



At **kuest**, we are committed to carry out business with high standards of ethics, integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

All levels of employees at **kuest** strongly believe that ethical behavior is a necessary foundation for everything we do in our daily practice. As trusted business advisors, making appropriate and ethical choices and decisions are integral to the success of our business, as well as that of our clients' businesses.

We work hard to live up to the trust our clients place in us, and we believe in providing the tools to support this effort. We establish policies and procedures designed to provide reasonable assurance that deals with:

- a) Complaints and allegations if work performed by the firm fails to comply with professional standards and regulatory and legal requirements; or
- b) Allegations of non-compliance with the firm's system of quality control.

As part of this process, we establish clearly defined channels for firm personnel and other stakeholders to raise any concerns in a manner that enables them to come forward without fear of reprisals.

Complaints and allegations in accordance with established policies and procedures will be investigated. The investigation is supervised by a Quality Control Director who has the sufficient and appropriate experience and authority within the firm but who is not otherwise involved in the engagement, and includes involving legal counsel as necessary. The Quality Control Director reports directly to the Board of Directors.

Where the results of the investigations indicate deficiencies in the design or operation of the firm's quality control policies and procedures, or non-compliance with the firm's system of quality control by an individual or individuals, the firm takes appropriate action as and when necessary.

As part of our commitment to Ethics and Compliance, we accept any email or call on a confidential basis to seek clarification and help or to report a potential Ethics and Compliance violation. If you have anything you would like to let us know concerning Ethics and Compliance issues with regard to **kuest** and/or its personnel, please send your reports or enquiries by e-mailing us at ethics@kuest.in or by filling up the contact us form.
