

Whistleblower Policy

1. Preface:

1.1 The Company believes in conducting its business in a fair and transparent manner by adopting highest standards of professionalism, honesty, integrity and ethical behavior. As such the Company endeavors to work against corruption in all its forms including demand and acceptance of illegal gratification and abuse of official position with a view to obtain pecuniary advantage for self or any other person.

2. Objective

- 2.1 The objective of Whistle Blower Policy is to build and strengthen a culture of transparency and trust in the organization and to provide employees with a framework / procedure for responsible and secure reporting of improper activities (whistle blowing) within the company.
- 2.2 Whistle Blowers are encouraged to make complaints that have an impact on Group's Brand & reputation, cases of financial irregularities, or People related issues of bias, partiality, and discrimination of any kind, abuse, victimization or harassment.
- 2.3 It is to provide necessary safeguards for protection of employees from reprisals or victimization and provide an environment that promotes responsible and protected whistle blowing.
- 2.4 Wishing to raise a concern about improper activity / serious irregularities within the Company.
- 2.5 However, a disciplinary action against the Whistle Blower which occurs on account of poor job performance or misconduct by the Whistle Blower and which is independent of any disclosure made by the Whistle Blower shall not be protected under this policy.
- 2.6 The policy does not absolve employees from their duty of confidentiality in the course of their work.
- 2.7 It is also not a route for taking up personal grievances

3. Applicability

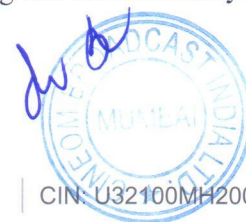
3.1 All Employees and Directors of Cineom Broadcast India limited & its Subsidiaries are eligible to make "Protected Disclosures".

4. Definitions

- 4.1 **Whistle Blower** : is an Employee/ Director making a Protected Disclosure under this policy. Any Employee or Director who discloses or demonstrates an evidence of an unethical activity or any conduct that may constitute breach of the Company's Code of Conduct or Group Values.
- 4.2 **Competant Authority** : is an employee/ Director responsible for accepting the complaint from the whistleblower, verifying the authenticity of the complaint, the identity of the complainant, appointment of the investigator, submission of the enquiry report to the MD/JMD and implementation of the recommended action against the perpetrator.
- 4.3 **Subject**: the perpetrator against whom protected disclosure has been initiated by the whistle blower

5. Guiding Principles

- 5.1 Protected disclosures shall be acted upon in a time bound manner.
- 5.2 Complete confidentiality of the Whistle Blower will be maintained.
- 5.3 The Whistle Blower and/or the person(s) processing the Protected Disclosure will not be subjected to victimization.
- 5.4 Evidence of the Protected Disclosure will not be concealed and appropriate action including disciplinary action will be taken in case of attempts to conceal or destroy evidence.
- 5.5 'Subject' of the Protected Disclosure i.e. Employee against or in relation to whom a protected disclosure has been made, will be provided an opportunity of being heard.
- 5.6 The Whistle Blower shall co-operate with investigating authorities, maintaining full confidentiality.



6. Whistle Blower- Role & Protection

6.1 Role:

- 6.11 The Whistle Blower's role is that of a reporting party with reliable information.
- 6.12 The Whistle Blower is not required or expected to conduct any investigation on his own.
- 6.13 The Whistle Blower may also be associated with the investigations, of the case to warrants. However, he shall not have a right to participate.
- 6.14 Protected Disclosure will be appropriately deal with by the Competent Authority.
- 6.15 The Whistle Blower shall have a right to be informed of the disposition of his disclosure except for overriding legal or other reasons.

6.2 Protections:

- 6.21 Genuine Whistle Blowers will be accorded protection from any kind of harassment/unfair treatment/victimization. However, motivated and frivolous disclosures shall be discouraged.
- 6.22 If the Whistle Blower is required to give evidence in criminal or disciplinary proceedings, arrangements will be made for the Whistle Blower to receive advice about the procedure. Expenses incurred by the Whistle Blower in connection with the above, towards travel etc. will be reimbursed as per normal entitlements.
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- 6.24 A Whistle Blower may report any violation of company's code of conduct or ethical business practices to the Competent Authority who shall investigate into the same and take corrective action as may be required.
- 6.25 Any other Employee assisting in the said investigation shall also be protected to the same extent as the Whistle Blower.

7. Reporting in good faith

- 7.1 Every Whistle Blower is expected to read and understand this policy and abide by it. It is recommended that any individual who wishes to report, do so after gathering adequate facts/data to substantiate the complaint and not complain merely on hearsay or rumor.
- 7.2 This also means that no action should be taken against the whistleblower, if the complaint was made in good faith, but no misconduct was confirmed on subsequent investigation.
- 7.3 However, if a complaint, after an investigation proves to be frivolous, malicious or made with an ulterior intent, the Competent authority shall take appropriate disciplinary or legal action against the concerned whistleblower.

8. List of Exclusions

- 8.1 The following types of complaints will ordinarily not be considered and taken up:
- 8.2 Complaints that are Illegible, if handwritten
- 8.3 Complaints that are vague, with pseudonyms
- 8.4 Complaints that are trivial or frivolous in nature
- 8.5 Matters which are pending before a court of Law, State, National Human Rights Commission, Tribunal or any other judiciary or sub judiciary body
- 8.6 Any matter that is very old from the date on which the act constituting violation is alleged to have been committed
- 8.7 Issue raised, relates to service matters or personal grievance

9. Dealing with anonymity

- 9.1 A whistleblower may choose to keep his/her identity anonymous. In such cases, the complaint should be accompanied by strong evidence and data.



10. Procedures-Essentials and handling of Protected Disclosure:

- 10.1 The Protected Disclosure/Complaint should be attached to a letter bearing the identity of the whistle blower/complainant i.e. his/her Name, Employee no., Designation and Address, and should be inserted in an envelope which should be closed/secured/sealed. The envelope thus secured/sealed should be addressed to the Competent Authority and should be super scribed "**Protected Disclosure**". (If the envelope is not super scribed and closed/sealed/secured, it will not be possible to provide protection to the whistle blower as specified under this policy).
- 10.2 If the Whistle Blower believes that there is a conflict of interest between the Competent Authority and the whistle blower, he may send his protected disclosure directly to the MD/ JMD, Audit Committee,
- 10.3 Anonymous or pseudonymous Protected Disclosure shall not be entertained.
- 10.4 Protected Disclosure should either be typed or written in legible hand writing in any language listed in the constitution of India and should provide a clear understanding of the Improper Activity involved or issue/concern raised. The reporting should be factual and not speculative in nature. It must contain as much relevant information as possible to allow for preliminary review and proper assessment.
- 10.5 he contact details of the Competent Authority for addressing and sending the Protected Disclosure is as follows :

**The Chief Operating Officer
Competent Authority
Whistle Blower Mechanism**

Cineom Broadcast India Limited , Unit 4C, 4th floor, New Link Road, Malad west, Mumbai -64

- 10.6 The Competent Authority shall mark the envelope containing the protected Disclosure to a dedicated Confidential Section, which shall maintain a record thereof and shall weed out frivolous / motivated complaints and the Protected Disclosure(s) / bonafide complaints which require further investigation shall be forwarded to the investigator(s) nominated for this Purpose.
- 10.7 The Competent authority shall appoint the investigator as early as possible, preferably within 15 days of receipt of a protected Disclosure.

11. Investigations And Role Of Investigators:

Investigation:

- 11.1 Investigations shall be launched if the Competent authority is satisfied after preliminary review that:
- The alleged act constitutes an improper or unethical activity or conduct, and the allegation is supported by information and specific enough to be investigated or in cases where the allegation is not supported by specific information,
 - It is felt that the concerned matter deserves investigation.
- 11.2 The decision taken by the Competent authority to conduct an investigation is by itself not to be construed as an accusation and is to be treated as a neutral fact finding process.
- 11.3 The identity of the Subject(s) and the Whistle Blower will be kept confidential.
- 11.4 Subject(s) will normally be informed of the allegations at the commencement of a formal investigation and will be given opportunities for providing their inputs during the investigation.
- 11.5 Subject(s) shall have a duty to co-operate with the Investigator(s) during investigation to the extent that such co-operation will not compromise self-incrimination protections available under the applicable laws.
- 11.6 Subject(s) 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 the Subject(s).
- 11.7 Unless there are compelling reasons not to do so, Subject(s) will be given the opportunity to respond to material findings contained in an investigation report. No allegation of wrongdoing against a Subject(s) shall be considered as maintainable unless there is good evidence in support of the allegation.
- 11.8 The investigation shall be completed normally within 45 days of the date of receipt of the protected disclosure or such extended period as the Competent Authority may permit for reasons to be recorded.
- 11.9 Subject(s) have a right to be informed of the outcome of the investigation.



12. Role of Investigator(s):

- 12.1 Investigator(s) are required to conduct a process towards fact finding and analysis. Investigator(s) shall have derived their authority from Competent Authority when acting within the course and scope of their investigation. The Investigator(s) shall submit his/their report to the Competent Authority.
- 12.2 All Investigators shall perform their role in an independent and unbiased manner. Investigators have a duty of fairness, objectivity, thoroughness, ethical behavior and observance of professional standards.
- 12.3 Once the investigation is completed, the Competent authority shall submit the report of investigation to the MD/JMD and the MD/JMD will then decide on the quantum of punishment to be given. While deciding on this, the Competent authority will consider the following:
 - a. Severity of the misconduct
 - b. Impact on the Organization (Reputation, Financial / Non – Financial)
 - c. Past record of the employee
 - d. Past precedence of treating similar violations (a summary of the same will be kept with Organization Effectiveness portfolio at Group Human Resources)

13. Action


- 13.1 If the Competent Authority is of the opinion that the investigation discloses the existence of improper activity which is an offence punishable in law, the Competent Authority may direct the concerned authority to take disciplinary action under applicable statutory provisions.
- 13.2 The Competent Authority shall take such other remedial action as deemed fit to remedy the improper activity mentioned in the protected disclosure and/or to prevent the re-occurrence of such improper activity.
- 13.3 If the Investigation discloses that no further action on the protected disclosure is warranted, the report shall be filed in the Confidential Section.
- 13.4 If the competent authority is satisfied that the protected disclosures / complaint is false, motivated or vexatious, the competent authority may report the matter to concerned Disciplinary Authority for appropriate disciplinary action against the whistle blower.

14. Grievance

- 14.1 If the Whistle Blower feels aggrieved with the disposition of his or her Complaint or if the Whistle Blower or Subject feels that protection, which either of them is entitled to has not been provided or has been disregarded, the Whistle Blower or Subject as the case may be may make a representation in writing of his or her grievance to the MD/ JMD of the Company, who will take such action in the matter as he considers necessary to redress the grievance.
- 14.2 The decision of the MD/JMD , Audit Committee shall be final and binding on the Whistle Blower and on the Subject(s).

15. Reporting And Review

- 15.1 The Competent Authority shall submit a report of the complaint, of the investigation conducted, and of the action taken to the MD/JMD, Audit Committee, who shall have power to review any action or decision taken by the Competent Authority.
- 15.2 All employees of the Corporation shall abide by, obey, and be bound to implement any decision taken or direction given by the Audit Committee.



Vinayak Deo
Managing Director

Date : 12/05/2021





Shailesh Parab
Joint Managing Director