

EQUAL EMPLOYMENT OPPORTUNITY POLICY

1. Preamble:

Balakrishnan V & Co, a distinguished Chartered Accountancy firm in India, ardently dedicates itself to cultivating a work environment that not only espouses but champions equal employment opportunities for every individual. Firmly anchored in this commitment is the unwavering pledge to establish a workplace that stands as a bastion against any form of discrimination, be it rooted in race, caste, religion, gender, nationality, age, physical disability, or any other safeguarded status recognized under Indian laws.

2. Scope:

This policy applies to the following, a) Employees including full-time, part-time, temporary, contract workers. b) Interns including Legal, Accounting, etc. of the Balakrishnan V & Co. It encompasses all aspects of employment, such as hiring, promotions, transfers, compensation, disciplinary actions, and termination.

3. Responsibility:

All the entities as mentioned in the scope (irrespective of their designation), including supervisors and managers, are responsible for upholding and promoting this EEO policy. The firm's leadership is committed to providing the necessary resources and support to ensure a workplace free from discrimination.

4. EEO Coordinator:

An external and independent coordinator shall be able to evaluate the complaints and reports in an un-biased manner and to do justice to the role of EEO. Balakrishnan V & Co has selected an external, impartial individual to serve as the Equal employment opportunity coordinator.

Balakrishnan V & Co designates **Mr. Srinivasa Krishnamurthy** as the Equal Employment Opportunity Coordinator. The EEO Coordinator is responsible for overseeing the implementation of this policy, addressing concerns related to discrimination, and ensuring that all employees are aware of their rights and responsibilities under this policy. Contact details of Mr. Srinivasa Murthy are shared during induction of new employees.

5. Policy Implementation:

5.1. Recruitment and Hiring:

Decisions related to recruitment and hiring will not be arbitrary but firmly anchored in merit, qualifications, and the genuine needs of the business. Every job advertisement and posting will carry a prominent statement

boldly declaring the organization's unwavering commitment to the principles of Equal Employment Opportunity.

5.2. Promotions and Transfers:

Promotions and transfers within the organization will be devoid of any biases and will be solely guided by job-related criteria, devoid of considerations related to protected characteristics.

5.3. Compensation:

Compensation decisions, spanning salary structures, benefits, and bonuses, will be meticulously crafted without the influence of race, gender, or any other protected status. The commitment is to equity in remuneration.

5.4. Training and Development:

The organization is steadfast in ensuring that every employee, regardless of background or status, has equal access to a rich tapestry of training and development opportunities, fostering a culture of continuous learning and growth.

5.5. Harassment and Discrimination:

Balakrishnan V & Co unequivocally forbids any manifestation of harassment or discrimination rooted in protected characteristics. Should any such incidents arise, the organization provides a clear directive for prompt reporting to the EEO Coordinator, who will initiate a thorough and unbiased investigation.

6. Reporting Violations:

The policy encourages a culture of openness and accountability, urging employees who believe they have experienced discrimination or harassment, or have witnessed such behavior, to promptly report incidents to the EEO Coordinator. To instill confidence in the reporting process, all reports will be treated with the utmost confidentiality, and there will be an absolute assurance of no retaliation for making a good-faith report.

7. Policy Review:

The commitment to equality is not static but dynamic. Balakrishnan V & Co affirms its dedication to periodic reviews and updates of this EEO Policy, ensuring its perpetual effectiveness and alignment with evolving laws and regulations governing equal employment opportunities.

8. Approval:

This comprehensive Equal Employment Opportunity Policy stands as a testament to Balakrishnan V & Co's commitment to fostering a workplace that not only adheres to but exceeds the standards of equality. It has been meticulously reviewed and approved by the leadership of Balakrishnan V & Co, reinforcing the organization's unwavering commitment to equality in the workplace.