the delegates or Compliance committee members and the reports will be delivered to the Compliance Committee.

DACPL employees are encouraged to report details of violations or suspected violations either direct to the Compliance Officer, or to the employee's superior, senior management or an external auditor. The reporting employee will be fully protected against any form of reprisal unless she/he acted maliciously or in bad faith. If requested, the employee's anonymity will be protected to the extent reasonably practicable.

Employees are required to report any solicitation for, or offer of, an improper payment or advantage

coming to their knowledge.

The Compliance Officer will initiate, where appropriate, an investigation into any violation of the Programme reported to him or coming to his knowledge.

7. DACPL protects the security of confidential business information

DACPL implemented adequate security measures in its organisation's premises containing confidential business information to ensure that access is restricted to authorised personnel only and that documents/data are stored in designated secure areas and disposed of in a secure manner.

8. DACPL maintain accurate books and records which properly and fairly document all financial transactions Off-the-books accounts are strictly prohibited.

9. DACPL maintain accurate books and records which properly and fairly document all financial transactions

DACPL ensured that its Compliance Programme is applied to the extent appropriate to its business partners

Such parties include:

- Intermediaries (entities or individuals external to DACPL who are required to promote the services of DACPL as part of their responsibilities, including consultants and advisers)
- Joint venture partners
- Agents (entities or individuals external to DACPL who are required to provide operational services, within the profession as defined in TIC's Articles of Association, on DACPL's behalf)
- Subcontractors (entities or individuals performing outsourced activities within the profession under a contract with DACPL)
- Franchisees (entities or individuals external to DACPL who carry on business within the Profession using DACPL trading name and/or brand, the rights to which are purchased from DACPL under a franchise contract)

DACPL does this by at least:

- Conducting due diligence before entering into or renewing any contract with the party. Due diligence includes a risk analysis, an interview with the party and an investigation of the party's background which, for intermediaries, should be reviewed and approved by DACPL compliance Committee
- Making known its Compliance Principles to the party and seeking assurance that the party will comply with the Principles in so far as these apply to activities performed on behalf of DACPL
- Except in the case of subcontractors, obtaining the party's contractual commitment to comply with the Compliance Principles and to allow DACPL to verify this periodically
- Monitoring the party's continual compliance with the Principles (and in the event of discovering a breach taking remedial action)
- Not dealing with any parties known to be involved in bribery.
- Verification through a remuneration analysis, approved by DACPL Compliance Committee that the remuneration paid to each intermediary is appropriate and justifiable for legitimate services rendered, and does not facilitate improper payments by the

- intermediary.
- DACPL accounts for all intermediaries' remuneration in a separate general ledger account in its accounting records and consolidates all such payments made by any of its operations and prepares annually a consolidated management statement of all intermediaries' remuneration.
  - For intermediaries and other parties as may be appropriate, DACPL should provide training and support.
- 10.** DACPL monitor the effectiveness of its Programme through the use of annual management declarations and internal auditing. DACPL require its nominated internal auditors, as part of their internal audit plan, to verify that the Compliance Programme has been implemented within its organisation. The report will be submitted to the Compliance Officer, who will then prepare an annual summary report.
- 11.** DACPL for the effectiveness of the implementation of the Programme will have it examined at least annually by a competent independent external audit firm.
- 12.** DACPL submits copies of the independent assurance report, as per Annexure C of the TIC Guidelines including any reportable conditions, annually to TIC within six months of the end of its financial year.



### SECTION C : DECLARATIONS

#### MANAGEMENT DECLARATION

Confidential

DACPL Compliance Programme Management Declaration for the year ending 31<sup>st</sup> March 2022

To: \_\_\_\_\_ (Compliance Officer)

Name: .....EMP Code: .....

Locations and/or activities covered by this Declaration: \_\_\_\_\_

I .....(Name) do hereby declare that in implementation of DACPL Compliance Principles for the year ending 31<sup>st</sup> March 2022 that in each of the locations and/or activities, as listed above, falling under my area of responsibility.

1. To the best of my knowledge I, and the members of staff reporting to me, have complied in all respects with the Compliance Programme.
2. I have verified that the Compliance Programme have been distributed to each Employee who had not previously received them.
3. I have fully and completely reported to the Compliance Officer any violation or suspected violation of the Compliance Programme, including any solicitation or offer of any improper payment or advantage, which has come to my knowledge;
4. I have fully and completely implemented all corrective and disciplinary actions required by the Compliance Committee in respect of any violation of the Compliance Programme.
5. I agree to follow and adhere to the processes and guidelines outlined as per the ISO 17020 requirements.

Place.....

Date.....

Signature.....

### EMPLOYEE DECLARATION

Confidential

DACPL Compliance Programme Management Declaration for the year ending 31<sup>st</sup> March 2022

To: \_\_\_\_\_ (Compliance Officer)

Name: .....EMP Code: .....

Locations and/or activities covered by this Declaration: \_\_\_\_\_

I .....(Name) do hereby declare that in implementation of DACPL Compliance Principles for the year ending 31<sup>st</sup> March 2022 that in each of the locations and/or activities, as listed above, falling under my area of responsibility.

1. To the best of my knowledge I, and the members of staff reporting to me, have complied in all respects with the Compliance Programme.
2. I have verified that the Compliance Programme have been distributed to each Employee who had not previously received them.
3. I have fully and completely reported to the Compliance Officer any violation or suspected violation of the Compliance Programme, including any solicitation or offer of any improper payment or advantage, which has come to my knowledge;
4. I have fully and completely implemented all corrective and disciplinary actions required by the Compliance Committee in respect of any violation of the Compliance Programme.
5. I agree to follow and adhere to the processes and guidelines outlined as per the ISO 17020 requirements.

Place.....

Date.....

Signature.....