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Document Number: DQS India/ HR/Pol/D-001.Ver-0	Issued on: 28 th February 2019
Subject: Acceptance and Offer of Gifts and Gratuities Policy (G&G Policy)	

Title:**Acceptance and Offer of Gifts and Gratuities Policy (G&G Policy)****1. Purpose:**

This policy intends to achieve the following purposes:

- a) To remove embarrassment to DQS Associates (associates are full time, part time, contracted employees – “covering all auditors and staff” and Channel Partners) by removing subjectivity in the policy associated with receiving and offering of gifts with DQS stakeholders (DQS Associates, suppliers, customers and accreditation bodies)
- b) To protect and enhance reputation of DQS Brand by bringing clarity in the way DQS does interacts with its stakeholders
- c) To facilitate decisions taken by DQS Associates are unbiased, impartial and without ‘conflict of interest’.

2. Scope:

This policy is applicable to DQS Associates.

3. Definition:

Gifts includes cash or cash equivalents to or from any current, former or potential DQS associate, vendor, customer, sales associate etc. Gifts also include goods or items of value whether for promotional or commercial purposes. Examples of gifts are: cash, cheque, voucher, diary, pen, tie, ornaments, white goods, consumables like chocolates, dry fruits etc.

Gratuities are favours or gifts, usually without any tangible form, which include any free or discounted items or services, such as meals, entertainment event tickets, travel expenses, for which payment is normally required to be made for such services from one’s own pocket. For example, using vehicle/car for leisure visit for holy place, shopping, sightseeing etc. without paying for the total cost of such use by the user.

Bribery is the promise, offering or giving, directly or indirectly, of an undue advantage or benefit to any person who directs or works, in any capacity, for an entity, for the person himself or herself or for another person, in order that he or she, in breach of his or her duties, acts or refrains from acting.

Kickback is a form of negotiated bribery in which a commission is paid to the bribe-taker for services rendered.

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4. Policy Requirements:

- As a principle, DQS India expects DQS Associates to say a clear **“No”** to any form of offering.
- **Cash Gifts:** Accepting, offering or giving of any amount cash as a form of gift is **prohibited**.
- **Gifts and Gratuities:** Accepting, offering or giving of gift and gratuities is prohibited.
- In case any cash/gift/s and gratuities are offered to the DQS Associate is already delivered at home/office/ any other place, the same must be disclosed to immediate superior and G&G Policy Council as per the procedure defined below.
- Anonymous gifts in any form is not acceptable and must be reported immediately as per G&G Policy procedure.

5. Authorities and Responsibilities:

- Core Team establishes, reviews, implements and maintains, including revising, this policy;
- Policy document is approved by the CEO & MD
- G&G Policy Council is formed which reviews and decides on reported matter under this Policy. The Council comprises of 6 members team: Head-D&CS, Head-A&CS, Head-F&A, HR Manager, S&M Manager and F&A Manager. One of the Heads will act as the Council Leader for reporting period. Within G&G Policy Council, to maintain independence and enable fair decision on matters involving Functional member, then in that case the other Functional Head will take the role of Council Leader for such review and decision.

6. Responsibilities of G&G Policy Council:

- Ensures effective and efficient implementation of this policy
- Receives disclosures and resolves cases of inappropriate gifts and gratuities
- Provides guidance to employees concerning gifts and gratuities
- Receives disclosures and evaluates actions to resolve cases of inappropriate gifts and gratuities
- Quarterly report shall be submitted to Core Team covering matters reported to G&G Policy Council and the decision taken thereon

7. Procedure:

DQS Associates shall:

- Read, understand and comply with this policy
- Refuse to accept or offer any gifts & gratuities from any stakeholder;

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- Must report any gifts and gratuities to immediate superior and G&G Policy Council and seek appropriate guidance/instruction from G&G Policy Council. An email to this effect shall be sent to email id: **ggpolicy@dqs-india.in** copying to his/her immediate superior. However, in case of exceptional circumstances where email cannot be sent, then the details of receipts must be reported within 3 working days of such receipt to seek appropriate guidance/instruction from G&G Policy Council.
- The review and decision by the G&G Policy Council on either to decline, return, retain or donate shall be final and shall not be subject to further review or appeal.
- G&G Policy Council shall review, decide and revert to the DQS Stakeholder within 3 business days.
- Non-compliance/Non-adherence to this policy shall be strictly construed as professional misconduct and subject individual/s shall be liable to disciplinary actions as per terms of appointment / engagement with DQS.
- **Prior Approval:** If any function of DQS India would like to give a gift or gratuity to a DQS Stakeholder that shall be proposed with “content and value” and seek approval of the proposal by the G&G Policy Council. Example: If S&M function would like to provide a diary to existing or potential client, the same shall be proposed by S&M Head to G&G Policy Council in advance before procuring or distributing diary/ies.

8. Monitoring and Reporting:

- G&G Policy Council Leader shall report in the “Annexure A” to Core Team covering number of cases reported for review and decision taken in the quarter. This report shall be submitted by end of 10th of the month immediately preceding the quarter.
- The documented information associated with G&G Policy shall be retained in the common drive (M drive with M:\G&GPolicy path). HR Manager will be custodian of the documented information.
- Core Team shall review the G&G Policy outcome in their Management Review Meetings

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Annexure A

Quarterly Report by G&G Policy

Council To Core Team

Date of

Quarterly

Report:

Instance Reported by	Report Recd. Date (dd-mmm-yy)	Details of G&G Involved	Decision Taken and Informed to DQS Stakeholder	Date of Decision (dd-mmm-yy)	TAT ie. Date of Decision Vs Date of Reporting

AMENDEMENT SHEET

Sl. No	Document Name	Document No.	Page No.	Reasons for Revision	Rev. Date.	RevNo.