HUMAN RESOURCE POLICY

Employee wellbeing is fundamental to the growth of PTL Enterprises Ltd. ('The Company' or 'PTL' or 'We'). Within the Company and across our system, we are committed to ensure that employees are treated with dignity and respect. We ensure the efforts of the employees are appreciated and their potential is brought out to the fullest.

Valuing Diversity

The Company values the diversity of the people with whom we work and the contributions they make. We have a long-standing commitment to equal opportunity and intolerance of discrimination and harassment. The Company also provides facilities for the wellbeing of its employees including those with special needs, if any. The basis for recruitment, hiring, placement, training, compensation and advancement in the Company is qualifications, performance, skills and experience.

Equal Opportunities Employer

As stated in PTL's Code of Conduct for Employees, equal opportunity is a matter of fairness, respect and dignity. The Company provides and maintains equal opportunities at the time of recruitment as well as during the course of employment, irrespective of caste, creed, gender, race, religion, disability or sexual orientation. We value the unique contribution that each person brings to PTL.

- ✓ Treat everyone with respect.
- ✓ Be respectful of cultural differences. Base work related decisions on merit and not on race, color, national origin, religion, gender, age, sexual orientation, gender identity, marital status, disability, or any othercharacteristic.
- ✓ Offensive messages, derogatory remarks and inappropriate jokes are neveracceptable.

Provide a workplace that is free from harassment and intimidation

- ✓ Help create a work environment free of all forms ofharassment.
- ✓ Inappropriate comments of a sexual nature or any other sexually offensive behaviour will not betolerated.

We do not tolerate any form of abuse or harassment.

Freedom of Association and Collective Bargaining

The Company respects our employees' right to freedom of association and participation without fear of reprisal, intimidation or harassment. Where employees are represented by a legally recognized union, we are committed to establishing a constructive dialogue with their freely chosen representatives. The Company is committed to bargaining in good faith with such representatives.

The Company respects the right of freedom of association, participation, collective bargaining and ensures all individuals impacted by the business have access to grievance redressal mechanisms.

Encouraging Work life Balance for employees

At PTL, the requirement of maintaining work life balance of its employees especially that of women is recognized and promoted. The Company ensures the timely payment of fair living wages to meet basic needs and economic security of the employees.

Safe and Healthy Workplace

The Company provides a healthy workplace that is safe, hygienic ,humane and which upholds the dignity of employees. It also complies with applicable safety and health laws, regulations and internal requirements.

PTL is dedicated to maintaining a productive workplace by minimizing the risk of accidents, injury and exposure to health risks. It is committed to engaging with employees to continually improve health and safety in workplaces, including the identification of hazards and remediation of health and safety issues. The employees of the Company are trained accordingly.

Workplace Security

The Company is committed to maintaining a workplace that is free from violence, harassment, intimidation and other unsafe or disruptive conditions due to internal and externalthreats.

Security safeguards for employees are provided as needed and will be maintained with respect for employee privacy, safety and dignity.

A separate policy to prevent and deal with sexual harassment has been formulated. The employees are required to adhere with the same in a strict manner.

Child and Forced Labour

The Company does not hire child labour, forced labour or any form of involuntary labour, paid or unpaid. It prohibits the hiring of individuals that are under 18 years of age.

Training and Development

Training and Development is of paramount importance at PTL because it allows employees to expand their knowledge base, acquire new skills, sharpen existing ones, perform better, increase productivity and become better leaders. Continuous efforts are being taken to improve the employee capabilities by offering functional training programmes which are focused on our businessimperatives.

The Company ensures continuous skill and competence upgrading of all employees by providing access to necessary learning opportunities, on an equal and non discriminatory basis. It promotes employees' morale and career development through enlightened human resource interventions.

Applicability

This policy is applicable to all offices of the Company.

Affirmation to the policy

- ✓ This policy is communicated to all employees in an appropriate and meaningful manner. The Company shall report on the status of its adoption of this policy as statutorilyrequired.
- ✓ The Company shall encourage its business associates and partners to abide by this policy.
- ✓ The Company has appropriate systems and processes in place to ensure compliance with the Policy and with statutory provisions, including processing of grievances for redressal.

Violation of the policy

Violations of law, or other Company policies or procedures by Company employees can lead to disciplinary action up to and including termination. Disciplinary actions may include immediate termination of employment at the Company's sole discretion. Where the Company has suffered a loss, it may pursue legal actions against the individuals or entities responsible.

Amendments

This Policy may be updated/amended by the Company from time to time.

Accessibility

This Policy may be viewed online at www.ptlenterprise.com