

COMMUNICATION ON PROGRESS

**Implementing UN global compact principles in Association
with Baker Tilly Merali's**

May 2021



WE SUPPORT



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1. STATEMENT OF CONTINUED SUPPORT

To our Stakeholders:

I am pleased to confirm that Baker Tilly Merali's reaffirms its support of the Ten Principles of the United Nations Global Compact in the areas of Human Rights, Labor, Environment and Anti-Corruption. Baker Tilly Merali's recognizes the importance of the United Nations Global Compact and is firmly committed to its principles and we have been participant since March 2011.

It is our pleasure to present 2021 Communication on Progress Report prepared according to the UN Global Compact guidelines, which covers our activities on a daily basis work to advance the ten UN Global Compact Principles in the areas of human rights, labor, environment and anti-corruption.

Our services of audit, assurance, taxation, advisory and consulting services are directly concerned with a realization of the principles above. Members of our Management Board are responsible for the social, economic and environmental sustainability of activities under their charge and also our Supervisory Board receives regular updates on sustainability issues.

The main guideline in the work of Baker Tilly Merali's is professionalism, which means professional services and business. We clearly understand that professionalism in the company's operation is achieved by company employees. It is the quality of their daily work that reflects on the overall rating of the company in the market and its financial indications. Therefore, we strive to make every employee feel as comfortable as possible at work. To this end, the company developed the Employee Handbook, which unites all of the main general corporate rules of the company in the sphere of dealing with personnel, which became a worthy guide in supporting career development at the Baker Tilly Merali's and commitment to the UN Global Compact principles.

Baker Tilly Merali's audits and business advisory in dealing with staff is based on the full involvement of every employee in both business processes and corporate life. Through these services we can count on the success and competence of the employees of Baker Tilly Merali's. Certainly, our services imply also the arrangement of the appropriate working conditions and respective remuneration of our employees. Working for Baker Tilly Merali's not only means everyday participation in business processes and communication with clients for the promotion of health business practices, but also periodic training and learning, celebrations, sports competitions and other corporate events, in which every employee takes an active part.

We will endeavor to ensure the integration of the Principles of the UN Global Compact in all aspects of our operations. We believe that joining this initiative has given us an added incentive to continue our development in socially responsible business and we will keep investing additional effort in promoting the Global Compact Principles through our operations.

Sincerely Yours,



Madhav Bhandari,
Managing Partner

2. BRIEF OF BTM BUSINESS APPROACH

Baker Tilly Merali's is an international firm of professionals offering assurance, taxation, advisory and consulting services. The company was established in 1983. Its head office is based in London and has a large branch in Nairobi, Kenya. It has other offices in Mogadishu, Kampala and, Kigali, the local firm is able to draw from its head office and branch offices if additional resources are required.

Baker Tilly Merali's trading as Baker Tilly is a member of the global network of Baker Tilly International Ltd. Baker Tilly International Ltd is a company limited by guarantee and is registered in England and Wales. It is owned by its members, all of whom hold an equal interest in the legal entity. Client services are delivered regionally and nationally by the members of Baker Tilly International, each of which is a locally owned and managed independent firm. Each governs itself and handles its administrative matters locally, and is responsible for its own liabilities. Baker Tilly Merali's prides itself in having an internationally diverse and broad corporate culture based on experience, skills and leadership among employees.

Company Culture

Company culture is a vital tool to the success of any company as it helps in sharing values. It determines how employees behave in a particular organization. It also affects how the external environment or how people from outside the organization see it. Our behavior will determine how our employees behave, and react to outsiders or to you.

Baker Tilly Merali endeavors in building relationships between its employees and its clients with an overriding target to meet clients' expectations and deliver superior quality. Our office has an open and honest culture, which we bring to our clients on all engagements. All open positions are posted on the Baker Tilly Merali's Website. Regardless of which position you are applying for, the company looks for candidates who have a genuine sense of self and who can demonstrate authenticity, leadership skills and an ability to work well in a team.

The working environment at BTM is conducive so that the staffs are able to learn and develop, and everyone is given the opportunity to be the best they can be. This approach gives our company a dynamic depth, and helps us provide clients with a broad range of ideas and capabilities experience. Our senior management team and partners mobilize around our clients, through their experience and business oriented visions to deliver informed and clear solutions that our clients value.

Good Governance

BTM observes good governance which is at the heart of what we stand for. It is our belief that we should be accountable for our actions and thus the company must uphold our independence and objectivity.

Our Vision

We have sustained our reputation as the best firm to work with and we ensure our clients achieve their full potential. We have always gotten back reactions on our performance from our clients which have earned us a good name over the years.

Code of Conduct

Every workplace requires some good code of ethics from the employees and the employer. BTM members are all committed to acting with integrity at all times. We value our growth so much which is dependent on the way our people conduct themselves at every given working day.

Core Values

Our values define who we are and help us create a sense of togetherness.

Our Philosophy

We pride ourselves in having an internationally diverse and broad corporate culture based on experience, skills and leadership among employees. Our office has an open and honest culture, which we bring to our clients on all engagements. BTM observes good governance which is at the heart of what we stand for. It is our belief that we should be accountable for our actions and thus the company must uphold our

independence and objectivity. Currently, the firm has 70 permanent employees who are working full time and are all based in our Nairobi Office.

This has been achieved thanks to the professionalism of both management team and staff in general. In a competitive business environment, factors of professionalism in the business process and the qualities of the management team are instrumental for success, and for an audit firm these factors are crucial. In this sense it is worthwhile to note that all business processes in Baker Tilly Merali's are built on the basis of International Standards on Auditing (ISA) practices with inherent consideration of the specifics of the national market and the professional body (ICPAK). In addition to this, business processes develop in accordance with international management standards. We can mention that the management team, which includes partners and managers in Baker Tilly Merali's, has great experience in organizing and running operations in renowned international and national business structures. All of these indications are a serious backlog for achieving high-level professionalism in the services of Baker Tilly Merali's.

The Ten Principles are the fundamental values that businesses need to embed in their business strategy and operations to guide their conduct, and the 17 Sustainable Development Goals describe the destination towards which to go to. We are aware that the above Ten principles of the UN Global Compact, are related to the Sustainable Development Goals (SDGs) of Agenda 2030.

Baker Tilly Merali's have initiated actions towards the Sustainable Development Goals and strive to actively helping to reach one or more of the Global Goals while also contributing to business success.

3. DESCRIPTION OF ACTIONS

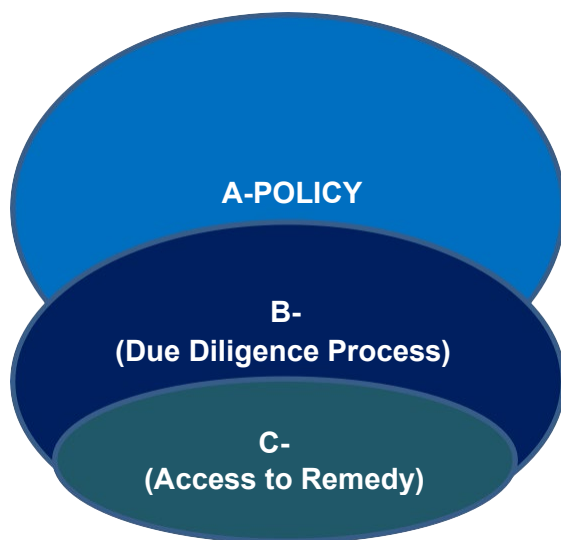
We confirm that Baker Tilly Merali's reaffirms that it has policies in place related to:

- Human Rights
- Labour
- Environment
- Anti-corruption

HOW BAKER TILLY MERALI'S WILL BUILDS PROCESSES TO RESPECT UN GLOBAL COMPACT TEN PRINCIPLES

Overall Future Goals

As 2019 UN Global Compact Progress Report shown that there is growth in reporting and monitoring practices. More than half of respondents currently report that they are monitoring performance on the labor and environmental principles. Therefore, Baker Tilly Merali's will conduct impact assessment and monitor performance of its principles, policies and guidelines to ensure that the real impact is achieved.



A. BTM to ensure that all policies are put in place to meet and respect the Ten principles.

B. Due diligence process to identify, prevent, mitigate our impacts on the Ten principles and account for how we address them.

C. Processes to enable the remediation of any adverse impacts we cause or to which we contribute.

Human Rights- BTM promotes a positive culture and the continuous improvement of working conditions with respect to human rights. We support and respect the protection of internationally proclaimed human rights within the staff, including directors, executives, management, supervisors and staff, whether directly employed or contracted. BTM shall continue to encourage all suppliers and contractors to comply with the same standards.

Labor- BTM is committed to responsible business practices with absolute regard for conventions of the ILO, UN and national law related with Labor. We uphold the commitment not only for our core business but also for our suppliers and vendors as well.

Environment- BTM is committed to prevent environmental pollution & continually improve the environment management system.

Anti-Corruption- BTM takes a zero-tolerance approach to bribery and corruption and we are committed to conducting our business in an honest and ethical manner. The company has adopted this policy to communicate the message of zero-tolerance and assist those working for us to uphold it.

3.1 HUMAN RIGHTS PRINCIPLES

PRINCIPLE 1: Businesses should support and respect the protection of internationally proclaimed human rights; and

PRINCIPLE 2: make sure that they are not complicit in human rights abuses Assessment, Policy and Goals

- As stated in our Code of Conduct, Baker Tilly Merali's respects and supports fundamental human rights and we work to guard against complicity in human rights abuses. Our Code of Conduct and local employment policies capture the essence of our approach to human rights and to building a culture of respect and inclusion- by clearly setting out the way we expect Baker Tilly Merali's people to do business. Our Human Rights Policy and Guidance establishes the principles by which all Member firms, and all of our Partners and staff, respect human rights throughout their business activities, and work to guard against complicity in human rights abuses, comply with applicable labor and employment laws, and draw on internationally recognized labor principles in how we do business. The Policy and Guidance build on our Code of Conduct, which sets out our commitment to respecting human rights, by providing more details on the requirements to which Member firms must adhere. This policy forms part of the expectations set out in our Network Standards.
- Our Code of Conduct for Employees includes declaration to behave ethically as well as to not discriminate on grounds of sex, caste, creed or religion. Additionally, we continuously improve the quality of our working conditions, education and satisfaction of our employees.
- Our Human Rights Policy and related statement further supports the commitment to our Code of Conduct and outline the principles and commitments by which all territories respect human rights throughout their business activities, and embodies our understanding of the significance of human rights for a global professional services network. In addition, our values drive the way we behave with each other, our clients, and our communities. They are: Good Governance, Team Work, Professionalism, Commitment, Openness, and Honest.
- During 2017, We also updated certain sector policies, addressing human rights aspects in these updates

Future goals

BTM will continue to make advancements on our commitments to uphold the UN Global Compact human rights principles, Also we will consider other documents that can be regulated in workshop to protect human rights.

3.2 LABOUR PRINCIPLES

PRINCIPLE 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;

PRINCIPLE 4: The elimination of all forms of forced and compulsory labor;

PRINCIPLE 5: The effective abolition of child labor; and

PRINCIPLE 6: The elimination of discrimination in respect of employment and occupation Assessment, Policy and Goals.

- Our Code of Conduct is based on high objectivity and entire transparency. All candidates go through the same employment procedures during their evaluation: completion of application form, interviewing, hiring and promotion. The selection procedure enables equal opportunities for all candidates. All personal data of candidates are filed, protected and confidential.
- Our endeavor is to create an inclusive environment within Baker Tilly Merali's by recognizing, respecting, valuing and leveraging individuals with their identity and differences in a way that enhances our perspective or point of view. Moreover, we pay contributions to a pension fund supplementary to the national system. In order to sustain the health of our employees and non-smoking policy is approved by the management. Creating a pleasant working environment is key to Baker Tilly Merali's.
- All employees are able to work in the best possible conditions. We implement physical and technical security, fire safety and other measures that ensure the protection of our clients and employees, their assets and valuables. All security and safety measures are completely compliant to the legal regulations.
- We encourage many employees, either as part of a team or individually, to participate in a sports events organized by the company. Also as a protection of personal integrity we have set up a specific procedure to protect employees against violence and sexual harassment at work. We included the complaint procedure in our labor regulations.
- In order to create a good working atmosphere, we uphold a tradition of organizing social events on a regular basis such as company parties, team-building activities and cultural events. Continuous learning opportunities are an important motivator and a condition for job satisfaction. We attach great importance to the professional and personal development of our employees. Each new employee completes a training schedule aimed at acquiring the knowledge and skills required in several fields (commercial, technical, administration, communication). Employees with new responsibilities or in need of developing additional skills receive appropriate internal or external training. All types of training are registered, monitored and evaluated.
- BTM guarantee equal opportunities in selection of suppliers, taking into account their compatibility with the size and needs of insurance. We undertake to make sure that the contracts signed with our suppliers are based on fairness, especially regarding terms of payment and administrative compliance.
- BTM only employs workers who meet the applicable minimum legal age requirements and comply with all other applicable child labor laws and BTM does not use any involuntary labor of any kind, such as prison, bonded or forced.
- In addition to the work we undertake in our own organization, we also look to encourage our stakeholders including our clients to adopt best practice labor, human rights and diversity practices. This means we can go above and beyond the positive impact we can have through our own operations.
- We have partnered with our local community to help, guide, mentor and employ individuals who have overcome drug addictions. These individuals take lessons on how to overcome their addiction and how they can live a better life. In the year 2020, Baker Tilly Merali's was contacted by one of the teachers in our local community, to sponsor one of his best students who had overcome drug and substance abuse. Our company has now employed him as a full-time employee, and we have been able to monitor his progress closely..



Staff Training at Prideinn, Westlands from 3th to 4th January 2019

Future goals

As a company undertaken the UN Global Compact's principles and having continuing progress in operations we will continue to promote company management and increase transparency in employee relations through internal communication channels in the future period. Also, our aim is to adopt policies and suggest conditions that will lead into a highest working environment for all employees.

3.3 ENVIRONMENTAL PRINCIPLES

PRINCIPLE 7: Businesses should support a precautionary approach to environmental challenges;

PRINCIPLE 8: Undertake initiatives to promote greater environmental responsibility; and

PRINCIPLE 9: Encourage the development and diffusion of environmentally friendly technologies Assessment, Policy and Goals.

- The world today is facing unprecedented, interconnected environmental challenges in areas including climate change, water, energy, biodiversity and agriculture. With business relying on natural resources directly and via supply chains, new corporate efforts are needed to address environmental responsibilities, value natural capital, and better understand the linkages between resources.
- In all stage of the work of Baker Tilly Offices' we utilize systems and equipment with low level power consumption and high level energy use. In accordance with the environmental protection and waste control regulations, our company makes sure the disposal of dangerous and environmental endangering waste in servicing cooling and air conditioning systems, toners, neon light tubes, dangerous chemicals. During the training of employees in fire protection and safety at work one of the topics is environmental protection.

Sustainability management policy

Baker Tilly Meralis aims to be open and transparent in all our engagements and make the following commitments:

- To lead by example
- To deliver a quality service with an emphasis on integrity
- To be open and honest in all communications
- To act ethically
- To foster teamwork and collaboration with other member firms in Baker Tilly International
- To maintain a supportive environment in which their individuals can flourish. The shared values of Baker Tilly

Our target is to achieve the following whilst in the course of providing our professional services.

a) Integrity - The principle of integrity imposes an obligation on Baker Tilly to be straightforward and honest in all professional and business relationships. Integrity also implies fair dealing and truthfulness.

b) Confidentiality

The principle of confidentiality imposes an obligation on Baker Tilly to refrain from:

- Disclosing outside the firm confidential information acquired as a result of professional and business relationships without proper and specific authority or unless there is a legal or professional right or duty to disclose.
- Using confidential information acquired because of professional and business relationships to their personal advantage or the advantage of third parties.
- Baker Tilly shall maintain confidentiality, including in a social environment, being alert to the possibility of inadvertent disclosure, particularly to a close business associate or a close or immediate family member.
- Baker Tilly shall maintain confidentiality of information within the firm.
- Baker Tilly shall take reasonable steps to ensure that staff under Baker Tilly's control and persons from whom advice and assistance is obtained respect Baker Tilly's duty of confidentiality.

c) Professional Competency and Due Care

- The principle of professional competency and due care imposes the following obligations on Baker Tilly:
 - ✓ To maintain professional knowledge and skill at the level required to ensure that clients receive competent professional service.
 - ✓ To act diligently in accordance with applicable technical and professional standards when providing professional services.
- Competent professional service requires the exercise of sound judgment in applying professional knowledge and skill in the performance of such service. Professional competence may be divided into two separate phases:
 - ✓ Attainment of professional competence.
 - ✓ Maintenance of professional competence.

d) Professional Behavior

- The principle of professional behavior imposes an obligation on all professional accountants to comply with the relevant laws and regulations and avoid any action that Baker Tilly knows or should know may discredit the profession. This includes actions that a reasonable and informed third party, weighing all the facts and circumstances available to Baker Tilly at that time, would be likely to conclude adversely affects the good reputation of the profession.
- In marketing and promoting themselves and their work, professionals shall not bring the profession into disrepute. Professionals shall be honest and truthful and shall not:
 - ✓ Make exaggerated claims for the services they are able to offer, the qualifications they possess,

- or experience they have gained.
- ✓ Make disparaging references or unsubstantiated comparisons to the work of others.
- ✓

e) Employment of Vulnerable Members of Society

Baker Tilly has an policy for uplifting the lives of the less fortunate vulnerable members of society. We actively contribute towards charity initiatives for the less fortunate where all staff contribute in providing items and also feeding programs.

We have piloted a project of working with non state actors in the slums where we participate in training and learning. We have also provided employment to rehabilitated individuals who we have trained in house at Baker Tilly in administrative tasks. We have found this uplifting and it creates an atmosphere of hope within the local community at the slums. We are extremely proud of this initiative.

Environmental Stewardship

Baker Tilly is focused on reducing its carbon footprint. Accounting can be a “paper pushing” environment to work in, however being environmentally focused is not only good for our environment, but is good for our staff, our clients, and our neighbors on this earth.

We have implemented several measures to assist in our “going green”:

- We encourage the use of technologies that reduce our usage of paper, such as dual monitors, scanners and software tools which allow us to track, produce and archive our work electronically reducing our need for photocopies and other paper outputs.
- We use paper products that are produced in an environmentally responsible manner utilizing resources from well-managed forests and other controlled sources.
- We always encourage people to power down their equipment when not being used.
- We encourage responsible printing practices utilizing tools that facilitate double sided printing and the elimination of unnecessary pages before jobs are sent to be printed.
- We encourage clients to provide source documents and other materials to us electronically.
- We provide options to clients allowing them to select if they would prefer electronic copies of their important documents such as tax returns and financial statements.
- We encourage staff to carpool to our client offices whenever possible.
- We operate a recycling program in our office for paper and other recyclable products including aluminum cans, glass and batteries.

Our senior partner, Madhav is promoting the climate initiative within Baker Tilly. We have recently been enrolled as a supporter of the Task Force on Climate Related Financial Disclosures and are the second Kenyan company to date.

<https://www.fsb-tcfd.org/supporters/>

We have started a research project to identify and create a conservation type asset based on their impact to climate change and biodiversity. We have been invited to contribute on bio-diversity financial disclosure items and are continuing our research project out of the DasGupta Bio report. An interesting space for sure.

Future goals

We will regularly continue to develop responsible use of environmental resources, especially efficient use of energy and paper and proper waste management. Also, we will increase training and information on environmental issues for our employees to provoke their knowledge. We will continue to actively manage our emissions, partly through making greater use of technology.

3.4 ANTI-CORRUPTION PRINCIPLES

PRINCIPLE 10: Businesses should work against corruption in all its forms, including extortion and bribery

- Baker Tilly Merali's is entrusted not to practice corruption, collusion and any other form of bribery at all. Our Company controls the best principles in the field of corporate governance implemented in accordance with the principles of good audit practice which forbids all employees at all levels to receive gifts, money or compensations from customers or colleagues who have business relationships with the Baker Tilly Merali's (BTM).
- Know Your Client' processes in place to identify and verify clients including obligations to report suspect transactions where required in national legislation.
- BTM is committed to conducting its business in accordance with all applicable laws, rules and regulations and the highest ethical standards, and this commitment is embodied in its system. The purpose of this Anti-Bribery and Anti-Corruption Policy is to reiterate BTM's commitment to full compliance by its Staff and partners.
- The effectiveness of the compliance with the Anti-Corruption and Anti-Fraud Policy is monitored systematically and it is achieved by arrangement of training or programs for employees to help them understand the standards of compliance, ethics and transparency.
- All personnel sign a personal annual compliance confirmation across key compliance areas including: anti-corruption, anti-Fraud, ethics and codes of conduct.

Future goals

As Baker Tilly Merali's does not tolerate any form of corruption or bribery, we progressively strive to pass on our corporate values to all employees by training, induction and to take measures of control in relation to money laundering transactions. Future actions will be taken to improve and extend procedures. Additionally, MIS system needs improving for defending from money laundering.

By incorporating the Global Compact principles into our strategy, policies and procedures, and establishing a culture of integrity, BTM aspires to not only uphold our basic responsibilities to people and planet, but also set the stage for the long-term success of our stakeholders and our communities. The UN Global Compact's Ten Principles are derived from: the [Universal Declaration of Human Rights](#), the [International Labor Organization's Declaration on Fundamental Principles and Rights at Work](#), the [Rio Declaration on Environment and Development](#), and the [United Nations Convention Against Corruption](#).

To learn more about BTM and how we and our stakeholders are working to promote the ten principles of the UN Global Compact visit <http://bakertillymeralis.co.ke/>



BAKER TILLY MERALI'S

ANTI-CORRUPTION AND ANTI FRAUD POLICY

BAKER TILLY MERALI'S ANTI-CORRUPTION AND ANTI-FRAUD POLICY

1. PURPOSE

Baker Tilly Merali's (BTM) is committed to conducting its business in accordance with all applicable laws, rules and regulations and the highest ethical standards, and this commitment is embodied in its system.

The purpose of this Anti-Corruption and Anti Bribery Policy is to reiterate BTM's commitment to full compliance by its officers, partners employees and agents.

For the purposes of this Policy, a "contractor", "supplier" or "third party" is defined as an entity or individual who provides, and receives payment for, services or goods related to any aspect of a BTM operation, and includes consultants and subcontractors.

2. SCOPE

This Policy is applicable to every employee of BTM, including senior executive and financial officers, and to the partners. The reporting requirement of this Policy is also applicable to contractors and suppliers. This Policy is intended to supplement all applicable laws, rules, and other corporate policies. It is not intended to supplant any local laws. It also applies to all entities being audited by BTM.

3. DEFINITION

Corruption is the misuse of public power for private profit, or the misuse of entrusted power for private gain. Bribery is the offer, promise, or payment of cash, gifts, or even excessive entertainment, or an inducement of any kind offered or given to a person in a position of trust to influence that person's views or conduct or to obtain an improper advantage. Bribery and corruption can take many forms, including the provision or acceptance of:

- Cash payments;
- Phony jobs or "consulting" relationships;
- Kickbacks;
- Political contributions;
- Charitable contributions;
- Social benefits; or
- Gifts, travel, hospitality, and reimbursement of expenses.
- Unethical audit and assurance practices

4. POLICY REQUIREMENTS

BTM personnel and agents are strictly prohibited from offering, paying, promising, or authorizing:

- any payment or other thing of value;
- to any person;
- directly or indirectly through or to a third party;
- for the purpose of (i.e., in exchange for);
 - o causing the person to act or fail to act in violation of a legal duty;
 - o causing the person to abuse or misuse their position; or

- o securing an improper advantage, contract or concession;
- for BTM or any other party. ("Improper Payment Activity")
- BTM personnel and agents are strictly prohibited from differing any consulting type services outside the agreed scope of services. They are also expressly prohibited from offering any advice and/or action to adjust BTM's audit processes, which may lead to the removal of audit findings without just cause.

In addition, BTM books and records must correctly record both the amount and a written description of any transaction. BTM personnel must ensure that there is a reasonable relationship between the substance of a transaction and how it is described in the Company's books and records.

It is contemplated that BTM will institute detailed procedures and standards related to training, due diligence, the recording of transactions, and other areas, to implement the terms of this Policy.

5. AUDITS

Audits of BTM sites, audit entities, operating units, and contractors may be conducted periodically to ensure that the requirements of this Policy and applicable procedures and guidelines are being met. Audits may be conducted internally by BTM or externally by retained third parties. Audit documentation shall include performance improvement action plans.

6. WAIVER

There is no permitted deviation or waiver from this Policy.

7. DISCIPLINE

Any employee who violates the terms of this Policy will be subject to disciplinary action. Any employee who has direct knowledge of potential violations of this Policy but fails to report such potential violations to Company management will be subject to disciplinary action. Any employee who misleads or hinders investigators inquiring into potential violations of this Policy will be subject to disciplinary action. In all cases, disciplinary action may include termination of employment. Any third-party agent who violates the terms of this Policy, who knows of and fails to report to BTM management potential violations of this Policy, or who misleads investigators making inquiries into potential violations of this Policy, may have their contracts re-evaluated or terminated.

8. COMPLAINTS PROCEDURE/ WHISTLE BLOWING

Any complaints on BTM personnel and agents and allegations of potential corrupt activities should be escalated through the whistle-blowing e-mail address to complaints@meralisgroup.com



Madhav Bhandari
Managing Partner.