

WHISTLEBLOWER POLICY

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Revision History

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12-12-2023	Vishnu Prasad (Manager HR)	Shagufta Kazi (Head - Global HR)	Not Applicable	

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Preface

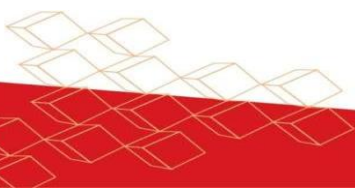
At 20Cube, we have adopted the Business code of conduct, which lays down the principles and standards that should govern the actions of the Company and our employees. Any actual or potential violation of the Code, howsoever insignificant or perceived as such, would be a matter of serious concern for the Company. The role of the employees in pointing out such violations of the Code cannot be undermined.

Purpose

- We are committed to the highest levels of ethics and integrity in the way that we do business. We understand that this is crucial to our continued success and reputation.
- The purpose of this policy is to provide a mechanism for the employees, contractors, suppliers, customers, or any other stakeholders to raise concerns, in good faith, about unethical or illegal practices, malpractices, or any other misconduct (Reportable Conduct) that may cause harm to the organization or its stakeholders. The policy aims to encourage and protect Whistleblower from any kind of retaliation, discrimination, or adverse action for making a disclosure. We also encourage reporting of any event (actual or potential) of misconduct that is not reflective of our values and principals.
- This policy sets out how 20Cube will support you so that you can safely express your concerns, know whom to contact, how to make a report and the protections available to you. We have a professional responsibility to speak up and report unethical behavior.

Scope

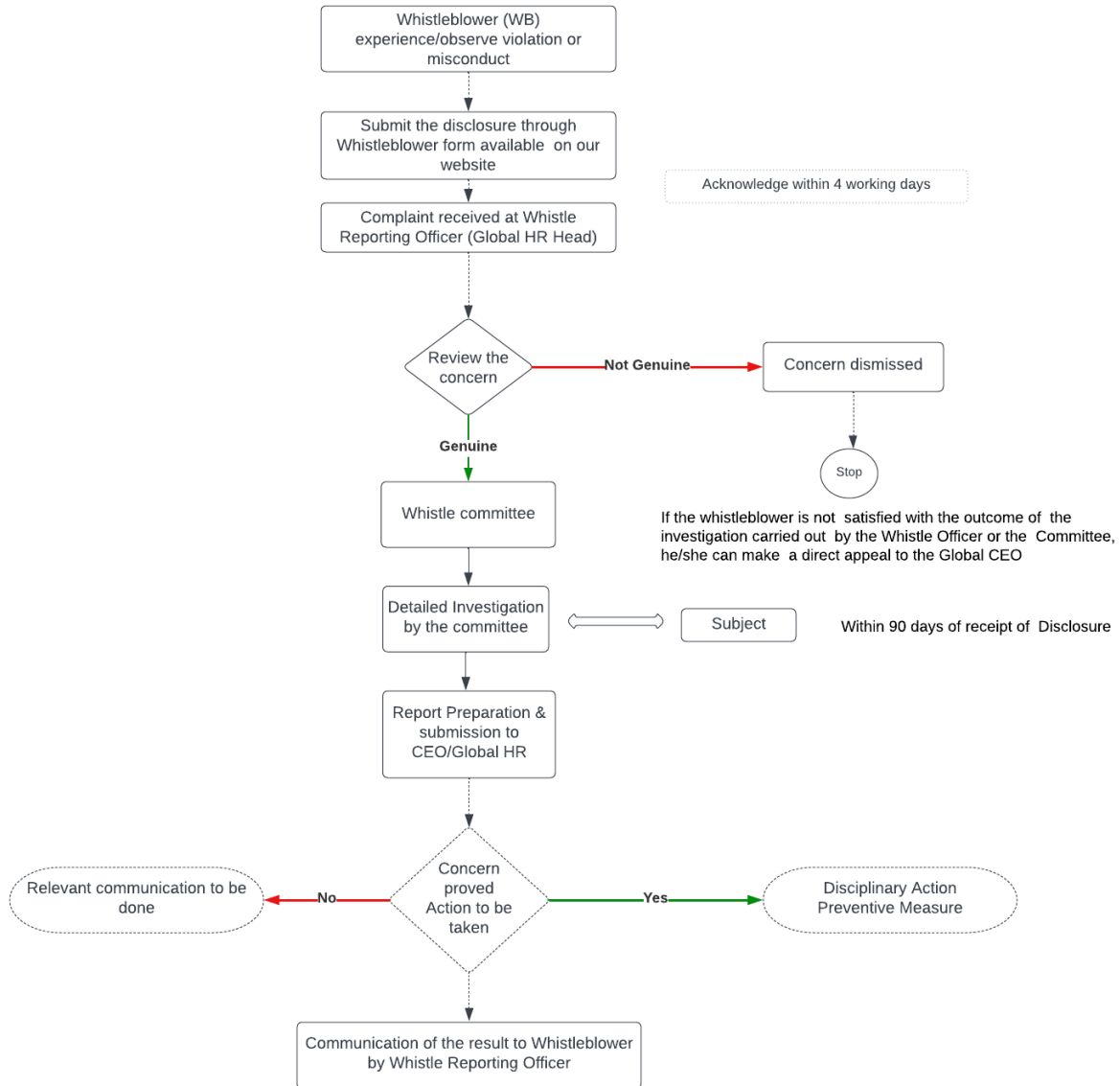
- This policy applies to all employees, contractors, suppliers, customers, or any other stakeholders of the organization who report any concerns related to unethical or illegal practices, malpractices, or any other misconduct. It also applies to relatives, dependents or spouses of any of these people.
- These will be referred to as Eligible Whistleblower.
- They are neither required to act as investigators or finders of facts, nor would they determine the appropriate corrective or remedial action(s) that may be warranted in any given case.



Policy

- We expect everyone who works for 20Cube to comply with our Business code of conduct, our policies and procedures, professional standards, laws and regulations.
- You also have a responsibility to speak up using one of the many channels available within the organization when you suspect something does not look or feel right.
- We would rather hear your concerns directly so that we can resolve them directly. If you make a Whistleblower Report pursuant to this Policy, we have a responsibility to protect you, including not disclosing your identity (unless required or permitted by law) and making sure you are not subject to Detrimental Conduct.
- **Reporting Process:** Any individual who has concerns about unethical or illegal practices, malpractices, or any other misconduct should report them to the designated person or authority. We encourage you to consider talking to our **Whistleblower Committee Members (Reporting Officer, Investigation Officer)**, or any other senior management personnel as designated by the organization)
- **Confidentiality:** The organization recognizes the need for confidentiality of Whistleblower and will protect their identity to the extent possible. However, in some cases, the organization may need to disclose the identity of the Whistleblower to investigate the matter effectively or comply with legal requirements.
- **Protection against Retaliation:** The organization prohibits any retaliation, discrimination, or adverse action against Whistleblower who report concerns in good faith. The organization will take appropriate disciplinary action against any individual who retaliates against a Whistleblower.
- **Investigation:** The organization will promptly investigate all concerns raised under this policy. The investigation will be carried out in a fair, impartial, and objective manner, and the organization will take appropriate action based on the findings of the investigation.
- **False Reporting:** The organization recognizes that false reporting can have serious consequences and will take appropriate disciplinary action against individuals who make false or malicious reports.
- **Communication:** The organization will communicate this policy to all employees, contractors, suppliers, customers, or any other stakeholders and will provide training on the policy and the reporting process.
- **Record Keeping:** The organization will maintain records of all concerns raised under this policy and their investigation.

Process Flow



Key Points to note

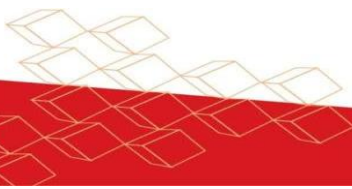
- **Accountabilities of Whistleblower:** Avoid anonymity if possible when raising a concern, co-operate with investigating authorities, maintain full confidentiality, do not raise malicious allegations
- **Guiding Principles :** The Company will:
 - Ensure that the Whistleblower and/or the person processing the Protected Disclosure is not victimized for doing so;
 - Treat victimization as a serious matter, including initiating disciplinary action on such person/(s);
 - Not attempt to conceal evidence of the Protected Disclosure;
 - Ensure complete confidentiality.
 - Take disciplinary action, if any one destroys or conceals evidence of the Protected Disclosure made/to be made;
 - Provide an opportunity of being heard to the persons involved, especially, the Subject
- **Rights of a Subject**
 - Subject has right to communicate his/her say on the matter
 - Subjects have the right to be informed of the outcome of the investigation
- **Warning, imposition of fine, suspension** from official duties or any such action as is deemed to be fit considering the gravity of the matter.

FAQ's

- **How should a Disclosure be made and to whom?**
 - All Protected Disclosures should be registered through the Whistleblower form available in our website.
 - In respect of all Protected Disclosures, those should be addressed to the Global HR Head of the Company.
 - If a protected disclosure is received by any Directors/Employees of the Company other than Country CEO or the Global Head HR, the same should be forwarded to the Country CEO & Global Head HR for further appropriate action. Appropriate care must be taken to keep the identity of the Whistleblower confidential.
 - Protected Disclosures should be factual and not speculative or in the nature of a conclusion, and should contain as much specific information as possible to allow for proper assessment of the nature and extent of the concern and the urgency of a preliminary investigative procedure.
 - The Whistleblower must disclose his/her identity in the covering letter forwarding such Protected Disclosure. Whistleblowers must put their names to allegations as follow-up questions and investigation may not be possible unless the source of the information is identified.

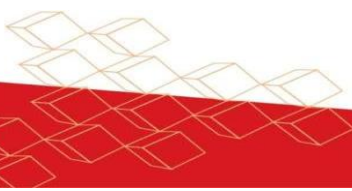
- **What will happen after the Disclosure is submitted?**

- The Whistle Reporting Officer shall acknowledge receipt of the Disclosure as soon as practical (preferably within 04 days of receipt of a Disclosure), where the Whistleblower has provided his/her contact details.
- The Whistle Reporting Officer will proceed to determine whether the allegations (assuming them to be true only for the purpose of this determination) made in the Disclosure constitute a malpractice.
- If the Whistle Reporting Officer determines that the allegations do not constitute a malpractice, he/she will record this finding with reasons and communicate the same to the Whistleblower
- If the Whistle Reporting Officer determines that the allegations constitute a malpractice, he/she will intimate the Whistle Committee comprising of Senior Level Officers of Management Team, where the breach has occurred, as he/she deems necessary.
- The Whistle committee will investigate the disclosure and submit detailed report to Whistle Reporting Officer
- If the alleged malpractice is required by law to be dealt with under any other mechanism, the Whistle Reporting Officer shall refer the Disclosure to the appropriate authority under such mandated mechanism and seek a report on the findings from such authority.
- Subjects will normally be informed of the allegations at the outset of a formal investigation and have opportunities for providing their inputs during the investigation.
- The investigation may involve study of documents and interviews with various individuals. Any person required to provide documents, access to systems and other information by the Whistle Committee for the purpose of such investigation shall do so. Individuals with whom the Whistle Committee requests an interview for the purposes of such investigation shall make themselves available for such interview at reasonable times and shall provide the necessary cooperation for such purpose.
- If the malpractice constitutes a criminal offence, the Whistle Officer will bring it to the notice of the Global CEO and take appropriate action including reporting the matter to the police.
- The Global CEO may, at his/her discretion, participate in the investigations of any Disclosure.
- The Whistle Committee shall conduct such investigations in a timely manner and shall submit a written report containing the findings and recommendations to the Whistle Reporting Officer as soon as practically possible and in any case, not later than 90 days from the date of receipt of the Disclosure. The Whistle Reporting Officer may allow additional time for submission of the report based on the circumstances of the case. :
- Whilst it may be difficult for the Whistle Reporting Officer to keep the Whistleblower regularly updated on the progress of the investigations, he/she will keep the Whistleblower informed of the result of the investigations and its recommendations subject to any obligations of confidentiality.



- The Whistle Reporting Officer will ensure action on the recommendations of the Whistle Committee/ Officer and keep the Whistleblower informed of the same. Though no timeframe is being specified for such action, the Company will endeavor to act as quickly as possible in cases of proved malpractice.
- **What should I do if I face any retaliatory action or threats of retaliatory action as a result of making a Disclosure?**
 - If you face any retaliatory action or threats of retaliatory action as a result of making a Disclosure, please inform the Whistle Officer in writing immediately.
 - She/He will treat reports of such actions or threats as a separate Disclosure and investigate the same accordingly and may also recommend appropriate steps to protect you from exposure to such retaliatory action and ensure implementation of such steps for your protection
- **How do I ensure the information shared is confidential?**
 - Whistle Committee will treat all complaints in a confidential and sensitive manner. In specific cases where the criticality and necessity of disclosing the identity of the Whistleblower is important , it may be disclosed, on a 'need-to-know-basis', during the investigation process and only with the prior approval of the Whistleblower.
- **How do we deal with Anonymity?**
 - A Whistleblower may choose to keep his/her identity anonymous. In such cases, the complaint should be accompanied with strong evidence and data.
- **What are the exclusions from the policy?**
 - The following types of complaints will ordinarily not be considered and taken up:
 - Complaints that are Illegible , if handwritten
 - Complaints that are vague , with pseudonyms
 - Complaints that are trivial or frivolous in nature
 - Matters which are pending before a court of Law, State, National Human Rights Commission, Tribunal or any other judiciary or sub judiciary body
 - Any matter that is more than 1 year from the date on which the act constituting violation is alleged to have been committed
 - Issue raised, relates to service matters or personal grievance

The Whistleblowers 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.



Definitions

- **Business code of conduct** : Specifies and helps the continued implementation of the Corporate Business Principles by establishing certain nonnegotiable minimum standards of behaviour in key areas
- **Eligible Whistleblower/Whistleblower** : An Eligible Whistleblower who makes a disclosure of Reportable Conduct in the manner described in this policy
- **Protected Disclosure/Disclosure**: Concern raised by a written communication made in good faith that discloses or demonstrates information that may evidence unethical or improper activity. Protected Disclosures should be factual and not speculative in nature
- **Reportable Conduct** : Reportable conduct is anything that you have reasonable grounds to suspect, in relation to our Business code of conduct
- **Subject** : Means a person or group of persons against or in relation to whom a Protected Disclosure is made or evidence gathered during the course of an investigation under this Policy
- **Detrimental Conduct** : Detrimental Conduct is negative action taken against any person who, in good faith, makes a Whistleblower Report or assists or participates in an investigation of the disclosure and as a result suffers Detriment
- **Whistle Committee**: Committee (including its members individually) are responsible for championing the Whistleblower program and overseeing its implementation and effectiveness. This committee mainly consists of the Whistle Reporting Officer and the Whistle Investigation Officer. The Whistle investigation officer leads the committee.
- **Whistle Reporting Officer**: A person who has been nominated to receive disclosures of Reportable Conduct from a Whistleblower.
- **Whistle Investigation Officer**: A person who has been nominated to carry out an investigation of a Whistleblower Report.

