



Drugs and Abuse Policy

Nangia Andersen India Pvt. Ltd.

A member firm of **ANDERSEN**GLOBAL 

Drugs and Abuse Policy

Background

Nangia Andersen India Pvt. Ltd. has a strong commitment to the health, safety and welfare of its employees, their families and its customers. Widely available statistics and information establish that the incidence of drug and alcohol abuse is increasing and that the effect is devastating to lives, business and the community at large. The safety of our employees and the general public could be endangered. Our commitment to maintaining a safe and secure workplace requires a clear policy and supportive programs relating to the detection, treatment and prevention of substance abuse by employees.

Our Goal

It is the goal of Nangia Andersen India Pvt. Ltd. to provide a safe workplace by eliminating the hazards to health and job safety created by alcohol and other drug abuse. We believe this goal to be in the best interest of our employees and our stockholders.

Scope of our policy

This policy applies to all employees of the company while on the job and to situations where an employee's off-the-job or off-premises conduct impairs work performance or undermines public confidence in or harms the reputation of Nangia Andersen India Pvt. Ltd. It is also intended to apply to employees of firms doing business with the company while on our premises.

Although Nangia Andersen India Pvt. Ltd. has no intention of intruding into the private lives of its employees, we recognize that involvement with alcohol or other drugs off the job eventually takes its toll on job performance. Our concern is to ensure that employees report to work in a condition to perform their duties safely and efficiently in the interest of their fellow workers and customers as well as themselves.

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Our Policy Statement

- Nangia Andersen India Pvt. Ltd. will not tolerate or condone substance abuse. It is our policy to maintain a workplace free from alcohol and other drug abuse and its effects.
- It is the policy of Nangia Andersen India Pvt. Ltd. that employees who engage in the sale, use, possession or transfer of illegal drugs or controlled substances, or who offer to buy or sell such substances; the use of alcohol during working hours; or the abuse of prescribed drugs will be subject to disciplinary action up to and including termination.
- It is the policy of Nangia Andersen India Pvt. Ltd. to commit the resources necessary to achieve and maintain a drug-free and alcohol-free environment.
- Nangia Andersen India Pvt. Ltd. expects the full support of this policy by all employees and all persons doing business with the company.

Procedure

To provide a safe drug-free and alcohol-free working environment, Nangia Andersen India Pvt. Ltd. will:

- Establish definitive rules and regulations.
- Provide increased awareness through training, education and communication on the subject of alcohol and other drug abuse.
- Recognize that there may be employees who have an alcohol or other drug problem and stand willing to assist in the resolution of that problem by encouraging employees to seek help through employee assistance programs.

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In addition, Nangia Andersen India Pvt. Ltd. may take any or all of the following actions:

- Conduct alcohol and other drug screen test both prospective to and during employment.
- Inspect persons and their property in our employ or doing business with Nangia Andersen India Pvt. Ltd.
- Cooperate with outside law enforcement agencies.
- Take any other actions deemed necessary and appropriate by Nangia Andersen India Pvt. Ltd.

Our Responsibility

As a responsible employer and member of the community Nangia Andersen India Pvt. Ltd. will:

- Create awareness in employees and their families of the impact of substance abuse. Administer programs that consider employee rights, are positive in their intent and are within legal boundaries.
- Support the establishment of programs to assist employees with alcohol and other drug abuse or dependency problems.
- Utilize all channels and resources available to it to educate and increase the awareness of employees and the general public.
- Support local and national efforts to combat alcohol and other drug abuse and its effects.

Our Employee's Responsibility

Nangia Andersen India Pvt. Ltd. believes that each employee has the responsibility to :

- Report to work at all times free of alcohol or other drugs and their effects.
- Participate in and support company-sponsored drug and alcohol education programs.

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- Seek and accept assistance for alcohol and other drug-abuse-related problems before job performance is affected.
- Support company efforts to eliminate alcohol and other drug abuse among employees where it exists.

Implementation of our policy

Each division, subsidiary or affiliate of Nangia Andersen India Pvt. Ltd. will be responsible for establishing and implementing detailed policies and procedures, specific to its needs, in support of this policy. Each of these policies is subject to central review for consistency with Nangia Andersen India Pvt. Ltd. policy.

Responsibility for interpretation of this policy falls to the Nangia Andersen India Pvt. Ltd. Human resource department.

Our Offices

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PUNE

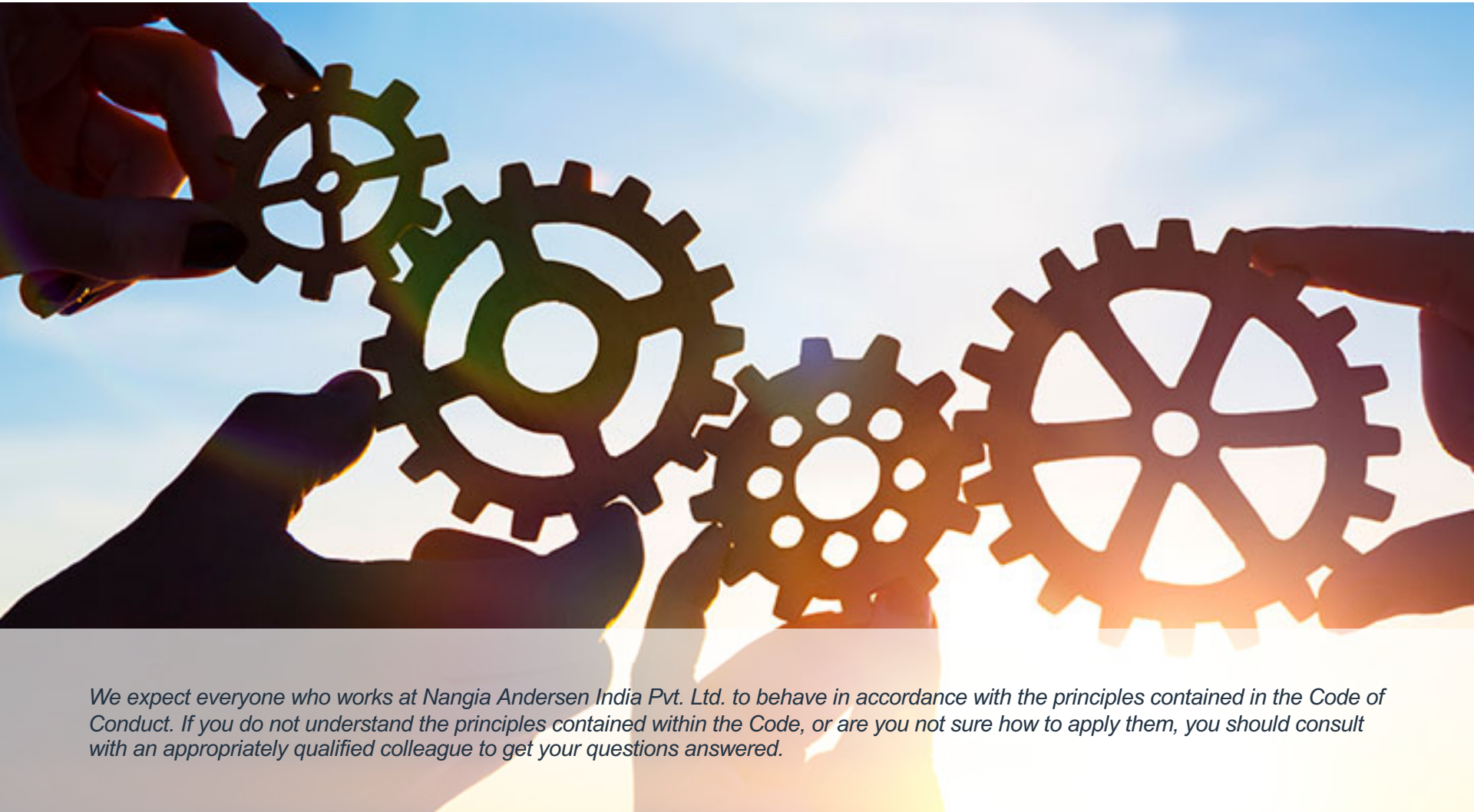
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We expect everyone who works at Nangia Andersen India Pvt. Ltd. to behave in accordance with the principles contained in the Code of Conduct. If you do not understand the principles contained within the Code, or are you not sure how to apply them, you should consult with an appropriately qualified colleague to get your questions answered.