

NANGIA & CO LLP
CHARTERED ACCOUNTANTS

Drugs and Substance Abuse Policy

Noida | New Delhi | Gurgaon | Mumbai | Bengaluru |
Pune | Chennai | Dehradun



Drugs and Substance Abuse Policy

Background

Nangia & Co LLP (hereinafter referred as “*The Firm*”) actively commits towards the health, safety and welfare of its employees, their families as well as towards its customers. As per the recent trends, incidences of drug and alcohol abuse have been on the rise causing injurious effect to lives, businesses and the community at large. Such incidences can endanger the safety of our employees and general public, therefore, *the firm’s* commitment towards maintaining a safe and secure workplace requires a clear policy (along with supportive initiatives) for detection, treatment and prevention of substance abuse among its employees.

Our Goal

Primary goal of the *firm* is to provide a safe workplace.

It is in the best interest of our employees to remove the danger to health and job safety, caused by alcohol or other substance abuse.

Applicability:

- To all the employees of *the firm* :
 - I. During working hours or while discharging their official duties (inside office premises or outside);

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- II. During non-working hours where the conduct of the employee undermines public confidence or harms the reputation of *the firm* or impairs work performance; and
- To employees of other firms, when they are present in the premises of *the firm* in connection with any work.

Note: *The firm* intends to maintain non-interference in the personal lives of its employees, however, excessive use of alcohol or other substance abuse off the duty can severely affect the job performance and overall health of employees. Hence, employees must report to work in a functional condition wherein they can safely and efficiently discharge their official duties.

Our Policy Statement

The firm will not permit or overlook substance abuse. The workplace must be free from alcohol and other drug abuse and its effects. Disciplinary action including (but not limiting) to termination may be imposed on any employee who is found to:

- Engage in the sale/ purchase/ possession/ consumption/ transfer of illegal drugs or controlled substance; or
- Consume alcohol during working hours/ while discharging official duties or consume inordinate levels of prescribed drugs; or
- Be non-compliant with any provision of the Narcotic Drugs and Psychotropic Substances Act, 1985 and other such regulations.

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The firm will strive to commit relevant resources necessary to achieve and maintain a drug-free and alcohol-free environment, and in doing so, requires the full support of its employees and other people involved in business with *the firm*.

Procedure

To provide a safe working environment, *the firm* may from time to time:

- Draft specific rules and guidelines regarding alcohol and other substance abuse for its employees;
- Conduct alcohol or any other drug related screening test, both, prospective to, and during the employment of an employee; and
- Inspect employee or any other person (along with his/her respective possessions) who is present inside the office premises of *the firm* for possession of illegal drugs or controlled substances.

In addition, *the firm* may take any or all of the following actions:

- Disseminate awareness among its employees through various mechanisms on the harmful effects of alcohol and other substance abuse;
- Recognize employees who have issues related to alcohol or other substance abuse, and guide them to seek appropriate counselling and/ or rehabilitation for the same; or
- take any other action deemed necessary.

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Firm's Responsibility

As a responsible employer and a member of the community, *the firm* will work towards:

- ✓ Utilizing all channels and resources available to it for educating and increasing the awareness of its employees, their families and the general public towards the impact of substance abuse;
- ✓ Training supervisors and managers to spot warning signs amongst the employees; and
- ✓ Supporting local and national programs, and other efforts that fight against alcohol and other substance abuse and its effects.

Employee's Responsibility

The firm believes that each employee has the responsibility to:

- ✓ Report to work at all times, free of alcohol or other substance abuse and their effects;
- ✓ Participate in and support education programs sponsored by *the firm* against substance abuse;
- ✓ Seek and accept assistance for alcohol and other substance abuse related issues before it starts affecting physical health and job performance; and
- ✓ Support the efforts of *the firm* in eliminating alcohol and other substance abuse related issues.

Note: Responsibility for interpretation and updation of this policy falls to *the firm's* Human Resource department.



We expect everyone who works at Nangia & Co LLP 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 not sure how to apply them, you should consult with an appropriately qualified colleague to get your questions answered.



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