

WHISTLEBLOWER POLICY

NIPPON KOEI INDIA PRIVATE LIMITED
5th Floor, Eros Corporate Tower, Nehru Place
NEW DELHI-110 019

Whistle-blower Policy

Nippon Koei India Private Limited is committed to the highest level of integrity and accountability in the conduct of the business operations and affairs. It seeks to conduct its affairs in more ethical, responsible and transparent manner. A culture of zero tolerance and transparency towards code of conduct violation has been encouraged in the organisation.

The framework of 'Whistle Blower Policy' is supported by 'Whistle Blower Guidelines'. This would assist the whistle blower/ or complainant to follow the process in recording and communicating any instance/example of improper / wrong practices related to Safety, Health, Environment, Quality, Corporate Practices, Finance, etc. to the Compliance Department of the Company. The information communicated will be scrutinized and enquired confidentially by the Committee and necessary action shall be initiated thereupon.

The purpose of this policy is to create an open environment of work culture and facilitate good Corporate and Business practices, be it at Corporate Office or Client site or at marketing fields or at any other office of the Company leading to increased satisfaction on the job and resulting in improved productivity and efficiency of the organization.

For Nippon Koei India Private Limited

Managing Director

Place: New Delhi

1. INTRODUCTION:

1.1 Policy Statement:

Nippon Koei India Private Limited wishes to maintain its vision i.e. *“To act with integrity & contribute to society through technology and engineering”*. The Company is committed to maintain the transparency in the Business Operations along with the highest standard of integrity, openness and accountability and willing to follow the disclosure norms strictly to prohibit the mala-fide practice and wrongdoing amongst the staff and/ or officials.

1.2 Objective of the Policy:

The objective of this policy is to provide easily accessible machinery for settlement of grievances/complaint and to adopt appropriate measures in the company to ensure expeditious settlement of grievances/complaint of staff and officers.

This policy is to provide an avenue for all employees of NK India as well as members of the public to disclose any improper conduct in business or affairs of the Company in accordance with the procedures provided under this policy and also to provide protection to Whistle Blower.

1.3 Scope of the Policy:

This policy is prepared to enable the employees to report any improper action or misconduct. Such improper or misconduct committed or about to be committed in the conduct of the Company's business and operations and include with reference to the following:

- a. Safety
- b. Health
- c. Environment
- d. Quality
- e. Corporate and Business Practices
- f. Financials

The above list is not exhaustive and include any act or omissions, which if proven, will constitute an act of misconduct under NK India 'Code of Conduct' and or contravene any legislations or Law in force in the country.

This policy is not to invalidate the existing Grievance Procedure and/or the Disciplinary Action Process and Procedures, but to provide more avenues to the employees and members of the public to disclose to the Company any improper conduct committed or about to be committed in the conduct of the Company's business and operations.

1.4 Applicability of the Policy:

This policy applies to all staff and officers of the organisation except employees who are not associated with the Company directly or indirectly.

1.5 Procedure in Making a Disclosure:

All disclosures are to be channelled in accordance with the procedures and guidelines as provided under this Policy.

2. MEANING:

2.1 Complaint:

'Complaint for the purpose of this policy would only mean a complaint relating to any wrongdoing/improper act by staff member/officer arising out of the implementation of the Code of Conduct of the Company.

2.2 Whistle-blowing Meaning:

Whistle-blowing is an early warning when something goes / is going wrong in the organization. When someone blows the whistle i.e. lodge a complaint, they are raising a concern about something goes/is going wrong that affects others (e.g. employees, customers, members of the public or the employer). The person blowing the whistle i.e. **Complainant** is usually may not be directly and personally affected. Consequently, the Whistleblower rarely has a personal interest in the outcome of any investigation into the concern raised - they are simply trying to alert others and raising red flag. For this reason, the Whistleblower should not be expected to prove the wrongdoing. He or she is a messenger raising a concern so that others/committee can address it.

Whistleblower refers to an individual / group / an established system that exposes alleged or intended wrongdoing. The concern raised by whistle blower might showcase unethical behaviour, actual or suspected fraud, mismanagement, violations, etc.

2.3 Whistle Blower/Complainant:

'Whistle-Blower' is one who raises a concern and makes a 'Disclosure' to the company under this Policy. The same may also be referred as "Complainant"

2.4 Anonymous Whistle Blower:

Any anonymous disclosure will not be entertained. Any employee who wishes to report a concern is required to disclose his/her identity to the Company in order for the Company to accord the necessary protection to him/her. However, the Company reserves its right to investigate into any anonymous disclosure or concern raised.

3. MATTERS TO BE COVERED:

3.1 Grievance:

When an employee complains/grieves, of being poorly treated, this poor treatment could involve a breach of an individual employment rights or bullying and the complainant is seeking redress or justice for himself/herself. An aggrieved staff member or officer shall take up his/her grievance(s) orally with his/her immediate superior who will give a personal hearing and try to resolve the grievance(s) at his/her level within a week. Grievance pertaining to or arising out of the following shall not come under the purview of this policy:

- Annual performance appraisals/Confidential Reports;
- Promotions;
- Where the grievance does not relate to an individual employee or officer; and
- In the case of any grievance arising out of discharge or dismissal of a staff member or officer.

If the grievance is not satisfactorily redressed/resolved, the aggrieved staff member/officer may submit his/her grievance in writing to the Departmental Head concerned or to the HR Head as may be determined by Managing Director of the organization.

3.2 Whistle-blowing:

A whistle-blowing concern is about a risk, malpractice or wrongdoing that affects others/Company. It could be something which adversely affects other staff, the organization itself, the customers and/or the public at large. (A grievance, on the other hand, is a personal complaint about someone's own employment situation). A whistle-blowing concern is where an individual raises the issues as a witness (whereas a grievance is where the individual is a complainant).

Matters related to whistleblowing i.e. fraud, corruption or wrongdoing will directly be forwarded to Compliance Department for necessary action.

4. COMPLIANCE DEPARTMENT

Compliance Department is committed to prevent any wrongdoing or intended wrong doing in the company by implementing the Code of Conduct of the company and taking suitable steps to check the consciousness of the employees towards the provisions of the Code of Conduct. The whistle blowing policy is a part of company's commitment to working towards a culture of openness and transparency. Strict Confidentiality will be maintained and nobody will be penalized for Whistle blowing in good faith any concern that might be in the company's interest.

4.1 Role of the Compliance Department

- All Whistleblower/complainant concerns raised should be diligently acknowledged, recorded and screened.
- A Whistleblower/ complainant, whose concern is not considered bona-fide, shall be informed forthwith.
- If there is any abuse of the process, disciplinary action can be recommended by the Department.
- All bona-fide concerns raised should be investigated by the department and forwarded, under strict confidentiality rules, to the appropriate person(s) or department(s), for taking necessary recommended action.
- As soon as reasonably possible, the main results of the due diligence examination should be appropriately communicated as feedback to the Whistleblower/ complainant.
- Any person against whose behaviour concern has been reported should also be informed of ongoing procedure; thereby allowing this person to present his/her side.
- All employees should be in a position to report any concern, without fear of retaliation or of discriminatory or disciplinary action.
- The complainant employment, remuneration and career opportunities should be protected by the department.

4.2 What issues can be reported to the Compliance Department:

The matters such as but not limited to following may be reported to the Compliance Department:

- Use of faulty or poor condition equipment or machinery or a dangerous working environment, that puts staff or users at risk
- Taking or giving payments in exchange for awarding contracts
- Financial abuse and falsification of records including financial records

- Breaches of legal obligations
- Any kind of gifts / allowances / kinds taken against Company's Code of Conduct
- Disregard to Environment, Health and Safety
- Damage to the environment and misuse of assets of the company
- Non-disclosure by employees of any direct or indirect commercial interest in any commercial transaction with the company.
- Violation of Code of Conduct of the Company
- Theft (assets /materials / confidential documents / etc.)

Further, below mentioned matters shall be dealt by the immediate superior followed by Departmental Head and then Managing Director of the organization:

- Discrimination based on race, colour, religion, sex, sexual orientation, national origin, age, marital status, disability etc.
- Poor treatment (e.g., lack of respect, dignity, common courtesy)
- Proposal to take disciplinary action (e.g.: suspension)
- Denial of official time
- Denial of leave
- Termination/suspension or compressed work schedule
- Sexual Harassment or Emotional Abuse (covered under Sexual Harassment policy)

However, if the employee is not satisfied with the outcome or in case the grievance not resolved within the specified time then the matter shall be referred to the Board of Directors:

5. **PROCEDURE:**

- If any employee has any concern about any wrongdoing it should be first raised to Compliance Officer. Concern raised should be only in written format either through a written note or through an email. The E-mail ID created for this purpose is compliance@nkindia.in.
- For written note, kindly send sealed envelope mentioning Confidential and address it to "Director- HR & Compliance at *Nippon Koei India Private Limited, 5th Floor, Eros Corporate Tower, Nehru Place New Delhi-110 019*".
- Compliant/Grievance received under this policy will be acknowledged through a note or an E-mail, confirming that the matter will be investigated by the Compliance Department. Once employee has mentioned his/her concern, the department will look into the matter to assess, initially, what action to be taken or not to be taken. This will involve an internal inquiry or a more formal investigation.
- An investigation may cover dialogue with the concern raiser and the person against whom the concern is raised, if any.
- A competent person will be authorised to manage the concern raised. He/ She will be someone who is in a position to take necessary action against the outcome of the matter which is investigated.
- Action taken or not taken on the concern raised will be communicated to Complainant / Whistleblower.
- The investigation report will be reviewed by the Managing Director or Director- HR & Compliance.
- If it is found that there is no sufficient evidence, vis-à-vis, concern raised or the actions of the individual(s) are not serious enough to warrant any action, it may be more appropriate for the committee to take a more informal approach in dealing with such concerns raised.

- Complainant will receive a mail of the outcome of the investigation and/or action taken on the concern raised, though not all the details or a full copy of the investigation report will be communicated.
- If complainant have asked to remain anonymous, care will be taken to respect this request
- If Complainant is not satisfied with the response, the concern can be further escalated to the level of Board of Directors.

5.1 Reporting and Investigation Procedure:

5.1.1 Reporting:

- The Compliance Department will report to the Director –HR & Compliance and Managing Director/or Board of Directors
- In case, if Complainant/whistle-blower suspects any wrong-doing by Compliance Department, they can directly write a mail to the Managing Directors about this and if necessary, investigation will be done.

5.1.2 Investigation Procedure:

- An email-id compliance@nkindia.in is created for the receiving complaints, which will be accessed only by the Compliance Manager to maintain confidentiality of the concerns raised under this policy.
- The Compliance Manager will identify whether the concern raised by the complainant falls under the policy and then take it further for discussion/investigation.
- If the concern raised does not fall under the criteria of the Whistle-blowing, the Committee shall inform the same to the concern raiser. The sender can then take his/her concern to any of the other concerned official/Head of Department.

5.1.3 Privacy and Confidentiality:

Management will ensure that utmost privacy and confidentiality support has been provided to the Whistleblower, irrespective of the nature of the reporting. The reputation of the organisation is built on the trust and confidence of its employees.

5.2 False Disclosure:

Appropriate disciplinary action will be taken in accordance with the Disciplinary Procedure against any employee or stakeholder who is found to have raised a concern maliciously and that they know it to be untrue.

5.3 Disqualification:

While it will be ensured that genuine Whistleblower/complainant are accorded complete protection from any kind of unfair treatment as herein set out, this Policy does not protect any employee from disciplinary action arising out of deliberate false or untrue allegation made or concern raised with mala-fide intention.

However, this policy does not protect an employee/Whistleblower from an adverse action which occurs for any alleged wrongful conduct, Poor job-performance, any other disciplinary action, etc. that are unrelated or unconnected to this policy.

5.4 Appeal:

Grievances pertaining to or arising out of disciplinary action or appeal against such action shall be channelled to the Board of Directors of the Company as laid down under the Code of Conduct of the organization and in such cases the **Grievance Redressal Procedure** will not apply.

6. Revision:

The Company reserves the right to amend this policy from time to time.

FLOW-CHART OF PROCEDURE

