

HR Policy and Procedure		
Policy No: TGSIN/06/2016		Version 2016:01
Title	Whistle Blower Policy	Effective Date: November 01, 2016

A. Objective of the Policy:

1. To adhere and maintain to the highest standards of ethical, moral and legal conduct of business operations.
2. To encourage employees who have concerns about suspected misconduct to come forward and express the concerns without fear.
3. To provide a platform for employees to raise concerns on any violations of legal or regulatory requirements, incorrect or misrepresentation of any financial statements and reports, etc.

B. Scope and Applicability of the Policy:

1. This Policy is applicable to all the employees working in TGSIN (On roll Employees, Contract employees, Trainees, DATs, GATs).
2. This policy is also applicable to various stake holders of the Company. These stakeholders may fall into any of the following categories:
 - a. Employees of other agencies deployed for the Company's activities, whether working from any of the Company's offices or any other location.
 - b. Contractors, vendors, suppliers or agencies (or any of their employees) providing any material or service to the Company.
 - c. Customers of the Company.
 - d. Consultants of the Company.
 - e. Any other person having an association with the Company.

C. Definitions:

1. **The Company:** The Company means Toyoda Gosei South India Pvt. Ltd., registered under Companies Act, 1956 situated at Bldg. No. 1, Toyota Techno Park, Plot No. 20, Bidadi Industrial Area, Ramanagara Taluk & Dist. – 561209, Bengaluru and its units situated at



Toyoda Gosei South India Pvt. Ltd., Plot No.27 - A1, Phase - 1, Bidadi Industrial area, Ramanagara Tq & Dist-561209 and

Toyoda Gosei South India Pvt. Ltd., Plot No. 25-P10, Bidadi Industrial Area, Ramanagara Taluk, Bangalore Rural Dist - 562 109.

2. **“Disciplinary Action”** means any action that can be taken on the completion of /during the investigation proceedings including but not limited to a warning, imposition of fine, suspension from official duties or any such action as is deemed to be fit considering the seriousness of the matter.
3. **“Employee”** means every employee of the Company.
4. **“Protected Disclosure”** means a concern raised by a written communication made in good faith that discloses or demonstrates information that may evidence unethical or improper activity.
5. **“Whistle blower”** is someone who makes a Protected Disclosure under this Policy.
6. **“Whistle Officer”** or **“Whistle Committee”** or **“Committee”** means an officer or Committee of persons who is/are nominated/ appointed to conduct detailed investigation of the disclosure received from the whistleblower and recommend disciplinary action. Currently, the DGM - Finance and AGM-HR are nominated as Whistle Officers. The Committee can include Senior Level Officers for internal audit and a representatives of the Department where the alleged malpractice has occurred.
7. **“Good Faith”**: An employee shall be deemed to be communicating in “good faith” if there is a reasonable basis for communication of unethical and improper practices or any other alleged wrongful conduct.

D. Effective Date: Tuesday, November 01, 2016

E. Implementing & Controlling Authority: Human Resources Department.

F. The Guideline:

1. The Policy covers malpractices and events which have taken place/ suspected to take place involving:



- a. Abuse of authority.
 - b. Breach of contract.
 - c. Negligence causing substantial and specific danger to public health, mother earth and safety.
 - d. Manipulation of company data/records.
 - e. Financial irregularities, including fraud or suspected fraud or Deficiencies in Internal Control and check or deliberate error in preparations of Financial Statements or Misrepresentation of financial reports.
 - f. Any unlawful act whether Criminal/ Civil.
 - g. Pilferage of confidential/propriety information.
 - h. Deliberate violation of law/regulation.
 - i. Wastage/misappropriation of company funds/assets.
 - j. Breach of Company Policy or failure to implement or comply with any approved Company Policy.
2. To ensure that this Policy is adhered to, and to assure that the concern will be acted upon seriously, the Company will:
- a. Ensure that the Whistle blower and/or the person processing the Protected Disclosure is not victimized for doing so
 - b. Ensure complete confidentiality.
 - c. Not attempt to hide evidence of the Protected Disclosure.
 - d. Take disciplinary action, if any one destroys or conceals evidence of the Protected Disclosure made/to be made.
 - e. Provide an opportunity of being heard to the persons involved especially to the Subject.
3. If one raises a concern under this Policy, he/she will not be at risk of suffering any form of reprisal or retaliation. Retaliation includes discrimination, reprisal, harassment or vengeance in any manner.



- a. The communication/ disclosure is made in good faith.
- b. He/she reasonably believes that information, and any allegations contained in it, are substantially true; and
- c. He/She is not acting for personal gain any other Employee/business associate assisting in the said investigation shall also be protected to the same extent as the Whistleblower.

F1. Accountabilities – Whistleblowers

- a) Bring to early attention of the Company any improper practice they become aware of. Although they are not required to provide proof, they must have sufficient cause for concern. Delay in reporting may lead to loss of evidence and also financial loss for the Company.
- b) Avoid anonymity when raising a concern.
- c) Follow the procedures prescribed in this policy for making a Disclosure.
- h) In exceptional cases, where the whistleblower is not satisfied with the outcome of the investigation carried out by the Whistle Officer or the Committee, he/she can make a direct appeal to the VP / CMD of the Company.

F2. Accountabilities – Whistle Officer and Whistle Committee

- a) Conduct the enquiry in a fair, unbiased manner
- b) Ensure complete fact-finding
- c) Maintain strict confidentiality with regard to the credentials of Whistle Blower and the information received regarding malpractices.
- d) Decide on the outcome of the investigation, whether an improper practice has been committed and if so by whom
- e) Recommend an appropriate course of action - suggested disciplinary action, including dismissal, and preventive measures
- f) Record Committee deliberations and document the final report.



F3. Complaint against Whistle Officer

Any complaint against the Whistle Officer shall be made to the VP/CMD directly. If it is found unethical, improper practices or wrongful conduct performed by Whistle Officer, it shall be subject to disciplinary action as per the policy of the company.

F4. Access to Reports and Documents

All reports and records associated with "Disclosures" are considered confidential information and access will be restricted to the Whistleblower, the Whistle Committee and Whistle Officer. "Disclosures" to public will be made in the case of legal requirement.

F5. Retention of Documents

All Protected Disclosures in writing or documented along with the results of investigation relating thereto shall be retained by the Company for a minimum period of 07 years from the closure/disposal of the case.

F6. Reports

A quarterly status report on the total number of complaints received during the period, with summary of the findings of the Whistle Committee and the corrective actions taken will be submitted to the VP / CMD of the Company.

F7. Company's Powers

The Company is entitled to amend, suspend or rescind this policy at any time. Whilst, the Company has made best efforts to define detailed procedures for implementation of this policy.

F8. Procedure for Reporting & dealing with Disclosures

1. Disclosure should be made in writing. Letters can be submitted to the Whistle Officer appointed by the Company.
2. While there is no specific format for submitting a Disclosure, they have to mention the name, address, contact details, time, place of occurrence have to be mentioned.
3. If the Malpractice constitutes a criminal offence, the Whistle Officer will bring it to the notice of the VP / CMD and take appropriate action including reporting the matter to the police.



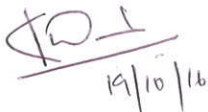

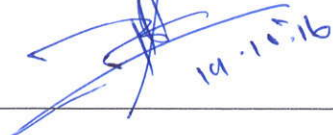
4. The VP / CMD of the Company may, at his/her discretion, participate in the investigations of any Disclosure.
5. The Whistle Committee shall conduct such investigations in a timely manner and shall close the case within 90 days from the date of complaint. If the case is not closed within 90 days, the Whistle Committee to communicate the same to the Whistle Blower and the Management in writing justifying the reason for delay.
6. In case of any threats as a result of making a Disclosure, the Whistle blower shall inform the concern to the Whistle Officer in writing immediately. Whistle Officer will investigate and appropriate action will be initiated.
7. This policy should not be used in place of the Company grievance procedures or be a route for raising malicious or unfounded allegations against colleagues.

G. Deviation

Management reserves its right to alter, modify, amend or exempt any of the conditions set above at its sole discretion at any time. Any deviation to this policy requires the approval of VP/CMD.

H. Prepared By: Human Resources Department

I. Approving and Recommending Authority of the Policy:

Recommended by:		
01	Mr. Sahadev K. V Asst. General Manager – HR & Admin	 19/10/16
Approved By:		
01	Mr. Suresh. R Vice President	 19-10-16
02	Bijay Krishna Shrestha Chairman & Managing Director	 19-10-16