

Annexure: Whistle Blower Policy



Objective

SAGC is committed to ensuring all the Organization's employees comply with all the applicable laws and regulations by the country's governing body, guidelines on Business and Workplace Conduct, policies and procedures framed from time to time.

The Purpose of this policy is to provide a framework through which all employees report their genuine concerns and actual/potential violations to the Company's designated officials fearlessly, truthfully without bias in accordance with law.

Applicability Who can Report

Any whistle-blower among the employees of the Company can report genuine concerns and actual or potential violations. All employees are expected to familiarize themselves with the policy and always act according to that.

Concerns/violations that can be reported:

- III Deliberate or intentional non-compliance with the applicable laws*
- III Improper and unlawful practices*
- III Cases of frauds*

- III Financial and accounting irregularities*
- III Misappropriation of Company's funds*

- III *Unjust/Improper promotion and improper sales practices*
- III *Protection of Confidential Information and intellectual property*
- III *Harassment or Discrimination & Workplace Violence*
- III *Violation of Code of Corporate Governance & Ethics inter-alia non-disclosure of conflict of interest or indulging in insider trading*

Lodging of Complaints

All complaints on the matters, including anonymous complaints, can be directly Reported / lodged with the Office of Managing Director on md.apac@stratacache.com.

Investigation and Disciplinary Action

The Managing Director (MD) will take adequate steps to respond to any concern which has been reported. The person raising such concern will also be informed of the outcome of the investigation. In case a detailed investigation needs to be conducted, the Managing Director may direct such investigation to be performed, if necessary, by an independent external agency. Based on the Investigating Authority's report or the Managing Director's findings, the MD will recommend disciplinary action in consultation with the Disciplinary Committee. All disciplinary action recommended will be per applicable laws.

Management Assurance

Employees are encouraged to report the incident by identifying themselves. Such identification helps the investigation process. In case the complainant decides not to disclose the identity, and ANONYMOUS report can be submitted. It is the responsibility of each person to report an incident regardless of the choice of disclosing their identity or staying anonymous. The identity of the complainant will be kept confidential if asked to do so and will be revealed only if it becomes necessary for investigation purposes or in certain circumstances where it is legally required.

No Retaliation

SAGC assures that there will be no retaliatory action against any person who has reported any incident of non-compliance in good faith, using any appropriate channel of communication as provided for in this policy.

Rights of a subject

- III *Subjects have the right to be heard. The Chief Compliance Officer must give adequate time and opportunity for the subject to communicate his/her say on the matter.*
- III *Subjects have the right to be informed of the investigation's outcome and shall be notified in writing by the Company after the completion of the inquiry/ investigation process.*
- III *Subjects have no right to ask for or are given information about the whistleblower's identity, even if it is available.*

Management action on false disclosures

An employee who knowingly makes false allegations of unethical & improper practices or alleged wrongful conduct shall be subject to disciplinary action, up to and including termination of employment, per Company rules, policies and procedures .Further, this policy may not be used as a defense by an employee against whom an adverse personnel's action has been taken independent of any disclosure made by him/ her and for legitimate reasons or cause under Company rules and policies.

Retention of Documents

All the documents concerning concern received and gathered during investigations shall be kept by the Office of Managing Director for five years and discard appropriately after that.

Access to Reports and Documents

All reports and records associated with such cases are considered confidential information, and access will be restricted to specific personnel and the Managing Director. Any resulting investigations, reports, or resulting actions will generally not be disclosed to the public except as required by any legal requirements or regulations or by any corporate policy in place at that time. For any further clarifications, please feel free to contact the People, Performance & Culture team at hr.apac@stratacache.com.

