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|  | TELEMA ELECTRICALS PRIVATE LIMITED. | Doc. No.: TEPL-EV-P-42 |
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| | | Issue No.: 1.0 |
| | WHISTLE BLOWER POLICY (ANTI-COMPETITIVE PRACTICES / IT CONCERNS / CORRUPTION & BRIBERY) | Issue Date: 01.01.2025 |
| | | Rev. No.: - - - |
| | | Rev. Date: - - - |

1. PURPOSE - The purpose of this policy is to provide a secure, confidential, and transparent mechanism for reporting concerns related to unethical, illegal, or improper conduct including anti-competitive practices, IT security issues, corruption, bribery, and misuse of company resources.

This policy ensures that all concerns are reported, investigated, and resolved fairly without fear of retaliation.

2. SCOPE - This policy applies to all employees, contractors, suppliers, customers, consultants, and third-party stakeholders associated with Telema Electricals Private Limited.

This policy covers concerns related to business conduct, competition practices, financial activities, IT systems, and information security.

3. DEFINITIONS - For the purpose of this policy, the following definitions shall apply:

- 3.1 Whistle blowing means reporting of suspected misconduct, unethical behaviour, or illegal activity.
- 3.2 Anti-competitive practices mean actions such as price fixing, collusion, bid rigging, or abuse of market position.
- 3.3 IT concerns mean unauthorized access, data breaches, misuse of systems, or cybersecurity risks.
- 3.4 Corruption and bribery mean offering, giving, receiving, or soliciting improper advantage.
- 3.5 Good faith reporting means reporting concerns based on reasonable belief without malicious intent.

4. OVERALL RESPONSIBILITY

- 4.1 The Director shall ensure enforcement of this policy.
- 4.2 The HR Department shall monitor compliance and maintain records.
- 4.3 The Production and Administration Departments shall ensure safe and suitable working conditions.
- 4.4 Department Heads shall ensure implementation within their areas.
- 4.5 Employees shall follow all workplace and safety requirements.


5. ABBREVIATIONS

- HR - Human Resources

6. ACTIVITY DESCRIPTION

- 6.1 The company has established and maintained dedicated, secure, and confidential reporting channels for whistleblowing, including official email, phone communication, and direct reporting to designated personnel, to enable employees and stakeholders to raise concerns safely and without barriers.
- 6.2 The company shall ensure that whistleblower reporting channels are clearly communicated to all employees and relevant stakeholders through induction, training, and policy communication. Stakeholders may report concerns through email, confidential phone line, or in-person communication with HR or designated authority.
- 6.3 Stakeholders may also report concerns directly to regulatory authorities if internal mechanisms are considered insufficient.
- 6.4 Reports may be submitted anonymously; however, sufficient detail shall be provided to enable investigation.
- 6.5 All whistleblower reports shall be treated with strict confidentiality, including identity of the reporting individual, details of the concern, and investigation findings, and access to such

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| PREPARED BY | REVIEWED & APPROVED BY |
| Management Representative | Director |
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information shall be restricted to authorized personnel only. All concerns shall be recorded in the Incident, Investigation, Action & Closure Record - (TEPL/EV/F/01).

- 6.6 The HR Department shall acknowledge receipt of the concern within 1 working day where the identity of the reporter is known.
- 6.7 An initial assessment shall be conducted to determine the validity, severity, and category of the concern.
- 6.8 Where required, a formal investigation shall be initiated involving relevant departments including IT, Accounts, Legal, or external experts.
- 6.9 Investigation activities may include interviews, review of records, system logs, financial documents, and communication data.
- 6.10 All employees shall cooperate fully during investigation.
- 6.11 Where required, the company shall cooperate with regulatory authorities or law enforcement agencies.
- 6.12 Upon completion of investigation, appropriate corrective actions shall be implemented including disciplinary action, process improvement, or legal action.
- 6.13 Where misconduct is confirmed, the case shall be recorded in the Incident, Investigation, Action & Closure Record - (TEPL/EV/F/01)
- 6.14 Where possible, the whistleblower shall be informed of the outcome of the investigation while maintaining confidentiality.
- 6.15 The company shall ensure that no retaliation, discrimination, or adverse action is taken against any individual who reports a concern in good faith or participates in an investigation.
- 6.16 Any retaliation shall be treated as a serious violation and shall result in disciplinary action.
- 6.17 All reports shall be made in good faith and based on reasonable grounds.
- 6.18 False or malicious reporting shall be treated as misconduct and may lead to disciplinary action.
- 6.19 The company shall maintain records of all reports, investigations, and actions taken.
- 6.20 The HR Department shall review whistleblower cases at least once every 90 days to identify trends and improve controls.
- 6.21 Training and awareness on whistleblower mechanisms and ethical conduct shall be conducted at least once every 12 months.
- 6.22 No exception to this policy shall be allowed under any condition.

7. DOCUMENTED INFORMATION

- 7.1 Incident, Investigation, Action & Closure Record - (TEPL/EV/F/01)

8. KPI (KEY PERFORMANCE INDICATORS)

- 8.1 Quantitative KPIs
 - Acknowledgment within 1 working day - Target: 100%
 - Investigation completion within defined timeline - Target: 100%
 - Retaliation cases - Target: 0
- 8.2 Qualitative KPIs
 - Transparent reporting culture
 - Strong ethical governance
 - Employee confidence
 - Effective risk control

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9. REVISION HISTORY

| Version | Date | Description of Change | Prepared By | Approved By |
|---------|----------|-----------------------|-------------|-------------|
| 1.0 | 01.01.25 | Initial Release | HR | Director |

| PREPARED BY | REVIEWED & APPROVED BY |
|---------------------------|------------------------|
| Management Representative | Director |
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