

PREVENTION OF SEXUAL HARASSMENT AT WORKPLACE (POSH) POLICY

Policy Number	ACPFL-POSH
Version	1.0
Effective Date	01 April 2025
Review Date	31 March 2028
Approved By	Ashok Kumar Mahansaria, Managing Director
Policy Owner	Raj Kumar Mahansaria, HR & Admin Manager
Applicable To	All employees (permanent, contract, temporary, trainees), third-party contractors, visitors at all Company workplaces
Grievance Email	info@ashokafeeds.com
Legislation Ref.	Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act 2013; POSH Rules 2013; Vishaka Guidelines (SC, 1997)

IMPORTANT: Every employee of Ashoka Cattle & Poultry Feeds Limited has the right to work in an environment free from sexual harassment. The Company has **ZERO TOLERANCE** for sexual harassment in any form. Any act of sexual harassment shall be treated as serious misconduct and may result in termination of employment and/or criminal prosecution.

1. Purpose & Commitment

Ashoka Cattle & Poultry Feeds Limited is committed to providing a safe, respectful, and dignified working environment for all persons at its workplace. The Company recognises that sexual harassment is a violation of fundamental rights — the right to equality, the right to life and dignity, and the right to practice any profession without discrimination — guaranteed under Articles 14, 15, and 21 of the Constitution of India. This Policy is enacted in compliance with the POSH Act 2013 and establishes a comprehensive framework for prevention, prohibition, and redressal of sexual harassment at all Company workplaces.

2. Scope & Coverage

This Policy applies to all 'aggrieved women' as defined broadly under the POSH Act, including:

- All women employees — permanent, fixed-term, contractual, part-time, on probation, or on deputation.
- Women engaged as contract labour through third-party contractors deployed at Company premises.
- Women trainees, apprentices, interns, and volunteers.
- Women visitors to the Company's premises.

The Policy covers all Company workplaces including the factory at Darbhanga, broiler farming locations, transport vehicles used for Company business, and any location where an employment-related activity is conducted.

Note: While the POSH Act specifically protects women, the Company's commitment to a respectful workplace extends to all genders. Complaints by male employees alleging harassment shall be addressed through the Company's general Grievance Redressal mechanism and Code of Conduct Policy (ACPFL-CCE-012).

3. Definition of Sexual Harassment

As defined under Section 2(n) of the POSH Act, sexual harassment includes any unwelcome act or behaviour (directly or by implication), including:

- Physical contact and advances of a sexual nature.
- A demand or request for sexual favours.
- Making sexually coloured remarks — verbally, in writing, or via digital communication (text, WhatsApp, email, social media).
- Showing pornography or sexually explicit material.
- Any other unwelcome physical, verbal, or non-verbal conduct of a sexual nature.

The following circumstances shall also constitute sexual harassment under the Act:

- Implied or explicit promise of preferential treatment in employment in exchange for sexual favours.
- Implied or explicit threat of detrimental treatment or adverse employment action for refusal of sexual advances.
- Creating an intimidating, offensive, or hostile work environment.
- Humiliating treatment likely to affect the health or safety of the complainant.

4. Internal Complaints Committee (ICC)

4.1 Constitution

The Company hereby constitutes an Internal Complaints Committee (ICC) in accordance with Section 4 of the POSH Act:

Designation in ICC	Name & Position
Presiding Officer	[Senior Woman Employee — TO BE NOMINATED by Ashok Kumar Mahansaria]
Member (Employee)	[Employee Member 1 — TO BE NOMINATED]
Member (Employee)	[Employee Member 2 — TO BE NOMINATED]
External Member	[NGO representative / person familiar with issues relating to sexual harassment — per Sec. 4(2)(d) of POSH Act]

- Minimum 50% of ICC members shall be women as required under the Act.
- The Presiding Officer shall be a woman employed at a senior level at the workplace.
- Each ICC member shall hold office for a term not exceeding 3 years from nomination.
- ICC composition shall be displayed prominently on the workplace notice board and Company website.
- Any member with a conflict of interest in a specific complaint shall recuse themselves from that complaint's proceedings.

4.2 Powers of the ICC

- The ICC shall have the same powers as a Civil Court for summoning and examining persons on oath, requiring production of documents, and related matters as prescribed under the Act.
- The ICC may recommend interim relief to the employer pending inquiry — including transfer of the accused or complainant, granting special leave, or restraining the accused from appraising the complainant's performance.

5. Complaint Mechanism

5.1 How to File a Complaint

- A written complaint may be submitted to any ICC member, including the Presiding Officer, in person, by post, or by email to: info@ashokafeeds.com
- The complaint shall be submitted within 3 months of the incident (extendable by a further 3 months for sufficient cause).
- Where the aggrieved woman is unable to make a written complaint, her legal heir or any other prescribed person may file on her behalf.
- The ICC shall treat the identity of the complainant, respondent, witnesses, and all proceedings as strictly confidential.

5.2 Conciliation (Section 10)

- Before formal inquiry, the ICC may facilitate conciliation between parties at the request of the aggrieved woman. No monetary settlement shall be the basis of conciliation.
- Where a settlement is reached, the ICC shall record it and forward to the employer for action, and no further inquiry shall be conducted.

6. Inquiry Procedure

1. ICC sends a copy of the complaint to the respondent within 7 working days of receipt.
2. Respondent files a reply with list of documents and witnesses within 10 working days.
3. ICC conducts inquiry in accordance with natural justice — both parties given fair opportunity to present their case and cross-examine witnesses.
4. Parties shall not bring a lawyer to assist them during the inquiry proceedings.
5. Inquiry shall be completed within 60 days of receipt of the complaint.
6. ICC submits its findings report to the employer within 10 days of completion of inquiry, with recommendation on whether the allegation is proved and what action to take.
7. Complete confidentiality of proceedings shall be maintained throughout. No information shall be published or communicated to the public or press.

7. Disciplinary Actions

Where the ICC determines the allegation of sexual harassment is proved:

Severity	Recommended Action
Minor misconduct	Written apology, warning, reprimand, or censure.
Moderate misconduct	Withholding of increment or promotion; suspension with or without pay.
Serious misconduct	Termination of employment.
All cases	Counselling, sensitisation training, or any other relief as prescribed by ICC.
False complaint (malicious, with forged evidence)	Action against complainant — though mere inability to prove a complaint shall not be treated as malicious intent.

8. Prohibition on Retaliation

Any form of retaliation — threat, intimidation, adverse employment action, social ostracism, or any act creating a hostile environment — against a person who has filed a complaint, participated in an inquiry, or reported an incident of sexual harassment is **STRICTLY PROHIBITED** and shall constitute misconduct subject to disciplinary action.

9. Duties of the Employer (Section 19, POSH Act)

- Provide a safe working environment at all workplaces.
- Display prominently: penal consequences of sexual harassment, ICC constitution order, ICC contact details, and this Policy — in English and Hindi.
- Organise workshops and awareness programmes at regular intervals (at least annually).
- Provide orientation programmes for ICC members.
- Treat sexual harassment as misconduct in service rules and initiate action accordingly.
- Submit Annual Report to the District Officer by 31 January each year (number of complaints received, disposed, pending, and action taken).

10. Awareness & Training

- POSH awareness shall be included in induction training for all new employees.
- Annual sensitisation workshops shall be conducted for all employees.
- Specific orientation training shall be provided to all ICC members on inquiry procedures and handling sensitive disclosures.
- This Policy shall be displayed on the notice board in English and Hindi in all factory work areas.

11. Review

This Policy shall be reviewed annually by the HR Manager in consultation with the ICC Presiding Officer and legal advisor, and approved by the MD.

12. Policy Adoption

Authorised Signatory Ashok Kumar Mahansaria Managing Director Ashoka Cattle & Poultry Feeds Limited	Date of Adoption [Date] Effective Date: 01 April 2025
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CODE OF CONDUCT & ETHICS POLICY

Policy Number	ACPFL-CCE
Version	1.0
Effective Date	01 April 2025
Review Date	31 March 2028
Approved By	Ashok Kumar Mahansaria, Managing Director
Policy Owner	Raj Kumar Mahansaria, HR & Admin Manager
Applicable To	All directors, managers, employees, trainees, contract workers, and third parties acting on behalf of the Company
Legislation Ref.	Companies Act 2013; Prevention of Corruption Act 1988; Prevention of Money Laundering Act 2002; Indian Penal Code; Competition Act 2002

1. Purpose & Philosophy

Ashoka Cattle & Poultry Feeds Limited was founded on the principles of integrity, fairness, and trust. Our reputation — with customers, suppliers, government, employees, and the communities we serve — is among our most valuable assets. This Code of Conduct & Ethics ('the Code') defines the standards of behaviour expected of every person associated with the Company, establishes clear boundaries between acceptable and unacceptable conduct, and provides a framework for ethical decision-making. Compliance with this Code is not optional — it is a condition of employment and engagement with the Company.

2. Core Values

Value	What It Means at ACPFL
Integrity	We do what we say and say what we do. We are honest in all dealings — with colleagues, customers, suppliers, and government.
Respect	Every person — regardless of rank, gender, religion, caste, or background — deserves dignity and respect.
Accountability	We take ownership of our actions and their consequences. We do not pass blame or conceal mistakes.
Responsibility	We are responsible stewards of the Company's assets, information, and resources.
Quality	We deliver safe, nutritious, and accurately labelled products to every customer, every time.
Compliance	We follow the law — every law, every time — not just when it is convenient.

3. Conduct in the Workplace

3.1 Professionalism & Respect

- Every employee shall treat colleagues, subordinates, customers, suppliers, and visitors with respect and courtesy at all times.
- Workplace bullying — repeated, unreasonable behaviour directed at an employee that creates a risk to health and safety — is prohibited.
- Discrimination based on religion, caste, gender, age, disability, marital status, pregnancy, or any other protected characteristic is prohibited in all employment decisions.
- Use of abusive, threatening, or obscene language in the workplace is prohibited.
- Violence or threat of violence at the workplace is a ground for immediate termination and criminal prosecution.

3.2 Attendance, Punctuality & Work Ethic

- Employees are expected to report to work on time, be present for scheduled hours, and complete assigned duties with diligence.
- Unauthorised absence of 3 or more consecutive days without intimation shall be treated as abandonment of service.

3.3 Use of Company Assets

- Company assets — machinery, vehicles, computers, telephones, stationery, raw materials, and financial resources — shall be used only for legitimate Company business.
- Personal use of Company assets without prior written approval is prohibited.
- Theft, embezzlement, misappropriation, or wilful damage of Company property is grounds for immediate termination and criminal prosecution.

3.4 Workplace Substance Policy

- Reporting to work under the influence of alcohol or non-prescribed drugs is strictly prohibited.
- Possession, consumption, or distribution of alcohol on factory premises is prohibited (except in officially authorised events).
- Possession, consumption, or distribution of illegal drugs on Company premises is a criminal offence and grounds for immediate termination and police reporting.

4. Business Conduct & Anti-Corruption

4.1 Bribery & Corruption

ZERO TOLERANCE: No employee shall offer, give, request, or accept any bribe, kickback, or improper payment — in cash or in kind — to or from any person, including government officials, customers, or suppliers, under any circumstances whatsoever. Facilitation payments are equally prohibited.

- Any demand for a bribe from any party shall be immediately reported to the MD. No employee shall be penalised for refusing to make an improper payment.
- Violations attract criminal liability under the Prevention of Corruption Act, 1988. The Company shall not shield any employee from such liability.

4.2 Gifts & Entertainment

Category	Rule
Receiving gifts from suppliers	Nominal value gifts below Rs. 1,000 (e.g., festival sweets, calendars) are acceptable. Cash gifts of any amount are never acceptable.

Category	Rule
Giving gifts to government officials	No gift exceeding Rs. 1,000 shall be given to any government official under any circumstance.
Business hospitality	Reasonable, infrequent business meals are acceptable. Lavish or frequent entertainment creating an obligation is not.
Reporting obligation	Any gift above Rs. 1,000 received shall be declared to HR within 5 days and returned or surrendered to the Company.

4.3 Fair Dealing & Competition

- Employees shall deal fairly with customers, suppliers, competitors, and colleagues — no manipulation, concealment, abuse of privileged information, or misrepresentation.
- Agreements with competitors that fix prices, allocate markets, or restrict competition are prohibited under the Competition Act, 2002.
- All procurement decisions shall be made on merit — quality, price, delivery, and reliability — not on the basis of personal relationships.

4.4 Accurate Books & Records

- All financial transactions shall be recorded accurately and completely. No off-book transactions or secret accounts are permitted.
- No employee shall falsify any record — financial, production, quality, safety, HR, or statutory. Falsification is a criminal offence and grounds for immediate termination.

5. Confidentiality & Intellectual Property

- All employees have a duty of confidentiality regarding feed formulations, customer lists, pricing strategies, financial information, and any non-public information acquired during employment. This duty continues for 2 years after end of employment.
- Proprietary feed formulations are the exclusive intellectual property of the Company. Any attempt to copy, record, transmit, or sell formulations shall result in immediate termination and legal action.
- Confidential information shall not be shared with any third party without prior written authorisation from the MD.

6. Social Media & Public Communications

- Employees shall not post Company information — financial results, production data, quality issues, employee matters, customer information — on any social media platform or public forum.
- No statement shall be made on behalf of the Company to the media or public without authorisation from the MD.
- Critical, defamatory, or misleading posts about the Company, its management, colleagues, or products are prohibited.

7. Ethical Decision-Making Test

When facing an ethical dilemma, every employee shall ask:

8. Is this action legal and compliant with all applicable laws and Company policies?
9. Is this consistent with the Company's core values?
10. Would I be comfortable if the MD, my colleagues, or the newspapers knew about this?
11. Does this serve the long-term interests of the Company and all its stakeholders?

If the answer to any of the above is 'No' or 'I am not sure' — do not proceed. Seek guidance from HR, Factory Manager, CFO, or MD.

8. Reporting Violations & Consequences

- Every employee is obligated to report violations or suspected violations through the Whistleblower Policy (ACPFLL-WBP-014) or directly to the HR Manager or MD.
- Supervisors aware of violations by their team who fail to report shall themselves be subject to disciplinary action.

Severity	Consequence
Minor breach (first offence)	Verbal or written warning; mandatory training.
Moderate breach	Written warning; demotion; loss of increment/bonus; suspension.
Serious breach (fraud, corruption, harassment, theft)	Immediate suspension; termination; recovery of losses; civil or criminal prosecution.

9. Acknowledgement

Every employee shall sign a Code of Conduct Acknowledgement Form upon joining and annually thereafter. Signed forms shall be retained in the employee's personal file by HR.

10. Review

This Code shall be reviewed annually by the HR Manager in consultation with the MD and legal advisor. Amendments shall be communicated to all employees with fresh acknowledgement obtained.

11. Policy Adoption

Authorised Signatory Ashok Kumar Mahansaria Managing Director Ashoka Cattle & Poultry Feeds Limited	Date of Adoption [Date] Effective Date: 01 April 2025
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EQUAL EMPLOYMENT OPPORTUNITY (EEO) POLICY

Policy Number	ACPFL-EEO
Version	1.0
Effective Date	01 April 2025
Review Date	31 March 2028
Approved By	Ashok Kumar Mahansaria, Managing Director
Policy Owner	Raj Kumar Mahansaria, HR & Admin Manager
Applicable To	All employees, job applicants, contract workers, trainees, and all persons engaged with the Company in any capacity
Legislation Ref.	Constitution of India (Art. 14, 15, 16, 21); Equal Remuneration Act 1976; Rights of Persons with Disabilities Act 2016; Maternity Benefit Act 1961; SC/ST (Prevention of Atrocities) Act 1989; HIV and AIDS (Prevention and Control) Act 2017

1. Policy Statement

Ashoka Cattle & Poultry Feeds Limited is an equal opportunity employer. All employment decisions — including recruitment, selection, placement, promotion, transfer, training, compensation, benefits, disciplinary action, and termination — shall be made solely on the basis of merit, qualifications, skills, and performance. The Company shall not discriminate against any person on grounds of gender, religion, caste, race, ethnicity, national origin, age, marital status, pregnancy, disability, HIV/AIDS status, or any other characteristic protected under the Constitution of India or applicable law.

2. Protected Characteristics

Protected Characteristic	Legal Basis
Gender (including pregnancy/maternity)	Equal Remuneration Act 1976; Maternity Benefit Act 1961; Constitution Art. 15
Caste (SC/ST/OBC)	SC/ST (Prevention of Atrocities) Act 1989; Constitution Art. 15, 16
Religion	Constitution Art. 15, 16
Race / Ethnicity / National Origin	Constitution Art. 15
Disability	Rights of Persons with Disabilities Act 2016
Marital Status	Company policy; Maternity Benefit Act
HIV/AIDS Status	HIV and AIDS (Prevention and Control) Act 2017

3. Recruitment & Selection

- All job advertisements shall be based on genuine occupational requirements. No advertisement shall specify or imply any discriminatory preference.
- Recruitment shall follow an objective, documented process: job description, selection criteria, structured interview, and skills assessment. All decisions shall be recorded and retained for 3 years.

- Selection decisions shall involve at least two persons to minimise individual bias.
- Questions in interviews about religion, caste, marital status, family plans, pregnancy, or disability (beyond genuine occupational requirements) are prohibited.
- The Company shall make reasonable adjustments in its recruitment process to accommodate candidates with disabilities — accessible venues, additional time for tests, and alternative test formats.

4. Equal Remuneration

- The principle of 'equal pay for equal work' shall be upheld for all employees as required under the Equal Remuneration Act, 1976.
- Women employees performing the same or substantially similar work as male employees shall receive the same wages. No wage differentiation shall be made purely on the basis of gender.
- The CFO shall conduct an annual gender pay analysis across all grades and functions and report findings to the MD. Any unjustified pay gap shall be addressed within the same financial year.

5. Promotion, Training & Career Development

- Promotion and career advancement shall be based on documented performance assessments, skills, and potential — not on any protected characteristic.
- Access to training and development opportunities shall be provided equitably across all employee groups.
- The HR Manager shall track representation of women and other underrepresented groups in supervisory and management roles and report annually to the MD with recommendations for improvement.

6. Inclusion of Persons with Disabilities

- The Company shall make reasonable accommodations for qualified persons with disabilities — including physical access modifications, adapted workstations, modified work schedules, or alternative communication methods — unless such accommodations impose an undue hardship.
- Employees who develop a disability during employment shall not be terminated solely on account of the disability if a suitable alternative role or accommodation is available.

7. Maternity & Parental Support

- All women employees shall receive maternity benefits as prescribed under the Maternity Benefit Act, 1961 (as amended in 2017) — including 26 weeks of paid maternity leave for the first two children, and protection from dismissal or adverse action during pregnancy or maternity leave.
- The Company shall not make maternity leave a factor in performance appraisal or promotion decisions.
- Women working in hazardous areas during pregnancy shall, upon medical certification, be redeployed to safe work without loss of wages.

8. Grievance Redressal

- Any employee who believes they have been subjected to discrimination shall report the matter in writing to the HR Manager.
- The HR Manager shall acknowledge within 3 working days, commence an inquiry within 7 working days, and complete the inquiry within 30 working days.
- No employee raising a good faith complaint shall face retaliation, victimisation, or adverse employment action.

Any person who victimises or retaliates against an employee for raising an EEO complaint shall be subject to immediate disciplinary action, up to and including termination.

9. Review

This Policy shall be reviewed annually. The HR Manager shall present an EEO Status Report to the MD each year covering workforce composition, equal pay analysis, representation in promotions and training, and complaints resolved.

10. Policy Adoption

Authorised Signatory Ashok Kumar Mahansaria Managing Director Ashoka Cattle & Poultry Feeds Limited	Date of Adoption [Date] Effective Date: 01 April 2025
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WHISTLEBLOWER POLICY

Policy Number	ACPFL-WBP
Version	1.0
Effective Date	01 April 2025
Review Date	31 March 2028
Approved By	Ashok Kumar Mahansaria, Managing Director
Policy Owner	Raj Kumar Mahansaria, HR & Admin Manager
Applicable To	All directors, employees, contract workers, agents, vendors, and persons having a business relationship with the Company
Reporting Email	info@ashokafeeds.com
Legislation Ref.	Companies Act 2013 (Sec. 177(9) — Vigil Mechanism); Prevention of Corruption Act 1988; Prevention of Money Laundering Act 2002

The Company guarantees protection from retaliation to any person who, in good faith, reports a genuine concern about wrongdoing. Fear of consequences shall not prevent anyone from speaking up. The Company cannot improve unless it knows what is going wrong.

1. Purpose

Ashoka Cattle & Poultry Feeds Limited is committed to the highest standards of ethical conduct, financial integrity, and legal compliance. This Whistleblower Policy establishes a safe, confidential, and accessible mechanism for employees, directors, and other stakeholders to report suspected or actual wrongdoing — including fraud, corruption, violations of law, safety violations, financial irregularities, and breaches of Company policy — without fear of retaliation. The Policy also serves as the Vigil Mechanism required under Section 177(9) of the Companies Act, 2013.

2. What Can Be Reported

- Fraud, financial irregularities, embezzlement, or misappropriation of Company funds or assets.
- Bribery or corruption — giving or receiving improper payments to/from government officials, customers, or suppliers.
- Falsification of financial, production, quality, safety, HR, or statutory records.
- Violation of applicable laws and regulations — tax evasion, labour law violations, environmental non-compliance.
- Safety violations that create serious risk to employee health and safety.
- Sexual harassment or workplace discrimination not otherwise being addressed through POSH/EEO policies.
- Misuse of confidential information, including feed formulations or customer data.
- Undisclosed conflicts of interest.
- Violations of any Company Policy or contractual obligation.

Note: This Policy is not intended for personal employment grievances (salary, leave, promotions) or interpersonal disputes — these shall be addressed through the standard HR grievance process.

3. How to Make a Disclosure

Channel	Details
Confidential Email	info@ashokafeeds.com — with subject line: 'Whistleblower Disclosure — Confidential'
Written Letter	Sealed envelope marked 'STRICTLY CONFIDENTIAL — FOR ADDRESSEE ONLY' — addressed to HR Manager or MD at: Shade No. A/4, New Industrial Estate, Bela, Darbhanga – 846004, Bihar, India
In Person	To the HR Manager or MD directly. Meeting shall be arranged within 3 working days of request.
Anonymous	Written letter with no identifying information. Sufficient details shall be provided for investigation to be feasible.

Disclosures against the HR Manager shall be directed to the MD. Disclosures against the MD shall be directed to the Company's statutory auditors or legal advisor.

4. What Happens After a Disclosure

12. Acknowledgement: Disclosant (if identifiable) receives written acknowledgement within 7 working days.
13. Preliminary Assessment: HR Manager (or MD if HR is implicated) conducts preliminary assessment within 15 working days to determine whether a prima facie case exists.
14. Investigation: Where a prima facie case exists, formal investigation is initiated. Significant financial fraud or criminal matters: independent investigating officer appointed by MD. Other matters: investigated by HR Manager.
15. Completion: Investigation shall ordinarily be completed within 45 working days. Complex matters may be extended with reasons recorded.
16. Report & Action: Investigating officer prepares findings report and recommendations. MD reviews and decides on action — which may include disciplinary action, recovery of losses, and referral to law enforcement.
17. Feedback: Disclosant (if identifiable) shall be informed of the outcome to the extent permitted by confidentiality and legal obligations.

5. Confidentiality

- The identity of the disclosant shall be kept strictly confidential — disclosed only on a strict need-to-know basis for investigation purposes.
- Breach of confidentiality by any person involved in handling a disclosure shall itself be treated as serious misconduct.

6. Protection from Retaliation

Any act of retaliation — demotion, adverse performance rating, transfer, dismissal, harassment, or any other detrimental action — against a person who, in good faith, makes a disclosure is

STRICTLY PROHIBITED and constitutes gross misconduct. The Company shall take prompt and stringent disciplinary action against any person found to have retaliated against a whistleblower.

- Protection extends to: the disclosant, any person who assists in the investigation, and any person perceived to be planning a disclosure.
- If the retaliation concerns the MD, the disclosant may contact the Company's statutory auditors or the Board.

7. Good Faith & False Disclosures

- A good faith disclosant shall be protected even if the concern is not substantiated after investigation — an honest but mistaken belief does not remove protection.
- A person who makes a disclosure known to be false, or with malicious intent, shall be subject to disciplinary action and may be liable to pay damages to the person falsely accused.

8. Record Keeping & Reporting

- All disclosures, assessments, investigations, and outcomes shall be recorded in the Whistleblower Register maintained securely by the HR Manager. Records retained for minimum 7 years.
- A summary report (disclosures received, nature, action taken, open cases) shall be presented by HR Manager to the MD quarterly and to the Board annually.

9. Review

This Policy shall be reviewed annually by the HR Manager and MD, and updated to reflect changes in law or best practices.

10. Policy Adoption

Authorised Signatory Ashok Kumar Mahansaria Managing Director Ashoka Cattle & Poultry Feeds Limited	Date of Adoption [Date] Effective Date: 01 April 2025
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DATA PROTECTION & PRIVACY POLICY

Policy Number	ACPFL-DPP
Version	1.0
Effective Date	01 April 2025
Review Date	31 March 2028
Approved By	Ashok Kumar Mahansaria, Managing Director
Policy Owner	Ayush Mahansaria, Chief Financial Officer
Co-Owner	Raj Kumar Mahansaria, HR & Admin Manager
Applicable To	All employees, managers, directors, IT users, third-party vendors with access to Company data
Legislation Ref.	Information Technology Act 2000; IT (SPDI) Rules 2011; Digital Personal Data Protection Act 2023; Companies Act 2013; Income Tax Act 1961; GST Act 2017

1. Purpose

Ashoka Cattle & Poultry Feeds Limited collects, processes, and stores personal and business data across its operations — including employee data, customer and supplier information, financial records, feed formulations, and operational data through its ERP, HRMS, and accounting systems. The Company is committed to protecting the privacy and security of all personal data it holds, in compliance with the IT Act 2000, SPDI Rules 2011, and the Digital Personal Data Protection Act, 2023 ('DPDP Act'). This Policy establishes the principles and rules governing the collection, use, storage, retention, and protection of personal and sensitive data.

2. Key Definitions

Term	Definition
Personal Data	Any data about a person who is identifiable by or in relation to such data (e.g., name, address, mobile number, email, Aadhaar, PAN, photograph, biometric data).
Sensitive Personal Data	Personal data comprising: financial information, health/medical records, sexual orientation, biometric data, and passwords.
Data Principal	The individual to whom the personal data relates (e.g., employees, customers, contractors).
Data Fiduciary	The Company — the entity that determines the purpose and means of processing personal data.
Data Breach	Any unauthorised access, use, disclosure, alteration, or destruction of personal data.

3. Types of Data Collected & Purpose

Data Category	Examples & Purpose
Employee Data	Name, address, DOB, Aadhaar, PAN, bank account, salary, biometric attendance, medical records, performance records. Purpose: HR management, payroll, PF/ESI/TDS compliance.
Customer Data	Business name, contact person, address, mobile, email, GSTIN, purchase history. Purpose: Sales management, invoicing, statutory reporting.
Supplier Data	Business name, contact details, bank details, PAN, GSTIN. Purpose: Procurement, payments, statutory compliance.
Contractor Data	Contractor firm details, worker list with Aadhaar/PAN, bank details, labour licences. Purpose: Contract management, PF/ESI compliance.
Financial Records	Transaction data, invoices, bank statements, tax records. Purpose: Financial management, statutory reporting, audit.
Operational/Formulation Data	Feed formulations, batch records, quality test results. Purpose: Production management, QA. [Proprietary — highest confidentiality level]
CCTV / Biometric Data	Attendance records, CCTV footage. Purpose: Security, access control, attendance management.

4. Data Protection Principles

- **Lawfulness & Consent:** Personal data shall be collected only for lawful purposes with the knowledge and consent of the data principal, except where mandated by law.
- **Purpose Limitation:** Data collected for a specific purpose shall not be used for any other purpose without consent or legal authorisation.
- **Data Minimisation:** Only the minimum data necessary for the stated purpose shall be collected.
- **Accuracy:** Personal data shall be kept accurate and up to date. Data principals shall be encouraged to notify the Company of any changes.
- **Storage Limitation:** Personal data shall be retained only as long as necessary or as required by law, and deleted thereafter.
- **Security:** Appropriate technical and organisational measures shall protect personal data against breach, loss, or unauthorised access.
- **Accountability:** The Company takes responsibility for demonstrating compliance with these principles.

5. Rights of Data Principals

Under the DPDP Act 2023, data principals have the following rights which the Company shall honour:

Right	How to Exercise
Right to Access	Employee or data principal may request a summary of personal data held. Submit in writing to HR/CFO. Response within 30 days.
Right to Correction	Request correction of inaccurate or incomplete data. Company shall update within 15 working days.
Right to Erasure	Request deletion of data no longer necessary, subject to legal retention requirements. Response within 30 days.

Right	How to Exercise
Right to Grievance	Complaints about data processing may be submitted to HR Manager (employee data) or CFO (commercial data) at info@ashokafeeds.com

6. Rules for Employees Handling Company Data

- Company data shall be used only for legitimate Company business purposes. Personal use of Company data is prohibited.
- Personal data shall not be copied to personal devices or personal email accounts without explicit authorisation from the CFO or MD.
- Personal data of employees, customers, or suppliers shall not be shared with any third party unless authorised in writing by the HR Manager or CFO.
- All computers and devices used for Company work shall be password-protected. Screens shall be locked when the user is away from their workstation.
- No employee shall share ERP, email, or any system login credentials with any other person — including colleagues or supervisors.
- Physical documents containing personal or sensitive data shall be stored in locked cabinets and not left unattended.
- Printed documents containing personal data shall be shredded before disposal.

7. IT Security Measures

- All Company computers and servers shall have licensed antivirus and endpoint protection software, updated at least monthly.
- ERP and accounting software access shall be role-based — each user shall have access only to modules required for their specific function.
- Daily incremental and weekly full data backups shall be performed. Backup integrity shall be tested monthly. Backup copies shall be stored off-site or on secure cloud infrastructure.
- Software and operating systems shall be kept updated with security patches.
- Server room and IT infrastructure shall have restricted physical access per Access Control Policy (ACPFL-ACS-008).
- Access logs for ERP and financial systems shall be reviewed by the CFO quarterly to detect anomalous access patterns.

8. Third-Party Data Processing

- Any third party (software vendor, payroll processor, auditor, consultant) who processes personal data on behalf of the Company shall sign a Data Processing Agreement (DPA) before receiving access to Company data.
- The DPA shall require the third party to: maintain confidentiality, use data only for the stated purpose, implement equivalent security measures, notify the Company of any breach, and delete data upon expiry of engagement.

9. Data Retention Schedule

Data Category	Minimum Retention Period
Employee HR Records	7 years after end of employment.
Payroll & Tax Records	8 years from end of relevant Assessment Year.

Data Category	Minimum Retention Period
Customer & Supplier Data	8 years from last transaction.
Batch / Production Records	2 years from date of manufacture (FSSAI).
CCTV Footage	30 days general; permanently preserved for incident-related footage.
Biometric Attendance Data	3 years.
Financial Statements	Permanent (Companies Act).
Accident / Incident Records	10 years.

Upon expiry of the retention period, personal data shall be securely deleted or anonymised. Physical files shall be shredded. Digital data shall be permanently deleted (not merely moved to Recycle Bin).

10. Personal Data Breach Response

18. Detection: Any employee aware of a data breach shall report it to the CFO and HR Manager within 2 hours.
19. Containment: CFO shall immediately initiate steps to contain the breach — isolating affected systems, revoking compromised credentials.
20. Assessment: CFO shall assess the nature, scope, and likely impact within 24 hours.
21. Notification: Under the DPDP Act 2023, the Data Protection Board of India (once operational) and affected data principals shall be notified within prescribed timelines.
22. Investigation & Remediation: Root cause investigation completed within 15 days; preventive measures implemented.
23. Record: All breaches recorded in the Data Breach Register regardless of severity.

11. Compliance & Consequences

- Unauthorised access, disclosure, or misuse of personal or sensitive data is a violation of the IT Act, DPDP Act, and this Policy — resulting in disciplinary action up to and including termination.
- Serious cases shall be referred to law enforcement and the Data Protection Board.

12. Review

This Policy shall be reviewed annually and updated following significant changes in data protection law, including operationalisation of regulations under the DPDP Act, 2023. The CFO shall present a Data Privacy Compliance Report to the MD annually.

13. Policy Adoption

<p>Authorised Signatory Ashok Kumar Mahansaria Managing Director Ashoka Cattle & Poultry Feeds Limited</p>	<p>Date of Adoption [Date] Effective Date: 01 April 2025</p>
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HEALTH AND SAFETY POLICY

Policy Number	ACPFL-HAS
Version	1.0
Effective Date	01 April 2025
Review Date	31 March 2028
Approved By	Ashok Kumar Mahansaria, Managing Director
Policy Owner	Raj Kumar Mahansaria, HR & Admin Manager
Co-Owner	Anand Kumar Mahansaria, Factory & Production Manager
Applicable To	All employees, contract workers, and persons at Company premises
Legislation Ref.	OSH Code 2020; Factories Act 1948; ESI Act 1948; Maternity Benefit Act 1961; Mental Healthcare Act 2017

1. Purpose

While the Occupational Health & Safety Policy (ACPFL-OHS-001) addresses workplace hazard and accident prevention in detail, this Policy establishes Ashoka Cattle & Poultry Feeds Limited's broader commitment to the holistic health and wellbeing of all employees — encompassing physical health, mental health, nutrition, hygiene, and a healthy work-life environment. The Company recognises that a healthy workforce is a productive workforce, and has both a legal and moral obligation to support the wellbeing of every person in its employ. This Policy sets out the Company's proactive approach to health promotion and disease prevention, beyond minimum statutory requirements.

2. Occupational Health Programme

2.1 Pre-Employment & Periodic Medical Examinations

- Every new employee shall undergo a pre-employment medical examination before being placed in their role, covering: general physical fitness, vision, hearing (audiometry for production roles), respiratory function (spirometry for dusty areas), blood pressure, and any conditions aggravated by the nature of work.
- All production and warehouse employees shall undergo a medical examination once every 12 months, free of charge. Medical records shall be kept strictly confidential.
- Employees working in high-dust environments, chemical handling areas, or boiler operations shall receive additional health monitoring as recommended by the examining physician.
- Persons found medically unfit for a specific role shall be offered an alternative role where their condition does not pose a risk — where feasible. Employment shall not be refused solely on health grounds unrelated to job requirements.

2.2 First Aid & Emergency Medical Facilities

- Fully stocked first aid boxes (per Schedule 18 of the Factories Act) shall be maintained in every section of the factory and at the broiler farm.
- At least one trained first aider shall be present on every shift.
- The Company shall establish a tie-up with a nearby hospital or clinic for emergency treatment and ambulance services. Emergency contact details shall be prominently displayed.

3. Communicable Disease Management

- In the event of an outbreak of communicable disease (COVID-19, influenza, or any epidemic/pandemic), the Company shall implement controls in line with directions of the Government of Bihar and Ministry of Health.
- Employees showing symptoms of communicable disease shall be advised to seek medical attention and shall not be required to attend work until medically cleared, without wage penalty for genuine illness.
- The Company shall maintain a stock of hand sanitisers, face masks, and basic hygiene supplies, provided free to employees during disease outbreaks.
- In broiler farming operations, strict biosecurity measures (SOPs ACPFL-FRM-001 and FRM-002) shall prevent zoonotic disease transmission between birds and farm workers.

4. Mental Health & Employee Wellbeing

Mental health is as important as physical health. Ashoka Cattle & Poultry Feeds Limited commits to creating a workplace where employees feel psychologically safe, respected, and valued — and where those experiencing mental health challenges can seek support without fear of stigma or adverse consequences.

- Managers and supervisors shall be trained to identify signs of stress, burnout, or mental health distress in their team members and respond with empathy and appropriate support.
- The Company shall endeavour to provide access to an Employee Assistance Programme (EAP) — including confidential counselling services — as resources permit.
- Workload and work schedules shall be managed to minimise chronic stress. Excessive and persistent overtime shall be reviewed and addressed by the Factory Manager.
- An employee who discloses a mental health condition to HR shall be treated with confidentiality and shall not be penalised for the disclosure.
- The Company shall observe World Mental Health Day (10 October) annually with awareness activities for employees.

5. Nutrition, Canteen & Drinking Water

- A canteen facility shall be maintained as required under Section 46 of the Factories Act, 1948, providing clean, nutritious, and reasonably priced meals. Canteen vendor (if outsourced) shall hold a valid FSSAI licence.
- Clean, potable drinking water shall be available at multiple accessible points on the factory floor, warehouse, and farm premises.
- Water sources and storage tanks shall be cleaned and tested for potability quarterly.

6. Sanitation & Hygiene

- Adequate and separate toilet and washing facilities for men and women shall be maintained in compliance with the Factories Act.
- Handwashing facilities with soap and hand sanitiser (in food production areas) shall be available at all workstations, canteen entry, toilet facilities, and farm entry/exit points.
- All welfare and sanitation facilities shall be cleaned and disinfected as per Housekeeping Policy (ACPFL-HWC-007).

7. Health & Safety of Women Employees

- The Company shall comply fully with the Maternity Benefit Act, 1961 — including 26 weeks of paid maternity leave, light duty during pregnancy upon medical advice, and crèche facility where required by law.

- Women working in hazardous areas during pregnancy shall, upon medical certificate, be redeployed to safe work without loss of wages.
- Night shift deployment of women employees shall comply with the Factories Act and OSH Code — including safety transport, adequate lighting, and security escort.

8. Ergonomics & Work Design

- Ergonomic risks in manual material handling (lifting, carrying, repetitive motion) shall be assessed and controlled to prevent musculoskeletal disorders.
- Mechanical aids (trolleys, conveyors, pallet trucks) shall be provided wherever manual handling involves loads exceeding safe limits.
- Workstation design (heights, seating, tool reach) shall be assessed during HIRA and adjusted for human factors.

9. Health Promotion Activities

- At least one health awareness camp or medical check-up camp shall be organised per year on factory premises.
- Periodic awareness sessions shall cover: safe manual handling, heat stress management, dust exposure controls, personal hygiene, and nutrition.

10. Responsibilities

Role	Health & Safety Responsibilities
MD	Provide resources for health programme. Champion a culture of care.
Factory Manager	Ensure workplace health hazards are controlled. Maintain medical facilities. Conduct health risk assessments.
HR Manager	Manage medical examinations programme. Maintain health records. Coordinate EAP. Monitor canteen and welfare facility standards.
Shift Supervisors	Identify workers showing signs of illness or distress. Enforce hygiene standards. Report health concerns promptly.
All Employees	Take responsibility for their own health. Report illness or injury promptly. Use welfare facilities. Maintain personal hygiene.

11. Review

This Policy shall be reviewed annually. The HR Manager and Factory Manager shall present a joint Health & Wellbeing Report to the MD every six months, covering health incidents, medical examination compliance, canteen and welfare facility status, and mental health indicators.

12. Policy Adoption

Authorised Signatory Ashok Kumar Mahansaria Managing Director Ashoka Cattle & Poultry Feeds Limited	Date of Adoption [Date] Effective Date: 01 April 2025
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CONFLICT OF INTEREST POLICY

Policy Number	ACPFL-COI
Version	1.0
Effective Date	01 April 2025
Review Date	31 March 2028
Approved By	Ashok Kumar Mahansaria, Managing Director
Policy Owner	Raj Kumar Mahansaria, HR & Admin Manager
Co-Owner	Ayush Mahansaria, Chief Financial Officer
Applicable To	All directors, managers, executives, and employees of the Company
Legislation Ref.	Companies Act 2013 (Sec. 166, 184, 188 — Related Party Transactions; Director duties); Prevention of Corruption Act 1988; Competition Act 2002

1. Purpose

A conflict of interest arises when a person's personal interests, financial interests, or outside relationships could compromise — or appear to compromise — their ability to act in the best interests of Ashoka Cattle & Poultry Feeds Limited. Conflicts of interest, if unmanaged, can lead to biased business decisions, financial loss, damage to reputation, and violations of law. This Policy establishes the framework for identifying, disclosing, managing, and, where necessary, prohibiting conflicts of interest involving all employees and directors. The Policy is grounded in the principle that every employee owes a duty of undivided loyalty to the Company during the course of their employment.

2. Definition of Conflict of Interest

A conflict of interest exists where:

- An employee has a financial interest in a competitor, supplier, or customer that could influence their decisions or recommendations.
- An employee or their family member has a business relationship (ownership, directorship, employment, consultancy) with a supplier or contractor whose work the employee oversees or influences.
- An employee uses their position to obtain personal benefits — financial or non-financial — beyond their authorised compensation.
- An employee diverts a business opportunity properly belonging to the Company to themselves or a related party.
- An employee's personal relationships (family, romantic, close friendship) influence hiring, promotion, contract award, or any other business decision.
- An employee uses confidential Company information for personal financial gain or to benefit a third party.
- An employee serves on the board of, or as officer of, any competing business whose interests conflict with those of the Company.

3. Disclosure Requirements

Disclosure is the cornerstone of this Policy. An undisclosed conflict of interest is a serious violation. An employee who discloses a potential conflict in good faith shall be treated fairly. An employee who conceals a conflict shall be subject to immediate disciplinary action.

3.1 Annual Disclosure

- All managers and above (including MD, CFO, HR Manager, Factory Manager, and all supervisors) shall complete and submit a Conflict of Interest Disclosure Form to the HR Manager by 30 April each year.
- The form shall require disclosure of: outside employment or business interests; financial interests in suppliers, customers, or competitors; family members employed by or having business interests in the Company's suppliers/customers/competitors; gifts above Rs. 1,000 received in the prior year from any business relationship.

3.2 Immediate (Ad Hoc) Disclosure

- Where a potential conflict arises between annual disclosures, the employee shall disclose it to the HR Manager immediately — and before any decision related to the conflict is made.
- Directors shall additionally comply with Section 184 of the Companies Act, 2013, requiring disclosure of every directorship, partnership, or financial interest in any entity that is a party to a contract with the Company.

4. Common Conflict Scenarios & Rules

Scenario	Rule
Employee's family member owns a supplier	Employee must disclose. Employee must recuse from all decisions involving that supplier. A different authorised person must conduct negotiations, quality assessment, and payment approvals.
Employee wishes to start a business in the same industry	Prior written approval from MD required. If the business competes with ACPFL or uses ACPFL information, approval shall be denied.
Employee receives a large gift from a supplier	Must declare to HR immediately. Gifts above Rs. 1,000 shall be surrendered to the Company or returned to sender.
Employee has authority to approve their own expense claim	Prohibited. Expense claims of supervisors must be approved by the next level up.
MD/Director entering a related party transaction	Governed by Companies Act Sec. 184 and 188. Must be on arm's length terms. Board approval required. Interested director must not participate in the vote.
Employee in a romantic relationship with a direct subordinate	Employee must disclose to HR. One party shall be transferred to a different reporting line to eliminate supervisory conflict.
Employee sourcing from a company they have equity stake in	Prohibited unless disclosed, approved by MD, conducted at arm's length with documented market comparison.

5. Procurement Controls

- All procurement decisions shall be based on objective criteria: price, quality, delivery reliability, and compliance. Personal relationships shall play no role.

- For all purchases above Rs. 1,00,000 (one lakh), a minimum of three quotations shall be obtained, compared, and the decision documented and approved by the Factory Manager and CFO.
- The Factory Manager and CFO shall jointly review the vendor master list annually to identify any undisclosed related-party relationships.

6. Corporate Opportunities

- Employees shall not take for themselves personally any opportunity discovered through use of Company property, information, or position.
- Any business opportunity that could benefit the Company shall first be offered to the Company before an employee pursues it personally.

7. Managing Identified Conflicts

Management Action	When Applied
Recusal	Conflicted employee is excluded from all decisions, negotiations, and approvals related to the conflict. Another authorised person handles the matter.
Divestiture	Employee is required to divest the financial interest that creates the conflict.
Restructuring	Employee's role or reporting line is restructured to eliminate the conflict.
Waiver	In exceptional cases where the conflict is minor and can be managed with documented safeguards — written waiver granted by MD.
Termination	Where the conflict is so fundamental it cannot be otherwise managed, or where the employee has wilfully concealed it.

8. Consequences of Non-Compliance

- Failure to disclose a conflict of interest shall be treated as a breach of the duty of loyalty and the Code of Conduct.
- Acting on an undisclosed conflict to the Company's detriment (e.g., awarding a contract to a related party at inflated prices) may constitute criminal breach of trust under the Indian Penal Code.
- The Company shall have the right to recover from the employee any financial loss caused by an undisclosed or unmanaged conflict.

Breach Level	Consequence
Failure to submit annual disclosure form on time	Written reminder; escalation to MD if not resolved within 7 days.
Failure to disclose a known conflict of interest	Written warning; mandatory training; restricted decision-making authority pending investigation.
Acting on an undisclosed conflict causing loss to the Company	Show-cause notice; disciplinary enquiry; recovery of loss; possible termination; possible referral for criminal prosecution.

9. Relationship with Other Policies

Ashoka Cattle & Poultry Feeds Limited

- This Policy shall be read alongside the Code of Conduct & Ethics Policy (ACPFL-CCE-012) and Whistleblower Policy (ACPFL-WBP-014).
- Suspected undisclosed conflicts of interest may be reported anonymously through the Whistleblower mechanism.
- Related Party Transactions as defined under Companies Act 2013 shall additionally be governed by that Act's requirements and approved by the Board.

10. Review

This Policy shall be reviewed annually. The HR Manager and CFO shall jointly conduct a Conflict of Interest Audit each year — reviewing disclosed conflicts, vendor-related party relationships, and procurement decisions — and present findings to the MD.

11. Policy Adoption

Authorised Signatory Ashok Kumar Mahansaria Managing Director Ashoka Cattle & Poultry Feeds Limited	Date of Adoption [Date] Effective Date: 01 April 2025
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