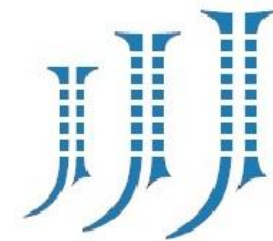


HEALTH & SAFETY POLICY



PRAKASH JHUNJHUNWALA & CO LLP
Chartered Accountants

HEALTH AND SAFETY POLICY

Goals

This policy:

- Shows the commitment of Prakash Jhunjhunwala & Co LLP management and Employee to health and safety
- Aims to remove or reduce the risks to the health, safety and welfare of all employees, contractors and visitors, and anyone else who may be affected by our business operations
- Ensure all work activities are done safely.



HEALTH AND SAFETY POLICY

Management's Responsibilities

Will provide and maintain as far as possible:

- a safe working environment
- safe systems of work
- facilities for the welfare of employees
- a commitment to continually improve our performance through effective safety management.

Employees Responsibilities

Each Employee has an obligation to:

- comply with safe work practices, with the intent of avoiding injury to themselves and others.
- take reasonable care of the health and safety of themselves and others
- comply with any direction given by management for health and safety
- not misuse or interfere with anything provided for health and safety
- report all known or observed hazards to their manager



Implementation of Policy

Information :

Prakash Jhunhunwala & Co LLP will ensure that all employees have access to the Health and Safety Policy. Each employee will be given a copy of the general policy on commencement of his or her employment. Also all employees should know where the first-aid kit is located, and also the required medicines and should have a copy of the emergency plan and be trained on the emergency plan and evacuation procedures.

Risk assessment :

It will be undertaken for all members of staff, work activities and systems annually. It consists in identifying the hazards; identifying who might be harmed and how; evaluating the risks from identified hazards.

If there are no hazards, there are no risks. Where risks are already controlled in some way, the effectiveness of those controls needs to be considered when assessing the extent of the risk that remains.

The results of the risk assessments will be recorded in writing, and safety procedures adjusted to ensure adequate levels of health safety and welfare.



SPECIFIC SAFETY RULES

- Observe and practice the safety procedures established for the job
- If you spot any possible hazardous situation report it to your manager immediately
- In case of sickness or injury, no matter how slight, report at once to your manager. In no case should an employee treat his own or someone else's injuries. In case of any accident resulting in a severe injury, the employee is not to be moved until medical attention has been given by authorized personnel.
- Never distract the attention of another employee, as you might cause him or her to be injured
- If necessary to get the attention of another employee, wait until it can be done safely
- Keep your work area clean.
Observe smoking regulations.
- Do not block access to fire extinguishers.
- Do not engage in practices that may be inconsistent with ordinary and reasonable common sense safety rules.

