



**KELLTON TECH SOLUTIONS LIMITED.**

**Kellton Tech Solutions' 'Whistle blower policy'**

**Purpose:**

To formulate and implement a Whistle Blower Policy for safeguarding the interest of the Complainant (Whistle Blower). A Whistle Blower can report any unethical or improper (not necessarily violation of law) practice or violation of the Company's Code of Conduct or complaints regarding accounting, auditing, internal controls or disclosure practices of the Company. The policy gives a platform to the Whistle Blower to report the above-mentioned practices to the Managing Director or person heading HRD and to define processes for receiving and investigating complaints. Although the complaint is not expected to prove the truth of an allegation, the complainant needs to demonstrate that there are sufficient grounds for concern and is not done as a malicious act against an individual.

**Scope:**

a. This Policy is an extension of the Company's code of conduct and it applies to all the Employees of the Company, stakeholders of the Company including associates, contract personnel, vendors, customers, shareholders (collectively hereinafter referred to as 'Whistle Blower').

**Coverage of the Policy:**

The Policy covers malpractices and events which have taken place or suspected to take place involving:

- a. Abuse of Authority
- b. Breach of Employee Code of Conduct
- c. Criminal Offence having repercussion on the Company or its reputation
- d. Financial irregularities, including fraud or suspected fraud
- e. Manipulation of Company data/records
- f. Misappropriation or misuse of Company funds/Assets
- g. Non-compliance of legal and regulatory requirements
- h. Corruption, bribery, theft, fraud, coercion, willful omission etc
- i. Any actual or possible violation of the Code or an event he becomes aware of that could affect the business or reputation of the Company



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### **Procedure:**

- a. The Whistle Blower Policy ('the Policy') shall be administered jointly by the Managing Director and a person heading HRD of the Company.
- b. The employee should report by sending an email to concerned email ID's or send a written complaint to the Managing Director or a person heading HRD of the Company.
- c. The Whistle Blowing procedure is extended to be used for serious and sensitive issues and the complaint should be specific in nature containing sufficient details to permit investigation without need for direct contact.

The complaint shall include:

- Nature and facts of the complaint
- People involved
- The impact, monetary or otherwise on the company
- Name, address/ work location of the Complainant.
- Supporting documents and any other evidence

d. Consistent with the Company's philosophy, the Company would expect the complainants to put their names for investigation purposes. Anonymous applications will not be covered by the policy.

e. The process of investigation may take the help of the Head of Internal Audit or any other concerned person. The investigation will be completed within 60 days of the receipt of the complaint. Within 60 days the decision on the complaint will be communicated to the Whistle Blower by either the person heading HRD or Managing Director.

f. For any complaint, the person heading HRD or Managing Director may constitute a Committee to assist them with the investigation.

g. Based on their findings as recommended to the person heading HRD or Managing Director appropriate course of action will be taken.

h. Only in exceptional cases, where the complaint itself is against the Managing Director or person heading HRD or when the complainant is not satisfied with the outcome of the investigation carried out by the Managing Director or person heading HRD, he can directly appeal to the Chairman of the Audit Committee.

i. If an investigation leads the Chairman of the Audit Committee to conclude that an improper or unethical act has been committed, the Chairman of the Audit Committee shall recommend to the management of the Company to take such disciplinary or corrective action as the Chairman of the Audit Committee may deem fit.



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i. Every quarter, a summary of all the complaints received will be put forward to the Chairman of the Audit Committee.

### **Confidentiality:**

The Proceedings shall be carried out in strict confidentiality, in an unbiased manner and shall ensure thorough fact-finding. The Whistle Blower-Complainant, Managing Director or a person heading HRD, Audit Committee Chairman and every internal and external stakeholder involved in the process shall:

- a. Maintain complete confidentiality/secretcy of the matter
- b. Not discuss the matter in any informal / social gatherings/ meetings
- c. Not to keep papers unattended anywhere at any time
- d. Keep the electronic mails /files under password/ safe custody.

### **Safeguarding the Interest of the Whistle Blower:**

The Company will not tolerate harassment or victimization and will take action to protect the whistle blower (Complainant). The Company assures every Whistle Blower, protection against unfair termination or any other disciplinary action or unlawful discrimination or retaliation in any manner for blowing the whistle under this policy. The Company will do its best to protect whistle blower's identity when he/she makes a complaint. It must be appreciated, however, that the investigation process may require a statement by the whistle blower as part of the evidence.

### **Malicious Allegations:**

The intent of the policy is to bring genuine and serious issues to the fora. Allegations based not on reality but due to malicious intent will result in serious consequences and strong disciplinary action against the complainant concerned.

### **Amendments:**

The Board based on the recommendation of Managing Director may amend this Policy from time to time.