

2022

**WHISTLEBLOWER POLICY
TATA TECHNOLOGIES LIMITED**

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I. INTRODUCTION

1. DEFINITIONS

The definitions of some of the key terms used in this Policy are given below. Capitalized terms not defined herein shall have the meaning assigned to them under the Code.

- a) **“Audit Committee”** means the Audit Committee constituted by the Board of Directors of the Company in accordance with Section 177 of the Companies Act, 2013, read with Clause 49 of the Listing Agreement with the Stock Exchanges.
- b) **“Code”** means the Tata Code of Conduct.
- c) **“Detrimental Conduct”** means negative action taken against the Eligible Whistle Blower who, in good faith, makes a Protected Disclosure or assists or participates in an investigation of the disclosure and as a result suffers Detriment. Examples of Detriment can include, but are not limited to: dismissal of an employee or alteration of an employee’s position/ duties to their disadvantage, or negative performance feedback that is not reflective of actual performance, harassment, intimidation, or bullying or threats to cause detriment.
- d) **“Employee”** means every employee of the Company including the directors in the employment of the Company.
- e) **“Eligible Whistle Blower”**: A Whistleblower is someone who makes a Protected Disclosure (as defined in Section I-8) under this Policy. A Whistleblower can be an employee, contract employees, director, supplier/vendor. It also applies to former employees, dependents or spouses of any of these people.
- f) **“Investigators”** means those persons authorized, appointed, consulted or approached by the Whistle Blower Committee/Chairperson of the Audit Committee and includes the auditors of the Company and the police.
- g) **“Protected Disclosure”** means any communication made in good faith that discloses or demonstrates information that may evidence unethical or improper activity.
- h) **“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.
- i) **“Whistle Blower Committee”** means the committee (including its members individually) that is responsible for championing the Whistleblower program and overseeing its implementation and effectiveness.
- j) **“Apex Whistle Blower Committee”**: means the committee responsible for addressing senior employees and high risk protected disclosures.

2. OBJECTIVE

The Whistleblower Policy (“Policy”) lays down guidelines for reporting of Protected Disclosures, by the Whistleblower. The Policy is an important element in detecting corrupt, illegal or other undesirable conduct. This Policy describes the protections available to Whistleblowers, what matters are reportable, how you can report your concerns without fear of retaliation, and how Tata Technologies and its subsidiaries (“Company”) will support and protect you.

3. PREFACE

- a) The management of 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 behaviour. Towards this end, the Company has adopted the Tata Code of Conduct (“the Code” or “TCoC”), which lays down the principles and standards that should govern the actions of the Company and its 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 underestimated.

There is a provision under the Code encouraging employees, customers, suppliers and other stakeholders to raise concerns in an appropriate manner:

“We encourage our employees, customers, suppliers and other stakeholders to raise concerns or make disclosures when they become aware of any actual or potential violation of our Code, policies or law. We also encourage reporting of any event (actual or potential) of misconduct that is not reflective of our values and principles.

We do not tolerate any form of retaliation against anyone reporting legitimate concerns. Anyone involved in targeting such a person will be subject to disciplinary action.”

- b) The Audit Committee shall review the functioning of the Whistleblower mechanism, once every financial year.
- c) The Whistleblower Policy is displayed on the website of the Company.
- d) This Policy is an extension of the Tata Code of Conduct. The Whistleblower’s role is that of a reporting party who is in possession of 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.
- e) Whistleblowers should not act on their own in conducting any investigative activities, nor do they have a right to participate in any investigative activities other than as requested by the Whistleblower Investigator or the Chairperson of the Audit Committee.
- f) Protected Disclosures will be appropriately dealt with by the Whistleblower Investigator or the Chairperson of the Audit Committee, as the case may be.

4. WHO IS AN ELIGIBLE WHISTLEBLOWER?

A Whistleblower is someone who makes a Protected Disclosure. A Whistleblower can be an employee including those who are on probation/notice period, contract employees, director, supplier/vendor of the Company.

5. DOING THE RIGHT THING

We expect everyone who works for TTL to comply with our Principles of TCoC, our policies and procedures, professional standards, laws and regulations. You also have a responsibility to speak up using one of the many channels available within the Company when you suspect that something does not look or feel right. If you make a Protected Disclosure pursuant to this Policy, we have a responsibility to protect you, including not disclosing your identity (unless required or permitted by law) and making sure you are not subject to Detrimental Conduct.

II. **PROTECTED DISCLOSURE**

1. WHAT IS PROTECTED DISCLOSURE?

- a) A Protected Disclosure can include any concern about the Company, our clients' or suppliers' work, values, people or policies and can be made anonymously by any Whistleblower who wishes to do so.
- b) Protected Disclosure is anything that you have reasonable grounds to suspect, in relation to the Company and amounts to:
 - i. misconduct, or an improper state of affairs or circumstances;
 - ii. conduct that constitutes a contravention of laws specified in the Whistleblower Laws or other laws that are punishable by imprisonment; or
 - iii. conduct that represents a danger to the public or the financial system.
- c) Examples of Protected Disclosure include, but are not limited to:
 - i. illegal conduct, such as theft, violence or threatened violence, and criminal damage against property;
 - ii. fraud, money laundering or misappropriation of funds;
 - iii. offering or accepting a bribe;
 - iv. financial irregularities;
 - v. instances of leak of Unpublished Price Sensitive Information (UPSI)
 - vi. failure to comply with, or breach of, legal or regulatory requirements; and
 - vii. engaging in or threatening to engage in Detrimental Conduct against a person who has made a disclosure or is believed or suspected to have made or be planning to make a disclosure.
- d) Disqualifications from Protected Disclosure
 - i. While it will be ensured that genuine Whistleblowers are accorded complete protection from any kind of unfair treatment as herein set out, any abuse of this protection will warrant disciplinary action.
 - ii. Protection under this Policy would not mean protection from disciplinary action arising out of false or bogus allegations made by a Whistleblower knowing it to be false or bogus or with a mala fide intention.
 - iii. Whistleblowers, who have been found to be making multiple Protected Disclosures which are mala fide, frivolous, baseless, malicious, or reported otherwise than in good faith, will be disqualified from making further Protected Disclosures under this Policy.
 - iv. If an investigation leads the Whistle Blower Committee / Chairperson of the Audit Committee to conclude that an improper or unethical act has been committed, the Whistle

Blower Committee / Chairperson of the Audit Committee shall recommend to the management of the Company to take such disciplinary or corrective action as the Whistleblower Committee / Chairperson of the Audit Committee deems fit.

- v It is clarified that any disciplinary or corrective action initiated against the Subject as a result of the findings of an investigation pursuant to this Policy, shall be compliant with the applicable personnel or staff conduct and disciplinary procedures.
- vi Protected Disclosure **excludes** personal work-related grievances as described below:
 - An individual work-related grievance is a report of behavior that has implications for the discloser personally and does not have significant implications for the Company. Examples include:
 - an interpersonal conflict between you and another Employee, or
 - a decision relating to your employment or engagement, such as a transfer, promotion, or disciplinary action.
 - Personal work-related grievances do not qualify for protection under the Whistleblower Laws or this Policy.
 - Personal work-related grievances must be raised with your HR Partner, ETHICS@tatatechnologies.com or you can connect with the Ethics Counsellor of your respective territory.

2. CHANNELS FOR MAKING PROTECTED DISCLOSURE

- a) In order to ensure that Whistleblowers can make Protected Disclosures, the following options have been made available. The Whistleblower can choose to remain anonymous while using any of the below options.

- **Web Portal:**

https://secure.ethicspoint.eu/domain/en/report_company.asp?clientid=108989
The web portal is accessible from all countries and it is free of charge.

- **Help-Line Number**

Country	Toll Free Helpline
India	000 800 919 0840
UK	08000465501
USA	(833) 590- 6914

- **Mobile Intake:** [tatatechnologies-whistleblower-mobile.ethicspoint.com](https://secure.ethicspoint.eu/domain/en/report_company.asp?clientid=108989)
- **FAQ on EthicsPoint:** [faq.pdf \(ethicspoint.eu\)](https://secure.ethicspoint.eu/domain/en/report_company.asp?clientid=108989)

- b) The Protected Disclosure can also be made to the General Counsel of the Company or the Chairperson of the Audit Committee.
- c) The contact details of the General Counsel and the Chairperson of Audit Committee:

General Counsel Name: Anjali Balagopal, Corporate Legal

Address: 6th Floor Blue Ridge Approach Road Paranjpe Schemes, 25, Phase 1, Hinjewadi Rajiv Gandhi Infotech Park, Hinjawadi, Pune, Maharashtra

Email: Anjali.Balagopal@tatatechnologies.com

Chairperson of the Audit Committee Name: Mr. Ajoyendra Mukherjee

Address: 6th Floor Blue Ridge Approach Road Paranjpe Schemes, 25, Phase 1,
Hinjewadi Rajiv Gandhi Infotech Park, Hinjawadi, Pune, Maharashtra

Email: ajoy.mukherji@gmail.com

3. WHEN CAN I MAKE A PROTECTED DISCLOSURE?

Before making a Protected Disclosure you should satisfy yourself that you have reasonable grounds to suspect a Protected Disclosure. 'Reasonable grounds to suspect' is based on objective reasonableness of the reasons for the suspicion. In practice, a mere allegation with no supporting information is unlikely to reach that standard. However, a Whistleblower does not need to prove their allegations. In addition, the disclosure can still qualify for protection even if the disclosure turns out to be incorrect.

4. WHAT TO INCLUDE IN THE PROTECTED DISCLOSURE REPORT?

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.

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, Hindi or in the regional language of the place of employment of the Whistleblower.

Please provide as much detailed information as possible so that your report can be investigated. Some useful details include:

- date, time and location;
- names of person(s) involved, roles and their business group;
- your relationship with the person(s) involved;
- the general nature of your concern;
- how you became aware of the issue;
- possible witnesses; and
- other information that you have to support your report.

III. INVESTIGATION

- 1 All Protected Disclosures reported under this Policy will be thoroughly investigated by the Whistle Blower Committee / Chairperson of the Audit Committee of the Company who will investigate / oversee the investigations under the authorization of the Audit Committee. If any member of the Audit Committee has a conflict of interest in any given case, then he/she will recuse himself/herself and the other members of the Audit Committee should deal with the matter at hand.

- 2 The Whistle Blower Committee / Chairperson of the Audit Committee may at its discretion, consider involving any Investigators for the purpose of investigation.
- 3 The decision to conduct an investigation taken by the Whistle Blower Committee / Chairperson of the Audit Committee is by itself not an accusation and will be treated as a neutral fact-finding process. The outcome of the investigation may not support the conclusion of the Whistleblower that an improper or unethical act was committed.
- 4 All Employees shall have a duty to co-operate with the Whistle Blower Committee / Chairperson of the Audit Committee or any of the Investigators during investigation. Whistleblowers shall be free at any time to engage counsel at their own cost to represent them in the investigation proceedings.
- 5 All Employees have a responsibility not to interfere with the investigation. Evidence shall not be withheld, destroyed or tampered with, and witnesses shall not be influenced, coached, threatened or intimidated by any Employee.
- 6 Unless there are compelling reasons not to do so, Subject 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.
- 7 Everyone involved in the investigation process shall maintain complete confidentiality of the case, during and after the completion of the same.
- 8 Depending on the prevailing circumstances, availability of data and other factors relevant to the Protected Disclosure made, the Company shall provide you with feedback, as appropriate on the progress and expected timeframes of the investigation.
- 9 Compliance with Local Laws: In certain countries, local law may mandate that investigation must be carried out by a specific department in an organization present in that country. In such situations, Whistle Blower Committee will assign the investigation to that specific department.

IV. INVESTIGATORS

1. Investigators will conduct a process towards fact-finding and analysis. Investigators shall derive their authority and access rights from the Whistle Blower Committee / Audit Committee when acting within the course and scope of their investigation.
2. 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 behavior, and observance of legal and professional standards.
3. Investigations will be launched only after a preliminary review which establishes that:
 - a) the alleged act constitutes an improper or unethical activity or conduct, and

- b) the allegation is supported by information specific enough to be investigated. Matters that do not meet this standard may be worthy of management review, but investigation itself will not be undertaken as an investigation of an improper or unethical activity.

V. PROTECTION

1. No unfair treatment will be meted out to a Whistleblower 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 Whistleblowers. Complete protection will, therefore, be given to Whistleblowers against any unfair practice like 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 Whistleblower's right to continue to perform his/her duties/functions including making further Protected Disclosures. The Company will take steps to minimize difficulties, which the Whistleblower may experience as a result of making the Protected Disclosure. Thus, if the Whistleblower is required to give evidence in criminal or disciplinary proceedings, the Company will arrange for the Whistleblower to receive advice about the procedure, etc.
2. A Whistleblower may report any violation of the above clause to the Chairperson of the Audit Committee, who shall investigate the same and recommend suitable action to the management.
3. The identity of the Whistleblower shall be kept confidential to the extent possible and permitted under law. Whistleblowers are cautioned that their identity may become known for reasons outside the control of the Whistle Blower Committee / Chairperson of the Audit Committee (e.g. during investigations carried out by Investigators).
4. Any other Employee assisting in the said investigation shall also be protected to the same extent as the Whistleblower.

VI. REPORTING

1. The Whistle Blower Committee shall present the case against senior employees and high risk cases to the Apex Whistle Blower Committee.
2. Whistle Blower Committee shall submit a report to the Audit Committee on a regular basis about all Protected Disclosures referred to the Whistle Blower Committee since the last report, together with the results of investigations, if any.

VII. RETENTION OF DOCUMENTS

All Protected Disclosures in writing or documented along with the results of investigation relating thereto shall be retained by the Company as per its internal retention policies.

VIII. AMENDMENT

The Company reserves the right to amend or modify this Policy in whole or in part, at any time without assigning any reason whatsoever. However, no such amendment or modification will be binding on the Employees and directors unless the same is notified to the Employees and directors in writing.

Document History:

Version	Date	Author	Approver	Rationale for change
0.1	2018	Legal & Compliance Officer	General Counsel	First Version
1.1	December, 2021	Manisha Verma <i>[Head Global Compliance & Data Privacy]</i>	Anjali Balagopal <i>[General Counsel]</i>	Streamlining the Policy
1.2	August, 2022	Manisha Verma <i>[Head Global Compliance & Data Privacy]</i>	Anjali Balagopal <i>[General Counsel]</i>	Adding whistleblower reporting options