

OFFICE CODE OF CONDUCT AND POLICY MANUAL

G.V. and Associates, Company Secretaries, Coimbatore and Chennai

Version	6.0	Effective from	01 / 01 / 2026
Approved by	Partners	Policy owner	Partners

1. INTRODUCTION AND APPLICABILITY

- 1.1 This Manual sets out the standards of conduct and the office rules of G.V. and Associates, Company Secretaries ("the Firm"). It applies to all staff, CS trainees and interns at the Coimbatore and Chennai offices, and Partners are expected to lead by example.
- 1.2 The Manual is to be read with the Firm's Client Charter and Work Timelines, the Anti-Bribery and Anti-Corruption Policy and the Policy on Prevention of Sexual Harassment. It follows the Tamil Nadu Shops and Establishments Act, 1947, the Labour Codes and other laws as applicable to the Firm, and the ICSI guidelines on training. Where any law or the ICSI gives a better benefit, that benefit shall prevail.

2. PROFESSIONAL CONDUCT

- 2.1 Every member of the Firm shall act with honesty, courtesy and integrity towards clients, colleagues and officials. Work shall be done personally and carefully, and no one shall sign, file or certify anything beyond the authority given by the Partner in charge.
- 2.2 Any personal interest in a client, such as a relative in its management or holding of its shares, shall be disclosed to the Partner before working on that client. Taking up outside work, or work for the Firm's clients in a personal capacity, is not permitted without the written consent of the Partners.

3. WORK ALLOCATION, TIMELINES AND REVIEW

- 3.1 All work shall be done within the turnaround times committed in the Client Charter and the internal Work Timelines. Work is allocated by the Partner through the Firm's in-house software, and the timeline runs from the receipt of all required papers from the client. Standard templates of the Firm shall be used for resolutions, notices, minutes and reports.
- 3.2 Every assignment follows the maker-checker system: the trainee prepares, senior staff review and the Partner approves. Each person shall update the status of all work allocated and send the daily work status report the same evening.



- 3.3 A work review meeting, with presentation of the status of each assignment, is held every Saturday after lunch. In a week with a last-Saturday holiday, the meeting is held at 4.00 p.m. on the Friday.

4. OFFICE HOURS AND ATTENDANCE

- 4.1 The working hours and breaks are as follows, and punctuality shall be strictly maintained, including lunch and tea breaks. Permission or leave shall be obtained in advance from the respective Head.

Item	Rule
Working days	Monday to Saturday. Sundays and the last Saturday of every month are holidays.
Office hours	9.30 a.m. to 6.00 p.m.
Lunch break	30 minutes, in two batches: 1.30 p.m. to 2.00 p.m. and 2.00 p.m. to 2.30 p.m.
Tea break	15 minutes each in the morning and evening sessions, batch-wise.
Permission	Two permissions a month, of 2 hours each. Absence of more than 2 hours in a session is treated as half a day's leave.

- 4.2 During the annual filing season and other statutory due dates, the last-Saturday holiday may be withdrawn. A compensatory holiday will be given for each such day, along with the festival holidays. Working hours shall not exceed the limits under the Tamil Nadu Shops and Establishments Act, 1947, and any extra hours beyond those limits shall be compensated as required by law.

5. LEAVE AND HOLIDAYS

- 5.1 Staff and trainees are entitled to 12 days of casual and sick leave in a year, not more than one day in a month. Leave beyond this is treated as leave without pay or stipend. Leave not availed during the year is paid as leave salary along with the salary or stipend for March.
- 5.2 National and festival holidays shall be declared at the start of each calendar year, being not less than those required under the Tamil Nadu Industrial Establishments (National and Festival Holidays) Act, 1958. Maternity leave and benefits shall be given as provided in the Policy on Prevention of Sexual Harassment and Safeguards for Women at Workplace.
- 5.3 CS trainees are granted examination leave as follows. As an encouragement, the examination fee paid by a trainee is reimbursed by the Firm when the trainee passes any group in the first attempt.



Attempt	Leave	Stipend
Both groups / two groups, first attempt	4 weeks	No deduction of stipend
One group, first attempt	3 weeks	No deduction of stipend
Both groups / one group, second attempt	2 weeks	Stipend deducted for the leave
All subsequent attempts	10 days	Stipend deducted for the leave

6. CS TRAINEES

- 6.1 Trainees shall maintain their work diary in the format prescribed by the ICSI, in addition to the Firm's work status records. The Training Report shall be based only on actual work performance. Stipend shall not be less than the rate prescribed by the ICSI, and trainees shall be rotated across practice areas to gain wide exposure.

7. COMMUNICATION AND MOBILE PHONES

- 7.1 Only the office landline and office mobile phones shall be used for official communication. Personal mobile numbers shall not be given to clients.
- 7.2 Staff and trainees shall keep their personal mobile phones outside the work area and use them only during break time. The Partners may permit specific staff to keep their phones for operational reasons.

8. DRESS CODE AND IDENTITY CARD

- 8.1 From Monday to Friday, men shall wear the office uniform or formal shirts and trousers, and women shall wear the office uniform or formal churidar or saree. Decent casual wear, including jeans, is permitted on Saturdays. The office ID card shall be worn at all times in the office and while on work at client premises.

9. CONFIDENTIALITY, DATA AND IT USE

- 9.1 All client information, documents and records are confidential and shall be used only for the work concerned. Disclosing such information is professional misconduct under the Company Secretaries Act, 1980, and personal data shall be handled as required by the Digital Personal Data Protection Act, 2023. Client files shall not be taken home or copied to personal devices or personal email.



- 9.2 Digital signature tokens shall be kept in the custody of Admin and entered in the DSC register, and shall be used only with the client's authority. MCA and other portal passwords shall not be shared. Client names and data shall be removed before any material is used in AI tools.

10. SALARY, STIPEND AND STATUTORY BENEFITS

- 10.1 Salary and stipend shall be paid by the 7th of the following month through bank transfer. Deductions shall be made only for leave without pay or as permitted by law, and men and women shall be paid equally for the same work. Provident fund, ESI, bonus and gratuity shall be extended as and when the Firm becomes covered under the applicable law.

11. GRIEVANCES AND DISCIPLINE

- 11.1 Grievances may be raised at the weekly review meeting or informally with the Staff Facilitation Manager. Complaints of sexual harassment shall be made to the Internal Committee.
- 11.2 A breach of this Manual may lead to a verbal or written warning, withholding of increment or, for serious or repeated misconduct, termination of employment or training. No major action shall be taken without giving the person a written notice and an opportunity to explain. Action against a trainee shall be intimated to the ICSI where required.

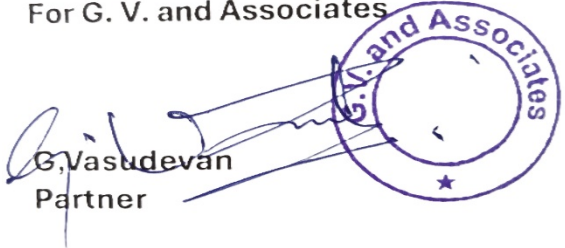
12. SEPARATION

- 12.1 Staff shall give one month's notice of resignation, and the Firm shall give the same notice or pay in lieu of notice. Before leaving, all files, work status, DSC tokens, ID card and Firm property shall be handed over, and the full and final settlement shall be paid within two working days of the last working day. Trainees shall follow the ICSI procedure for termination of training.

13. REVIEW AND ACKNOWLEDGEMENT

- 13.1 This Manual shall be reviewed once a year by the Partners. Every staff member and trainee shall sign an acknowledgement on joining.

For G. V. and Associates



G. Vasudevan
Partner