



WHISTLEBLOWING POLICY

Annexure-B
of CSL Business Philosophy and Principles

DOCUMENT APPROVAL NOTE:

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INDEX

1 PURPOSE	3
2 DEFINITIONS	3
3 POLICY STATEMENT	4
4 APPLICATION OF THE POLICY	4
5 WHISTLE BLOWING	5
6 INVESTIGATIONS AND OUTCOME.....	6
7 RECORD-KEEPING	7
8 COMMUNICATION OF THE POLICY	7
9 LINE OF RESPONSIBILITY	7
10 MONITORING AND REVIEW	8
11 QUERIES AND CONCERNS	8
12 FAQs.....	8



1 PURPOSE

The purpose of this Policy is to ensure freedom for voicing concerns about any wrongdoing or malpractice at the workplace without any fear of victimization or discrimination.

2 DEFINITIONS

- 2.1 **Bribe:** An undue reward for action which is illegal, improper or unethical. Bribes can be categorized into various forms, including but not limited to money, gifts, loans, hospitality, services, discounts or any other benefit that is intended to wrongfully influence a decision or action.
- 2.2 **Bribery:** Offering, promising, accepting or seeking a Bribe.
- 2.3 **Company:** Cellcomm Solutions Ltd with its registered office at 8th Main Road, 3rd Stage, 4th Block, Mahalakshmi Layout, Bengaluru – 560 086 and corporate office at #38, KIADB Hardware Park, Mahadevakodigehalli, Bangalore – 562 149, India and all its subsidiaries.
- 2.4 **Compliance Officer:** Head of the Whistleblowing Committee who shall also act as an interface between the committee and the Whistleblower.
- 2.5 **Corruption:** Dishonest or fraudulent conduct by abuse of power, typically involving Bribery.
- 2.6 **Disciplinary Action:** Any action or actions taken by the Company against an Employee for any breach of condition(s) which may include warning, suspension, termination with or without notice period and/or any other action depending upon the nature and seriousness of each case including legal action at the discretion of the Company.
- 2.7 **Employee:** A person on regular employment with the Company with effect from the date of joining until the date of relieving or date of termination, as the case maybe.
- 2.8 **Gift:** Something given or received willingly without any payment in return, as to show favor towards someone.
- 2.9 **Head of the Department (HOD):** An individual appointed to monitor, lead, train, and manage staff members belonging to a specific department.



- 2.10 **Hospitality:** Any form of travel, entertainment or preferential treatment offered or received for an improper benefit in return.
- 2.11 **HR Department:** The department or function designated within the Company responsible for the implementation of its HR policies and management of its human resources.
- 2.12 **Whistleblowing:** Act of raising a concern or making a disclosure relating to a suspected wrongdoing.
- 2.13 **Whistleblower:** A complainant who raises concerns over wrongdoings or malpractices within the Company.
- 2.14 **Whistleblowing Committee (WC):** Team of Employees authorized by the Company to address any illegal / unfair / unethical behavior and implement remedial actions.

3 POLICY STATEMENT

- 3.1 The Company shall encourage all individuals associated with its business to address concerns internally within the Organization rather than 'blowing the whistle' outside.
- 3.2 Any individual associated with the Company shall have the right and the duty to report any matters of concern with respect to malpractice, fraud, injustice, offence or any other inappropriate acts within the Company.
- 3.3 The Company shall ensure that the whistleblower shall not be at the risk of victimization or reprisal.
- 3.4 The Company shall conduct a fair and transparent investigation into all the concerns raised before initiating any Disciplinary Action.

4 APPLICATION OF THE POLICY

This Policy applies to all persons working for or on behalf of the Company in any role, including the Employees, directors, contractual workers, trainees, consultants, external service providers, business partners or any other person associated with the Company.

5 WHISTLEBLOWING

5.1 What to report?

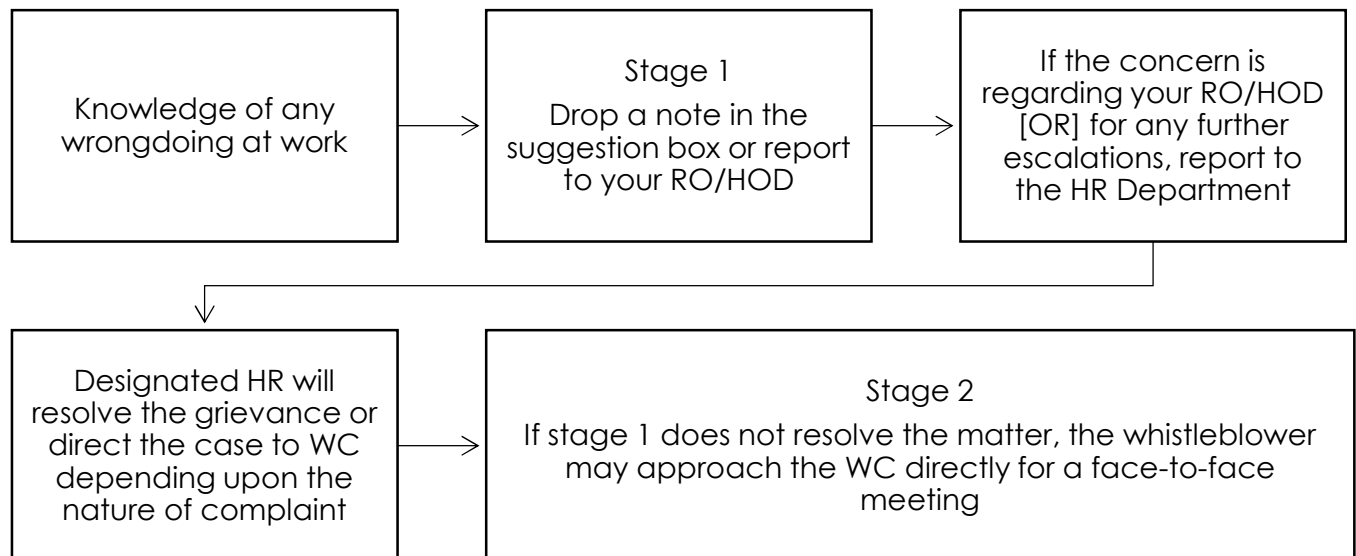
Activities that require Whistleblowing include:

- (a) Criminal activity
- (b) Failure to comply with any legal obligation or regulatory requirements
- (c) Injustice or unethical practices
- (d) Bribery or Corruption
- (e) Financial fraud or mismanagement
- (f) Breach of internal policies and procedures
- (g) Unauthorized disclosure of confidential information

Grievances of personal nature, such as discrimination, harassment, etc., fall out of the scope of this Policy. Please refer to the HR Manual for reporting such activities.

If you are uncertain about the scope of grievances that can be addressed within this policy, please contact your superiors or the Compliance Officer mentioned in the **Line of Responsibility** (sec.9)

5.2 How to report?





- 5.3 **Confidentiality:** The Whistleblowers should feel safe to openly voice their concerns under this policy. The WC will keep their identity confidential if they wish to do so. In this case, appropriate consent will be taken from the Whistleblowers before their names are revealed to the investigating team. The Company discourages anonymous reporting by Whistleblowers to facilitate effective investigation.
- 5.4 **External Disclosure:** This policy is intended to provide an effective mechanism for internal reporting of wrongdoings at workplace. It is not recommended that an Employee alerts a third party or external agency about the wrongdoing or its ongoing investigation. Whistleblowers may approach the relevant law-enforcing authority, but it is advised that they seek the consent of WC before doing so.
- 5.5 **Protection for Whistleblowers:** The Compliance Officer shall ensure that the whistleblower is protected from victimization which may include unfavorable treatment or reprisal. If a Whistleblower feels that the WC is unable to ensure protection, he/she may go through the Company's grievance redressal mechanism. Disciplinary Action will be initiated against any person threatening the WC or the Whistleblower.

6 INVESTIGATIONS AND OUTCOME

- 6.1 Once a complaint is raised, the adequacy of information must be checked by the investigating team. The minimum details required are
- (a) Date, time and place of the incident
 - (b) Type of incident (Eg: Fraud, Corruption, etc.)
 - (c) Description of concerns
 - (d) Persons involved
 - (e) Complainant's name and contact details (if available).
- 6.2 After reviewing the above information, the WC will make an initial assessment, which shall be informed to the complainant. Additional meetings may be required depending upon the availability of resources.
- 6.3 The WC may involve subject experts within the Company, HR Department or HODs wherever felt necessary to make recommendations on the case. If the case has any legal or contractual obligations, the Company may further decide to inform the concerned law-enforcing bodies and other external interested parties.
- 6.4 The progress of the investigation and the timelines shall be informed to the Whistleblower. Specific findings which require confidentiality may not be shared.



- 6.5 If the complaint received is genuine, necessary Disciplinary Action and corrective measures must be initiated to ensure that such incidents are not repeated.
- 6.6 If the complaint received is found to be intentionally misleading / fabricated, appropriate Disciplinary Action may be initiated against the Whistleblower depending upon the malicious nature of the complaint.

7 RECORD-KEEPING

- 7.1 The WC must maintain confidentiality of all records.
- 7.2 A record shall be maintained with details mentioned under Sec.6.1 along with the details of the investigating team, the outcome of the case and the corrective actions taken to avoid recurrence.
- 7.3 The minutes of the meetings conducted during the investigation should be documented and shared with all stakeholders.

8 COMMUNICATION OF THE POLICY

- 8.1 The Policy shall be published on the Company's website to ensure access to all Employees, directors, consultants, service providers and other interested parties.
- 8.2 New Employees shall be educated about this Policy during the induction training program.
- 8.3 All stakeholders shall be given adequate training on how to implement and adhere to this Policy.

9 LINE OF RESPONSIBILITY

- 9.1 Primary responsibility: Board of directors.
- 9.2 Secondary responsibility: HR and WC are together responsible for day-to-day implementation of this Policy. The Compliance Officer shall ensure its adequacy and effectiveness. HODs shall ensure that their teams understand and adhere to this Policy.



- 9.3 The Whistleblowing Committee shall have at least one representation from HR functions with minimum of 4 members in the committee at any given point in time.

WHISTLE BLOWING COMMITTEE			Last Reviewed Date:
SNO	Name of the Member	Department	E-mail ID
1	Thomas Varughese	Director - HR (Compliance Officer)	thomas@cellcommsolutions.com
2	Narayana Bhat	Finance (Member)	narayana@cellcommsolutions.com
3	Sunil V Thomas	Marketing (Member)	sunil@cellcommsolutions.com
4	Megha B N	HR (Member)	hr@cellcommsolutions.com

10 MONITORING AND REVIEW

- 10.1 This Policy shall be reviewed at least once in a year by the Whistleblowing Committee to ensure its compliance to the latest legal regulatory framework.
- 10.2 The Policy shall be reviewed to assess its adequacy and effectiveness.
- 10.3 An internal audit, if required, may be done to provide assurance of implementation.
- 10.4 WC membership maybe reviewed annually to make the committee more relevant to the changing circumstances.
- 10.5 Comments, suggestions and queries on this Policy shall be reviewed from time-to-time and necessary updates shall be done in accordance with them.

11 QUERIES AND CONCERNS

Ambiguity in the Policy terms or any further queries on this Policy shall be addressed to the HR Department / WC.

12 FAQs

- (a) I want to report an incident of bribery, but I do not have any evidence of the same. I am worried that the Whistleblowing Committee may consider my complaint as malicious.



Answer – A complaint will not be considered as malicious due to lack of evidence. Please proceed.

- (b) I am a member of the Whistleblowing Committee. I have received a complaint with enough evidence and facts proving that the accused is guilty. All the other members are convinced as well. Do we still need an enquiry?

Answer – Yes, a formal investigation is mandatory. The investigating team should analyze the facts and provide an opportunity to the accused to put forward his case.