



Code of Conduct

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Human Resources

Argus Consulting

Jan 2023

Code of Conduct

○ **Background**

To succeed requires the highest standards of behavior from all of us. The purpose of Code of Conduct & Ethics (the “Code”) is to conduct the business of the Company and its subsidiaries by the applicable laws, regulations, rules and with the highest standard of ethics and values. The matters covered in this Code are of utmost importance to the employees and other stakeholders of the Company.

○ **Applicability**

All the employees of Argus Consulting OPC Private Limited (Full-timers, Consultants, Part-Timers, Interns etc.) Every employee shall be duty-bound to follow the provisions of the Company Code in letter and spirit. Any instance of non-compliance of any of the provisions shall be a breach of ethical conduct and shall be viewed seriously by the Company.

Accordingly, the employees are expected to read and understand the Code and uphold these standards in their business dealings and activities.

Provision has been made for employees to be able to report in confidence and make any protected disclosure under the Company’s Whistle Blower Policy arising out of unethical behavior, actual or suspected, fraud or violation of the company’s Code of Conduct and Ethics policy.

○ **Principles**

Employees are expected to work to exceed the following code of ethics and principles. They should seek the commitment of their supervisor/manager in implementing the code and should seek to achieve widespread acceptance of the code amongst fellow employees. Employees should raise any matter of concern of an ethical nature with their immediate supervisor/manager or another senior colleague, irrespective of whether it is explicitly mentioned in the code.

Employees should act professionally by:

- Conducting all their dealings/ interactions in a manner that will protect and enhance Argus Consulting OPC Private Limited’s name and reputation at all times.
- Seeking to uphold and enhance the standing of the profession within and outside the organisation.
- Maintaining the highest possible standards of integrity in their internal & external business relationships.
- Rejecting any business practice that may be deemed improper (i.e., not in line with the Company Code of Ethics or in contravention of any other local policies or laws).
- Never using their authority for personal gain for themselves or their immediate family or friends.

- Encouraging/Developing the highest possible professional competence amongst those who they are responsible for.
- Enhancing the stature and effectiveness of the organization by acquiring and I am maintaining high levels of professional skills.
- Using the resources, they are responsible for to provide the maximum benefit to Company.
- Complying with both the local legal regulations (letter and spirit) of the place where they operate.
- Complying with contractual obligations.

Guidelines

In applying these principles, employees should follow the guidelines below:

○ **Personal Interest**

Employees must avoid situations in which their private interests, conflict or might reasonably be thought to conflict with, their Company duties. Any personal interest that may affect or be seen by others to affect their impartiality should be declared to their immediate supervisor and Head of the Department who will direct that employee not to perform that duty.

○ **Confidentiality**

Confidentiality of all information received from the client etc., be respected and should never be used for personal gain. Any information given should be in a clear & honest way that is not deliberately misleading. Company information on strategic plans, business models, investment decisions, database, etc., should not be given to third parties. Confidential information received from clients on strategic plans, investment decisions, expansion plans, product pricing, etc., should not be given to other clients.

○ **Competition**

Grant all competitive client equal consideration insofar as company policy permits. The nature and length of contracts & business relationships with clients can vary according to circumstances. These should always be constructed to ensure deliverables and benefits for Company. Arrangements that might in the long term prevent effective operation of fair competition should be avoided.

- **Business Gifts**

Employees must not solicit or accept from any person any remuneration, benefit, advantage or promise of further advantage whether for themselves, their immediate family, or any business concern or trust with which they are associated.

Business gifts, other than items of a very small intrinsic value (not more than the cost of a normal business lunch) such as diaries, pens, calendars, etc., should not be accepted.

Any gifts should be able to be used at the normal place of work of the employee concerned and should contain the name/logo of the company providing the gift.

- **Hospitality**

An employee should not allow him or herself to be influenced or be perceived by others to be influenced as the result of hospitality. The frequency and scale of hospitality should be managed openly and with care. The value of any hospitality should not be greater than the employee's company can reciprocate.

- **Meetings & client visits/audits**

All meetings and significant telephone conversations with clients should be documented and circulated via the established communication channels (e-mail, documents, etc).

- **Transparency/Traceability**

All salient points concerning a business decision must be recorded in a document that is kept on file as per company policy. In particular, this document should contain the technical and financial factors that influenced the choice, as well as the opinions and authorizations that preceded it, under the procedures in force at the time the decision was made.

- **Decisions & Advice**

When it is not easy to decide what is and is not acceptable, advice should be sought from the employee's supervisor/manager, the Head of Department or another senior colleague.

This code of ethics has been written for the employees, but should be cascaded to and should be followed by all company personnel in contact with employees.