

HR Policy and Procedure		
Policy No: TGSIN/06/2016		Version 2016:01, November 01, 2016
Title	Whistle Blower Policy	Revision: 01, October 01, 2019 Revision:02, September 01, 2020 Revision:03, December 01, 2021 Revision:04, July 01, 2023

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, ITI Apprentice Trainees, GTTC, NTTF, CIPET Trainees, Fixed Term Contract Employees etc).
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 Warehouse situated at Plot No. 25-P10, Bidadi Industrial Area, Ramanagara Taluk &, Dist. - 562 109, Karnataka.

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 onroll employees, contract employees, trainees, DATs, GATs, ITI Apprentice Trainees, GTTC, NTTF, CIPET trainees, Fixed Term Contract Employees etc.
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.
4. **“Whistle blower”** is someone who makes a Protected Disclosure under this Policy.
5. **“Whistle Blower Officer”** or **“Whistle Blower 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 whistle blower and recommend disciplinary action. Currently, the SGM - Finance and GM-HR are nominated as Whistle Blower Officers. The Committee can include Senior Level Officers for internal audit and a representative of the Department where the alleged malpractice has occurred. The contact details of Whistle Blower Officers are

Sl. No	Name	Designation	Contact no	Mail id
01	Ramakrishna D V	SGM – Finance	9900937302	ramakrishna@tgsin.in
02	Sahadev K V	GM – HR & Admin	9900905408	sahadevkv@tgsin.in

6. **“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: Wednesday, December 01, 2021

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/proprietary information.
 - h. Deliberate violation of law/regulation.
 - i. Wastage/misappropriation of company funds/assets.
 - j. Bribery & corruption matters including kick-backs.
 - k. Breach of Company Policy or failure to implement or comply with any approved Company Policy with an intention to harm the company.
 - l. Act of sexual & power harassment.

2. To ensure that this Policy is adhered to, and to assure that the concerned 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 anyone 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 and other employee/business associate assisting in the said investigation shall also be protected to the same extent as the Whistle blower.

F1. Accountabilities – Whistle blowers

- 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 financial loss for the Company.
- b. Avoid anonymity when raising a concern.
- c. Follow the procedures prescribed in this policy for making a Disclosure.
- d. In exceptional cases, where the whistle blower is not satisfied with the outcome of the investigation carried out by the Whistle Blower Officer or the Committee, he/she can make a direct appeal to the EA / MD of the Company.

F2. Accountabilities – Whistle Blower Officer and Whistle Blower 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 Blower Officer

Any complaint against the Whistle Blower Officer shall be made to the EA/MD directly. If it is found unethical or improper practice 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 Whistle blower, the Whistle Blower Committee and Whistle Blower 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 Blower Committee and the corrective actions taken will be submitted to the EA / MD of the Company.

F7. Company’s Powers

The Company is entitled to amend, suspend or rescind this policy at any time. At the same time 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. The letters may be dropped in any of the boxes located in various places in the company. List of locations is mentioned in Annexure 1 & also the complaints can be emailed at whistleblower@tgsin.in.

2. While there is no specific format for submitting a disclosure, it is preferred to mention the name, address, contact details, time, place of occurrence etc for enabling smooth enquiry & resolve. However anonymous letters will also be investigated even it takes more time.
3. If the Malpractice constitutes a criminal offence, the Whistle Blower Officer will bring it to the notice of the EA / MD and take appropriate action including reporting the matter to the police.
4. The EA / MD of the Company may, at his/her discretion, participate in the investigations of any Disclosure.
5. The Whistle Blower 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 Blower Committee shall communicate the same to the Whistle Blower and the Management in writing justifying the reason for delay.
6. The Whistle Blower Committee shall provide timely feedback about the investigation, action taken or not taken with proper justification/facts to the Whistle Blower and the Top Management from time to time.
7. In case of any threats as a result of making a Disclosure, the Whistle blower shall inform the concern to the Whistle Blower Officer in writing immediately. Whistle Blower Officer will investigate and appropriate action will be initiated.
8. 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 EA / MD.

Prepared By: Human Resources Department

H. Approving and Recommending Authority of the Policy:



Recommended by:		
01	Mr. Sahadev K. V. General Manager – HR & Admin	
Approved By:		
01	Mr. Rengarajan S. Executive Advisor	
02	Bijay Krishna Shrestha Managing Director	

Annexure 1:

Sl.No	Location of Whistle Blower Box
1	Finance office
2	Sales & Purchase office
3	Plant 1
4	Plant 2
5	Plant 3
6	EWH-1 - Prem Packing
7	EWH-2 - Uno Minda Warehouse
8	SS Plant

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