

## **Crescendo Transcription Private Limited**

### **Code of Conduct and Ethics Policy**

(Adopted by the Company)

Crescendo Transcription Private Limited and all its business verticals including Fact Crescendo and Coworking Crescendo continually reviews corporate governance best practices to ensure that they reflect global developments. It takes feedback into account, in its periodic reviews of the guidelines to ensure their continuing relevance, effectiveness and responsiveness to the needs of local and international clients and other stakeholders.

The Code of Conduct(s) and Business Policies adopted by the Crescendo Transcription Private Limited are given here.

- Values and Commitments
- Code of Ethics
- Business Policies
- Ethics Management
- Prevention of Sexual Harassment

**Crescendo Transcription Private Limited****1. Values and Commitments****Introduction**

Every significant management decision has ethical value dimensions. Managing ethics is particularly relevant for Crescendo Transcription Private Limited today because it is critical to understand and manage highly diverse values in the workplace.

Attention to business ethics is critical during times of fundamental change - times much like those faced now by businesses like ours. In times of such fundamental change, values that were previously taken for granted are now strongly questioned. Many of these values are no longer followed.

Consequently, there is no clear compass to guide us through complex dilemmas about what is right or wrong.

To that end, Crescendo Transcription Private Limited's Values and Commitments are presented here. These should be used to guide our actions in business conduct.

**Ethics and Values at Crescendo Transcription Private Limited****Background**

At Crescendo Transcription Private Limited, the issue of ethics is simple: it is a simple process that involves defining what is right or wrong, and then doing the right thing. Ethics Management at Crescendo Transcription Private Limited is about values and associated behaviours. It is a process of defining values and ensuring that corporate and individual employee behaviours epitomise those values.

We at Crescendo Transcription Private Limited believe that any business conduct can be ethical only when it rests on the nine core values of Honesty, Integrity, Respect, Fairness,

Purposefulness, Trust, Responsibility, Citizenship and Caring. Strong commitments to these high values have long been building principles for Crescendo Transcription Private Limited.

These values are not to be lost sight of by anyone at Crescendo Transcription Private Limited under any circumstances irrespective of the goals that are intended to be achieved. To us, means are as important as the ends.

Though the deeper significance of these values for us can not be captured in words, a brief description of what we really feel about these virtues is outlined below:

**Honesty**

We are committed to be truthful in all our actions. We strive to be honest and forthright with one another and with all our stakeholders.

**Integrity**

Crescendo Transcription Private Limited insists on honesty, integrity and fairness in all aspects of its business and expects the same in its relationships with all those with it does business.

There exists a clear vision and picture of integrity throughout Crescendo Transcription Private Limited. Our reward and promotion systems are aligned with this vision of integrity.

### **Crescendo Transcription Private Limited**

Upholding the Crescendo Transcription Private Limited reputation is paramount. We are judged by how we act. Our reputation will be upheld if we act with integrity in all our dealings, even at a personal level, and we always do what we think is right at all times.

We say what we mean, and deliver what we promise, and promise to stand for what is right. We always honour all our commitments. We stand for loyalty and trustworthiness.

#### **Respect**

We are committed to treat everyone fairly and with respect and dignity. We appreciate and value the skills, strengths, and perspectives of our diverse workforce. We request the uniqueness of each employee. We believe that each employee makes a meaningful contribution in Crescendo Transcription Private Limited's success.

#### **Fairness**

Crescendo Transcription Private Limited is firmly committed to fairness and objectivity in all its action and interactions. Justice and fairness imbibed in the Organisation's fabric ensure procedural fairness, impartiality and consistency in Crescendo Transcription Private Limited operations.

#### **Purposefulness**

Crescendo Transcription Private Limited sees its activities in terms of higher purposes and ideals. This purposefulness is a way of operating which ties Crescendo Transcription Private Limited to its environment at a mutually beneficial dimension.

#### **Trust**

We endeavour to foster a participatory work environment where trust and confidence

between team members is spontaneous. We always encourage teamwork with open, candid and speedy communication.

#### **Responsibility**

Our employees are expected to demonstrate highest levels of personal responsibility and continually affirm that they are responsible to themselves for the pursuit of excellence. At

Crescendo Transcription Private Limited accountability is individual rather than collective. Our employees are committed and enthusiastic to assume responsibility for actions for the organisation.

#### **Citizenship**

We are a fiercely patriotic company, fully committed to achieving and participating in every conceivable way in the progress and integrity of India.

We are committed to obey all the laws of India and the countries in which we do business and to do our part to make the communities in which we live better.

#### **Caring**

Compassion, sharing and kindness are values that we try to inculcate in our decision making process to achieve fairness.

It is imperative that each one of us gets intensely driven from the heart towards upholding of these values in our day to day conduct. This initiative will further stimulate the creation and maintenance of a highly ethical work environment.

## **Crescendo Transcription Private Limited**

### **Commitments**

#### **Background**

A firm belief that every Crescendo Transcription Private Limited team member holds is that the other person's interests count as much as his / her own. It is not surprising that Crescendo Transcription Private Limited has always been able to strike a mutually profitable equilibrium with ease while interacting with diverse internal and external stakeholder groups. Crescendo Transcription Private Limited strives to make the good of these diverse stakeholder groups as part of its good.

Crescendo Transcription Private Limited recognises that maintaining the trust and confidence of all its stakeholders is crucial to its continued growth and success. We are aware that a company must be an integral part of the society in which it operates: that it must fulfil a number of different expectations - financial, social and environmental: and that there is no substitute to being right.

We seek success by being sensitive and alive to the interests and concerns of others in the society, and by working constructively with them to find solutions of mutual benefit.

In pursuit of these values outlined above, we are committed to the ethical treatment of all our stakeholders.

### **Commitment to Stakeholders**

In all our relationships we demonstrate our steadfast commitment to all our stakeholders:

#### **Our employees**

Crescendo Transcription Private Limited recognises that its commercial success depends on the full commitment of all employees.

We are committed to respect the human rights of our employees. We strive to treat our employees with honesty, just management, due dignity and fairness. We are committed to provide our employees with a good, safe and healthy environment and competitive terms and conditions of service. Crescendo Transcription Private Limited promotes the development and best use of human talent. It encourages the involvement of employees in the planning, direction and fair appraisal of their work. The employees are also encouraged to participate in the application of these ethics and values within the company.

#### **Our customers**

We are committed to produce reliable, world-class quality products and services, delivered on time, at a fair price. Crescendo Transcription Private Limited strives to win and maintain

customers by developing and providing products and services which offer value in terms of price, quality, safety and environmental impact, which are supported by the requisite technological, environmental and commercial expertise.

#### **Our environment**

Crescendo Transcription Private Limited is committed to acting as a concerned and responsible community participant reflecting all aspects of good corporate citizenship. Crescendo Transcription Private Limited is committed to achieving the global standards of health, safety and environment. Crescendo Transcription Private Limited works with its community by volunteering and supporting education, medical welfare and other worthy causes that lead to sustainable development.

**Crescendo Transcription Private Limited****Our shareholders**

We are committed to pursuing sound growth and earnings objectives and to exercising prudence in the use of our assets and resources. Enhancing shareholder value remains

the prime driving force of Crescendo Transcription Private Limited' business and financial decisions. We will ensure our success by satisfying our customers and increasing shareholder value.

**Our lenders and other investors**

We are committed to truthful disclosure of all material facts and the regular and timely payment of all our debt service obligations.

**Our Suppliers and other service providers**

We are committed to fair competition and the sense of responsibility required of a good customer.

**The government**

Crescendo Transcription Private Limited is fiercely patriotic company and is enthused and proud to be a home-grown enterprise.

We are committed to the payment of all-applicable taxes and duties and adherence to all applicable laws and regulations.

**Crescendo Transcription Private Limited****2. Policy on Code of Ethics****Background**

Crescendo Transcription Private Limited's Code of Ethics is in alignment with its values and commitments. The essence of this code is that each employee should conduct the Company's business in a way that upholds its values and commitments.

This code expects every employee to conduct business with integrity, in compliance with

applicable laws, and in a manner that excludes consideration of direct or indirect personal advantage / gains.

It is the individual responsibility of each one of Crescendo Transcription Private Limited' employee to ensure that all of us are aware of these values, commitments, and procedures, and behave in accordance with the spirit as well as the letter of this code.

Crescendo Transcription Private Limited recognises that it is vital that the behaviour of its employees matches the high intentions and values. Hence, adherence to all the elements of this code and the accompanying principles and procedures is necessary. The principles and procedures in this Code of Ethics apply to all material transactions, large or small, and describe the conduct expected from every Crescendo Transcription Private Limited' employee.

**Issues dealt with by Crescendo Transcription Private Limited' Code of Ethics**

Code of Ethics contains the policy on the following:

- Conflict of Interest
- II. Payments and Gifting III. Receipt of Gifts
- IV. Purchases through suppliers and other service providers
- Regarding full-time consultants, agents, representatives and others VI. Political Contributions

**Crescendo Transcription Private Limited****(I) Policy on Conflict of Interest****1. What is a 'Conflict of Interest'?**

A conflict of interest may exist when an employee is involved in an activity or has a personal (direct or indirect, by himself or through any relative) interest that in the opinion of the company, interferes with the employee's objectivity in performing company duties and responsibilities.

An actual conflict of interest need not be present. Also, a direct loss or disadvantage to the company need not be present / evident. Activities that create the appearance of a

conflict of interest also are automatically deemed to be covered by this policy in order not to reflect negatively on the reputation of Crescendo Transcription Private Limited and / or its employees.

Any 'indirect' interest, held by an employee, in any property, proprietorship, concern,

partnership, investment, arrangement, agreement or transaction that creates or can create direct or indirect personal advantage or gains can lead to a conflict of interest.

A conflict of interest can arise when an employee is involved in a transaction / arrangement with any person acting on his / her behalf or at his / her behest for the employee's direct or indirect personal advantage or gains. Such activities, arrangements, transactions, agreements are not allowed and must be discontinued by the employees immediately, failing which the company will commence the contract termination process and disciplinary action.

**2. What is the essence of this code on conflict of interest?**

Any activity or personal (direct or indirect) interest of the employee, including those of the employee's relatives, that leads to or can lead to a conflict of interest, is prohibited.

Employees are expected to provide truthful, accurate and complete information about certain facts, transactions, and relationships that may have bearing on issues related to conflicts of interests. They are expected to provide details about these facts, transactions and relationships to provide details about these facts, transactions and relationships irrespective of their assessment of whether a conflict of interest exists. Disclosure forms seeking such information will be made available to employees for submitting it in a confidential manner to the Ethics Office.

This is a key element of the plan to implement and enforce the policy on conflict of

interest as it promotes self-regulation and is built on the pillars of trust and self responsibility. Employees are expected to identify conflicts of interest that

involve them and are further expected to discontinue activities that result in or can result in conflicts of interest.

**3. What should employees do to avoid a conflict of interest?**

Employees should steer clear of any situation, which involves or may involve a conflict between their personal interest and the interest of the company.

Employees should avoid any relationship, influence, or activity that might impair, or even appear to impair, their ability to make objective and fair decisions when performing their job.

Employees dealing with customers, suppliers, contractors, competitors or any person doing or seeking to do business with the company are to act in the best interest of the company to exclusion of considerations of direct or indirect personal preference or advantage.

### **Crescendo Transcription Private Limited**

Employees are obliged to place Crescendo Transcription Private Limited' interest in any business transactions ahead of any direct or indirect personal interest or personal gain to the individual employee or to the employee's spouse, family member, friend or other individual.

An employee should not have an outside employment or be involved in an outside activity which is in direct / indirect conflict with the official duties of the employee. Employees are also prohibited from using their position / title / authority associated with their office or coerces or induces a benefit for themselves or others.

Any declaration by an employee which has any of the above and therefore causes conflict of interest shall be deemed as an act of misconduct and he / she may face disciplinary action.

Certain presumptions will arise against employees acting in contravention with these requirements.

- **What actions are to be avoided by the employees at all times?**

Any person to whom this policy is made applicable cannot undertake any of the following activities:

- To undertake full-time employment or significant and active managerial or decision-making role in any business enterprise other than Crescendo Transcription Private Limited.

- Bar on setting up, operating, advising, representing, or getting involved in any manner whatsoever with business enterprise that competes with any of Crescendo Transcription Private Limited in any of our businesses.

- Holding an investment interest (either directly or indirectly through any relative\*) or any kind of financial involvement or acting as an officer, member, director, partner, consultant, representative, agent, advisor, broker, intermediary or employee or in any other capacity in any outside business enterprise would not be allowed if the outside interest does or proposes to do business with any of Crescendo Transcription Private Limited (as a supplier, customer, consultant, advisor, agent, broker, intermediary, representative or in any other way).

(\*Relatives include the following Spouse, Father, Mother, Sons, Son's Wife, Daughters, Daughters' Husband, Father's father, Father's Mother, Mother's Father, Mother's Mother, Son's son, Son's Son's wife, Son's Daughter, Son's Daughter's Husband, Daughter's son, Daughter's Son's wife's, Daughter's Daughter, Daughter's Daughter's Husband, Brother(including step brother) Brother's Wife, Sister (including Step-Sister) Sister's Husband, Member's of HUF)

- Not to participate in any activity that might lead to or give the appearance of unapproved disclosures of proprietary information or proprietary information owned by others who have entrusted such information to Crescendo Transcription Private Limited.

- Employees should not use their corporate official title or position to promote a book, seminar, or any other similar activity. All employees may accept honoraria

for an appearance, speech or article, provided that the activity does not relate to the employee's official duties.

- An employee cannot be involved or engaged in any other activity that could create the appearance of a conflict of interest and thereby impair Crescendo Transcription Private Limited's reputation.

**Crescendo Transcription Private Limited**

- **What are the exceptions to the above policy?**
  - An employee can accept an office in a non-profit organisation if he obtains prior approval from the management.
  - An employee can accept an office or hold an investment in any outside entity (which is doing or proposes to do business with any of Crescendo Transcription Private Limited e.g. Joint Venture) if he has obtained approval from the management and such investment / office is held on behalf of or as a nominee of the Company.

## Crescendo Transcription Private Limited

- **Policy on Payments and Gifting**

- **What are the general principles that employees should bear in mind while**

- making any payments, giving gifts on behalf of Crescendo Transcription Private Limited?**

Gifts, payments, business courtesies, favours and entertainment may be given to others at company expense only if they meet all of the following criteria:

- They are consistent with customary business practices;
    - They are not in contravention of applicable law; and
    - Public disclosure of the facts will not create the appearance of impropriety or embarrass either the company or the employee.

Permissible exceptions include: offering Crescendo Transcription Private Limited advertising or promotional items such as a calendar, or similar item displaying the Company logo and name, and providing modest hospitality connection with business activities.

The ethics office will notify from time to time a list of gifts is permissible.

An employee should never use personal funds or resources to do something that cannot be done with Crescendo Transcription Private Limited's resources.

- **What care should be taken while making payments or giving gifts on behalf of the Company?**

If any doubt exists as to the impact an offer of a business courtesy could have on the reputation of the company or of those involved, the business courtesy should not be offered.

- **What are the specific principles pertaining to gifts given to customers?**

Employees may offer business courtesies to customers, provided the following four conditions are all met:

- The business courtesy does not violate any law or regulation or known policy of the customer, and
    - The business courtesy is customary and consistent with the business practices of the marketplace in which it is offered.
    - Approval at an appropriate level is obtained.
    - The business courtesy is properly reflected on the books and records of the Company.

- **What are the specific principles pertaining to payments made or allowances given to customers?**

Commissions, rebates, discounts, credits, waivers, and allowances should be paid or granted only by the company on whose books the related sale is recorded, and such payments should:

- Bear a reasonable relationship to the value of goods delivered or service rendered.

### **Crescendo Transcription Private Limited**

- Be by cheque or bank transfer or in kind and note to individual officers, employees or agents of such entity or a related business entity: and

- Be supported by documentation that is complete and that clearly defines the nature and purpose of the transaction.

Agreements for the company to pay commissions, rebates, credits, waivers, discounts or allowances should be in writing, when this is not feasible, the payment arrangements should be supported by an explanatory memorandum for file prepared by the approving business head.

- **What are the exceptions to the above policy?**

The intent of the above policy is to avoid illegal or unethical payments, or establishing an environment where these may inadvertently be made.

However, the business world is complex and there may be unusual situations in apparent conflict with one or more provisions of the above policy. Some situations may warrant exception if they form acceptable business practice.

In all cases there must be no falsification, misrepresentation or deliberate over-billing relocated in any document involved in the transaction. This includes suppression or omission of documents or of information in documents, or deliberate misdirection of documents.

Commission, rebates, credits, waivers, discounts or allowances that are paid or granted by the Company in conformity with normal standard procedures are deemed to have been established in writing and need not be documented in a written agreement or memorandum for file.

Entertainment or an exchange of gifts purchased at employee expense under circumstances which make it clear that the entertainment or gift is based solely on a family relationship or personal friendship is not considered a business courtesy and is, therefore, not governed by this procedure.

However, when both a business and personal relationship exist, management should review the circumstances. In such cases, all those involved must be sensitive to and avoid any activity or situation that could create an actual or apparent conflict of interest.

- **What are the specific principles pertaining to payments made or commission paid in connection with purchases?**

All the terms and conditions pertaining to payments made or commissions paid in connection with the company's purchases of goods and services should:

- Be supported by documentation that is complete and that clearly defines the nature and purpose of the transaction;
- Be consistent with trade practices and in line with applicable laws;
- Bear a reasonable relationship to the value of goods delivered or service rendered; and

- Be by cheque or bank transfer or in kind and not to individual officers, employees or agents of such entity or a related business entity.

### **Crescendo Transcription Private Limited**

- **Policy on Receipt of Gifts**

- **What are the general principles that any of the Crescendo Transcription Private Limited**

**employees are expected to bear in mind before accepting any gifts or business courtesies?**

All business courtesies offered to and accepted by Crescendo Transcription Private Limited' employees are courtesies that belong to Crescendo Transcription Private Limited. Employees do not have a right to keep a business courtesy for personal use.

When offered a business courtesy, employees should determine whether it is appropriate to accept the courtesy on behalf of Crescendo Transcription Private Limited after considering why is it being extended and possible repercussions on acceptance.

Acceptance and disposal of any gift / business courtesy has to be in line with the requirements of this code.

- **What gifts or business courtesies can Crescendo Transcription Private Limited employees accept?**

An employee may keep a business courtesy

- When the courtesy is usually associated with customary business practices.
- Promotes successful working relationships and goodwill with persons or firms

with whom Crescendo Transcription Private Limited maintains or may establish a business relationship. Such courtesies include infrequent business meals and entertainment that are shared with the person who has offered to pay for the meal or entertainment. However, employees should use good judgments and decline invitation for meals and entertainment that are inappropriately lavish or excessive and are of such nature or magnitude that cannot be reciprocated.

- Conforms to the reasonable and ethical practices of the marketplace, such as

flowers, fruits baskets, and other modest presents, that commemorate a special occasion.

- Does not create actual conflict of interest of divided loyalty, such as placing the interests of the person or firm that offered the courtesy above the interests of Crescendo Transcription Private Limited, including the Company's interest in conducting business fairly and impartially; and

- Does not create the appearance of an improper attempt to influence business decisions, such as accepting courtesies or entertainment from a supplier whose contract is expiring in the near future.

- Novelty, advertising, or promotional items of nominal value, such as calendars, pens, and mugs may generally be retained.

When local customs or practices make it inappropriate to decline the business courtesy at the time it is offered, employees should accept the courtesy and follow the guidelines for disposition.

• **What gifts or business courtesies that any of Crescendo Transcription Private Limited employees cannot accept?**

Employees shall neither seek nor accept for themselves or others any gifts,

favours, business courtesies or entertainment without a legitimate business purpose, nor seek or accept loans (other than conventional loans at market rates

### Crescendo Transcription Private Limited

from lending institutions) from any person or business organisation that does or seeks to do business with, or is a competitor of the company.

Employees who award contracts or who can influence the allocation of business, who create specifications that result in the placement of business, or who participate in negotiating contracts must be particularly careful to avoid actions that create the appearance of favouritism or that may adversely affect the company's reputation.

Employees should avoid a pattern of accepting frequent courtesies from the same persons or companies.

The following actions made by employees would be completely unacceptable:

κ Asking for a business courtesy.

κ Accepting a business courtesy when:

• An attempt is being made by the donor to offer the courtesy in exchange for or to influence, favourable action by Crescendo Transcription Private Limited.

• An attempt is being made to motivate an employee to do anything that is prohibited by law, regulations, or Crescendo Transcription Private Limited or donor policy.

• An attempt is being made to gain an unfair competitive advantage by improperly influencing an employee's discretionary decisions.

• Using a company position as a means of obtaining business courtesies, such as personal discounts (on products, services, or other items). Employees may accept Crescendo Transcription Private Limited -approved discounts or discounts available to all Crescendo Transcription Private Limited employees.

• Accepting offers of expense-paid trips for pleasure from persons or firms with whom Crescendo Transcription Private Limited maintains or may establish a business relationship.

• Accepting a gift in cash or cash equivalents of any amount.

• **What is appropriate action in case of gifts that have been accepted but are inappropriate? What should a Crescendo Transcription Private Limited employee do when the business courtesy or the gift is inappropriate or unacceptable?**

If it is not appropriate to accept or retain a courtesy, the employee should either politely refuse the business courtesy at the time it is offered or follow the following guidelines for disposition.

Whenever an employee has accepted a courtesy that does not meet the criteria for acceptance in this procedure, he or she should use one of the following alternatives:

- Return it to the donor with a polite explanation that Crescendo Transcription Private Limited policy prohibits retention of the business courtesy.
- Promptly forward the courtesy to the department dealing with community welfare and charities for appropriate disposition.
- Retain the courtesy for displaying with prior approval.
- Retain the courtesy for personal use after prior approval or after paying Crescendo Transcription Private Limited an amount equal to the fair value of the business courtesy.

**Crescendo Transcription Private Limited**

If the employee is ultimately permitted to retain such gifts, the Head of Department shall record his / her approval in writing and the employee will retain the approval on file for potential audit review.

## Crescendo Transcription Private Limited

**(IV) Policy on purchases through suppliers and other service****providers**

- **What are the general principles of the purchase policy?**

Purchase decision must be made purely on the basis of quality, service, price, delivery, best value, or other similar factors.

Extraneous or personal interest / advantage should never be the criteria for arriving at purchase decisions.

Objective, fair, transparent and responsible criteria must be used while evaluating, passing or rejecting the quality of the goods / services supplied.

If such criteria are being followed, the employees should not have any apprehension and fears about taking any procurement decisions.

Care must be taken to avoid actual / potential conflicts of interest and the

appearance of partiality regarding all business transactions with suppliers and other service providers.

- **What actions should be avoided by Crescendo Transcription Private Limited employees while dealing with suppliers other service providers?**

Employees may not solicit gifts or courtesies from suppliers / other service providers. However, under certain limited circumstances employees may accept gifts or business courtesies from suppliers / other service providers. Employees may receive business courtesies from suppliers / other service providers only in accordance with Policy outlined in this code.

Business and personal activities must be kept separate. Having both a personal and business involvement with a supplier or potential supplier / other service providers may create a conflict of interest or appearance of partiality. Please refer to the Policy on Conflict of Interest given in this code.

- **What additional responsibilities are levied on Crescendo Transcription Private Limited employees under this Code?**

A supplier's or potential supplier's proprietary information and resources must be protected by Crescendo Transcription Private Limited employees in accordance with Inside Information policy as outlined elsewhere in this code.

Employees are responsible for complying with supplier-imposed limitations governing use of supplier information, including such items as documents and computer software.

Crescendo Transcription Private Limited proprietary or sensitive information must not be disclosed to a supplier or potential supplier unless disclosure is authorized and in accordance with Inside Information policy as outlined elsewhere in this code.

All company employees, contract labour, consultants, representatives, agents and others acting for the company is prohibited from the following actions:

- Soliciting, accepting, or attempting to accept any kickback.
- Including, directly or indirectly, the amount of any kickback in the price charged under a contract, either as prime contractor or sub-contractor.

### **Crescendo Transcription Private Limited**

The term 'kickback' includes any money, fee, commission, credit, gift, gratuity,

thing of value, or compensation of any kind whether in cash or kind that is provided directly or indirectly to anyone for the purpose of inappropriately or improperly obtaining or rewarding favourable treatment.

It should be noted that any action that even appears to be in violation of the above principles would be severely dealt with.

- **What are the responsibilities that are levied on the suppliers / other service providers as per this policy?**

Suppliers / other service providers are required to ensure that their actions in no

way contravene any provisions of Crescendo Transcription Private Limited' Business Ethics Policies.

They must take special care in respect of the specific requirements of the policy on conflict of interest, payments and gifts and receipt of gifts. These specific requirements will be incorporated as additional terms of all existing and new contracts with all suppliers and vendors.

The overarching principle that the supplier ought to keep in mind is that their actions should not result in any direct or indirect personal advantage or gains for any Crescendo Transcription Private Limited employee or his / her relatives. It is not relevant for the purposes of this policy whether such actions were performed at the behest of the Crescendo Transcription Private Limited employee or were suo-moto actions on the part of the supplier.

Any supplier or vendor found to be violating any of these requirements will subject himself to the possibility of termination of his contract and the payment of liquidated damages.

**Crescendo Transcription Private Limited**

- **Policy regarding full-time consultants, agents, and representatives and others**

- **What are the general principles regarding consultants, agents, and representatives?**

We are committed to maintaining the integrity of our full time consultants, advisors, agents, intermediaries, contractors, brokers, and representatives.

Business integrity is a key criteria for the selection and retention of those who represent Crescendo Transcription Private Limited.

Appointment of consultants, advisors, agents, intermediaries, brokers, and

representatives must not result in the creation of a conflict of interest. For example, when a relative of an employee acts as a consultant, advisor, agent, intermediary, broker and representative of Crescendo Transcription Private Limited, a conflict of interest may arise. Such instances should be discontinued.

In this context, reference should be made to the company policy on Conflicts of Interest.

Individuals should never be appointed as consultants, advisors, agents, intermediaries, brokers, or representatives with a view to circumvent Crescendo Transcription Private Limited' ethics and values. Full-time agents, representatives, or consultants who expressly represent or propose to represent Crescendo Transcription Private Limited' must certify their willingness to comply with the Company's policies and procedures.

**Crescendo Transcription Private Limited**

**(VI) Policy on Political contributions**

**1. What are the general principles regarding political contributions?**

Employees shall not make any contribution of company funds to any political party or committee, domestic or foreign, or to any candidate for or holder of any office of any government -National, State, local or foreign unless it is legally permissible and is appropriately authorised.

Crescendo Transcription Private Limited employees should not make illegal political contributions, either directly or indirectly, through the use of expense accounts or through payments to third parties or on their own account.

**Crescendo Transcription Private Limited**

**3. Business Policies**

- I. Fair Market Practices
- II. Inside Information
- Financial, Records and Accounting integrity IV. External Communication
- V. Work Ethics
- VI. Personal Conduct
- VII. Health safety environment
- VIII. Quality

### Crescendo Transcription Private Limited

#### (I) Policy on Fair Market Practices

- **What is the essence of the fair market practices adopted by any of Crescendo Transcription Private Limited ?**

Crescendo Transcription Private Limited believes that the welfare of consumers is best served by economic competition.

We believe in and strive to protect the free enterprise system. We are committed to the maintenance of an efficient, free and competitive market structure. We compete fairly and ethically for all business opportunities.

- **What actions should Crescendo Transcription Private Limited employees refrain from performing?**

Employees should refrain from entering into agreements and practices that unreasonably restrict competition and are in restraint of free trade such as price fixing and boycotting suppliers or customers.

Any commercial strategy based on the intention to run a competitor out of business through unfair pricing or otherwise cannot be followed.

Disparaging, misrepresenting, or harassing a competitor; stealing trade secrets; bribery; and kickbacks are strongly discouraged.

Organisational conflicts in which one business unit's activities may preclude or impede the pursuit of a related activity by another business unit should be avoided.

- **Policy on Inside Information**

- **What is Inside Information ?**

Employees usually have 'non-public' information about Crescendo Transcription Private Limited or about a company with which Crescendo Transcription Private Limited does business. Such information is termed 'inside information'.

Inside information includes, but is not limited to, 'unpublished price sensitive information'.

Such inside information may include information about

- new products or processes;
- mergers, acquisitions or dispositions of businesses or securities;
- problems being faced by the company;

- sales;
  - profitability;
  - negotiations relating to significant contracts or
  - business relationships with others;
  - significant litigation; or
  - other financial, technical, commercial, legal information
  - pricing policies
  - Customer negotiation details
  - Business policies
  - Operational discussions and decisions
  - Viewpoints of individual manager that may surface in a discussion
- **What is “unpublished price sensitive” information ?**

Please refer to the Policy on Insider Trading for details.

**Crescendo Transcription Private Limited****• What are the general principles of the Company policy about Inside Information ?**

It is important to understand that any Crescendo Transcription Private Limited employee may hold inside information and be subject to the restrictions contained in this policy.

Employees should not give or release, without proper authority, to anyone not employed by the company, or to another employee who has no need or does not have the appropriate authority to receive inside information.

Careful control of and restriction of access to sensitive inside information can significantly inhibit improper use of such information.

Employees should not use inside information obtained while in company employment (including information about customers, suppliers or competitors) for the direct or indirect personal gain of the employee or anyone else.

This includes, but is not limited to, taking advantage of such information by :

- trading or providing information for others to trade in securities or
- acquiring an interest of any kind of property, including but not limited to plant or office sites or adjacent properties or
- advising or assisting or informing a customer, contractor, supplier, consultant, advisor, agents, intermediary, contractor, broker, and representative of the company in a manner which leads to direct or indirect personal gain of the employee or anyone else.

Data transmitted or stored electronically are the assets of the Company requiring protection. Each data user throughout the company is responsible for compliance with the standards and related procedures with reference to safe guarding such data.

Employees who handle particularly sensitive inside information, and who may not have the background to understand the legal and corporate implications of the misuse of such information, should periodically discuss with the Ethics Office the implications of this policy.

If during the course of employment in Crescendo Transcription Private Limited employees have developed any patent, know how, invention, or process or if they have been entrusted in preparation of any market/other research report, the same is prohibited from being used outside the company.

Employees should also refer to the Insider Trading Policy contained in this policy document to further understand the company's policy on this issue.

Employees found violating the requirements of the Policy on Insider Information would be subject to disciplinary action.

**(III) Policy on Financial and Accounting Integrity****1. What is our commitment?**

We are committed to the maintenance of accurate and complete corporate records.

**2. What is expected of employees ?**

Transactions between Crescendo Transcription Private Limited and outside individuals and organisations must be promptly and accurately entered in our books and systems in accordance with generally accepted accounting practices and principles.

**Crescendo Transcription Private Limited****3. What actions on the part of employees are considered unacceptable?**

Rationalising or even considering misrepresentation of facts or falsification of records is completely unacceptable. It is illegal, will not be tolerated, and will result in disciplinary action.

**4. What is the specific policy to ensure financial and accounting integrity?**

All accounts and records shall be documented in a manner that:

- clearly describes and identifies the true nature of business transactions, assets, liability, income and expenditure and
- properly and timely classifies and records entries on the books of account in conformity with generally accepted accounting practices and principles.

No record or entry or document shall be false, distorted, misleading, misdirected, and deliberately left incomplete or suppressed.

There is no room for:

- Improper or fraudulent accounting;
- Documentation or financial reporting contrary to company's policies and
- Intentional wrong accounting / misclassifications and miscalculations.

The company has established internal control standards and procedures to ensure that assets are protected and properly used and that financial records and reports are accurate and reliable.

Employees share the responsibility for maintaining and complying with required internal controls. Improper accounting and documentation and fraudulent financial

reporting are not only contrary to Company policy but also may be in violation of laws and regulations.

**(IV) Policy on External Communication****What are the principles for external communication?**

Crescendo Transcription Private Limited seeks to form a constructive and productive relationship with all aspects of media. Crescendo Transcription Private Limited recognizes that open communication is essential. Crescendo Transcription Private Limited has a comprehensive corporate information programme and provides full relevant information about its activities to legitimately interested parties, subject to any overriding considerations of business confidentiality and cost.

Only employees authorised by Crescendo Transcription Private Limited's Corporate Communications Department are permitted to give an interview/or publish an article written by him/her, in various sections of media/radio/T.V. shows, etc.

The above does not apply to non- Crescendo Transcription Private Limited topics. However, it will be preferred if the employee clears the same prior to the said interview/press article, radio talk or TV show with the Corporate Communications Department.

For further details, reference may be made to the detailed internal guidelines issued by Corporate Communications.

## Crescendo Transcription Private Limited

## V. Policy on Work Ethics

## 1. Why do we need a policy on Work Ethics?

Success in implementing a Code of Ethics is not likely to be fully achieved in a large organization like Crescendo Transcription Private Limited without a positive work environment. Inter-personal relations based on the values of respect, harmony and mutual developments are key in this effort.

Managers need to take effort to maintain high standards of interpersonal behaviour to ensure continuing employee development and high levels of morale within the organization.

To that end, a defined code of work ethics can give managers a clearer direction on these issues.

- **What are the issues that are relevant to promote better work ethics? And what are our policies?**

**Business confidentiality**

- e Employees are expected to maintain business secrecy and confidentiality by ensuring that inside information policy is implemented. For instance, employees should not share with others any information that they may come to acquire during the process of closed door discussions with other employees/outside.

**Favouritism in the workplace**

- e All Departmental / Business Heads must treat each and every employee in their department equally.
- e It is but natural for a manager to trust, respect and depend upon one employee most than another - a result of experience, common interests, goals or backgrounds.
- e The underlying principles is that each one of us, regardless of our position within Crescendo Transcription Private Limited, are expected to work to create an environment where people are valued as individuals and treated with respect, dignity, fairness and equality, thus leaving no room for displays of favoritism.

**Avoid behaviours and actions that can result in a Conflict of Interest**

- e For a conflict of interest to exit, direct benefit to the employee may or may not be feasible. Conflict of interest may also arise when an emotional attachment to a person by way of relation or allied interests can affect or affects the decisions made by the employee. The employee should conduct himself and arrange his affairs in way that ensures he is not involved in any arrangement or circumstance, including relations or other personal relationships that might dissuade him from acting in the best interest of the company.
- e An employee should not use directly or indirectly his influence within the company on an officer of the company, or other executives, or on any outside party, that may benefit an employee and/or his family and/or his relations and/or any persons covered above.

**Crescendo Transcription Private Limited*****Avoiding Intellectual Dishonesty***

e Employees should perform their actions with sincere diligence and honesty. They should strive to attain high levels of intellectual integrity and honesty. Employees should strive to be true to themselves while performing their duties. A typical example of intellectual dishonesty would be when an employee decides to present an inaccurate picture of his work/performance to his superiors even when he is consciously aware of the inaccuracy. Such behavior should be avoided.

e Intellectual integrity fosters leadership qualities in employees. Managers should strive to instill, encourage, and appreciate intellectual integrity in their colleagues.

***Gossiping at Work***

e There is no place for malicious rumors and gossip, both of which attack the spirit of the individual and attempt to divide us into groups.

e At Crescendo Transcription Private Limited's workplace, employees should not gossip. Of course, it is only natural that we communicate with other employees, but our office is no place for rumors / gossip.

e Whenever you are communicating / passing information (casually or not), do so in a manner that ensures that the message heard by those listening, is as accurate as possible.

e Insinuations, half-truths, malicious rumors must be avoided.

e Crescendo Transcription Private Limited ethical work place is based on trust, honesty, candor and teamwork.

***Other related standards***

The following guidelines are suggested:

e To tidy up work areas.

e To organize all files, papers and documents.

e To punch in the Time-o-log attendance system each time an employee leaves / returns to office.

e Refrain from using office assets and properties for personal work.

e Maintain company property and assets with appropriate care.

***Other office behavioural standards***

The cost of these activities is high, especially in the areas of motivation, morale and stress, quality, turnover, productivity, pride as well as customer satisfaction - all the areas that we want to emphasize in a highly ethical company.

e Refrain from "scapegoating"- blaming others for missed commitments, bad decisions or poor results.

e Allowing the boss/ colleagues to fail by withholding information or by not pointing out risks.

**Crescendo Transcription Private Limited**

- e Over-promising a customer/ colleague.
- e Turf-guarding / protecting yourself from losing control or power.
  - e Withholding / purposely delaying information required by another department/ colleague.
  - e Risk aversion - not doing what is needed to succeed because you fear the consequences of failure more than you value the reward of success.
  - e Not delivering on commitments due to the fact that the other person's priorities are not important to you or because you look good by looking better than someone else.
- e Misuse of time : Time is an asset and the misuse of that asset is just as wrong as the misuse of any of our assets here at Crescendo Transcription Private Limited.

***Examples of mischarging time :***

- e Taking personal time off and not reporting it.
- e Long lunches and breaks.
  - e Wasting time at work on computer games, personal business or reading magazines.
  - e Time spent on telephone on personal matters or working during office hours on personal projects.
  - e Calling outsiders at the work place and conducting personal/ other business appointments.

***Transparency***

e What is Crescendo Transcription Private Limited policy on Transparency? Crescendo Transcription Pvt Ltd and all its employees undertake to conduct all the business transactions and take all decisions which are relevant to their function, in a transparent and reasoned manner keeping in mind, the established norms of confidentiality and secrecy which are necessary to protect the business and competitive interests of Crescendo Transcription Private Limited.

e The employees shall conduct all their actions in a manner complying with all laws and requisite disclosures thereunder.

e The employees shall endeavour to create an internal communication network in their spheres of operation and activity, which is transparent and unhindered by levels in organizational hierarchy.

***Protection and use of Assets***

e What is the company's policy on protection and use of assets? It is the primary responsibility of each employee to protect and properly utilize the Company's assets including proprietary information. Employees must safeguard company's physical property and other assets against unauthorized use or removal, as well as against loss by criminal act or breach of trust.

## Crescendo Transcription Private Limited

**VI. Policy on Personal Conduct**

- What are employees expected to do?

Crescendo Transcription Private Limited employees are expected to ensure that their conduct at all times, in official as well as personal capacity is such that Crescendo Transcription Private Limited reputation is upheld.

They must remember that one is judged by how he or she acts and the company he or she keeps. Our reputation will be upheld if we act with integrity in all our dealings, even at a personal level, and we always do what we think is right at all times.

- What is the policy on personal conduct?

In official as well as personal capacity, employees at no times should indulge in any action / behaviour that :

- e Violates any law; or
- e Is indicative of personal indiscretion; or
- e Is socially unacceptable.

- **What is the essence of this policy on conduct at home?**

When judging the relevance of any personal indiscretion or socially unacceptable behaviour by an employee, whether at work or elsewhere, consideration of following questions may be helpful :

- e Could the employee's conduct leave him or her vulnerable to special pressures from others in a way that might affect his or her work?
- e Could the employee's conduct prejudice Crescendo Transcription Private Limited good name?

- **What are some common actions that can be considered as improper conduct?**

e Exercise of sound judgement and common sense will equip every employee to judge as to whether his / her actions can be construed as improper conduct. The key question that employees need to ask themselves at all times is whether this conduct befits a cultured, mature, and socially responsible adult?

e It also must be kept in mind that while major lapses of law and social behaviour are usually prevented very often seemingly minor mistakes can and do result in improper conduct. Even such actions need to be avoided.

**Indicative examples are : Violation of law**

- e Possession of liquor in excess of permissible limits is a violation of the excise laws.
- e Possession of foreign exchange in excess of defined limits is in violation of forex laws.
- e Holding undeclared or undisclosed assets.

**Crescendo Transcription Private Limited****Acts of personal indiscretion or socially unacceptable behaviour**

- e Getting drunk in a party or a social function or misbehaving in public.
  - e To be under the influence of liquor, narcotics or any other form of intoxication while representing Crescendo Transcription Private Limited or reporting to work at the Crescendo Transcription Private Limited premises or at a customer's / supplier's premises.
- e Using abusive - expletive infested language
- e Inflicting verbal abuse on anyone (including employees)
  - e Loud and irresponsible behavior in public which causes discomfort and embarrassment to surrounding people.
- e Manhandling or physical assault on any one.
- e Unreasonable criticism
- e Undue show of authority
  - e Reporting to work in an inappropriate dress or presenting oneself in a shabby manner

The range of possibilities covered by this policy is too wide for any pre-defined guidelines. Respect for the self as well as for others has to be the guiding principle for personal conduct. However, it is imperative that employees remember to exercise sound judgement and demonstrate a serious sense of responsibility and maturity all times and in official as well as personal capacities.

**Crescendo Transcription Private Limited****VII Policy on Health Safety and Environment****What is Crescendo Transcription Private Limited policy on Health Safety and Environment?**

"Safety of person overrides all the Production Targets" - is the Health, Safety and Environment Policy of Crescendo Transcription Private Limited.

To attain this, the Health Safety and Environment in the plants are safeguarded by the provision of :-

- Properly designed plants.
- eEffective use of safe working procedures and practices.
- eMeeting in all respects the applicable statutory requirements.
- eClearly defined procedures for inspection, operation and emergency shut down and their updating.
- eImparting relevant training and strict validation of employees after training.
- eContinuous, systematic and micro level auditing - internal as well as external - of work procedures and practices.
- eContinuous and systematic education of Company's Contractors' and Transporters' personnel for observing safe work practices.
- eA detailed investigation of all incidents including the minor ones and near-miss incidents followed by recommendations to avoid recurrence.
- eAnalyse the findings of investigations of accidents in similar industry and take steps to prevent such accidents in the plants.
- eKeep abreast with the latest international codes, standards and practices.
- eContinuous monitoring of plant and ambient environment as well as of various effluents - liquid, gas and solid - to maintain a clean and safe environment in and around the plants.
- ePre-employment and periodic medical check-ups of employees for early identification of occupational health hazards.

**Crescendo Transcription Private Limited**

**VIII Policy on Quality**

***What is Crescendo Transcription Private Limited policy on Quality ?***

We at Crescendo Transcription Private Limited are committed to total customer satisfaction in terms of quality and services for the entire range of our products.

Our continued commitment to excellence and innovative efforts help us stay ahead as market leaders.

**Crescendo Transcription Private Limited****(4) Ethics Management**

**Crescendo Transcription Private Limited** have established an elaborate Ethics Management Organization to underscore our commitment to ethical conduct throughout our Company. It is a key part of vigorous corporate-wide efforts to promote a positive and ethical work environment.

Ethics Compliance Process

**Crescendo Transcription Private Limited** Code of Ethics and Business Policies are applicable to:

- all personnel in the management cadre; and
- all full-time consultants, representatives, suppliers, contractors and agents Applicability of the code and policies to other employees will be reviewed at a later date.

**Step 1 : Adoption and Acceptance of the Code and Policies**

All employees should adopt and accept the code and policies with immediate effect. A letter containing an affirmation / undertaking to that effect will be kept on record from each employee in and above the management cadre. This will be a one-time requirement.

Such acceptance of the code and the policy will be considered as an automatic amendment of the terms and conditions of employment as outlined in the letter of appointment.

Refusal by an employee to accept this policy / code will lead to his / her dismissal.

Refer annexure 1

**Step 2 : Disclosure**

Every person covered under this code shall submit, no later than fifteen days from the date of the acceptance letter as explained in step 1, to the Ethics Office all the information required for the implementation and enforcement of the Code of Ethics. This will also be a one-time requirement

Refer annexure 2

**Step 3 : Annual Reporting**

Every person covered under this code shall file, before each January 1, with the Ethics Office:

- an affirmation of personal compliance with Code of Ethics and Business Policies in the preceding year, and
- a statement listing all his potential conflicts of interest as defined in the Code of Ethics, or if there are none, a statement to that effect.

**Crescendo Transcription Private Limited**

- the duly filled questionnaire on ethics compliance; and
- the duly filled information disclosure forms.

Refer Annexure 3

**Step 4: Compliance review process**

The Ethics Compliance Process comprises of the following:

- Employees are urged to resolve all conflicts of interest and violations of the policy by self-regulation.
- Ethics Office will use information collected from the disclosure and annual report process and if required obtain additional information to ensure that no conflict of interest or violation of ethics policy exists.
- Conflicts of interest and violation of the policy will be promptly resolved by immediate termination of relevant contracts and / or appropriate disciplinary action.
- For current year (2006), all conflicts of interest and violation of the policy will be resolved by termination and / or disciplinary action within 15 days of acceptance of the policy / code.

The employee should note the following details:

All actual / existing conflicts of interest and violations of the code should be promptly resolved by the employee by the process of self-regulation involving immediate termination of relevant contracts / arrangements.

If the employee cannot for any reasons resolve conflicts and violations by self-regulation, he or she should to seek clarification of, and discuss questions about, each actual or potential conflicts and violations of the policy with the Ethics Office.

Each actual or potential conflict of interest or violation of policy should be reported promptly with full disclosures to the Ethics Office as soon as the conflict / violation arise.

Employee must also note the conflicts / violation in his / her annual business ethics report.

Requests for a conflict of interest and violation of policy determination will be reviewed on a case-by-case basis. The request should include, as a minimum, the following information:

A description of the employee's duties and responsibilities with **Crescendo Transcription Private Limited**.

**Crescendo Transcription Private Limited**

In respect of actual or potential conflict of interest, a description, in general terms, of the proposed outside activities to be performed by the employee, including the name, product lines, and market of the outside company or business in which the employee proposes to become involved.

A description of the relationship of the outside company or business to **Crescendo Transcription Private Limited**, if any (for example, supplier, customer, similar products or, competitor).

The proposed level of the employee's involvement in, or proposed position to be held with, the outside company or business (for example, owner, employee, representative, consultant, advisor).

Any other details in respect of an actual or potential violation of the code.

If the situation is deemed not to be a potential conflict of interest or a violation of the code, management should notify the employee of the decision in writing. When the potential conflict of interest or a violation exists and it is considered to be unacceptable the Ethics Office should promptly resolve the matter by initiating the actions that lead to termination of relevant contracts and / or appropriate disciplinary action.

All information disclosed to management as required by this code shall be treated confidentially, except to the extent necessary to protect the Company's interest; principles of natural justice would be applicable to the decisions and review processes of the Ethics Office.

**Step 5: Ongoing Counseling and Ethics Education**

In order to support its ethics programme, **Crescendo Transcription Private Limited** will develop a comprehensive ethics education and communication programme. These programmes will be developed to provide employees with job-specific information to raise their level of awareness and sensitivity to key ethical issues.

While strongly recommending that employees err on the side of the caution, to begin with, here are some practical ways to hone individual sensitivities towards ethical dimensions in decision making.

## Crescendo Transcription Private Limited

- **Policy on Prevention of Sexual Harassment**

- 1.1. **Objective**

- to promote a productive work environment;

- 1.2 not to tolerate verbal or physical conduct of a sexual nature by any employee that harasses, disrupts, or interferes with another's work performance or that creates an intimidating, offensive, or hostile environment.

- Harassment that is unchecked has the potential to hurt the employer's operations through decreased productivity and increased employee turnover.

- **Scope**

- This policy is applicable to all allegations made against an employee, irrespective of whether sexual harassment is alleged to have taken place within or outside Company premises.

- **What constitutes Sexual Harassment?**

- 3.1 Sexual harassment can be defined as unwelcome sexual advances, requests for sexual favours, and other verbal and physical conduct of a sexual nature by any person(s) when:

- submission to that conduct is made either explicitly or implicitly a term or condition of an individual's employment;
    - submission to or rejection of that conduct by an individual is used as the basis of employment decisions affecting the individual or denying equal opportunity in pursuit of career development; or
    - the conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile, or offensive working environment.

- 3.2 This conduct includes:

- a. Unwanted physical contact or conduct of any kind, including sexual flirtations, touching, molestation, advances, or propositions;  
Verbal harassment of a sexual nature, such as lewd comments, sexual jokes or references, and offensive personal references;

- Demeaning, insulting, intimidating, or sexually suggestive comments (oral or written) about an individual's personal appearance or electronically transmitted messages;

**Crescendo Transcription Private Limited**

The display in the workplace of demeaning, insulting, intimidating, pornographic or other offensive or derogatory or sexually suggestive objects, pictures, photographs;

3.3 Based on these criteria, sexual harassment typically is categorized into two types:

- **"Quid Pro Quo (this for that) Harassment"**: Sexual harassment by managers and supervisors generally is considered "quid pro quo" harassment when it involves the solicitation of sexual favours in exchange for some type of employment decision. To prove quid pro quo harassment, a complaining employee must show that he/she was subject to an unwelcome request for sexual favours by a supervisory employee and that his/her acquiescence to, or rejection of, the request was used as the basis for decisions affecting his/her compensation, terms, conditions, or other privileges of employment. Preferential Treatment also may constitute quid pro quo harassment.
- **"Hostile Work Environment Harassment"**: Harassment by nonsupervisory employees generally falls into the category of "hostile environment" sexual harassment rather than "quid pro quo" harassment. Typically, there is no direct link between the offensive conduct and a tangible job benefit or detriment in hostile environment cases. An employer is responsible for hostile environment harassment by nonsupervisory employees only if the employer knew or should have known of the harassment and failed to take immediate and appropriate remedial action.

3.4 Sexually harassing or offensive conduct in the workplace, whether committed by supervisors, managers, nonsupervisory employees, or non-employees, is prohibited.

3.5 Any of the above conduct, or other offensive conduct, directed at individuals because of their race, caste, creed, religion, physical disability, family background, pregnancy or age is also prohibited.

- **Responsibility of the Employee**

Any employee who believes that a supervisor's, manager's or other employee's actions or words constitute unwelcome harassment has a responsibility to report or complain about the situation as soon as possible. The report or complaint should be made to the department head or Personnel Manager.

**Crescendo Transcription Private Limited**

- **Compliant Procedure**

5.1 The report or complaint should be made to the employee's supervisor or to the department head or Personnel Manager if the complaint involves the supervisor or manager.

5.2 Complaints of harassment will be handled and investigated under the Company's grievance policy, unless special procedures are considered appropriate.

5.3 All complaints of harassment will be investigated promptly as per the Investigation Procedure and in as impartial and confidential a manner as possible.

5.4 Employees are required to cooperate in any investigation.

5.5 Each complaint should be resolved within a period of 2 months from the complaint and communicated to the parties involved.

5.6 Any employee utilizing the compliant procedure will be treated courteously.

5.7 A person knowingly making a false claim shall also be subject to disciplinary action.

- **Investigation Procedure**

6.1 A timely investigation of allegations of sexual harassment is important. A complaining employee or unjustly accused individual also may suffer increasing emotional distress the longer any resolution is delayed.

**6.2 The investigator**

The supervisor or other person receiving the complaint should refer the complaint to the personnel department without delay. The personnel department should choose an investigator. Typically, the investigator should be a human resources professional who is specially trained to conduct sexual harassment investigations. The investigator should be sensitive to the emotional nature of this type of investigation. He/She should also understand what constitutes sexual harassment under both the employer's policy and the law in order to evaluate the complaint properly. Apart from business relationship, investigators should not have any involvement with the complainant or the alleged harasser.

**6.3 The investigation process**

The process should provide a fair method for both sides to be heard and to receive information. The employer and its investigator should not prejudge the alleged harasser's guilt. Witnesses should be interviewed as soon as possible. All responses should be documented and, if possible, statements should be written and signed by the person

**Crescendo Transcription Private Limited**

providing the information. In addition, all participants in the investigation should be reminded that their cooperation and confidentiality are required.

**6.4 Interviewing the involved parties**

The investigator should be prepared to deal with the complaining employee's embarrassment and anger by patiently, but firmly, explaining that details are needed for an accurate investigation.

The complaining party should be interviewed first, to ensure that all important details and witnesses are identified promptly.

It is important for interviewers to be objective and nonjudgmental and allow the alleged harasser to respond to each allegation. The investigator also should inform him of the type of disciplinary action that may be taken if the allegations are found to be true.

Both parties should be told to avoid contact with one another, and ways to minimize contact should be implemented.

The complaining employee should be encouraged to report any further incidents of harassment or retaliation.

Witnesses should be told as little as possible about the details of the complaint in order to reduce the employer's exposure to later claims of defamation.

The investigator should recognize that there might be no eyewitnesses. Thus, the employer may have to resolve a sexual harassment claim based on the credibility of the parties.

- **Training for Supervisors and Employees**

7.1 To be effective, a policy against sexual and other harassment must be implemented carefully and should include training for all personnel. The training should identify the types of behaviours that are offensive or prohibited and educate all employees to respond appropriately to harassing situations.

7.2 Training for all employees should include:

- a statement that the employer condemns harassment of any kind, even if it is not explicitly prohibited by the employer's policy or by law;
- the definition of harassment, with particular attention paid to the legal definitions of sexual harassment;
- a description of prohibited conduct, as is provided in the Policy;

**Crescendo Transcription Private Limited**

- the consequences of violating the policy against harassment, and the types of behaviour that may lead to immediate termination;
- the grievance procedure for handling complaints; and
- encouragement to report harassment and reassurance that there will not be any retaliation for complaints or reports of harassment.

7.3 In addition to training, all employees should receive a copy of the written policy and any further revisions. Employers also should provide training for all new hires and for those employees who are new to management positions.

- **Training for supervisory personnel**

8.1 Supervisors and managers play a key role in preventing and eliminating harassment since they are in a position to identify potentially harassing behaviour.

8.2 Training for supervisory personnel should include:

- an awareness of harassment;
- methods of prevention of harassing behaviour and
- appropriate responses when an employee complains of harassment.

8.3 However, supervisors and managers can cause severe problems if they engage in any form of harassment themselves. If proved guilty, they will be subject to strict disciplinary action, up to and including termination.

- **Consequences of Violation of the Policy**

Any employee, supervisor, or manager who is found to have violated the harassment policy will be subject to appropriate disciplinary action, up to and including termination. The Company prohibits any form of retaliation against employees for bringing bona fide complaints or providing information about harassment. However, if an investigation of a complaint shows that the complaint or information was false, the individual who provided the false information will be subject to disciplinary action, up to and including termination.

