

III. Employment Practices

a) Health, safety and environment

Best & Crompton shall strive to provide a safe and healthy working environment and comply, in the conduct of its business affairs, with all regulations regarding the preservation of the environment of the territory it operates in.

b) Human Resource Policy

Best & Crompton's success is ultimately linked to the caliber, expertise and motivation and ethical standards of its employees. Best & Crompton's express intent is to foster an environment that attracts and stimulates talented people, encourages superior performance, challenges the employees professionally and nurtures and expands each employee's skills.

Employees of Best & Crompton shall be treated with dignity and the work environment shall be free of sexual harassment, whether physical, verbal or psychological. Employee policies and practices shall be administered in a manner that would ensure that in all matters equal opportunity is provided to those eligible and that all decisions are merit-based.

c) Gifts and donations

Best & Crompton and its employees shall neither receive nor offer or make, directly or indirectly, any illegal payments, remuneration, gifts, donations or comparable benefits that are intended to, or perceived to obtain business or uncompetitive favors for the conduct of its business. However, Best & Crompton and its employees may accept and offer nominal gifts, which are customarily given and are of commemorative nature for special events.

d) Concurrent employment

An employee of Best & Crompton shall not, without the prior written approval of Managing Director of Best & Crompton, accept employment or a position of responsibility (such as a consultant or a director) with any other company, nor provide "freelance" services to anyone.

e) Securities transactions and confidential information

An employee of Best & Crompton and his immediate family (spouse and dependent Children and /or others considered to be Insiders as per Company's Insider Code) shall comply with the provisions of Company's Insider Code and would not derive any benefit or assist others to derive any benefit from the access to and possession of information about Best & Crompton which is not in the public domain and thus constitutes insider information.

An employee of Best & Crompton shall not use or communicate any information which is not available to the public and which therefore constitutes insider information for making or giving advice on investment decisions on the securities or performance of Best & Crompton on which such insider information has been obtained.

Such insider information may include but is not limited to the following:

- acquisition and divestiture of businesses or business units
- financial information such as profits, earnings and dividends
- announcement / introduction of new services or developments
- asset revaluations
- investment decisions / plans / strategies
- restructuring plans
- raising finances

f) Protecting Best & Crompton Assets

The assets of Best & Crompton shall not be misused and shall be utilized / employed for the purpose of conducting the business for which they are duly authorized. These include tangible assets such as office equipment and machinery, systems, facilities, materials, resources as well as intangible assets such as proprietary information, details of relationships with customers and suppliers, etc.

g) Integrity of data furnished

Every employee of Best & Crompton shall ensure, at all times, the integrity and reliability of data or information furnished by him to Best & Crompton, or by him / her (on behalf of Best & Crompton) to any client or outside party in the normal course of the performance of his duties.

h) Reporting concerns

Every employee of Best & Crompton shall promptly report to the management any actual or possible violation of the Code or any event he becomes aware of that could affect the business or reputation of Best & Crompton.

i) Adherence to Human Resources Policies

Every employee commits himself to adhere to the policies, programs and other employee related aspects issued by the Human Resources Department (HRD) from time to time and forming part of his employment contract with the Company.