

# Policy on Whistle Blowing

Control Information	
Prepared By	Geetha Mohandass
Approved By	Kothandaraman P R
Document #	HTC\POL\Whistle_Blower_Policy
Version #	V1.2
Release Date	12-Dec-2025
Document Classification	Protected

### Amendment Record

Version #	Description	Sec #	Release Date
V1.0	Initial Document Preparation	All	12-Jun-2022
V1.1	Reviewed & baselined the document	All	10-Jul-2023
V1.1	Reviewed & observed no changes	All	8-Jul-2024
V1.2	Updates to investigation guidelines	5	12-Dec-2025

## 1. Purpose

HTC Global Services is committed to the highest possible standards of openness, transparency, and accountability in all its affairs. Our company wishes to cultivate a culture of honesty and zero tolerance to fraud in all forms. The organization operates in several countries, and deals with several large global customers, and the size and nature of our operations puts HTC at risk of loss due to fraud.

The purpose of this policy is to provide:

- A clear definition of what we mean by “fraud.”
- A definitive statement to associates forbidding fraudulent activity in all its forms.
- A summary to associates of their responsibilities for identifying exposures to fraudulent activities and for establishing controls and procedures for preventing such fraudulent activity and/or detecting such fraudulent activity when it occurs.
- Guidance to associates as to action, which should be taken where they suspect any fraudulent activity.
- Clear guidance as to responsibilities for conducting investigations into fraud related activities.
- Protection to associates in circumstances where they may be victimized because of reporting, or being a witness to, fraudulent activities.

This document is intended to provide guidance and should be read in conjunction with:

- The relevant Human Resource Policies
- Finance & accounting Policies & Procedures in relation to financial controls and Reporting Fraud / Theft & Negligence
- Internal Audit procedures

This document will be reviewed periodically to determine whether it remains useful, relevant and is effective to meet the overall objectives of fraud detection, reporting and corrective / preventive measures.

## 2. User of the Document

This policy is applicable to all the associates / consultants / sub-contractors / vendor resources of HTC Global Services (India) Private Ltd. and all its affiliated companies.

## 3. Definitions

HTC Global Services (HTC) defines fraud as:

**"The theft or misuse of HTC's funds, information or other resources, by an associate or a third party, which may or may not also involve falsification of financial documents and / or records to conceal the theft or misuse."**

For example, fraud includes but is not limited to the following:

- Theft of funds or any other HTC property
- Falsification of costs or expenses
- Forgery or alteration of documents

- Destruction or removal of records
- Inappropriate personal use of HTC's assets
- Associates seeking or accepting cash, gifts, or other benefits from third parties in exchange for preferment of the third parties in their dealings with HTC.
- Blackmail or extortion
- Paying of excessive prices or fees to third parties for personal gain

#### 4. HTC's Policy

Fraud in all its forms is wrong and is unacceptable to HTC. When fraud occurs:

- It is not just a loss to HTC, but ultimately to our customers, beneficiaries, and citizens at large and
- It may have a major impact on our reputation, on our customer confidence and therefore negatively impact the confidence of key stakeholders – Associates, Customers and Suppliers / Vendors.

HTC's objective is that fraud is eliminated from its activities. Any indications of fraud will be thoroughly investigated and dealt with in a firm hand and as per defined process.

##### 4.1. Responsibilities of Associates

###### Managers:

It is the responsibility of managers to be familiar with the types of fraud that might occur in their area, be alert for any indication of fraud or improper activity and maintain controls to avoid such occurrences.

Broad responsibilities as managers are:

- Familiarity with the probable types of frauds.
- Being alert to any indications of fraud.
- Implement appropriate & defined controls to avoid occurrence of fraud.
- Ensuring that the reporting associates understand and acknowledge the Whistle Blower Policy.
- Encourage the associates to report any irregular activities.
- Managers are required to ensure that all associates under their control have access to this policy document. Managers should also ensure that associates are encouraged to report suspected issues of fraud.

###### All associates:

It is the responsibility of all associates to carry out their work in such a way as to prevent fraud occurring in the workplace. Associates must also be alert for occurrences of fraud, be aware that unusual transactions or behaviors could be indications of fraud and report potential cases of fraud as outlined in this policy.

## 4.2. Reporting Suspected Fraud

Associates are required to report issues of suspected fraud. Associates should report their suspicions as follows:

- Associates in India: To their Reporting Manager, Delivery/Account head
- Associates who suspect fraud should NOT do any of the following:
  - Contact the suspected individual(s) directly to determine facts, seek explanations etc.
  - Discuss the issue with anyone within HTC other than the people listed above.
  - Discuss the issue with anyone outside of HTC, except as required by law.
  - If the circumstances are such that reporting a suspicion as above is inappropriate, or if the person to whom it is reported is unable to assist, the issue may be reported to the HTC whistleblower email. This email is monitored by the Internal Auditing function and email ID is [whistleblower@htcinc.com](mailto:whistleblower@htcinc.com)

## 4.3. Dealing with Reports of Suspected Fraud

- Any suspicions of fraud will be taken seriously by HTC. HTC expects its managers to deal firmly and quickly with any reports of suspected fraud.
- Managers receiving reports of suspected fraud must immediately notify the issue and proposed actions to the following departments:
  - Human Resources
  - Information Technology Support Services
  - Quality (Internal Audit team)
- The purpose of this prompt notification is to allow the sharing of experience of similar situations that may already have arisen elsewhere, helping the organization learn and prevent recurrence.

## 5. Investigation Guidelines

- All investigations will be conducted without regard to any person's relationship with HTC, position, or length of service.
- A fair, unbiased, and confidential investigation will be carried out by the designated Compliance Team or Committee.
- In consultation with the Individuals notified, arrangements must be made for a comprehensive investigation of the issue.
- The following departments are responsible for initiating and managing investigation
  - Human Resources
  - Information Technology Support Services
  - Quality (Internal Audit team)
  - If necessary, the company may appoint an independent third-party investigative agency.

## 6. Communication and Closure

The person(s) that initially reported the suspicions should be notified of the outcome of the investigation; however, this would be done after the proposed course of action has been finalized.

- The whistleblower will be updated upon closure of the investigation.
- Updates will include:
  - Confirmation that the investigation has concluded.
  - A summary of the outcome (without breaching confidentiality).
  - Assurance that appropriate corrective actions have been taken based on the findings.

## 7. Safeguards for Reporting Associates

- The safeguards for reporting associates must be applied in all cases to ensure protection and confidentiality.
- All investigation work must be thoroughly documented, including:
  - Transcripts of interviews
  - Evidence collected
  - Final conclusions
- The conclusion of all fraud investigations must be formally recorded.
- The Human Resource department will be responsible for investigation and would forward the written report/conclusions to the persons requiring notification and finalize the appropriate action to be taken

Issues reported to management or via [saakhi.icc@HTCinc.com](mailto:saakhi.icc@HTCinc.com) will be investigated with the above safeguards.

**Harassment or Victimization:** HTC recognizes that the decision to report a suspicion can be a difficult one to make, not least because of the fear of reprisal from those responsible for the malpractice. HTC in accordance with its Human Resource Policies will not tolerate harassment or victimization and will take all practical steps to protect those who raise an issue in good faith.

**Confidentiality:** *HTC will endeavor to protect an individual's identity when he or she raises an issue and does not want their name to be disclosed. It should be understood, however, that an investigation of any malpractice may need to identify the source of the information and a statement by the individual may be required as part of the evidence.*

## 8. Anonymous Allegations

HTC discourages anonymous allegations. Issues expressed anonymously will be considered at the discretion of HTC. In exercising this discretion, the factors to be considered will include:

- The seriousness of the issues raised.
- The credibility of the allegations and the supporting facts.
- The likelihood of confirming the allegation from attributable sources.

Untrue Allegations: If an allegation is made in good faith, but it is not confirmed by an investigation, HTC guarantees that no action will be taken against the complainant. However, if individuals make malicious allegations, disciplinary action will be considered against the individual making the allegation.

### 8.1. False Complaints

- Knowingly filing false, malicious, or misleading complaints is strictly prohibited.
- Appropriate disciplinary action will be taken against individuals who intentionally misuse the whistleblower mechanism.

### 8.2. Actions Arising from Fraud Investigators

#### Disciplinary Procedures:

Persons who are judged guilty of fraud and have committed gross misconduct will be dealt with in accordance with the HR Policy on Disciplinary Action. Proven allegations of fraud may result in dismissal.

Wherever appropriate, HTC may refer significant fraud to the local law enforcement agencies with a view to initiating criminal prosecution based on the merit of the case and its investigation report. Consideration will be given to the context and the consequences in terms of human rights of initiating criminal prosecution against the individuals involved. In every case, the final decision whether to prosecute or not should be taken by Human Resources

#### Changes to systems of controls

The fraud investigation is likely to highlight where there has been a failure of supervision and / or a breakdown or absence of control; the course of action required to improve systems / processes should be documented in the investigation report and implemented within defined timeline.

#### Recovery of losses

Where HTC has suffered losses, full restitution will be sought, and the recovery of costs will be sought from individual(s) or organizations responsible for the loss.

If the individual or organization cannot or will not make the loss good, consideration will be given to taking civil legal action to recover losses. These decisions on recovery will be taken by Human resources in consultation with an investigating team or agency based on its recommendations.

## 9. Waiver and Amendment of the Policy

The Human Resources team will monitor its effectiveness and review the implementation of this Policy, regularly considering its suitability, adequacy, and effectiveness.

The company reserves the right to alter, append or withdraw from time to time either in part or in full based on management's discretion.