HR & Compliance Policy

A. H. Khan & Co. Ltd.

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This document addresses the requirement against the criteria laid down in the social management system under A. H. Khan and Co. Ltd. This is used along with the other Management System documentation such as:

- ISO 9001 Documents
- ISO 28001 Documents

The documents shall be reviewed at least once a year through Management Review Meetings. In case of any changes, the Management Representative shall issue the same through an amendment procedure.

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Document No.	ENV-MS-001	**Issue Date:**	18-11-2023
Review Date:	18-10-2024	**Effective Date:**	23-11-2023
Revision No:	00	**Revision Date:**	23-11-2025

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Environmental Policy

This document addresses the requirement against the criteria laid down in our Environmental management system under A. H. Khan and Co. Ltd. This is used along with the other Management System documentation such as:

- ISO 9001 and ISO 28001 Documents

The documents shall be reviewed at least once a year through Management Review Meetings. In case of any changes, the Management Representative shall issue the revision through an amendment procedure with proper revision no.

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1. Purpose:

A. H. Khan & Co. Ltd. believes in conserving natural resources and the existing natural environment and, where it is possible, repairing damage and reversing trends.

2. Commitment:

Our vision is to control pollution and waste flows and limit habitat loss.

A.H. Khan & Co. Ltd. provides sustainable logistical, facilities, and site waste management support to the major industries in Bangladesh, and principal contractors, utilizing technological and data solutions.

We recognize the potential environmental impacts of our operations, especially those relating to waste management, and have therefore established our Environmental Management System (EMS) which gives us a framework for environmental management.

3. Environmental Policy:

Our EMS provides our company with the ability to: -

- Work alongside Clients and other contractors to comply with environmental legal and other requirements (Compliance Obligations).
- Plan and define policies, objectives, and processes for the continual improvement of our environmental performance, which are aligned with our strategic direction.
- Define and promote responsibility towards the environment at all staff levels in the daily duties on behalf of A.H. Khan & Co. Ltd.
- Reduce, reuse, or arrange for the careful disposal of waste that may be produced during operations carried out by the company.
- Conserve energy by minimizing consumption and maximizing efficiency.

The company has agreed that environmental matters are to be recognized as a management responsibility. which shall be equal to that given to health and safety considerations. We recognize our responsibilities towards protecting and preserving the environment and will encourage all people associated with their business activities to adopt a similar approach.

We will endeavor to:

- Pay close attention to the handling storage and transportation of substances or materials that may be hazardous to the environment.
- Pay particular attention to hazardous or harmful emissions such as fumes, noise, and dust whilst carrying out our undertakings.
- Continually develop an environmentally aware approach within the Company to play an important part in reducing the harm caused within the stakeholders' industry.
- Seek to establish a solid relationship and co-operate fully with the relevant Statutory Bodies i.e., Environment Agency and Local Authorities.

It is the duty of the Managing Director, Directors, and Managers to implement the requirements of this Environmental Policy and take accountability for the effectiveness of the EMS. Every contractor

is required to take all reasonably practicable steps to ensure compliance with the procedures laid out in this document, which shall be displayed in all working locations and made available to interested parties via our company website& and social platforms.

It shall be communicated to workers as part of the compulsory induction process and upon subsequent changes.

Policy on Energy Consumption and GHGs

1. Policy Statement:

A.H. Khan Co. Ltd. recognizes the importance of minimizing energy consumption and reducing greenhouse gas (GHG) emissions to mitigate environmental impacts and contribute to global sustainability efforts. As part of our commitment to environmental stewardship, we are dedicated to monitoring and managing our energy use and emissions across all aspects of our operations, including transportation, and promoting the adoption of renewable energy sources.

2. Objectives:

a. To reduce energy consumption and GHG emissions associated with our operations and transport activities.

b. To increase the use of renewable energy sources within our operations.

c. To comply with relevant laws, regulations, and industry standards related to energy consumption and GHG emissions.

d. To continuously improve our energy efficiency and environmental performance.

3. Scope:

This policy applies to all activities, processes, and operations undertaken by A.H. Khan Co. Ltd., including transportation activities involving the use of fuel and electricity. It encompasses direct and indirect emissions of GHGs, including but not limited to CO2, CH4, N2O, HFC, PFC, and SF6.

4. Energy Consumption and GHG Emissions Management Procedure:

a. Assessment and Monitoring:

We will conduct regular assessments to measure and monitor our energy consumption and GHG emissions. This will include tracking energy use in various areas such as electricity, fuel, and renewable energies, as well as quantifying direct and indirect emissions.

b. Identification of Opportunities:

We will identify opportunities to reduce energy consumption and GHG emissions throughout our operations and transportation activities. This may include optimizing energy efficiency, transitioning to renewable energy sources, and implementing alternative transportation solutions.

c. Implementation of Measures:

We will implement measures to reduce energy consumption and GHG emissions based on our assessment findings and identified opportunities. This will involve investing in energy-efficient technologies, adopting cleaner fuels, and optimizing transportation routes to minimize emissions.

d. Employee Training and Engagement:

We will provide training and awareness programs to employees to promote energy conservation practices and encourage active participation in emission reduction initiatives.

e. Renewable Energy Integration:

We will explore and invest in renewable energy sources such as solar, wind, and hydroelectric power to reduce our reliance on fossil fuels and decrease our carbon footprint.

f. Compliance and Reporting:

We will ensure compliance with relevant laws, regulations, and industry standards related to energy consumption and GHG emissions. Regular reporting on our energy performance and emission reduction efforts will be conducted to stakeholders and regulatory authorities.

5. Continuous Improvement:

We are committed to continually reviewing and improving our energy consumption and GHG emissions management practices to achieve our environmental sustainability goals. This will involve ongoing assessment, innovation, and collaboration with stakeholders to drive positive environmental outcomes.

This Energy Consumption and Greenhouse Gas Emissions Policy and Procedure aligns with our company's commitment to environmental responsibility and underscores our dedication to minimizing our environmental footprint while maximizing operational efficiency and sustainability.

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Policy on Air Pollution

1. Policy Statement:

A.H. Khan Co. Ltd. is committed to minimizing air pollution and reducing the environmental impact of its operations on the local community. We recognize the importance of controlling emissions of dust, noise, and odor, as well as preventing accidental pollution incidents such as spills. Additionally, we acknowledge the need to address road congestion around our operation facilities to mitigate further air quality degradation. Through this policy, we aim to uphold environmental stewardship and protect the health and well-being of the surrounding environment and community.

2. Objectives:

a. To minimize emissions of dust, noise, and odor from our operations.

b. To prevent and mitigate accidental pollution incidents, including spills.

c. To address road congestion around our operation facilities to alleviate air quality impacts.

d. To comply with relevant environmental regulations and standards related to air pollution.

3. Scope:

This policy applies to all activities, processes, and operations conducted by A.H. Khan Co. Ltd., including but not limited to manufacturing, transportation, and warehousing activities. It encompasses emissions of dust, noise, and odor from company facilities, as well as accidental pollution incidents and road congestion around operation facilities.

4. Air Pollution Management Procedure:

a. Assessment and Monitoring:

We will conduct regular assessments and monitoring of emissions of dust, noise, and odor from our operations to identify potential sources and assess their impact on the local environment. Additionally, we will monitor road congestion around our operation facilities to evaluate its impact on air quality.

b. Emission Reduction Measures:

Based on assessment findings, we will implement measures to minimize emissions of dust, noise, and odor from our operations. This may include the installation of dust control systems, noise barriers, and odor control measures, as well as the implementation of best practices to prevent accidental pollution incidents such as spills.

c. Road Congestion Management:

We will implement strategies to address road congestion around our operation facilities, including optimizing transportation routes, coordinating delivery schedules to minimize traffic during peak hours, and implementing incident management systems to promptly address mechanical failures or accidents causing congestion.

d. Employee Training and Awareness:

We will provide training and awareness programs to employees to educate them about the importance of air pollution control measures and encourage their active participation in emission reduction efforts.

e. Compliance and Reporting:

We will ensure compliance with relevant environmental regulations and standards related to air pollution. Regular reporting on our air pollution management efforts and outcomes will be conducted to stakeholders and regulatory authorities.

5. Continuous Improvement:

We are committed to continually reviewing and improving our air pollution management practices to achieve our environmental sustainability goals. This will involve ongoing assessment, innovation, and collaboration with stakeholders to mitigate air quality impacts and protect the surrounding environment and community.

This Air Pollution Policy and Procedure reflects our dedication to environmental responsibility and underscores our commitment to minimizing air pollution and promoting sustainable practices in all aspects of our operations.

Policy on Materials, Chemicals and Wastes

1. Policy Statement:

A.H. Khan Co. Ltd. is committed to minimizing the consumption of raw materials and chemicals, reducing waste generation, and managing both nonhazardous and hazardous wastes in an environmentally responsible manner. We recognize the importance of controlling air emissions, including hazardous gases and particulate matter, to protect local air quality and mitigate environmental impacts. Through this policy, we aim to promote sustainable practices in materials management, chemical usage, and waste handling across all aspects of our operations.

2. Objectives:

a. To minimize the consumption of raw materials and chemicals in our operations.

b. To manage both nonhazardous and hazardous wastes generated from our operations in compliance with relevant regulations and standards.

c. To reduce air emissions, including hazardous gases and particulate matter, from our operations to protect local air quality.

d. To promote waste reduction, reuse, and recycling initiatives to minimize environmental impact.

3. Scope:

This policy applies to all activities, processes, and operations conducted by A.H. Khan Co. Ltd., including but not limited to manufacturing, transportation, warehousing, and conditioning activities. It encompasses the consumption of raw materials and chemicals, generation of both nonhazardous and hazardous wastes, and air emissions other than greenhouse gases (GHGs).

4. Materials, Chemicals, and Wastes Management Procedure:

a. Assessment and Monitoring:

We will conduct regular assessments and monitoring of our consumption of raw materials and chemicals, as well as the generation of nonhazardous and hazardous wastes. Additionally, we will monitor air emissions, including hazardous gases and particulate matter, to identify potential sources and assess their impact on local air quality.

b. Reduction and Optimization Measures:

Based on assessment findings, we will implement measures to minimize the consumption of raw materials and chemicals in our operations. This may include optimizing production processes, using eco-friendly alternatives, and adopting resource-efficient practices. We will also implement waste reduction initiatives to minimize the generation of nonhazardous and hazardous wastes.

c. Waste Handling and Disposal:

We will manage both nonhazardous and hazardous wastes generated from our operations in accordance with relevant regulations and standards. This includes proper storage, handling, and disposal procedures to prevent environmental contamination and ensure worker safety.

d. Air Emissions Control:

We will implement measures to control air emissions, including hazardous gases and particulate matter, from our operations. This may involve investing in emission control technologies, optimizing vehicle fleets to reduce emissions, and implementing best practices to minimize air pollution.

e. Compliance and Reporting:

We will ensure compliance with all applicable regulations and standards related to materials, chemicals, wastes, and air emissions. Regular reporting on our materials management, waste generation, and air emissions control efforts will be conducted to stakeholders and regulatory authorities.

5. Continuous Improvement:

We are committed to continually reviewing and improving our materials, chemicals, and wastes management practices to achieve our environmental sustainability goals. This will involve ongoing assessment, innovation, and collaboration with stakeholders to minimize environmental impact and promote resource efficiency.

This Materials, Chemicals, and Wastes Policy and Procedure underscores our commitment to environmental responsibility and reflects our dedication to minimizing waste generation, controlling air emissions, and promoting sustainable materials management practices in all aspects of our operations.

Leave Policy and Procedure

1 Objective:

The purpose of this document is to highlight the company's commitment to -

- Respond to the personal and medical needs of the employee.
- Encourage employees to spend time with the family.
- Provide time for rest and recreation.

2 Scope of the Document

This document will be applicable for all the employees of A.H. Khan and Co. Ltd.

3 Types of Leave

3.1 Casual Leave

3.1.1 The employees shall be entitled to casual leave with full pay for ten (10) days in a year.

3.1.2 Permission to be obtained from the respective Section/Department Head as applicable before availing casual leave in the prescribed leave form.

3.1.3 Casual leave taken without prior permission except as stated in 2.1.2 will be treated as leave without pay unless accepted by the respective Department/Unit Head.

3.2 Sick Leave

3.2.1 The employees shall be entitled to sick leave with full wages for a total period of fourteen (14) days in a year. Sick leave not availed during a year may not be carried forward.

3.2.2 Any employee who is on sick leave for more than 2 days must provide medical evidence/Certificate from a registered/company physician to the satisfaction of the company on his or her return to work.

3.2.3 Information/notice of sick leave must be forwarded to the office within one (1) day of becoming sick.

3.3 Quarantine Leave

3.3.1 After confirmation, an employee who is on sick leave for an indefinite period may be considered on Quarantine Leave with pay in certain cases such as Jaundice, Typhoid, Smallpox, other contagious diseases, temporary disability, etc. for a maximum of three (3) months after all other.

3.3.2 leaves are exhausted subject to a Medical Certificate from a registered/company physician to the satisfaction of the company.

3.3.3 If the employee is not able to attend to his or her duties within the time specified in (a), his or her leave may be extended to a maximum period of another three (3) months as leave without pay, and after the expiry of total six (6) months he or she will be treated as physically unfit for the job.

3.4 Annual Leave

3.4.1 Employees who have completed a period of twelve (12) months' continuous service shall be allowed during the subsequent period of twelve months leave for 1 day with full wages. Provided that the period of such leave shall be inclusive of any holiday which may occur during such period.

3.4.2 The company encourages the employees to take such leave for rest and recreation and have time to spend with family.

3.4.3 Schedule for Annual Leave to be prepared by respective Section/Department/Unit Head in January each year. Any employee seeking Annual Leave should apply to the respective Section/Department Head in the prescribed leave form at least 7 days ahead.

3.4.4 Annual leave may be rescheduled due to exigencies of work by the respective Department Head within six (6) months in writing. Such leaves if cannot be rescheduled within the year may be carried over (maximum 40 days) to next year subject to the approval Functional Head.

3.4.5 Employees who tendered a resignation cannot take annual leave before they depart (Exceptions can be made with approval).

3.5 Maternity Leave:

3.5.1 A female employee who has completed a minimum of six (6) months of service shall be entitled.

3.5.2 To enjoy 16 weeks (calendar days) of maternity leave with pay according to BD law.

3.5.3 An additional leave of 1 month (calendar days) can be provided. This additional leave is optional and the payment for that period will be as per the following:

3.5.4 50% of Total cash (Basic Salary + all the Cash allowances including festival bonus)

3.5.5 Such leave can be availed only twice during the service with the company if the employee does not have any children. In other words, an employee can get this benefit for her first two children only.

3.5.6 A female employee can take 5 months (16 weeks' full pay & 1 month half pay) leave in one go by applying in the prescribed leave form through her line manager/ Head of function.

3.5.7 A female employee can also only apply for Maternity Leave for 16 weeks, and then subsequently apply for the additional leave.

3.5.8 Such leaves, if someone surrenders/defers within the leave period, may not be encashed or carried over to the next year.

3.5.9 In case of maternity leave the employee must provide appropriate documents signed by a medical practitioner after the delivery.

3.6 Leave without pay:

3.6.1 Leave without pay may be granted to all employees including probationary staff, if an employee request such leave and all of his or her earned leave has been used.

3.6.2 Such leave cannot be availed without prior permission of the supervisor.

3.6.3 An employee shall be entitled to all applicable allowances and benefits except the total basic salary while on leave without pay, for a maximum period of one month, subject to resumption of duty. Extensive such leave for medical reasons can be granted by ED on verification of the necessity.

3.6.4 Unauthorized absence from duty shall be treated as leave without pay for both confirmed and unconfirmed employees unless it is found to be a breach of trust when disciplinary action is taken.

3.7 Holiday in Between Leave Period

3.7.1 A period of leave shall be inclusive of any holiday, which may occur during such leave period.

4 Documentation

4.1.1 Entries shall be made in the leave register according to the decision of the respective Head of Section/Department.

4.1.2 Below documents shall be maintained under this policy:

- Leave Application Form
- Leave Register

Corporate Recruitment Policy and Procedure

1 Objectives:

The goal of the recruitment process is to select and recruit competent human resources A. H. Khan and Co. Ltd. requires for its operation and to attain aspirations, mission, and objectives.

The primary objective is to -

- Ensure quality recruitment of personnel.
- Bring clarity and consistency to the selection and recruitment process.
- Ensure equal opportunity for employment.
- Encourage all candidates to demonstrate their competencies for the role.
- Is against all forms of exploitation of children. The company does not employ children before they have reached the legal age as defined by the relevant authorities.

2 Scope of the Document

This document will be applicable for all the employees of A.H. Khan and Co. Ltd.

3 General Eligibility for Employment:

- The candidate's age must be 18 years or above.
- The candidates must not be convicted by any criminal court.
- Medically and physically fit for the job he or she is seeking may be confirmed by a pre-employment medical checkup.
- The company's decision to employ will be based on competence for the job and demonstrable behaviors.
- If found suitable, preference will be given to the internal candidate who is already employed at A H Khan & Co.

4 Process

The following processes are to be ensured to complete the whole recruitment and selection process:

a) Requisition and Approval

b) Job Posting and Advertisement.

c) Interview and Assessment

d) Job Offer

e) Joining

4.1 Job Posting and Advertisement

4.1.1 An internal advertisement for placement must be put through appropriate media, i.e., emails, employee notice boards, internet, etc. giving at least seven (7) days for application submission through the line Manager/ departmental head and SUB HR.

This is also applicable for internal candidate(s) who apply for a job from an external advertisement.

4.1.2 In case of unavailability of the right internal candidate external job posting may be done through appropriate media or competent head-hunters.

4.1.3 All types of recruitment advertisements will be clear and will contain the following information:

a) Job Title

b) Location

c) Key Roles and Responsibilities (Role Definition)

d) Description of organization/department

e) Last date for applying.

f) How and Where to Apply

4.2 Interview and Assessment

4.2.1 Initial screening of the CVs/applications received considering job requirements will be jointly carried out by HR and respective line managers.

4.2.2 A range of options to develop an interview process appropriate to the level of post on offer should be used. Options that the Selection Panel may consider include:

a) Competence-based interviews

b) Presentation by candidates, An Assessment center may be adopted depending on the role and grade requirements.

c) Practical tests, Ability tests, etc.

d) Skills demonstration.

e) 3rd or Final interview by top management

4.3 Job Offer

4.3.1 The offer of employment shall be issued by Group HR.

4.3.2 Only the approved remuneration can be offered by HR.

4.3.3 Remuneration must be at minimum compilation as applicable to the respective position structure.

4.3.4 While preparing the remuneration package, internal peer benchmarking (within and outside), experience and educational background must be taken into consideration and will require validation by Group HR.

4.3.5 The cost of executive search for any recruitment shall be borne by the respective Division.

4.3.6 The date of appointment to be effective either the 1st day or the 15th day of the month.

4.3.7 Employment Offer Letter to be issued to the selected candidate having checked the reference (if necessary). The Employment Contract is given on the date of joining.

4.4 Joining

The following documents are to be furnished to the Group HR department within 3 days of joining to start processing payroll.

By the new incumbent:

a) Updated CV

b) Educational Certificates

c) Latest Photograph

d) Clearance from previous employer

e) Application for employment

f) NID or Birth certificate

Group HR:

a) Interview rating form.

b) Offer letter.

c) Employment Contract

d) Joining Report

4.5 Probation and Evaluation

4.5.1 Any selected candidate irrespective of position shall be placed on probation for three years. (3) months.

4.5.2 In the event of an exceptional need to change the duration of the probation period for a specific recruitment, approval must be obtained by the Divisional COO/ MD.

4.5.3 Upon confirmation, the employee will be eligible to receive the company's long-term benefits as per policies.

5 Notice Period:

A one-month prior notice period is required if anyone wants to leave the job.

6 Termination:

If anyone fails to perform the duties as desired, the company can terminate his/her job by serving 120 days' notice for permanent employees, and 30 days' notice for temporary employees.

7 Minimum Wage:

For worker's minimum wage is BDT 8500 (Basic 4500) and for staff Minimum wage is BDT 16000 (Basic 8500)

8 Documentation

8.1.1 Below documents shall be maintained under this policy:

- Job Requisition Form
- Job Advertisement
- Job Confirmation Letter/Email
- Appointment Letter

Disciplinary Action Policy and Procedure

1 Objectives:

The objective of this document is to -

a) promote compliance with company policies,

b) maintain order and discipline,

c) protect the company's reputation,

d) ensure fairness and consistency in administering consequences,

e) encourage corrective action and improvement,

f) deter future misconduct,

g) comply with legal requirements, and

h) provide support to employees.

This policy also aims to foster a positive work environment where employees understand the expectations for behavior and performance, while also addressing issues promptly and fairly when they arise.

2 Scope of the Document:

This document will be applicable for all the employees of A.H. Khan and Co. Ltd.

3 Disciplinary Action:

Disciplinary action is conducted according to Bangladesh labor law against anyone after getting a written complaint.

3.1 Written Complaint

Upon receiving a formal written complaint regarding an employee's conduct or performance, the disciplinary process is initiated. The complaint should clearly outline the alleged misconduct or performance issue and be submitted to the appropriate authority within the company.

3.1.1 Verbal Warning

Following the receipt of a written complaint, the employee in question is issued a verbal warning by their immediate supervisor or manager. This verbal warning serves as an initial notification to the employee that their behavior or performance is not meeting the expected standards of the company. The purpose of the verbal warning is to alert the employee to the issue and provide an opportunity for improvement.

3.1.2 Show Cause (Explanation within 7 days)

If the employee's behavior or performance does not improve following the verbal warning, they will be issued a formal show cause notice. This notice requires the employee to provide a written explanation for their actions or lack of performance within a specified timeframe, typically seven days. The employee must address the concerns raised in the written complaint and provide any mitigating factors or explanations for their behavior.

3.1.3 Show Cause with Suspension (Explanation within 7 days)

In cases where the alleged misconduct or performance issue is serious or requires further investigation, the employee may be suspended from work pending the outcome of the disciplinary process. Along with the suspension, the employee will be issued a show cause notice requiring them to provide an explanation for their actions within seven days. This suspension allows the company to conduct a thorough inquiry into the matter while ensuring that the employee is given an opportunity to respond to the allegations.

3.1.4 Inquiry

Following the receipt of the employee's explanation or upon the conclusion of the suspension period, an inquiry or investigation will be conducted to gather relevant evidence and information regarding the alleged misconduct or performance issue. The inquiry may involve interviewing witnesses, reviewing documentation, and obtaining any other relevant evidence to establish the facts of the case. The employee will be given an opportunity to present their case and provide any additional information or evidence in their defense during the inquiry process.

3.2 Warning

Based on the findings of the inquiry and considering the employee's response, if the allegations are substantiated and the employee's conduct or performance is deemed unsatisfactory, they will be issued a formal written warning. This warning serves as a formal notice to the employee that further disciplinary action may be taken if the behavior or performance issue persists. The warning will outline the specific concerns, expectations for improvement, and any consequences of continued misconduct or poor performance.

3.3 Dismiss

If the employee fails to improve their behavior or performance following the issuance of a warning, or if the misconduct is severe and warrants immediate termination, the company may proceed with dismissal. Dismissal is considered the final step in the disciplinary process and involves terminating the employee's employment contract with the company. This decision is made after careful consideration of the facts of the case, adherence to company policies and procedures, and compliance with applicable labor laws and regulations. Dismissal may be accompanied by a termination letter outlining the reasons for the termination and any relevant details regarding final pay and benefits.

4 Documentation

Below documents shall be maintained under this policy:

- Disciplinary Action Records.

Anti-Harassment/Abuse Policy and Procedure

1 Objectives:

A.H. Khan & Co. Ltd. is dedicated to fostering a safe and respectful workplace environment, free from discrimination and harassment of any form, including sexual harassment. The objective of this policy is to establish a zero-tolerance approach towards sexual harassment in the workplace. We aim to create a culture where all employees feel valued, respected, and supported, and where any incidents of sexual harassment are promptly addressed and appropriately resolved.

2 Scope:

This policy applies to all employees, contractors, clients, visitors, and any other individuals associated with A.H. Khan & Co. Ltd. It covers all forms of sexual harassment, whether verbal, written, physical, or online, and recognizes that any gender can be a victim of sexual harassment. The policy applies to all work-related settings, including offices, warehouses, remote work locations, business-related social events, and online interactions related to work.

3 Anti-harassment or Abuse Policy and Procedure:

3.1 Reporting Sexual Harassment:

Any employee who experiences or witnesses' sexual harassment in the workplace will report the incident promptly to their supervisor, manager, HR department, or any designated authority. Employees can report incidents verbally or in writing, and they have the option to request confidentiality if desired.

3.2 Investigation:

Upon receiving a complaint, A.H. Khan & Co. Ltd. will conduct a thorough and impartial investigation into the allegations of sexual harassment. The investigation will be carried out promptly and confidentially, respecting the privacy of all parties involved.

3.3 Resolution:

If the investigation substantiates the allegations of sexual harassment, appropriate disciplinary action will be taken against the perpetrator, up to and including termination of employment. Victims of sexual harassment will be provided with support and resources to address the impact of the harassment and facilitate their recovery.

3.4 Prevention and Training:

A.H. Khan & Co. Ltd. is committed to preventing sexual harassment through ongoing education, training, and awareness programs for all employees. Training will focus on recognizing, preventing, and addressing sexual harassment in the workplace, as well as promoting a culture of respect and professionalism.

4 Documentation:

The below documents shall be maintained under this policy:

- All complaints of sexual harassment
- Records of investigations and outcomes

Increment/Promotion Policy and Procedure

1 Objectives:

- To have a consistent system for managing performance.
- To motivate the individual to focus and drive their performance.
- To provide mutual expectations to the individual and the supervisor.
- Establishing an annual salary increment and promotion policy will help make employees feel valued and motivate them to perform at a high level, thereby increasing employee retention.

2 Scope of the document:

This document will be applicable for all the permanent employees of A.H. Khan and Co. Ltd.

3 Eligibility

Any permanent employees in the service of A. H. Khan & Co. Ltd. are eligible for performance appraisal if they have completed 6 (Six) months of continuous service.

4 Procedure:

4.1 The appraisal will be conducted in the last quarter of the year and will be effective from the first month of next year.

4.2 All employees will get the yearly increment and it will depend on their performance.

4.3 Employees will get promotions based on their performance.

4.4 The limit of salary increment is 5%- 25%.

4.5 Merit increase is determined based on the following merit percent increase grid, measured by employees' performance as assessed through their regular [ANNUAL/SEMI-ANNUAL] performance reviews.

Performance Rating	% Salary Increase [INPUT VALUES BASED ON YOUR CHOSEN % RANGE]
Exceptional performance / exceeds expectations	20%-25%
High performance	15%-20%
Solid/average performance	10%-15%
Developing performance	5%-10%
Unsatisfactory performance/improvement required	05%

4.6 HR will review all salary increase/adjustment requests to ensure compliance with company policy and that they fall within the provided guidelines.

4.7 The company has the exclusive right to amend or terminate this policy without any prior notice.

Working Hour and Extra Working Hour Policy

Daily Working hour	8 Hours (9 am to 6 PM) Lunch Break 1 hour
Weekly Working hour	48 Hours
Daily overtime (Optional)	2 Hours
Every day working hour with overtime	10 Hours
Weekly working hour with overtime (Maximum)	60 Hours
Average working hour with over time per week in a year	56 Hours
Monthly working hour	208 Hour

4.8 Overtime rate= (Basic Salary *2*Extra hour)/208

5 Documentation:

The below documents shall be maintained under this policy:

- Wage Sheet for Workers
- Salary Sheet for Staffs

Training and Development Policy and Procedure

Objectives:

In the modern competitive environment, employees need to replenish their knowledge and acquire new skills to do their jobs better. This will benefit both them and the company. We want them to feel confident about improving efficiency and productivity, as well as finding new ways towards personal development and success.

1 Scope

This policy applies to all permanent, full-time, or part-time, employees of the company. Employees with temporary/short-term contracts might attend training at their manager's discretion.

2 Policy elements

Employees, managers, and Human Resources (HR) should all collaborate to build a continuous professional development (CPD) culture. It's an employee's responsibility to seek new learning opportunities. It's a manager's responsibility to coach their teams and identify employee development needs. And it's HR's responsibility to facilitate any staff development activities and processes.

2.1 In general, we approve and encourage the following training:

- Formal training sessions (individual or corporate)
- Employee Coaching and Mentoring
- Participating in conferences
- On-the-job training
- Induction training

2.2 General guidelines:

- All eligible employees are covered by this policy without discriminating against rank or protected characteristics.
- Managers should evaluate the success of training efforts. They should keep records for reference and better improvement opportunities.
- All employee development efforts should respect cost and time limitations, as well as individual and business needs.
- Employees should try to make the most out of their training by studying and finding ways to apply knowledge to their work.
- Employees are encouraged to use up their allocated training budget and time.

3 Procedure

This procedure should be followed when employees want to attend external training sessions or conferences: Employees (or their team leaders) identify the need for training.

3.1 Employees and team leaders discuss potential training programs or methods and come up with suggestions.

3.2 Employees or team leaders contact HR and briefly present their proposal. They might also have to complete a form.

3.3 HR researches the proposal, with attention to budget and training content.

3.4 HR approves or rejects the proposal. If they reject it, they should provide employees with reasons in writing.

3.5 If HR approves, they will decide on dates, accommodation, reserving places etc.

3.6 In cases where the company doesn't pay for the training directly, employees will have to pay and send invoices or receipts to HR. HR will approve employee reimbursement according to this information.

3.7 If an employee decides to drop out or cancel a training course, they'll have to inform HR immediately. They'll also have to shoulder any cancellation or other fees.\

3.8 In cases where training ends with an examination, employees are obliged to submit the results. If they don't pass the exam, they can retake it at their own expense.

Generally, the company will cover any training fees including registration and examination (one time). They may also cover transportation, accommodation, and personal expenses. This is left to HR's discretion. If HR decides to cover these costs, they should decide themselves (e.g. tickets, hotel reservations). Any other covered expense that employees have will be reimbursed after employees bring all relevant receipts and invoices.

If employees want subscriptions, they should contact HR directly or ask their managers to do so. HR will preferably set up the subscription. In some rare cases, they might give formal approval to employees so they can do it themselves. Once employees decide, they should inform HR of the cost and any other details in writing. Any relevant invoices should also be sent to HR.

3.9 HR's responsibilities also include:

3.9.1 Assessing training needs

3.9.2 Maintaining budgets and training schedules

3.9.3 Assisting with learning and development activities and strategies

3.9.4 Promoting corporate training programs and employee development plans

3.9.5 Calculating learning and development KPIs whenever possible and decide on improvements.

4 Training Evaluation

At the end of every training, an evaluation is carried out through forms, surveys, or face to face discussion. The effectiveness of the training is measured based on skills, knowledge and competency gained from the program and how is the employee expecting to implement the new skills in his/her work. Training activities are evaluated to determine whether the objectives and the expectations on which the training modules are based, have been met.

5 Documentation:

The below documents shall be maintained under this policy:

- Training Calendar
- Training Records
- Training Evaluation Records

Child Labor Policy

1 Objectives:

A.H. Khan and Co. Ltd. is committed to upholding the rights and well-being of children and ensuring the elimination of child labor in all aspects of our operations. The objectives of this policy are to:

- Strictly prohibit the employment of children under the age of 14 years, by existing labor laws.
- Establish procedures for verifying the age of candidates during the recruitment process.
- Ensure compliance with minimum age requirements for all workers employed by A.H. Khan and Co. Ltd.
- Take prompt and appropriate action to address any instances of suspected or confirmed child labor.

2 Scope of the Document:

This policy applies to all employees, contractors, subcontractors, and suppliers of A.H. Khan and Co. Ltd., as well as any other individuals involved in the recruitment and employment processes. It covers all activities and operations carried out by the company. This policy reaffirms our commitment to ethical and responsible business practices, with a particular focus on protecting the rights of children.

3 Child Labor Policy:

A.H. Khan and Co. Ltd. maintains a strict stance against the employment of child labor and adheres to the following principles:

3.1 We do not employ children under the age of 14 years, as defined by existing labor laws.

3.2 Candidates must be of full age to be considered for employment in our facilities.

3.3 To verify the age of candidates, they must provide official documentation such as a certificate of completion of age issued by a registered doctor or a certificate of educational qualification.

3.4 We follow minimum age requirements for the recruitment of workers and do not employ child labor under any circumstances.

3.5 In cases where the age of a recruited worker is doubtful, it is accurately ascertained based on the examination report of a registered doctor.

3.6 Any instances of suspected or confirmed child labor will be promptly investigated, and appropriate action will be taken according to company policies and legal requirements.

4 Documentation:

All documentation related to the recruitment and employment of workers, including age verification records and examination reports from registered doctors, will be maintained by the HR department of A.H. Khan and Co. Ltd. Access to this documentation will be restricted to authorized personnel involved in the recruitment process and compliance monitoring.

These records will be kept confidential and securely stored in compliance with applicable data protection regulations.

Emergency Action Policy and Procedure

1 Objectives:

To shed light on what to do, prevention, and remedial action in case of any emergency (fire or accident) in our office areas and operational facilities through proper policies.

2 Scope of the document:

This document will be applicable for all the employees of A.H. Khan and Co. Ltd.

3 Types of Emergencies:

Emergencies can be of different types.

- **fire**
- **Earthquake**

3.1 Fire:

Precautionary measures to prevent fire or accident:

3.1.1 Preventing fires is the main way to prevent it.

3.1.2 Keeping adequate number of operational fire extinguishers at various convenient points.

3.1.3 Use fire extinguisher confidently during fire.

3.1.4 formation of firefighting teams and rescue team in each operational site.

3.2 Earthquake:

Precautionary measures for earthquakes:

3.2.1 Provision of immediate notification of earthquakes.

3.2.2 Act confidently during earthquakes.

3.2.3 Provide safe shelter to people in time.

3.2.4 Careful transportation or storage of inflammable materials so that they cannot fall during an earthquake and cause any accident.

3.2.5 During an earthquake, always ensure personal safety on transport.

3.2.6 Taking necessary measures to deal with the post-earthquake situation.

3.3 Emergency Remedies:

3.3.1 In case of fire on any floor, hooters/siren/calling bells should be sounded to alert everyone as soon as the fire breaks out.

3.3.2 Switch off the electrical mains of the floor on which the fire has occurred and switch off the main switch of the factory as soon as possible.

3.3.3 Ensure use of fire extinguishers kept on places by regular interval by firefighting teams.

3.3.4 If someone's clothes catch fire, they should roll on the floor immediately. Can't run in any order.

3.3.5 Bathrooms/toilets and roofs of buildings should be checked to ensure that no people are trapped.

3.3.6 Do not attempt to descend by any means other than stairs.

3.3.7 The rescue team shall recover the cargo affected by the accident with utmost speed.

3.3.8 All equipment, items, and necessary documents should be moved to a safe area.

3.4 Various measures to be taken by the top management:

3.4.1 Giving approval for the Injured persons referred to the nearest hospital.

3.4.2 Immediately telephone the fire brigade for necessary assistance.

4 Documentation

The below documents shall be kept:

- Emergency operational layout
- Emergency team member list

Anti Forced Labor Policy

1 Objectives:

A.H. Khan and Co. Ltd. fully complies with Bangladesh Labor Law and International Labor Organization in collecting wages from workers and above all is committed to the human dignity of any company involved. The organization is committed to ensuring the use of labor free of any form of coercion.

We never encourage forced labor, compulsory labor / incarceration, or forced labor against anyone's will. Also, we are completely free from any slavish or captive shaman. The organization is determined to provide the maximum required freedom to the employees and implementing this is the main aim and objective of this policy.

2 Scope of this policy

This policy will apply to all the workers/employees/Staff working in A.H. Khan and Co. Ltd. and those who are involved in various business activities with the company.

3 Procedures

All the staff and employees working in all the industrial establishments covered herein shall strictly observe the following principles in respect of the collection of wages-

3.1 No convicted fugitive or prisoner shall be employed for work.

3.2 No undertaking of any kind can be taken from a worker while appointing him.

3.3 Pregnant women shall not be hindered in employment and pregnant women shall not be discriminated against in any form.

3.4 Original Certificate, Original National Identity Card, and Money Security cannot be kept as a condition of employment.

3.5 The employee shall be paid overtime allowance at the statutory rate for voluntary overtime work.

3.6 No obstruction shall be provided to the use of the toilet.

3.7 No obstruction shall be given to drinking water and eating food.

3.8 There should be freedom of movement in the workplace.

3.9 No one can be forced into any area.

3.10 An employee cannot be prevented from resigning by giving any monetary benefits.

3.11 The force cannot be used to work overtime in arrears of money. Also, any other form of coercive payment should be avoided.

3.12 If anyone faces the above-described actions, he or she may raise a complaint against this, and an investigation and later disciplinary actions will be taken regarding this.

Social Dialogue and Responsibility Policy and Procedure

1 Objectives:

A.H. Khan and Co. Ltd. has adopted a principled approach to creating a work environment at the operational practice management systems like ISO 9001 and ISO 28001. A.H. Khan and Co. Ltd. has developed its operation policy by bringing positive changes to its operations.

2 Scope of the Document

This document will apply to all the employees of A.H. Khan and Co. Ltd.

3 CSR: A social welfare of the times

Corporate Social Responsibility (CSR) has emerged as a leading initiative in recent years by many organizations and initiatives in Bangladesh. With work experience with so many national and international organizations, A.H. Khan and Co. Ltd. understands this very well.

Since its inception, A.H. Khan and Co. Ltd. has been committed to creating a healthy and vibrant work environment for its workers and other employees. Implemented innovative incentives, benefits, and safety programs to make the workplace an enjoyable and productive one. CSR principles guide us and drive our mission. CSR is an undertaking of A.H. Khan and Co. Ltd. It participates in various activities. Our workers, our neighbors, our responsibility, overall CSR policy is an integral part of our overall business policy. If any threat is found to the health and safety of the factory, necessary action is taken.

We conduct training for newly hired workers, various committee meetings, safety programs, fire drills, and training for employees to be aware of risks and to deal with emergencies. We also encourage our contractors to engage in CSR activities.

4 Social Responsibility Policy:

We commit ourselves to creating our business environment in a socially responsible and sustainable manner.

4.1 Social criteria:

The ILO works to protect the rights of the child, the United Nations Universal Declaration of Human Rights, and the United Nations Convention on the Elimination of All Forms of Discrimination against Women, Mistreatment and Internationally Recognized Social and Environmental Standards. Such as:

4.1.1 Compensation:

Committed to providing compensation payments allowances, maternity benefits, and other financial benefits as per local laws.

4.1.2 Working Hours:

Normal working hours are 8 hours per day, 48 hours per week. Overtime is 2 hours per day, 12 hours per week which is done based on workers' wishes.

4.1.3 Work environment:

A.H. Khan and Co. Ltd. aims to treat all customers with respect and dignity and to introduce them to a safe and healthy working environment according to their needs.

4.1.4 Health and safety at work:

A clean compliant professional safe and healthy environment is our dream. Where we are committed to continuously improving hygienic standards that are consistent with best industry practices, we must comply with relevant national and international regulations and COCs. We need to quickly ascertain and assess the risks associated with workers' activities in factories.

4.1.5 Forced labor

Forced labor is prohibited. No forced/forced labor shall be used.

4.1.6 Environmental issues:

We are committed to complying with all relevant applicable environmental laws of the Government of Bangladesh. To ensure environmental management, we follow renewable energy use, rain harvesting system and a proper environmental policy in action.

4.1.7 Environmental Policy:

We are fully committed and respectful of our business, social, and environmental regulatory obligations. We are equally committed to complying with all relevant laws applicable to our company, we are equally committed and respectful of international laws in this regard to working with all our workers on the importance of environmental management.

4.1.8 CSR program in brief:

a) May day

b) Pahela Boishakh Bengali New Year celebration.

c) English New Year is celebrated on 1st January.

d) Iftar party in the holy month of Ramadan.

e) Religious friendliness.

4.1.9 Details of CSR Program:

a. May Day:

May Day worker’s inspiration. As we are a very much employee-oriented company, we give the utmost value to this cause.

b. Pahela Baishakh Bengali New Year Celebration:

Pahela Boishakh is the Bengali New Year celebrated. This day allows workers to welcome the Bengali New Year in a harmonious atmosphere and enjoy it together.

c. 1st January English New Year celebration:

The new year is welcomed on this day. From this joyous life, fleeting a year departs.

d. Iftar party in the holy month of Ramadan

Management organizes iftar parties with workers during Ramadan. All the workers, officials, and employees of A.H. Khan and Co. Ltd. along with the managing directors wish the welfare and success of the workers of A.H. Khan and Co. Ltd. Iftar party creates a religious bond among all the workers.

e. **Religious friendship:**

A.H. Khan and Co. Ltd. believes in religious goodwill. Greetings are exchanged with workers of all religions on religious festivals. Workers are given festival leave on the eve of their respective religious festivals. It is an HR policy. For Muslim workers there is a prayer facility inside the factory.

A.H. Khan and Co. Ltd. is fully committed and respectful of business, social, and environmental regulations and obligations. A.H. Khan and Co. Ltd. is equally committed to complying with all relevant laws applicable to their operations.

5 Documentation

The below documents shall be kept:

- Yearly CSR Activities and records

Incident Reporting Policy

1 Objectives:

At A.H. Khan Co. Ltd., we uphold a fundamental commitment to human rights, guided by the principles outlined in the UN Guiding Principles on Business and Human Rights. Our mission is to promote and safeguard human rights within the communities where we operate, extending this dedication to our employees, customers, clients, and other relevant stakeholders involved in our business activities.

Our human rights policy draws inspiration from our other policy and procedure documents, including the Universal Declaration of Human Rights, and the International Labor Organization's 1998 Declaration on Fundamental Principles and Rights at Work. These principles serve as the cornerstone of our approach to respecting and promoting human rights across our value chain, which encompasses the processes and activities that contribute to the creation of value-added goods.

Through diligent due diligence processes, we actively identify and mitigate human rights risks within our operations and value chain. In instances where adverse human rights impacts are identified whether stemming from our activities or those of our partners, we are committed to providing fair and appropriate remedies or collaborating with relevant stakeholders to address these issues effectively.

2 Scope of the Document

This policy applies to A.H. Khan Co. Ltd., entities we own, entities in which our principal interests are involved, and entities we manage.

3 Labor and Human Rights Policy:

The Labor and Human Rights Policy of A.H. Khan Co. Ltd. is made in accordance with some core values. They are -

- **Public and stakeholder participation**

We aim to ensure through dialogue that we are listening, learning from and considering our stakeholders' views as we conduct our business. We believe that local problems are best addressed at the local level.

Where appropriate, we engage with a wide range of civil society and stakeholders on human rights issues related to our business.

- **Diversity and Inclusion**

We uphold and champion diversity and inclusion among all individuals within our organization. Our commitment lies in providing equal opportunities and fostering an environment with zero tolerance for discrimination and harassment. Our workplaces are founded on principles that prohibit discrimination based on factors such as race, gender, nationality, religion, age, disability, sexual orientation, gender identity, political beliefs, or any other protected status as defined by applicable laws. Recruitment, hiring, training, compensation, and advancement within our company are based solely on merit, performance, skills, and experience.

We unequivocally condemn any form of disrespectful or inappropriate conduct, unfair treatment, or retaliation. Harassment in any form, whether within the workplace or in any work-related setting outside of it, is strictly prohibited and will not be tolerated.

- **Safe and Healthy Workplace:**

The well-being of our employees is of utmost importance to us. Our policy is centered around providing a workplace that is safe and complies with all relevant safety and health laws, as well as internal standards. We actively identify and address potential risks of accidents, injuries, and health hazards in consultation with our employees to maintain a safe, healthy, and productive environment.

- **Workplace Safety:**

We are dedicated to fostering a workplace environment that is free from violence, harassment, intimidation, and other unsafe or disruptive situations originating from both internal and external sources. Protective measures are provided to employees as necessary, ensuring their privacy and dignity are respected and maintained.

- **Forced Labor and Human Trafficking:**

We strictly prohibit all forms of forced labor, including prison labor, conditional labor, indentured labor, and any form of human trafficking or modern slavery.

- **Child Labor:**

The employment of individuals under the age of 18 in hazardous work positions is strictly prohibited within our organization.

- **Hours of Work, Remuneration, and Benefits:**

We ensure that our employees receive competitive compensation relative to industry standards and local labor markets, in line with applicable collective bargaining agreements and full compliance with relevant wage, working hours, overtime, and benefits laws.

- **Directing and reporting to employees**

We strive to create a workplace where open and honest communication among all employees is valued and respected. The Company is committed to complying with applicable labor and employment laws wherever we operate. The company also ensures that employees are aware of the rights policy through internal training.

Any employee who believes there is a conflict between the policy and the language of the law, the customs and practices of the place where he works, or who has questions about this policy or who wishes to confidentially report a potential violation of this policy, should contact the management raising those questions and issues with Human Resources or relevant departments.

No employee will be retaliated against or retaliated against for reporting a problem under this policy. The Company will investigate, address, and respond to employee concerns and take appropriate corrective action in response to any violations. The Human Rights Policy is in line with the Company's Code of Conduct of Business.

- **Demobilization**

The Company reserves the right to modify this policy at any time. This policy does not state or imply that there is a contract between the Company and its employees.

4 Documentation

The below documents shall be kept:

Reporting on Labor and Human Rights Issues Policy

1 Objectives:

Establish a model for efficient reporting of all types of labor and human rights issues to ensure that all stakeholders are timely informed and kept aware of developments enabling them to act accordingly. Also included is proper follow-up of the reported event with corrective and preventive actions to prevent reoccurrence.

2 Scope of the Document

This policy applies to A.H. Khan Co. Ltd., entities we own, entities in which our principal interests are involved, and entities we manage.

3 Reporting on Labor and Human Rights Issues Policy

The reporting of all types of Labor and Human Rights issues includes several steps to follow this process. They are:

- **Informing**

In case of possible labor and human rights cases, any employee can report or inform verbally or via messaging to the supervisor, or department HOD or HR Responsible. In case any extreme or serious incident occurs, the employee can reach a very high position.

- **Reporting with root cause analysis**

The HODs or the supervisor reports within 24 hours after the initial notification by mail or message to the Chairman about the nature of labor and human rights-related finding(s).

A form for incident root cause investigation after the initial notification is filled up then and sent this information within 72 hours again to the HR Responsible or the Chairman. With the authority assigned by the Chairman, the filled-up form with records of proper investigation is then reviewed.

- **Actions taken**

Based on the result of the investigation with the intensity or category of the incident reported, actions are taken. These actions can be categorized as disciplinary or incident specific. This is done to ensure a fair resolution of the incident. After the resolution, a summary of the incident is published to all the HODs.

- **Raising Awareness**

Besides publishing the incident summary, one or two awareness (training) sessions are conducted physically. To avoid the recurrence of the Incident, the HR Responsible assures all the HODs what immediate action has been taken and what was the cause of the accident. He/she also explains the Root Cause and Corrective Actions of the Incident as well.

- **Follow up**

All HODs review published summaries, especially the CAPA for learning lessons, whether it could happen at their operations, and log their findings.

The HR Responsible summarizes and sends an overview of reported incidents to the Chairman monthly. Follow-up of the CAPA is done randomly.

- **Inform the partners**

Usually, the incidents reported for labor and human rights issues are resolved internally. If any incident occurs in such a manner that it can create problems in our supply chain or business model or if the incident is related to our partners or relevant stakeholders, the result should be shared with our specific or overall business partners.

This sharing will be based on the incident category or exposure type. If the Chairman or high positions think it would be best if it is shared with the partners as well, then it will be done accordingly. But in this case, only serious incident cases will get priority to share.

4 Documentation

The below documents shall be kept:

- Incident root cause investigation Form
- Training Records

Health and Safety Policy

1 Objectives:

To formulate a well-planned and realistic health and safety policy for A. H. Khan & Co. Ltd. and for that purpose, the objectives of the authorities are highlighted below:

a) To create a healthy working environment.

b) Keeping the organization and surrounding area clean.

c) Making every staff and worker of the organization health conscious.

d) Provision of necessary hospitals, doctors, and first aid for every worker as per hygiene rules.

e) To ensure the safety of life and property of every employee of the organization.

f) Adequate preventive measures, training, and regular practice for accidental electrical and fire accidents.

2 Scope of the Document

This policy applies to A.H. Khan Co. Ltd., entities we own, entities in which our principal interests are involved, and entities we manage.

3 Health and Safety Policy:

Section 51 to Section 60 of Bangladesh Labor Act-2006 analyzes various aspects of health and hygiene regulations in detail. In addition, the following measures have been taken to ensure proper health conditions for the workers.

3.1 First Aid:

There is one first aid box for every 50 employees of the organization and each box is stocked with the following items.

(a) 6 small sterile bandages.

(b) 3 (0.5 ounce each) packets of sterile cotton.

(c) 3 medium-sized sterile bandages.

(d) 3 large sterile bandages.

(e) 3 large sterile bandages for use in case of burns.

(f) 1 (1 ounce) bottle of Hexisol;

(g) 1 (1 ounce) bottle of rectified spirit.

(h) A pair of scissors.

(j) 1 copy first aid brochure.

(k) Analgesic and antacid pills, burn ointments, eye ointments, and surgical antiseptic solutions.

(l) Oral saline (03) packets.

In case of any untoward accident in the organization, first aid will be provided by trained employees.

3.2 Ambulance:

The issue of ambulances is under consideration by the authorities. The company's microbuses will provide the necessary support for alternative and electrification systems.

3.3 Cleanliness:

Internal and surrounding cleanliness of the organization is essential to creating a healthy working environment. Stairways and passageways should always be kept clean and disinfected at least once a week. Workplace walls and cornices should be painted at least once a year as required. To make the employees aware, various leaflets regarding cleanliness should be drawn up in different places of the organization. The organization shall be kept clean at all times of garbage or waste.

3.4 Light, air movement and temperature:

Although our climate is temperate, we have to maintain a favorable working environment for the employees in the organization by maintaining air movement during summer and tolerable temperatures during winter. So that every employee can work in a comfortable environment. Along with that, an adequate lighting system will help in maintaining quality along with a smooth and necessary work environment.

3.5 Drinking water:

Clean drinking water should be provided for the workers working in the organization. To ensure safe and pure drinking water for employee organizations provide water purifiers.

3.6 Toilets and Urinals:

The organization shall have separate male and female toilets as required by the number of workers employed. Inside the toilet, there will be towels, soap, containers, and wastepaper baskets. Female toilets will have wastepaper baskets with lids. Toilets must have a flushing system with a constant water supply. Under no circumstances should water be allowed to accumulate in the toilet. No tube can leak water under any condition. Each toilet shall have the required number of dispensers to be used by the employees only inside the toilet.

3.7 Overcrowding:

Care should be taken to ensure that there is no overcrowding (Overcrowded) for the convenience of every worker. There should be at least 9.5 cubic meters of free space around each worker. Moreover, the necessary equipment, tables, and other items should be kept in such a way that every employee can work comfortably in the necessary open environment.

4 Documentation

The below documents shall be kept:

- Health and Safety Training Records
- Health and Safety Audit Records

Incident Reporting Policy and Procedure (Especially for Drivers)

1 Objectives:

To report & investigate all accidents and incidents for drivers and helpers in order to inform and identify both immediate causes and underlying causes to determine how to best prevent a future similar incident or accident. Reporting incidents at the workplace would help the organization to analyze the trend of incidents. It would help to have a learning point so that continual improvement in terms of health and safety would be possible.

2 Scope of the Document

All truck/curved van drivers under A, H, Khan & Co. Ltd. (owned and hired) are required to comply with this policy compulsorily while driving on various roads and in factories, warehouses, and depots under the purview of various road and product supply establishments.

3 Incident Reporting Policy:

The policy comprises certain rules. They are -

3.1 Each truck/curved van must have its own assistant/helper. In no case shall the assistant/helper of another vehicle be used.

3.2 Assistants/helpers must be present to assist/guide the driver during loading/unloading/parking. The vehicle cannot be parked or moved in reverse without the assistance of an assistant/helper.

3.3 All drivers and helpers must carry their respective ID cards approved by the organization while entering each area under the purview of the product supplier. Those who have not yet been issued an ID card are requested to contact the officers posted at A, H, Khan & Co. Ltd.

3.4 Every driver and helper must wear the vest/uniform provided at work, while driving, and in every area under the purview of the supplier. If a vest/uniform is not required, it should be left in the vehicle. If the vest/uniform is lost, a new vest/uniform will have to be procured again from the officers employed by A, H, Khan & Co. Ltd. against penalty.

3.5 Every driver and helper must enter every area under the purview of the supplier establishment wearing shoe(s). Bare feet or any slippers/sandal shoes/shoes are not allowed to enter the premises.

3.6 All drivers must have their driving license up to date. Those who have already applied for license renewal should keep the application receipt.

3.7 Every driver and helper in every area under the purview of the product supplier organization must drive the vehicle according to the rules of that organization (such as parking the vehicle in the right place, following the road marks, using the choke while parking, following the prescribed speed, etc.).

3.8 In case of any accident or emergency on the road while transporting goods or while driving, the following steps should be taken as soon as possible-

a) The driver or helper (if the driver is incapacitated due to the accident) shall immediately inform the security personnel assigned by the supplier.

b) To inform the concerned staff of transport of A, H, Khan & Co. Ltd. Contact number: 01812029294 or 01790901909

c) In case of emergency, call 999.

d) If possible, warning signs should be provided on the road or at the accident site.

e) If you or someone else is injured in an accident, you should immediately seek treatment from the nearest medical center.

3.9 Apart from the said instructions, the Transport Officers of A, H, Khan & Co. Ltd., and their subordinates are required to follow various necessary and modified instructions. Failure to follow the guidelines will result in fines or charges as per the rules of the organization. The decision of the authority in this regard shall be final.

3.10 Every driver is requested to follow the above guidelines for safe driving on the road to protect the image of A. H. Khan & Co Ltd. and to maintain the reputation of his company at all levels, including the suppliers.

4 Documentation

The below documents shall be kept:

- Driving Required Documents
- Incident Records.

A.H.KHAN & CO.
An Alliance Of Trust

Security Policy

1 Objectives:

To formulate a well-planned and realistic security policy for A. H. Khan & Co. Ltd. and for that purpose, the objectives of the authorities are highlighted below:

a) To create a healthy working environment.

b) Keeping the organization and surrounding area clean.

c) To ensure the safety of life and property of every employee of the organization.

d) Adequate preventive measures, training, and regular practice for accidental electrical and fire accidents.

2 Scope of the Document

This policy applies to all activities, projects, and business relationships undertaken by A.H. Khan Co. Ltd., including but not limited to its operations, supply chains, and interactions with employees, and other stakeholders. The scope encompasses the entire value chain of the company.

3 General Eligibility for Employment:

The personal safety of the employee is a matter of priority.

3.1 Safety from fire:

(1) There shall be one fire extinguisher for every 1,000 square feet of the factory area which shall be maintained monthly and shall be placed at conspicuous places in the factory.

(2) Fire extinguishers shall be 1000 millimeters (1 m) above ground level.

(3) Fire extinguishers shall be placed in the same place on every floor.

(4) The outlet of the organization shall not be blocked under any circumstances during the working of the organization.

(5) Workers should be prepared to face these unexpected disasters by conducting fire prevention drills at least once every 3 months.

3.2 Use of PPE:

Every worker should be given a clear idea about the rules of use of PPE and their benefits so that they can use them spontaneously. Masks, hand gloves, air plugs, gum boots, and goggles should be ensured. At the same time, the safety of the workers must be arranged through their use.

3.3 Electrical equipment:

1) All electrical connections must be made securely.

2) There shall be no exposed wire, or insulation taped wire anywhere.

3) If there is a fuse somewhere, it should be replaced immediately so that there is no shortage of light.

4) The main switchboards should be properly always identified and kept in a non-destructive manner so that no one is prevented from using them when required.

5) The important switches of the main switchboard should be marked with “ON” and “Off” in the opposite direction.

6) Wires and other electrical cables connected to the machine should be arranged in such a way that the normal work of the employee is not obstructed.

7) In case of a power outage, the necessary number of emergency lights should be arranged for adequate lighting in the factory.

3.4 A healthy environment, safety of life and property - every worker will be motivated more in their work, and production will increase. And this is the basic principle of health and safety policy. The Authority may at any time make changes, additions, amendments, and additions to this policy to keep it up to date.

4 Documentation

Below documents shall be maintained under this policy:

- Unsafe conditions reporting

Human Rights Due Diligence Policy

1 Objectives:

The objective of this Human Rights Due Diligence Policy is to ensure that A.H. Khan Co. Ltd. upholds responsible business conduct and respects human rights across all aspects of its operations, supply chains, and business relationships. Through the implementation of this policy, we aim to identify, prevent, and mitigate adverse human rights impacts and ensure appropriate remediation when necessary.

2 Scope of the Document

This policy applies to all activities, projects, and business relationships undertaken by A.H. Khan Co. Ltd., including but not limited to its operations, supply chains, and interactions with employees, and other stakeholders. The scope encompasses the entire value chain of the company.

3 Human Rights Due Diligence Policy:

A.H. Khan Co. Ltd. is committed to conducting human rights due diligence in accordance with the OECD's Due Diligence Guidance for Responsible Business Conduct. This entails the following six steps:

Step - 1: Embedding responsible business conduct into policies and management systems:

We integrate responsible business conduct into our policies and management systems, including our Sustainability, Labor, and Human Rights Policy, Code of Conduct, Supplier Code of Conduct, Procurement Policy, and People, Leadership, and Organization Policy, among others.

Step - 2: Identifying and assessing adverse impacts:

We continuously enhance our impact assessment processes to identify and assess potential human rights risks and impacts in our operations, supply chains, and business relationships. This includes evaluating environmental impacts on ecosystems and social impacts on communities.

Step - 3: Ceasing, preventing, or mitigating adverse impacts:

We take proactive measures to cease, prevent, or mitigate adverse human rights impacts identified through our due diligence efforts. This involves integrating human rights considerations into our day-to-day operations and developing policies, processes, and procedures to address identified risks.

Step - 4: Tracking implementation and results:

We recognize the importance of systematically tracking and monitoring the implementation of initiatives related to human rights due diligence. We continually review, follow up on, and audit our human rights practices to ensure effectiveness and compliance with our commitments.

Step - 5: Communicating how impacts are addressed:

We communicate transparently about how we address human rights impacts, both internally and externally. This includes collecting information from our daily operations and providing regular updates to stakeholders on our efforts to uphold responsible business conduct.

Step - 6: Providing for or cooperating in remediation when appropriate:

In instances where adverse human rights impacts cannot be fully prevented or mitigated, we engage in incident reporting and appropriate investigation processes. We are committed to providing appropriate and mutually acceptable remedies in collaboration with affected stakeholders.

4 Documentation

The below documents shall be kept:

- Labor and Human Rights Policy
- Reporting on Labor and Human Rights issues Policy
- Incident root cause investigation Form
- Incident Reporting Summary Register

Anti-Corruption Policy

This document addresses the requirement against the criteria laid down in the Ethical Practice under A. H. Khan and Co. Ltd. This is used along with the other Management System documentation such as:

- ISO 9001 Documents
- ISO 28001 Documents

The documents shall be reviewed at least once a year through Management Review Meetings. In case of any changes, the Management Representative shall issue the same through an amendment procedure.

1 Objectives:

The purpose of this policy is to prevent bribery and corruption through honesty, transparency, and accountability in all activities of A. H. Khan & Co. Ltd.

2 Scope of this policy

This policy will apply to all management, employees, workers, business associates, raw material suppliers, and our esteemed customers in all business activities of A. H. Khan & Co. Ltd.

3 Definitions used for this policy:

Company representative: All management, employees, workers, agents, consultants, distributors, or any intermediary of the company and customers including the board of directors of the company.

External Representative: Officer or employee of any rank working on behalf of any Government, semi-government, Autonomous or Government-approved private organization, any multinational company, or any organization or their representative.

Corruption: Performance of any act through violation or violation of company and national laws or policies.

Bribery: Cash or bank checks paid by one party to another for the performance of an immoral act or any form of gifts, entertainment, extravagant meals, travel, and accommodation expenses.

4 Policies to prevent bribery and corruption:

4.1 To prevent bribery and corruption, following actions must be followed:

a) Any form of bribery or corruption in the internal affairs of company representatives is strictly prohibited and is a punishable offense.

b) Any corruption or bribery between company representatives and any external representatives is strictly prohibited and is a punishable offense.

c) No person who rejects corruption or bribery shall face any adverse situation or threat for the proper implementation of this policy, even if the company suffers any business loss.

d) No inducement and bribery or payment of bribes shall be allowed in any matter related to one's employment.

e) Any person who fails the recruitment examination shall be deemed to have received a recommendation bribe.

f) Recommending any employee working in the organization for promotion, increase in salary or making any complaint to the superior officer by taking any advantage will be considered as corruption.

g) Any wilful mistake found in any purchase bill or overbilling will be treated as corruption.

h) Procuring similar substandard products by approving samples of the products to the authorities will be considered corruption.

i) Purchase of goods from any other supplier without the permission of the authority will be considered corruption.

j) Recommendation for any supplier other than the supplier designated by the organization without prior permission or prior notice shall be considered tantamount to bribery.

k) Forging any document without informing the authorities will be treated as corruption.

l) Handing over any document without informing the authorities will be considered corruption.

4.2 This policy shall not act as a hindrance to the proper performance of the Company's designated functions:

a) Normal hospitality or a manner of showing respect which helps to enhance the reputation of the company while keeping it intact.

b) Any official document payable to an external representative for the purpose of assisting the Company in the proper execution of any business or in making sound decisions.

4.3 Areas more prone to corruption:

a) A representative of the purchase section or a purchase officer is at greater risk of corruption in the purchase of goods required by the company.

b) All functions of the Civil Engineering Section such as contracts with contractors or masons and their associates are prone to corruption.

c) There is a high risk of bribery and corruption in HR recruitment matters.

d) All audit-related functions of the Internal Audit Section have a high risk of bribery and corruption.

e) Moreover, any auditor or buyer's representative or any other guest exercising anything beyond normal hospitality will also be identified as a high-risk area of bribery and corruption.

4.4 Training:

Appropriate training is provided to make everyone aware of this policy.

4.5 Anti-corruption reward system:

If corruption is committed in any section and any employee or officer can show any proof of it, the company authority will announce a reward for that person. For example: rewarding him financially, honoring him in front of everyone, or promoting him.

4.6 Penalties for Violation of this Policy:

a) Any company representative who violates this policy will be subject to disciplinary action in accordance with the Bangladesh Labor Act 2006, Bangladesh Labor (Amendment) Act 2013, and the Disciplinary Policy enacted in light of the Bangladesh Labor Rules.

b) In the case of any external representative who violates this policy, the organization where the representative is an employee will be informed in writing about the charges brought against the person and, if necessary, all business relations with the organization will be

severed.

5 Documentation:

All the documents of the business performance of the company are kept as evidence of the transparency of this policy.

Also, for proper implementation of this policy, all business transaction documents and operations are audited, and senior management supervises high-risk areas regularly.

Information Security Policy

Purpose:

Information that's collected, analyzed, stored, communicated, and reported upon may be subject to theft, misuse, loss, and corruption. Information may be put at risk by poor education and training, and the breach of security controls. Information security incidents can give rise to embarrassment, financial loss, non-compliance with standards and legislation, as well as possible judgments being made against A.H. Khan & Co. Ltd. This high-level Information Security Policy sits alongside the 'Information Risk Management Policy' and 'Data Protection Policy'. This is to provide a high-level outline of, and justification for, A.H. Khan & Co. Ltd.'s risk-based information security controls.

Objectives

A.H. Khan & Co. Ltd.'s security objectives are that:

- Our information risks are identified, managed, and treated according to an agreed risk tolerance.
- Our authorized users can securely access and share information to perform their roles.
- Our physical, procedural, and technical controls balance user experience and security
- Our contractual and legal obligations relating to information security are met.
- Our teaching, research, and administrative activities consider information security.
- Individuals accessing our information are aware of their information security responsibilities.
- Incidents affecting our information assets are resolved and learned from to improve our controls.

Scope

The Information Security Policy and its supporting controls, processes, and procedures apply to all information used at A.H. Khan & Co. Ltd., in all formats. This includes information processed by other organizations in their dealings with A.H. Khan & Co. Ltd.

The Information Security Policy and its supporting controls, processes, and procedures apply to all individuals who have access to A.H. Khan & Co. Ltd.'s information and technologies. This includes external parties that provide information processing services to A.H. Khan & Co. Ltd.

Compliance monitoring

Compliance with the controls in this policy will be monitored by the Information Security Team and reported to the Information Governance Board.

Review

A review of this policy will be undertaken by the employees. This will be done as required and will be approved by the Managing Director and directors (higher authorities).

Policy Statement

It is A.H. Khan & Co. Ltd.'s policy to ensure that information is protected from a loss of:

- Confidentiality – information will be accessible only to authorized individuals.
- Integrity – the accuracy and completeness of information will be maintained.
- Availability – information will be accessible to authorized users and processes when required.

A.H. Khan & Co. Ltd. will implement an Information Security Management System based on certified standards as required. A.H. Khan & Co. Ltd. will be mindful of the approaches adopted by its stakeholders, including research partners.

A.H. Khan & Co. Ltd. will adopt a risk-based approach to the application of the following controls:

1. **Information security policies**

A set of lower-level controls, processes, and procedures for information security will be defined, in support of the high-level Information Security Policy and its stated objectives. This suite of supporting documentation will be approved by the higher authority, published, and communicated to A.H. Khan & Co. Ltd. users and relevant external parties.

2. **Organization of information security**

A.H. Khan & Co. Ltd. will define and implement suitable governance arrangements for the management of information security. This will include the identification and allocation of security responsibilities, to initiate and control the implementation and operation of information security within A.H. Khan & Co. Ltd.

A.H. Khan & Co. Ltd. will appoint:

- An executive to chair the Information Governance Board and take accountability for information risk.
- An information Governance Board to influence, oversee, and promote the effective management of A.H. Khan & Co. Ltd. Information.
- an Information Security specialist to manage the day-to-day information security function.
- Information Asset Owners (IAOs) assume local accountability for information management.
- Information Asset Managers (IAMs) responsible for day-to-day information management

3. **Human resources security**

A.H. Khan & Co. Ltd.'s security policies and expectations for acceptable use will be communicated to all users to ensure that they understand their responsibilities. Information security education and training will be made available to all staff. Poor or inappropriate behavior will be addressed.

Where practical, security responsibilities will be included in role descriptions, person specifications, and personal development plans.

4. **Asset management**

All assets will be documented and accounted for. This includes:

- Information
- Software
- Electronic information processing equipment
- Service utilities.
- People

Owners will be identified for all assets, and they will be responsible for the maintenance and protection of their assets.

All information assets will be classified according to their legal requirements, business value, criticality, and sensitivity. Classification will indicate appropriate handling requirements. All information assets will have a defined retention and disposal schedule.

5. **Access control**

Access to all information will be controlled and will be driven by business requirements. Access will be granted, or arrangements made for users according to their role and the classification of information, only to a level that will allow them to carry out their duties.

A formal user registration and de-registration procedure will be maintained for access to all information systems and services. This will include mandatory authentication methods based on the sensitivity of the information being accessed and will include consideration of multiple factors as appropriate.

Specific controls will be implemented for users with elevated privileges, to reduce the risk of negligent or deliberate system misuse. The separation of duties will be implemented, where practical.

6. **Cryptography**

A.H. Khan & Co. Ltd. will provide guidance and tools to ensure the proper and effective use of cryptography to protect the confidentiality, authenticity, and integrity of information and systems.

7. **Physical and environmental security**

Information processing facilities are housed in secure areas, physically protected from unauthorized access, damage, and interference by defined security perimeters. Layered internal and external security controls will be in place to deter or prevent unauthorized access and protect assets. This includes those that are critical or sensitive, against forcible or hidden attacks.

8. **Operations Security**

A.H. Khan & Co. Ltd. will ensure the correct and secure operations of information processing systems. This will include:

- documented operating procedures.
- the use of formal change and capacity management
- controls against malware
- defined use of logging
- vulnerability management

9. **Communications Security**

A.H. Khan & Co. Ltd. will maintain network security controls to ensure the protection of information within its networks. A.H. Khan & Co. Ltd. will also provide the tools and guidance to ensure the secure transfer of information both within its networks and with external entities. This is in line with the classification and handling requirements associated with that information.

10. **System acquisition, development, and maintenance**

Information security requirements will be defined during the development of business requirements for new information systems or changes to existing information systems.

Controls to reduce any risks identified will be implemented where appropriate.

Systems development will be subject to change control and separation of test, development, and operational environments.

11. **Supplier relationships**

A.H. Khan & Co. Ltd.'s information security requirements will be considered when establishing relationships with suppliers, to ensure that assets accessible to suppliers are protected.

Supplier activity will be monitored and audited according to the value of the assets and the associated risks.

12. Information security incident management

Guidance will be available on what constitutes an information security incident and how this should be reported. Actual or suspected breaches of information security must be reported and will be investigated. The appropriate action to correct the breach will be taken, and any learning built into control.

13. Information security aspects of business continuity management

A.H. Khan & Co. Ltd. will have in place arrangements to protect critical business processes from the effects of major failures of information systems or disasters. This is to ensure their timely recovery in line with documented business needs. This will include appropriate backup routines and built-in resilience.

Business continuity plans must be maintained and tested in support of this policy. Business impact analysis will be undertaken, detailing the consequences of:

- Disasters
- Security failures
- Loss of service
- Lack of service availability

14. Compliance

The design, operation, use, and management of information systems must comply with all statutory, regulatory, and contractual security requirements.

Currently, this includes:

- Data protection legislation
- The payment card industry standard (PCI-DSS)
- The government's Prevent strategy.
- A.H. Khan & Co. Ltd.'s contractual commitments

A.H. Khan & Co. Ltd. will use a combination of internal and external audits to demonstrate compliance against chosen standards and best practices, including internal policies and procedures. This will include:

- IT health checks
- Gap analyses against documented standards
- Internal checks on staff compliance
- Returns from Information Asset Owners

Code of Conduct
(CoC)

1. OVERVIEW

A. H. Khan & Co. Ltd. has adopted the following core values:

- Integrity in all our business dealings.
- Excellence in everything we do
- Total commitment to customer satisfaction
- Thinking ahead and taking new initiatives
- Valuing and inspiring people

At all times employees should conduct themselves in a manner that is aligned with and will support these values.

In carrying out their duties, employees must follow established procedures, carry out lawful instructions from their line manager.

All employees are expected to know, understand, and follow these standards.

2. ADHERENCE

a) All employees shall comply fully with these standards of business conduct and must also observe the laws and regulations of Bangladesh.

b) Any breach of the standards of business conduct (SoBC) is a serious offence that may have serious consequences for the employees and/or for the company. As far as the employees are concerned, any breach may be deemed to be misconduct warranting disciplinary action that may lead to dismissal.

c) Any breach will be thoroughly investigated by the Human Resources Department and/ or Internal Audit Department and/or other body formed by the company. Each breach will be treated separately on its own merits. Following this investigation, appropriate action will be taken.

3. EXPECTED STANDARDS FROM EMPLOYEES

All employees shall act with high standards of business integrity and should not compromise those standards for the sake of results.

The following are expected from employees.

a) Live the A. H. Khan's core values.

b) Work as a team whenever appropriate and deliver business excellence.

c) Take ownership and be proactive.

d) Respect, encourage and support each other.

e) Be open and honest with each other.

f) Pursue ideas and innovation.

g) Adhere company polices, procedure and guidelines and encourage others to do so.

h) Be ambassadors of highest integrity and goodwill to world outside

4. CONFIDENTIAL INFORMATION

Confidential information means information relating to the business or internal affairs of A. H. Khan & Co. Ltd. obtained by employees in the course of their employment and includes but is not limited any of the following type:

a) The information which the company gives is confidential.

b) Information which would be of commercial value to a competitor, customer, client, or supplier.

c) Information about financial affairs, including performance or other financial reports.

d) Personal records of employees.

Exclusions are information that is freely available in the public domain with management's prior permission.

5. DISCLOSURE OF INFORMATION

Employees may use or disclose confidential information if it is necessary in order to perform your accountabilities in the company or if required to make disclosure.

6. COMMUNICATION WITH EXTERNAL STAKEHOLDERS

To protect and enhance the company reputation and brand image, and to its business and commercial interests, it is important to ensure that only authorized material is communicated to the public, the media and other key stakeholders.

Only company authorized persons can speak on behalf of the company to ensure that consistent and accurate messages are publicly communicated.

7. BRIBERY AND CORRUPTION

a) Employees shall ensure they do not offer, promise, or give any gift, payment or other benefit to any person for the purposes of securing any improper business or other advantage.

b) Employees cannot solicit, accept or receive any person, payment or other advantage from any person in return for providing any improper business or other advantage.

c) The activities of the employees do not contravene any applicable anti-corruption measures.

8. CONFLICTS OF INTEREST

Conflicts of interest arise when an employee's position or responsibilities with his or her company present an opportunity for personal gain apart from the normal rewards of employment.

Each employee should avoid situations where his / her personal interests could conflict or appear to conflict with the interests of the company.

They also arise when the employee's personal interests are inconsistent with those of the company or create conflicting loyalties with respect to transactions between the company and other enterprises.

It is not possible to detail every situation where the actions or interest may arise with the company; therefor the MC will exercise discretion as appropriate based on the nature of the conflict.

A conflict of interest may be considered to exist into following instance:

a) The obtaining of a personal financial gain or advantage (other than salary or other normal remuneration) in business transactions or dealings involving the company.

b) Conflicts of interest can also arise when there are close family or personal relationships between fellow employees within the company, where they are in the position of manager and subordinate.

c) If any close relative of, and person with whom, a director or senior manager has a close personal relationship may be offered employment by the company, but they must declare about their relationship to top management.

d) Any other close personal relationships which do not fall within the scope of this guideline must be carefully monitored by the human resource department to ensure that there are sufficient steps in the management line and or other safeguard to place to prevent possibility of any unfairness or undue influence arising in the course of the employee's work.

9. GIFT & ENTERTAINMENT

a) Employees should not give gifts to a competitor or from anyone having or seeking business with the company other than as a measure of hospitality or those offered as part of usual courtesy of establishing and maintaining effective business relationship.

b) The giving or receiving gifts is more than tk.2000 must be approved in writing beforehand by the respective Department Head.

c) The receipt of such gifts must be approved in writing by the employee's manager and notified to the General Manager as soon as practicable after receipt of the relevant gift, in case where the refusal of an expensive gift would mean a serious offence, such gifts may be accepted on basis that it will become the property of the company unless the Director decides otherwise.

10. CUSTOMER SERVICE

Employees will deliver exceptional value and service to customers by conducting themselves with integrity and in a manner that ensures:

a) All customers will be treated with respect and courtesy.

b) All customers are provided with products or services they request at the highest possible standard.

c) There is always a safe friendly environment for customers and employees.

d) All decisions and actions are evaluated in terms of their impact on customers.

11. INSIDE INFORMATION AND EXPLOITING OPPORTUNITY

a) No employee shall use inside information for his own pecuniary advantage or for that of a friend or relative.

b) No employee shall disclose outside the company any knowledge, decisions or other information which might be prejudicial to the interests of the organization.

c) No employee shall personally exploit a corporate opportunity such as the purchase of property or investment in any enterprise in which the company has an existing interest of any kind whatsoever, or in which the employee has reason to believe that the company may have a prospective interest.

12. WORKING ENVIROMENT

a) A. H. Khan & Co. Ltd. provides a safe, healthy and productive working environment and employees have to take all reasonable steps to ensure their own safety and wellbeing in the workplace, as well as that of other co-workers and customers.

b) A. H. Khan & Co. Ltd. has zero tolerance to the consumption and possession of drugs and alcohols at work because that would detrimentally affect customer service, work performance, employees' safety or may lead to violating law.

c) Smoking on the premises may be permitted only in the designated areas.

d) All employees who carry out their duties are responsible for maintaining and protecting the environment. Employees should always consider the impact of their activities on the environment and on the community.

e) All employees who carry out their duties are responsible for maintaining and protecting the environment. Employees should always consider the impact of their activities on the environment and on the community.

f) A. H. Khan & Co. Ltd. is committed to providing a safe environment for all its employees free from discrimination on any ground and from harassment at work including sexual harassment.

A. H. Khan & Co. Ltd. will operate a zero-tolerance policy for any form of sexual harassment in workplace, treat all incidents seriously and promptly investigate all allegations of sexual harassment. Any person found to have sexually harassed another will face disciplinary action, up to and including dismissal from employment. All complaints of sexual harassment will be taken.

seriously and treated with respect and confidence. No one will be victimized for making such a complaint.

g) Sexual harassment can involve one or more incidents and actions constituting harassment may be physical, verbal and non-verbal. Examples of conduct or behavior which constitute sexual harassment include, but are not limited to:

Physical conduct

- Unwelcome physical contact including patting, pinching, stroking, kissing, hugging, fondling, or inappropriate touching.
- Physical violence, including sexual assault.
- Physical contact, e.g. touching, pinching.
- The use of job-related threats or rewards to solicit sexual favors.

Verbal conduct

- Comments on a worker's appearance, age, private life, etc.
- Sexual comment
- Sexual stories and jokes
- Sexual advances
- Repeated and unwanted social invitations for dates or physical intimacy
- Insults based on the sex of the worker.
- Condescending or paternalistic remarks
- Sending sexually explicit messages (By phone or by email)

Non-verbal conduct

- Display of sexually explicit or suggestive material
- Sexually suggestive gestures
- Whistling
- Leering

13. PROTECT COMPANY ASSETS

Employees should use company assets, facilities or services only for lawful, proper and authorized purposes. Employees are responsible for not only protecting the company assets entrusted with them but also should alert them to any situations or incidents that could lead to the loss, misuse of A. H. Khan & Co. Ltd. assets.

14. SAFEGUARDING ACCESS TO IT RESOURCES

Employees will take actions necessary to safeguard all password and identification codes to prevent unauthorized access to the company information systems resources.

15. ACCURATE BILLING PROCEDURES

A H Khan & Co. Ltd. intends to reflect accurately on all invoices to customers the sale price and other terms of sales for services rendered/ provided. Every employee has the responsibility to maintain accurate and complete records. No false, misleading or artificial entries may be made on books and records.

16. PERSONAL RESPONSIBILITY

Compliance is the first and foremost individual responsibility of every employee. Every director, officer, and employee of the company has the personal responsibility to know and understand this code of business conduct and the other policies of the company relevant to his or her job or position. The company fosters an environment in which integrity issues and concerns may be raised and discussed with supervisors or with others without the fear of retribution.

17. PRESERVE ARE ENCOURAGED TO SEEK GUIDANCE

A. H. Khan & Co. Ltd. complies with all laws and regulations relating to records preservation.

18. EMPLOYEES ARE ENCOURAGED TO SEEK GUIDANCE

This set of standards cannot provide definitive answers to all questions. Employees are expected to apply a good sense of what is required to adhere to maintain high standards. Including seeking guidance from respective line managers or HR departments.

19. REPORTING BREACHES OF THESE STANDARDS

Employees must report material breaches of these standards.

a) A. H. Khan & Co. Ltd. encourages any employee who suspects wrongdoing at work to raise his concern through an internal whistle-blowing procedure. Concerns raised will be investigated properly and the identity of the person raising the concern will be kept confidential.

b) Anyone raising concern in the genuine belief that wrongdoing has occurred, is occurring, or maybe about to occur will not be penalized or suffer any form of victimization even if, after full investigation, it is shown that he was mistaken.

c) It is not intended for use where an employee is unhappy with his/her personal employment position. For example, lack of promotion or a smaller-than-expected wage increase,
Grievance procedures are available in those cases.

d) When the investigation has been completed, the person who raised the concern will be told of the outcome in a personal meeting with the designated officer.

e) Employees who violate this SoBC or are found guilty based on the investigation carried out by the committee are subject to disciplinary/corrective action as per the law of the land.

Sustainable Procurement Policy

PURPOSE

This Policy has been adopted to align A.H. Khan & Co. Ltd.'s purchasing with its [climate, social equity, risk reduction, resource use reduction, stewardship, etc.] values and goals. In doing so, A.H. Khan & Co. Ltd. seeks to harness the influence of its purchasing to support markets for and increase accessibility to more sustainable goods and services.

POLICY STATEMENT

It is the policy of A.H. Khan & Co. Ltd. to practice a continuous improvement approach to understanding and taking appropriate responsibility for any adverse environmental, social, and economic impacts of its purchasing. In doing so, A.H. Khan & Co. Ltd. shall consider impacts on a life-cycle basis and prioritize actions according to alignment with A.H. Khan & Co. Ltd.'s values, magnitude of impact, and compliance with any applicable regulations.

APPLICABILITY

This policy applies to all types of A.H. Khan & Co. Ltd.-funded procurements and to all A.H. Khan & Co. Ltd. divisions and employees. Specific employee roles, responsibilities, and expectations are further described within this policy.

POLICY IMPLEMENTATION

To practice a continuous improvement approach to understanding and taking appropriate responsibility for reducing the adverse environmental, social, and economic impacts of its purchasing, this policy establishes the following implementation hierarchy:

1. Core Strategies. These establish overarching sustainable procurement strategies to implement over time. They provide value-aligned direction to consider during project and program planning, and direction from which to build minimum requirements, best practices, and related implementation tools.

2. Minimum Requirements. These are the specific mandatory requirements for a particular good or service category. They are the actions that support sustainable procurement Core Strategies.

3. Leadership Opportunities. These are developed to identify (optional) opportunities for continuous improvement among stakeholders. They identify how to go beyond Minimum Requirements in a particular good or service category to further reduce adverse impacts.

All A.H. Khan & Co. Ltd. employees shall review the Core Strategies and follow the Minimum Requirements when planning and designing projects, developing project and operations budgets, developing asset management plans, writing product and service specifications or standards, selecting materials, making purchasing or supplier decisions, and developing, managing A.H. Khan & Co. Ltd. contracts and price agreements as applicable to their roles and responsibilities and/or to a specific project.

CORE STRATEGIES

For any of the following Core Strategies, it is understood that they shall be undertaken in conjunction with traditional purchasing considerations, such as budget, product/service performance requirements, and availability. Core Strategies provide direction for decision- making with mandated actions implemented through the Minimum Requirements, but also as needed in the absence of specific Minimum Requirements. Prior to making new purchases, employees are also expected to consider: the need for the purchase; opportunities to extend the life of the existing item or material; and meeting the operational need through different means.

1. Utilize processes, technologies, products, or services that reduce consumption of natural resources or chemicals.

2. Employ processes, technologies, products, or services that reduce waste.

3. Invest in energy and fuel-efficient products, services, and technologies that result in simple paybacks of [identify timeframe, typically between 5-10] years or less, based on the Total Cost of Ownership.

4. Invest in processes, technologies, products, or services that reduce the sourcing and use of Carbon-Based Fuels.

5. Seek processes, technologies, products, or services that support a Circular Economy.

6. Seek processes, technologies, products, or services that support biodiversity and healthy, resilient natural habitats.

7. Seek out, specify, and purchase products with lower Embodied Carbon than the status quo.

8. Seek out, specify, and purchase products that minimize exposure to Substances of Very High Concern to people and the environment.

9. Consciously design procurement processes and related programming to support a diverse contractor base, including small, minority, and/or women-owned businesses.

10. Seek out processes, technologies, goods, or services that support transparency in either or both the organization’s supply chain or product disposal endpoints regarding compliance with environmental regulations and Core Labor and Human Rights in the Workplace.

11. When using social or environmental product labels, seek out social/ecolabels that demonstrate that the product or service was independently certified to a reputable third-party environmental and/or social product or service leadership standard, preferably a multi-attribute standard that evaluates products or services along their entire life cycle.

12. Whenever possible, utilize Life Cycle Costing methods to determine the full cost of a product, service, or design.

MINIMUM REQUIREMENTS & LEADERSHIP OPPORTUNITIES

Minimum Requirements and associated Leadership Opportunities for a specific good or service category shall be defined and communicated through A.H. Khan & Co. Ltd.'s Sustainable Purchasing Guides. These Sustainable Purchasing Guides shall be maintained and updated by the responsible entities as needed to keep content current and relevant. Updates to the Sustainable Purchasing Guides do not automatically trigger updates to this policy; they may be updated separately and thus more frequently, to maintain relevancy.

Minimum Requirements shall be based on well-researched and tested practices that are readily accessible and have been confirmed to reduce an adverse impact when well-implemented.

Leadership Opportunities should be well researched to show that it is reasonable that the proposed action will reduce an adverse impact with relatively low risk to A.H. Khan & Co. Ltd. if well implemented. It is understood that the action is worth pursuing so long as it aligns with A.H. Khan & Co. Ltd.'s sustainability values.