

Reference No.	Dated	Policy	Prepared by	Reviewed by	Approved By
HR-08-21	1-July-21	Whistle Blower Policy	HR	COO	CEO

### **Scope**

This policy is applicable to all employees of Smart world Developers Private Limited.

### **Purpose**

The Company is committed to comply with the highest standards of professionalism, honesty, integrity and ethical behavior, in line with the Company's Code of Conduct and Ethics. This policy aims to provide a secure environment and to encourage employees of the Company to report unethical, unlawful or improper practices, acts or activities in the Company and to prohibit managerial personnel from taking any adverse personnel action against those employees who report such practices in good faith.

### **Policy**

Every employee of the Company is expected to promptly report to the management any actual or possible violation of the Code of Conduct or any other unlawful or unethical or improper practice or act or activity concerning the Company. The unlawful or unethical or improper practice or act or activity (hereinafter referred to as an "alleged wrongful conduct") may include, but is not limited to, any of the following:

- A violation of any law;
- Misuse or misappropriation of the Company's assets;
- Incorrect financial reporting;
- A substantial and specific danger to health and safety;
- An abuse of authority.

No manager, director, department head, or any other employee with authority to make or materially influence significant personnel decisions shall take or recommend an adverse personnel action against an employee in knowing retaliation for a disclosure of information, made in good faith, about an alleged wrongful conduct.

### **Definitions**

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

1. "This Policy" refers to the "Whistle-Blower Policy."
2. Whistle-Blower means an Employee making a Disclosure under this Policy.
3. Alleged wrongful conduct: Unlawful / unethical / improper practice / act or activity.

### **Procedure for raising a complaint**

- Any communication in respect of alleged wrongful conduct concerning the employees should be addressed to the email Id [sw.whistleblower@smartworlddevelopers.com](mailto:sw.whistleblower@smartworlddevelopers.com).
- All alleged wrongful conducts should be reported in writing so as to ensure a clear understanding of the issues raised.
- The concerned authority will then have the alleged wrongful conduct investigated.

### **Investigation**

All reports under this Policy will be promptly and appropriately investigated, and all information disclosed during the course of the investigation will remain confidential, except as necessary to conduct the investigation and take any remedial action, in accordance with applicable law. Everyone working for or with the Company has a duty to cooperate in the investigation of reports of violations. Failure to cooperate in an investigation, or deliberately providing false information during an investigation, can be the basis for disciplinary action, including termination of employment. If, at the conclusion of its investigation, the Company determines that a violation has occurred, the Company will take effective remedial action commensurate with the nature of the offense. This action may include disciplinary action against the accused party, up to and including termination. Reasonable and necessary steps will also be taken to prevent any further violations of Company policy. The investigation shall be completed normally within 45 days of the receipt of the communication regarding alleged wrongful conduct.

### **Protection**

No unfair treatment will be meted out to a Whistle Blower by virtue of his/her having reported a alleged wrongful conduct 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. Complete 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 disclosure.

### **Disqualification**

While it will be ensured that genuine Whistle-Blowers are accorded complete 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 vexatiously by a whistle-blower knowing it to be false or bogus or with a mala fide intention.

Whistle-Blowers, who make any Disclosures, which have been subsequently found to be mala fide or malicious or whistle-blowers who makes three or more Disclosures, which have been subsequently found to be frivolous, baseless or reported otherwise than in good faith, will be disqualified from reporting further Disclosures under this Policy.

### **Notification**

The HR department shall notify the existence and contents of this policy to all employees of the Company.

### **Modification**

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

**Please select the applicable incident type(s) from the list below that best describes the issue(s) you are reporting. Please note that multiple issues can be selected**

- |   |                          |
|---|--------------------------|
| 1. Misappropriation of company assets or resources  | <input type="checkbox"/> |
| 2. Conflict of interest   | <input type="checkbox"/> |
| 3. Inappropriate sharing of confidential information  | <input type="checkbox"/> |
| 4. Financial fraud of any nature  | <input type="checkbox"/> |
| 5. Violation of gifts and entertainment policy  | <input type="checkbox"/> |
| 6. Non-adherence to safety guidelines   | <input type="checkbox"/> |
| 7. Inaccurate financial reporting   | <input type="checkbox"/> |
| 8. Bribery & Corruption   | <input type="checkbox"/> |
| 9. Insider trading including instances of leak or suspected leak of<br>Unpublished Price Sensitive Information (UPSI) | <input type="checkbox"/> |
| 10. Other forms of Harassment – Victimization, Bullying, Discrimination etc.  | <input type="checkbox"/> |
| 11. Social Media Usage  | <input type="checkbox"/> |
| 12. Misuse of authority   | <input type="checkbox"/> |
| 13. Environment, health and safety  | <input type="checkbox"/> |
| 14. Concurrent employment   | <input type="checkbox"/> |
| 15. Others _____  | <input type="checkbox"/> |

**Please provide name, designation and department of the person(s) involved?**

	Name	Department	Designation
Individual 1			
Individual 2			
Individual 3			
Individual 4			

**When did the incident occur?** (Please provide tentative date if you do not know the exact date)

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**Please confirm the location of the incident**

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**How did you find out about this incident?**

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**How long has this been occurring for?**

- ☐ Less than a month
- ☐ 1-6 months
- ☐ 6-12 months
- ☐ Greater than 12 months

**Please provide a detailed description of the incident. To enable your company to act on your complaint, you are requested to provide specific information. Where possible, please include names, location, date, time etc. Please note that this field is limited to 5,000 characters.**

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**Do you have any evidence in support of your allegations?**

- ☐ Yes
- ☐ No

**Is anyone else aware of this incident?**

- ☐ Yes
- ☐ No

**Is there any additional information that would facilitate the investigation of this matter?**

- ☐ Yes
- ☐ No

**Have you reported this incident to anyone in the company?**

- ☐ Yes
- ☐ No