

0.0 Process Owner .....	
1.0 Preface.....	
2.0 Scope.....	
3.0 Definitions.....	
4.0 Eligibility.....	
5.0 The guiding principle.....	
6.0 Disqualification.....	
7.0 Addressing Protected Disclosures.....	
8.0 Procedure for making Protected Disclosures.....	
9.0 Investigation .....	
10.0 Investigators .....	
11.0 Protection .....	
12.0 Decision .....	
13.0 Documentation and Reporting .....	
14.0 Policy Changes .....	

Version	Prepared	Reviewed	Approved
Date	Feb 14	Mar 14	Mar 14
Signature	Original Signed		
Name	HR Team	Leadership Team	Head of the Organization
Original document will be filed with HR			

## 0.0 Process Owner:

Human Resources

## 1.0 Preface:

The Company believes in the conduct of the affairs of its constituents in a fair and transparent manner by adopting highest standards of professionalism, honesty, integrity and ethical behavior. Towards this end, the Company has adopted the Tata Code of Conduct (“the Code”), which lays down the principles and standards that shall govern the actions of the Company and the employees. Any actual or potential violation of the Code, howsoever insignificant or perceived as such, would be a matter of serious concern for the Company. The role of the employees in pointing out such violations of the Code cannot be undermined. There is a provision under the Code requiring employees to report violations, which states:

### ***“Clause 25 - Reporting Concerns***

- *Every employee of a Tata Company shall promptly report to the Management any actual or possible violation of the Code or an event he becomes aware of that could affect the business or reputation of his or any other Tata Company.”*

Accordingly, this Whistle Blower Policy (“the Policy”) has been formulated with a view to provide a mechanism to the employees to approach the Ethics Officer/Counsellor of the Company and report instances of unethical behavior ,actual or suspected ,fraud or violation of the code of conduct.

## 2.0 Scope:

- This Policy is an extension of the Tata Code of Conduct. The Whistle Blower’s role is that of a reporting party with reliable information. They are not required or expected to act as Investigators or finders of facts, nor would they determine the appropriate corrective or remedial action that may be warranted in a given case. Whistle Blowers provide initial information related to a reasonable belief that an improper or unethical practice has occurred.
- Whistle Blowers do not have a right to participate in any investigative activities other than as requested by the Ethics Officer/Counsellor or the Investigators.

- Protected Disclosure shall be appropriately dealt with by the Management / Ethics Officer/Counsellor, as the case may be.

### 3.0 Definitions:

The definitions of some of the key terms used in this Policy are given below.

- **“Employee”** means a person employed at any of the TASEC (Erstwhile TAS-AGT ) offices for any work on regular, temporary, ad-hoc or daily wage basis, either directly or through an agent, including a contractor, with or without the knowledge of TASEC (Erstwhile TAS-AGT ), whether for remuneration or not or working on a voluntary basis or otherwise, whether the terms of employment are expressed or implied, and includes a co-worker, a contract worker, probationer, trainee, apprentice or called by any other such name”
- **“Code”** means the Tata Code of Conduct.
- **“Good Faith”** A Whistle Blower shall be deemed to be communicating in “good faith” if there is a reasonable basis for communication of ethical and improper practices or any other alleged wrongful conduct. He/she shall exclude any information about the same which is known to be malicious, false or frivolous.
- **“Investigators”** mean those persons authorised, appointed, consulted or approached by the Ethics Officer/Counsellor to conduct the investigation.
- **“Protected Disclosure”** means any communication made in good faith that discloses or demonstrates information that may evidence unethical or improper activity.
- **“Subject”** means a person against or in relation to whom a Protected Disclosure has been made or evidence gathered during the course of an investigation.
- **“Whistle Blower”** means an Employee making a Protected Disclosure under this Policy.

### 4.0 Eligibility:

All employees of the company are eligible to make Protected Disclosures under this policy.

### 5.0 The Guiding Principles:

To ensure that this Policy is adhered to, and to assure that the concern will be acted upon seriously, the Company shall:

- Ensure that the Whistle Blower and/or the person processing the Protected Disclosure is not victimized for doing so;
  - ❖ Treat victimization as a serious matter including initiating disciplinary action on such person/(s);
  - ❖ Ensure confidentiality.
- Not attempt to conceal evidence of the Protected Disclosure;
  - ❖ Take disciplinary action, if any one destroys or conceals evidence of the Protected Disclosure made/to be made;
  - ❖ Provide an opportunity of being heard to the person/s involved especially to the Subject.

## 6.0 Disqualifications:

- While it will be ensured that genuine Whistle Blowers are accorded protection from any kind of unfair treatment as herein set out, any abuse of this protection will warrant disciplinary action.
- Protection under this Policy would not mean protection from disciplinary action arising out of false or bogus allegations made by a Whistle Blower with a mala fide intention.
- Whistle Blowers, who make three or more Protected Disclosures, which have been subsequently found to be mala fide, frivolous, baseless, malicious or reported other than in good faith, will be disqualified from reporting further Protected Disclosures under this Policy. In respect of such Whistle Blowers, the Company would reserve its right to take/recommend appropriate disciplinary action.

## 7.0 Addressing Protected Disclosures:

- While all Protected Disclosures should be addressed to the **Ethics Counsellor**, those concerning/related to financial and accounting matters, the President, Ethics Counsellor or the Functional Heads should be addressed to the **Ethics officer**.

# Whistle Blower Policy

Valid From 1<sup>st</sup> April 2014

Reporting Matrix for Protected Disclosures	
Disclosure/s concerning	Reported to
Financial and Accounting Matters	Ethics Officer
President/Ethics Counsellor /Functional Heads	
All other Employees	Ethics Counsellor

- The Contact Details for **Ethics Counsellor** are as under :  
 Mrs. Supriya Negi Jha, Ethics Counsellor, TASEC (Erstwhile TAS-AGT )  
 IFCI Towers, 7th Floor, 61 Nehru Place, New Delhi 19.  
 E-mail: [sjha@tasec.in](mailto:sjha@tasec.in)  
 Tel # 011-66070600  
 Mob # 9250005361
- The Contact Details for the **Ethics Officer** are as under :  
 Mr Sukaran Singh, Ethics Officer,  
 Bombay House, 24 Homi Mody Street, Fort, Mumbai - 400001  
 Email: [ssingh@tata.com](mailto:ssingh@tata.com)
- A committee has been constituted to address the Protected Disclosures.

Ethics Committee	Name	Contact number	Email Id
Ethics Counsellor	Supriya Negi Jha	9250005361	<a href="mailto:sjha@tasec.in">sjha@tasec.in</a>
Ethics Committee	Sambit Sinha	9871099008	<a href="mailto:sambit.sinha@tasec.in">sambit.sinha@tasec.in</a>

## 8.0 Procedure for making the Protected Disclosures

- Any perceived or possible violation can be reported by the Whistle Blower through any of the reporting mechanisms as mentioned below:
  - ❖ Written Letter(preferred)
  - ❖ Email
  - ❖ Telephone

- Employees should make the Protected Disclosures in the “Protected Disclosure Template” (*Annexure 2*), attach the “Cover note Template” (*Annexure 1*) and any evidence/proofs along with the same.
- It is strongly recommended that the Whistle Blowers report the violation to the Ethics Officer /Counsellor though they could choose to report the same to any member of the “Ethics Committee”, based on their level of trust and comfort.
- If a protected disclosure is received by any employee of the company other than the Ethics Officer/Counsellor/Committee members, the employee must take appropriate care so that the identity of the Whistle Blower does not get divulged in the process and also ensure the same is forwarded to the appropriate authority for further action.
- If the protected disclosure is received by a Board Member, depending on the gravity of the matter, he/she could decide to detach the covering letter and forward only the Protected Disclosure to the Ethics Officer/ Counsellor of the Company for investigation.
- Protected Disclosures should preferably be reported in writing so as to ensure a clear understanding of the issues raised and should either be typed or written in a legible handwriting in English or Hindi.
- Protected Disclosures should be factual and not speculative or in the nature of a conclusion, and should contain as much specific information as possible to allow for proper assessment of the nature and extent of the concern and the urgency of a preliminary investigative procedure.
- The Whistle Blower is strongly encouraged to disclose his/her identity in the covering letter while forwarding the Protected Disclosure.

## 9.0 Investigation

- All Protected Disclosures reported under this Policy will be thoroughly investigated by the Ethics Officer/Counsellor of the Company in accordance with the normal procedure. They may at their discretion, consider putting together a Team of Investigator/s for the purpose of investigation.
- The decision to conduct an investigation is not an accusation and is to be treated as a neutral fact-finding process. The outcome of the investigation may not support the conclusion of the Whistle Blower, that an improper or unethical act was committed.

- The identity of the Subject will be kept confidential to the extent possible given the legitimate needs of the investigation.
- Subjects will normally be informed of the allegations at the outset of a formal investigation and have opportunities for providing their inputs during the investigation.
- Subjects shall have a duty to co-operate with the Investigators during investigation and not interfere in the process.
- They have a right to consult with a person or persons of their choice, except Ethics Officer/Counsellor/s / Investigators and/or the Whistle Blower. This may involve representation including legal representation. Subjects shall be free at any time to engage counsel at their own cost to represent them in the investigation proceedings.
- Evidence shall not be withheld, destroyed or tampered with, and witnesses shall not be influenced, coached, threatened or intimidated by the Subjects. If he/she is found indulging in any such actions, they will make themselves liable for disciplinary actions. Under no circumstances, subjects should compel Investigator/s to disclose the identity of the Whistle Blower.
- Unless there are compelling reasons not to do so, Subjects will be given the opportunity to respond to material findings contained in an investigation report. No allegation of wrongdoing against a Subject shall be considered as maintainable unless there is good evidence in support of the allegation.
- Subjects have a right to be informed of the outcome of the investigation. If allegations are not sustained, the Subject should be consulted as to whether public disclosure of the investigation results would be in the best interest of the Subject and the Company.
- The investigation shall be completed normally within 45 days of the receipt of the Protected Disclosure.
- The Whistle Blower shall be updated regarding the status once the investigations have been completed.

## 10.0 Investigators

- Investigators are required to conduct a process towards fact finding and analysis related to alleged improper or unethical activities. Investigators shall derive their authority and access rights from the Company when acting within the course and scope of their investigation.

- Technical and other resources may be drawn upon as necessary to augment the investigation. All Investigators shall be independent and unbiased both in fact and as perceived. Investigators have a duty of fairness, objectivity, thoroughness, ethical behaviour, and observance of legal and professional standards.
- Investigations will be launched only after a preliminary review, which establishes that:
  - ❖ The alleged act constitutes an improper or unethical activity or conduct, and
  - ❖ Either the allegation is supported by information specific enough to be investigated, or matters that do not meet this standard may be worthy of management review, but investigation should not be undertaken as an investigation of an improper or unethical activity.

## 11.0 Protection

- No unfair treatment will be meted out to a Whistle Blower by virtue of his/her having reported a Protected Disclosure under this Policy. The Company, as a policy, condemns any kind of discrimination, harassment, victimization or any other unfair employment practice being adopted against the Whistle Blowers.
- Protection will be given to the Whistle Blowers against any unfair practice. The Company will take steps to minimize difficulties, which the Whistle Blower may experience as a result of making the Protected Disclosure. Thus, if the Whistle Blower is required to give evidence in criminal or disciplinary proceedings, the Company will arrange for the Whistle Blower to receive advice about the procedure, etc.
- The Whistle Blower shall be protected from any retaliation, threat or intimidation of termination/suspension of service, disciplinary action, transfer, demotion, refusal of promotion, or the like including any direct or indirect use of authority to obstruct the Whistle Blower's right to continue to perform his duties/functions including making further Protected Disclosure/s.
- The identity of the Whistle Blower shall be kept confidential to the extent possible. Whistle Blowers are cautioned that their identity may become known for reasons outside the control of the Ethics Officer/Counsellor (e.g. during investigations carried out by Investigators).
- Any other Employee assisting in the said investigation shall also be protected to the same extent as the Whistle Blower.



- A Whistle Blower may report any violation by giving specific details of the nature of victimization allegedly suffered by him/her, to the Ethics Counsellor who shall investigate the same and recommend suitable disciplinary action as the case may be.
- While the Company is determined to give appropriate protection to the genuine Whistle Blower, the employees at the same time are advised to refrain from using this facility for furthering their own personal interest.

## 12.0 Decision

- If an investigation leads the Ethics Officer/Counsellor to conclude that an improper or unethical act has been committed, a recommendation shall be shared with the President and or Board of Directors (based on the gravity of the matter) to take such disciplinary or corrective action as they deem appropriate.

## 13.0 Documentation and Reporting

- The Ethics Counsellor shall submit a report on a quarterly basis to the Board regarding total number of disclosures received in previous quarter, nature of complaint, outcome of investigation, actions recommended by the Ethics Counsellor and implementation of the same.
- He/she shall also report the concern raised for victimization for employment related matters by the Whistle Blowers and action taken.
- All Protected Disclosures in writing, along with the results of investigation shall be retained by the Company for a minimum period of seven years.

## 14.0 Amendment

- The Company reserves its right to amend or modify this Policy in whole or in part, at any time without assigning any reason whatsoever.

## Annexure 1

# Whistle Blower Policy

Valid From 1<sup>st</sup> April 2014

Cover Note Template							
To Chief Ethics Officer/Counsellor	Date: <table border="1"><tr><td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td></tr></table>	D	D	M	M	Y	Y
D	D	M	M	Y	Y		
<i>Name</i>							
<i>Address</i>							
<i>Tel #</i>							
Reference	Protected Disclosure						
Whistle Blower's Name	<i>Name of the person making the Disclosure</i>						
Emp ID							
Designation							
Function							
Direct Manager							
Phone number							
Subject's Name	<i>Name of the Person/s against whom the disclosure is being made</i>						
Summary of the Disclosure							
Attachments	Protected Disclosure Template						
Any other							
Total Number of attachments							
Signature of the Whistle Blower							

# Whistle Blower Policy

Valid From 1<sup>st</sup> April 2014

## Annexure2

Protected Disclosure Template	
Date of Complaint	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Name of the Subject	<i>Name of the Person/s against whom the disclosure is being made</i>
Emp ID	
Designation	
Function	
Direct Manager	
Phone number	
Summary of the Disclosure	
Details of the Disclosure/Events	
<i>please include the chain of events with dates</i>	
<i>do not hesitate to add an additional sheet if required</i>	
Evidence Details - submitted/attached	
Witnesses if any	
Witness 1	
Name of the Witness	
Emp ID	
Designation	
Function	
Direct Manager	
Phone number	
Witness 2	
Name of the Witness	
Emp ID	
Designation	
Function	
Direct Manager	
Phone number	
Signature of the Whistle Blower	