CLOUD4C
Part of Capgemini

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Whistle – Blower Policy

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1. PREFACE

Cloud4C Services Pvt. Ltd., its subsidiaries, and affiliates (the "Company") is committed towards conducting its business with highest standards of ethics, honesty, integrity, and ethical behavior. To that end, any concern related to malpractice or impropriety is treated by Cloud4C with utmost seriousness. Directors and Employees are often the first to realize that there may be something not in order requiring redressal by the Company. In line with that commitment, the Company's Directors, Employees and Other Stakeholders with concerns about any aspect of the Company, are encouraged to come forward and voice their concerns to the Management.

The Whistle-blower Policy ("WB Policy", "the Policy" or "this Policy") enables Stakeholders associated with the Company to voice their genuine concerns in a responsible and effective manner. It is a fundamental aspect that an Employee shall faithfully serve the employer, shall not misuse his/her position in the Company and shall not disclose confidential information about the employer's affairs for personal gain.

The Company has adopted a Business Code of Conduct ("the Code") as prevalent from time to time, which lays down the principles and standards that should govern the actions of the Company, its stakeholders, and its employees. Any actual or violation of the Code, howsoever insignificant or perceived as such, would be a matter of serious concern for the Company.

The purpose of this Policy is to provide a framework to Employees, Directors, and Other Stakeholders to report any Code violation (actual or potential) without any fear of retaliation, victimization, or unfair treatment. The WB Policy neither releases Employees, Directors, and Other Stakeholders from their duty of confidentiality in the course of their work nor it can be The Chairman and Managing Director ("CMD") shall review the functioning of the Whistleblower mechanism, at least once in a financial year. The Whistleblower Policy will be displayed on the website of the Company.

2. DEFINITIONS

The definitions of the key terms used in this Policy are as follows:

2.1.

Company means Cloud4C Services Pvt. Ltd., and its subsidiaries/affiliates.

2.2.

Employee means every employee of the Company (whether working in India or abroad) including the whole time and contractual employees.

2.3.

Director means a director appointed to the Board of the Company.

2.4.

Other Stakeholders means suppliers, service providers, distributors, sales representative, contractors, consultants, intermediaries, and other business associates.

2.5.

Whistle-blower means an individual who makes a Protected Disclosure under this Policy that includes an Employee, Director, and Other Stakeholders of the Company.

2.6.

Whistle blower software is a software used by Cloud4C Employees, Directors, and other stakeholders to report any unethical activity or incident within the organization to the management.

2.7.

Whistle-blower Committee means a committee comprising of Senior Executives of the Company and appointed to receive complaints from whistle- blowers. Disciplinary Action means any action that can be taken on the completion of or during the investigation proceedings including but not limited to a warning, imposition of fine, suspension from official duties or any such action as instructed by the Whistle-blower Committee to the management as deemed fit considering the gravity of the matter or situation.

2.8.

Genuine Concern or Complaint is a concern on any misconduct or malpractice or any other unethical Activity that should be factual and not speculative in nature.

2.9.

Protected Disclosure means a Genuine Concern that discloses or demonstratesinformation that may evidence any misconduct or malpractice or Unethical Activity .

2.10.

Malicious Complaint shall mean any Protected Disclosure that is made without Good Faith.

2.11.

Unethical Activity or incident means unethical behavior or activity that includes, actual or suspected fraud, violation of the Company policies and systems, adversely affects Company's reputation or brand image, violation of applicable laws, gross or willful negligence causing substantial and specific danger to health, safety, and environment in the Company, etc.

2.12.

Investigator means an internal or external person who is authorized, appointed, consulted, or approached by the Whistle-blower Committee ("WBC") to investigate the Protected Disclosure.

3. COVERAGE AND APPLICABILITY OF THE POLICY

1. This Policy applies to all Employees, Directors and Other Stakeholders affiliated with the Company.
2. This Policy is equally applicable to Other Stakeholders to report a concern related to a violation of the Company's Business Code of Conduct.
3. This Policy:
   i. Provides a platform and mechanism to voice genuine concerns or grievances about unprofessional conduct without fear of reprisal.
   ii. It provides an environment that promotes responsible and protected whistleblowing. It reminds Employees, Directors, and Other Stakeholders about their duty to report any suspected violation of any law that applies to the Company and any suspected violation of the Company's Business Code of Conduct.
   iii. Above all, it is a dynamic source of information about what may be going wrong at various levels within the Company, which will help the Company in realigning various

processes and to take corrective actions as part of good governance practice.

4. SCOPE OF THE POLICY

A Whistle-blower can make a Protected Disclosure related to the below mentioned issues under this Policy:

4.1. Financial impact

Acceptance of kickbacks Claiming of false expenses in reimbursement Concurrent employment Financial fraud of any nature Fraud in request for proposal/ request for quotation Misappropriation Conflict of interest Mishandling of confidential information Acceptance of gifts and entertainment Misrepresentation of Company's financial books and records Procurement fraud

4.2. Regulatory impact

Child labor Financial reporting Sexual harassment Bribery and corruption Unfair trade practices and/ or anti-competitive behavior Violation of any laws or regulations applicable to Company Violation of human rights Violation of the environment, health, and safety guidelines Breach of Company policies Leakage of unpublished price sensitive information

4.3. Reputation impact / people matters

Harassment of any nature other than sexual harassment Discrimination Victimization or bullying Inappropriate use of social media Misuse of authority Favoritism Other code of conduct violations

5. THE GUIDING PRINCIPLES

The following guiding principles have been formulated to ensure that this Policy is adhered and to assure that the concern or Complaint will be acted upon seriously:

1. This Policy shall be appropriately communicated within the Company including by way of putting the Policy on the intranet of the Company and making it as a part of employee handbooks.
2. The Whistle-blower should bring to the attention of the WBC at the earliest about any unethical activity or incident of misconduct. Although, Whistle-blower is not required to provide proof, but they must provide sufficient information and must have sufficient cause for concern, and where

possible they must include proof.

3. The investigation will be conducted honestly, neutrally and in an unbiased manner. All Protected Disclosures shall be acted upon in a time-bound manner and no evidence will be concealed or destroyed while ensuring complete confidentiality of the Whistle-blower.
4. The WBC will ensure protection of the Whistle-blower against any form of victimization or retaliation or unfair employment practices for the Protected Disclosure(s) made by the Whistle-blower.
5. The identity of the Whistle-blower shall be kept confidential unless otherwise required by law, and in which case the Whistle-blower would be informed accordingly.
6. During the inquiry and investigation, it should be ensured that the Subject or other involved persons in relation to the Protected Disclosure be given an opportunity to be heard. Additionally, it will be ensured that suitable Disciplinary Action will be taken against anyone who conceals or destroys any evidence related to Protected Disclosure made under this Policy.
7. Protection under this Policy would not mean protection from Disciplinary Action arising out of any false allegations made by a Whistle-blower or if he or she is the Subject of a separate inquiry or allegations related to any misconduct or any Protected Disclosure.

6. PROTECTION AFFORDED TO THE WHISTLE-BLOWER

1. Cloud4C shall provide protection to the Whistle-blower who makes a Disclosure under the Policy in good faith and with substantial evidence or source of evidence.
2. No unfair treatment will be meted out to a Whistle-blower by virtue of his/her reporting a Disclosure under this Policy. Complete protection will be given to the Whistle-blower against any unfair practice like retaliation, threat, or intimidation of termination/suspension of service, disciplinary action, transfer, demotion, refusal of promotion or any direct or indirect use of authority to obstruct the Whistle-blower's right to continue to perform his/her duties including making further Disclosure.
3. Any other Employee assisting in the said investigation shall also be protected to the same extent as the Whistle-blower. While it will be ensured that genuine Whistle-blower is accorded complete protection from any kind of unfair treatment as herein set out, any abuse of this protection will warrant Disciplinary Action. Protection under this Policy would not mean protection from Disciplinary Action arising out of malicious or false allegations made by a Whistle-blower.
4. The identity of the Whistle-blower shall be kept confidential.
5. The Whistle-blower may reach out directly to the Chairman and Managing Director to

highlight any concern related to victimization due to his/her Disclosure of information under this Policy.

7. WHISTLE-BLOWER PROCESS

1. A Whistle-blower can raise a concern through either of the two Whistle-blower software channels viz. portal via QR code and portal via URL or can be reported directly to the Chairman and Managing Director in exceptional cases.
   a. Please refer to the Annexure 1 for details of the reporting channels.

2. **Channels of reporting** The Whistle-blower may choose to report an occurrence either Confidentially or Anonymously.
   i. **Report confidentially** The Whistle-blower can choose to report confidentially. Their identity will only be known to those who handle the case in confidence, and their identity will appear anonymous and confidential to others in case processing.
   ii. **Report anonymously** The Whistle-blower can choose to report anonymously if they prefer not to provide their identity to anyone in the process.

3. **Creating a report** There are two ways to create a report below is the screenshot.
   i. Written Report If you wish to create a written report, you can choose to report it confidentially or anonymously and proceed with filling out the information.
   ii. Oral Report If you wish to create an oral report, click on 'I want to report orally' and can record your concern.

Note: It is the discretion of the Whistle-blower to conclude whether the issue shall be raised anonymously. For the matter to be aptly investigated, the Whistle-blower may choose to disclose his/her identity along with the details of the complaint. While the anonymous complaints will also be suitably and sincerely looked into, it will provide more leverage and will be pertinent to investigate the complaint sufficiently if the Whistle-blower chooses to disclose his/her/their identity. The identity of the Whistle-blower shall be kept confidential to the maximum reasonable extent.

8. DISQUALIFICATIONS OF PROTECTED DISCLOSURE

The Whistle-blower Committee shall not investigate the Protected Disclosures which would fall under the following categories:

1. Protected Disclosures related to issues which are not covered under the Policy (as detailed in Section 4).
2. Anonymous reporting of Protected Disclosure by Other Stakeholders or issues related to sexual harassment without written and self-attested Complaint.
3. If the Protected Disclosure does not carry following minimum information:

    i. Name, designation, and location of the Subject(s) involved
    ii. Detailed description of the incident
    iii. Location and time or duration of incident
    iv. Specific evidence or source of evidence

9. INVESTIGATION AND ROLE OF INVESTIGATOR(S)

1. All Disclosures reported under this Policy will be reviewed by the WBC. The WBC at their discretion may appoint an Investigator, internal or external (third party) for assistance.
2. The decision to investigate by the WBC is by itself not an accusation and is to be treated as a neutral factfinding process and without presumption of guilt. The outcome of the investigation may not support the conclusion of the Whistle-blower that an improper or unethical activity was committed.
3. If initial enquiries by the WBC indicate that the Disclosure made by the Whistle-blower has no basis or it is not a matter to be pursued under this Policy, it may be dismissed at that stage and the decision shall be documented.
4. Where the initial enquiries indicate that further investigation is necessary, then a formal investigation will be initiated by the WBC, who shall at their discretion engage outside auditors, counsel, or other experts to assist in the investigation and in the analysis of the results.
5. The identity of the Whistle-blower and the person against whom the complaint has been made shall be kept confidential to the maximum extent possible given the legitimate needs of law and the investigation.
6. The person against whom a complaint has been made shall not interfere with the investigation. Evidence shall not be withheld, destroyed, or tampered with and witnesses shall not be influenced, coached, threatened, or intimidated by such person.
7. A judgment concerning the Disclosure will be made by the WBC. This judgment will be in a written report containing the findings of the investigations and reasons for the judgment. The report will be passed to the Chairman and Managing Director.

8. Based on the judgment of the WBC, disciplinary and other appropriate procedures will be invoked.
9. The investigation shall be completed normally within 30 days of the receipt of the Disclosure.
10. The management of Cloud4C in consultation with the WBC shall decide what action to take as well as preventive measures to stop recurrence of similar incidence in future.

10. CONFIDENTIALITY

The Company shall treat all Protected Disclosuresin a sensitive manner and shall endeavor to keep the identity of the Employee, Director or Other Stakeholders making the Protected Disclosure confidential. However, the investigation process may reveal the source of the information and the individual making the disclosure may need to provide a statement which cannot be kept confidential if legal proceedings should arise.

11. MALICIOUS ALLEGATIONS

Malicious allegations by Whistle-blowers may result in disciplinary action and could even lead to termination and / or other appropriate action.

12. RECORD KEEPING

The WBC or the Investigating Officers shall maintain confidential records of all documents relating to allegations for 10 years. A report containing the details of the incidents shall be shared with the Chairman and Managing Director on regular basis.

13. REPORTING

The WBC shall submit a quarterly status report to the Chairman and Managing Director about the total number of Complaints received under this process. The report will also include summary of the findings identified by the WBC along with any corrective actions taken or recommended.

14. COMPLIANCE

Cloud4C shall annually affirm in the Board's Report on Corporate Governance that it has adhered to the provisions of this Policy.

15. RETENTION OF DOCUMENTS

The Company shall retain the documents relating to Protected Disclosures for a minimum period of ten years.

16. AMENDMENT

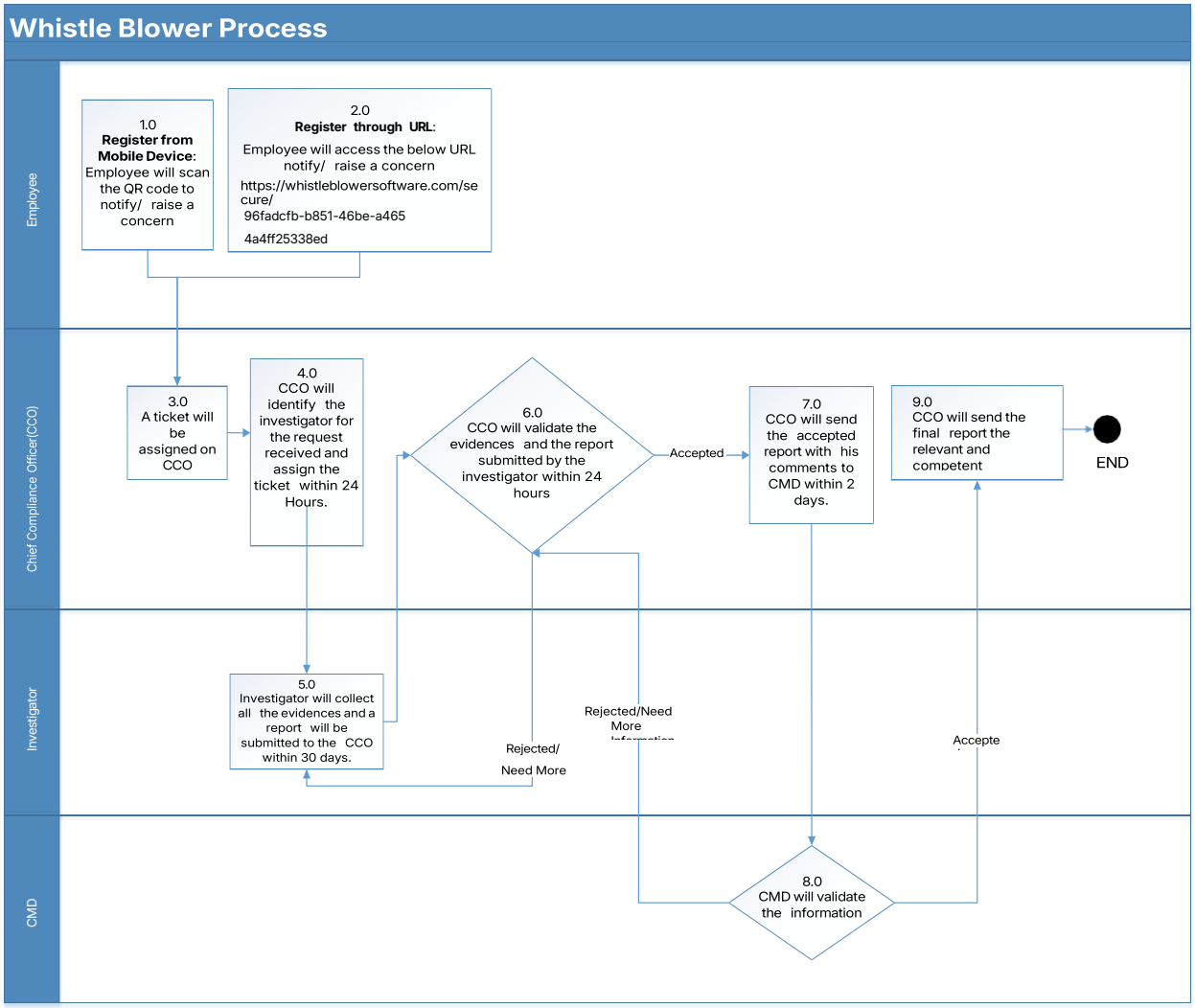
Subject to the approval of the Board of Directors, this Policy may be amended or modified in whole or in part, from time to time in line with the business requirement of Cloud4C or for any statutory enactment or amendment thereto.

17. ANNEXURES

ANNEXURE 1: REPORTING CHANNELS OF CLOUD4C

Reporting channel	Contact Information
Whistle blower software via QR Code	Employees can report an incident/query by scanning the QR code using their smartphones which will redirect them to the below the link. https://whistleblowersoftware.com/secure/96fadcfb-b851-46bea465-4a4ff25338ed Below is the QR Code which is provided to all the employees. Which will redirect them to the above link.
Whistle blower software via URL	Employees can raise the concern by clicking on the URL and access the details using the below link. https://whistleblowersoftware.com/secure/96fadcfb-b851-46bea465-4a4ff25338ed

ANNEXURE 2: WHISTLE-BLOWER PROCESS FLOW



ANNEXURE 3: CONTACT DETAILS

Contact details of the Whistle Blower Committee Members are detailed below:

Name and contact details	Designation
Chairman and Managing Director, Chairperson Mrs. Esha Chakravarty Mr. Chandra Sekhar Garimel Mr. Vikram Singh	Chairman and Managing Director, Chairperson CCO - -

ANNEXURE 4: MATRIX

Stage	Activity	SLA	Owner
Registration Phase	Whistle Blower will raise a concern	NA	WBC
	Ticket is assigned to WBC	NA	WBC
	Ticket is assigned to Investigator	24 Hours	Investigator
Investigation Phase	Investigator will create a report on the incident and submit the evidence	30 days	Investigator
	WBC will validate the report and evidence	24 Hours	WBC
Approval Phase	WBC accepts the report and evidences and submits to Chairman and Managing Director	2 days	WBC
	Chairman and Managing Director accepts the final report and declares the competent authorities to deal with the incident	NA	Chairman and Managing Director
Conclusion Phase	WBC will send the final report to the relevant and competent Authorities	NA	Relevant and Competent Authorities

Thank You for Your Time

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