

WHISTLE BLOWER POLICY

(We hear you!!!)

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Annexure I: Process Flow

1. **OBJECTIVE:**

Rebel Foods is committed to maintain & communicate to the highest standards of ethical, moral and legal conduct of business operations and hence based on the key tenet of ***Transparency*** a clear approach to raise unethical disclosures have been created for all

2. **PREFACE**

- 2.1. The Company believes in the conduct of the affairs of its constituents in a fair and transparent manner by adopting highest standards of professionalism, honesty, integrity and ethical behavior.
- 2.2. The Company is committed to developing a culture where it is safe for all employees to raise concerns about any poor or unacceptable practices and any event of misconduct.
- 2.3. Employees report to the management instances of unethical behavior, actual or suspected fraud or violation of the Company's code of conduct or ethics policies.
- 2.4. The purpose of this policy is to provide a framework to promote responsible and secure work environment. It protects employees wishing to raise a concern about serious irregularities within the Company.
- 2.5. The policy neither releases employees from their duty of confidentiality in the course of their work, nor is it a route for taking up a grievance about a personal situation.

3. **DEFINITIONS**

- 3.1. "Employee" means every employee (all employees, contract workmen, consultants, advisors and trainees) of the Company (whether working in India or abroad).
- 3.2. "Whistleblower" is someone who makes a concern under this Policy.
- 3.3. "Defendant" means a person against or in relation to whom a concern is made or evidence gathered during the course of an investigation.

- 3.4. “Ombudsperson” will be an officer/ appointed authority for the purpose of receiving all concerns under this Policy and ensuring appropriate action. In the first instance, the WMT shall appoint this Ombudsperson. The WMT shall have the authority to change the Ombudsperson from time to time.
- 3.5. “Whistleblower Management Team (WMT)” is a team appointed by the board of the members to instigate the whistle blower concerns.
- 3.6. “Investigating team” will be a cross functional team that will be constituted as per the nature of concern received.
- 3.7. “People’s Committee” will be appointed by board of the members on the recommendation of WMT/ Ombudsperson.
- 3.8. A concern raised by a written/Verbal (Hot line) communication made in good faith that discloses or demonstrates information that may evidence unethical or improper activity.
- 3.9. “Disciplinary Action” means any action that can be taken on the completion of / during the investigation proceedings including but not limited to a warning, imposition of fine, suspension from official duties or any such action as is deemed to be fit considering the gravity of the matter.

4. COVERAGE AND SCOPE OF POLICY

- 4.1. The Policy covers malpractices and events which have taken place/ suspected to take place involving:
 - 4.1.1. Abuse of authority.
 - 4.1.2. Breach of contract
 - 4.1.3. Negligence causing substantial and specific danger to public health and safety
 - 4.1.4. Manipulation of company data/records
 - 4.1.5. Financial irregularities, including fraud, or suspected fraud
 - 4.1.6. Criminal offence
 - 4.1.7. Pilferation of confidential/proprietary information
 - 4.1.8. Deliberate violation of law/regulation
 - 4.1.9. Wastage/misappropriation of company funds/assets.
 - 4.1.10. Breach of employee Code of Conduct or Rules.

- 4.1.11. Any other unethical, biased, favored, imprudent event
- 4.1.12. Includes coercive practices by the defendant, which involves impairing or harming, or threatening to impair or harm, directly or indirectly, the property of the Rebel Foods to influence improperly under duress
- 4.1.13. Breach of applicable local/domestic/international laws in the area of operation.
- 4.2. Policy should not be used in place of the Company grievance procedures or be a route for raising malicious or unfounded allegations against colleagues.

5. THE GUIDING PRINCIPLES

- 5.1.1. To ensure that this Policy is adhered to, and to assure that the concern will be acted upon seriously, the Company will:
- 5.1.2. Ensure that the Whistleblower and/or the person processing the concern is not victimized for doing so;
- 5.1.3. Treat victimization as a serious matter including initiating disciplinary action on such person/(s);
- 5.1.4. Ensure complete confidentiality.
- 5.1.5. Not attempt to conceal evidence of the concern;
- 5.1.6. Take disciplinary action, if any one destroys or conceals evidence of the concern made/to be made;
- 5.1.7. Provide an opportunity of being heard to the persons involved especially to the defendant;

6. DISQUALIFICATIONS

Cases reported under this policy would be disqualified under the following circumstances:

- 6.1. If it is found that a concern has been made solely and/or maliciously, then the false Whistleblower is liable for disciplinary action and punishment for mala-fide concerns made under this policy. The decision-making authority for this lies with the WMT.
- 6.2. Concerns associated with unsatisfactory probation reports and performance evaluations. Such cases shall be referred to the HR

Department. However, where in the view of the Whistleblower, factors such as probation reports, performance evaluations or work assignments and opportunities are being used by management in a retaliatory manner, the Policy shall apply.

- 6.3. Concerns made anonymously or any initial enquiries investigated by the Ombudsperson indicate that the concern has no basis, or it is not a matter to be investigated under this Policy, it may be dismissed at this stage and the decision is documented.
- 6.4. The WMT has the discretion to disqualify any concern from being investigated under this policy, by recording such decisions specifically in writing. However, such a decision can be taken only unanimously, without any dissent.

7. **MANNER IN WHICH CONCERNS CAN BE RAISED**

- 7.1. There are four Channels through which a Whistleblower can report an inappropriate conduct/behavior:
 - 7.1.1. ***Calling up a toll-free hotline number (+91 9152 987 798):***
Concerns can be made either in English or the local language used at the Whistleblowers' area of operation.
 - 7.1.2. **Sending an e-mail to myvoice@rebelfoods.com especially created for this purpose.**
 - 7.1.3. ***Posting a letter to Whistleblower Management Team, Rebel Foods Pvt. Ltd. DerDeutsche parkz, 2nd floor, Adjacent to Nahur railway station subhash nagar road Bhandup(w), Mumbai Maharashtra - 400078.***
 - 7.1.4. ***Lodging a concern on the Rebel Website:*** The authority to access the concerns made through any of the four channels would rest only with WMT.
- 7.2. Employees can raise the concern to the Ombudsperson, as soon as possible but not later than 30 consecutive days after becoming aware of the same.
- 7.3. Where initial enquiries indicate that further investigation is necessary, this will be carried through either by the Ombudsperson alone, or by WMT. The investigation would be conducted in a fair manner, as a

neutral fact-finding process and without presumption of guilt. A written report of the findings would be made

7.4. Name of the Whistleblower shall not be disclosed to anyone except Ombudsperson / WMT

7.5. The Ombudsperson / WMT shall:

7.5.1. Make a detailed written record of the concern. The record will include:

7.5.1.1. Facts of the matter

7.5.1.2. Whether the same concern was raised previously by anyone, and if so, the outcome thereof.

7.5.1.3. Whether any concern was raised previously against the same defendant.

7.5.1.4. The financial / otherwise loss which has been incurred / would have been incurred by the Company.

7.5.1.5. Findings of WMT;

7.5.1.6. The recommendations of the WMT on disciplinary/other action/(s).

7.5.2. The WMT shall finalize and submit the report to the Ombudsperson within 15 days of being nominated/appointed.

7.5.2.1. On submission of report, the WMT shall discuss the matter with Ombudsperson who shall either:

7.5.2.2. In case the concern is proved, accept the findings of the WMT and take such Disciplinary Action as he may think fit and take preventive measures to avoid re- occurrence of the matter.

7.5.2.3. In case the concern is not proved, extinguish the matter.OR

Depending upon the seriousness of the matter, the Ombudsperson may refer the matter to the WMT with proposed disciplinary action/countermeasures. The WMT, if it thinks fit, may further refer the matter to the WMT for necessary action with its proposal. In case the WMT thinks that the matter is too serious, it can further place the matter

before the People Committee with its recommendations.

The WMT may decide the matter as it deems fit.

- 7.6. In exceptional cases, where the Whistleblower / Defendant is not satisfied with the outcome of the investigation and the decision, she/he can make a direct appeal to the WMT.
- 7.7. A member of the WMT/Ombudsperson informs the Whistleblower about the final outcome of the investigation, as well as the action taken.
- 7.8. If the defendant(s) has been found not guilty, they are given a **clearance certificate** leveled against them by the Whistleblower.

NOTE: It must be noted here that the decision to conduct an investigation is by itself not an accusation and is to be treated as a neutral fact-finding process. The outcome of the investigation may not support the conclusion of the Whistleblower that an improper or unethical act was committed.

8. ROLE OF OMBUDSPERSON / WHISTLEBLOWER MANAGEMENT TEAM (WMT)

- 8.1. Monitor the Whistleblower concern Channels on a daily basis. These could be in the form of an e- mail, call to HOTLINE number, letter or a concern registered on the Website.
- 8.2. The WMT / Ombudsperson is the final decision-making authority regarding the qualification of a concern for investigation under this policy.
- 8.3. Guide the Whistleblower to the right forum if the case does not fall under the purview of the Whistleblower Policy but falls under the purview of some other grievance handling mechanism defined in the policy of Rebel Foods.
- 8.4. Setting up an Investigation Team: For each qualified concern reported under the Whistle Blowing Policy, the WMT would be responsible for setting up an appropriate Investigation Team. This will be dependent on the context and content of the concern.
- 8.5. Ensure confidentiality of the identities of the Whistleblowers.
- 8.6. Monitor receipt of concerns for acts of Retaliation against Whistleblowers.
- 8.7. Provide Whistleblowers with periodic updates of the progress.

- 8.8. Decide the appropriate action and penalties in conjunction with the investigation team against a Whistleblower, who may have lodged a false/mala-fide concern under this policy.
- 8.9. Decide on penalty in conjunction with the investigation team to be imposed on the defendant(s), when found guilty.
- 8.10. Provide all protection to the Whistleblowers from any retaliatory action.

9. **INVESTIGATION OBJECTIVES AND GUIDELINES**

9.1. **Investigation Objectives:**

- 9.1.1. To collate information relating to the concern as quickly as possible. This may involve taking steps to protect or preserve documents, materials and equipment.
- 9.1.2. To draw objective and unbiased conclusions from the information collected.
- 9.1.3. To submit the final report of the investigation to the WMT.

9.2. **Investigation Guidelines:**

- 9.2.1. The Investigation Team shall ensure that they do not assume guilt on the part of the defendant(s) until proven otherwise.
- 9.2.2. The Investigation Team shall follow principles of natural justice; however it is not a court of inquiry and therefore does not have to strictly adhere to norms of legal evidences as required under the Evidence Laws/Acts of the country.
- 9.2.3. The identity of the Defendant(s), the Whistleblower and the witnesses shall be kept confidential to the extent possible given the legitimate needs of law and the investigation.
- 9.2.4. Fairness and courtesy in the treatment of witnesses and the defendant(s) shall be maintained throughout the investigation process.
- 9.2.5. Defendant(s) shall normally be informed of the allegations at the outset of a formal investigation and have opportunities for providing their inputs during the investigation.
- 9.2.6. Defendant(s) shall have a duty to co-operate with the Investigation Team to the extent that such co-operation will not

compromise self-incrimination protections available under the applicable laws.

- 9.2.7.** Defendant(s) have a right to consult with person(s) of their choice within the organization.
- 9.2.8.** Defendant(s) have a responsibility not to interfere with the investigation. Evidence shall not be withheld, destroyed or tampered with, and witnesses shall not be influenced, coached, threatened or intimidated by the Defendant(s).
- 9.2.9.** Unless there are compelling reasons not to do so, Defendant(s) will be given the opportunity to respond to material findings contained in an investigation report. No allegation of wrongdoing against a Defendant shall be considered as maintainable unless there is good evidence in support of the allegation.
- 9.2.10.** Defendant(s) have a right to be informed of the outcome of the investigation. If allegations are not sustained, the Defendant(s) should be consulted as to whether public disclosure of the investigation results would be in the best interest of the Defendant(s).
- 9.2.11.** The Investigation Team shall make contemporaneous notes of all discussions and phone calls, and all interviews with witnesses need to be voice-recorded.

The Investigation Team shall ensure that information gathered in an investigation is stored securely and confidentiality is maintained.

9.3. Investigation Report Guidelines:

The Investigation Report submitted to the WMT shall, without limitation, comprise of the following details:

- 9.3.1.** Brief description of the process followed for investigation and the sequence of investigation events.
- 9.3.2.** Reports, documents, correspondences etc. referred to for investigation.
- 9.3.3.** Witnesses interrogated during investigation.
- 9.3.4.** Highlights of each interrogation.
- 9.3.5.** List of evidence.

9.3.6. List of findings.

9.3.7. Conclusions.

10. **PROTECTION**

- 10.1. No unfair treatment will be meted out to a Whistleblower by virtue of his/her having reported a concern under this Policy. The Company, as a policy, condemns any kind of discrimination, harassment, victimization or any other unfair employment practice being adopted against Whistleblower. Complete protection will, therefore, be given to Whistleblower against any unfair practice like retaliation, threat or intimidation of termination/suspension of service, disciplinary action, transfer, demotion, refusal of promotion, discrimination, any type of harassment, biased behavior or the like including any direct or indirect use of authority to obstruct the Whistleblower's right to continue to perform his duties/functions including making further concern. The Company will take steps to minimize difficulties, which the Whistleblower may experience as a result of making the concern. Thus, if the Whistleblower is required to give evidence in criminal or disciplinary proceedings, the Company will arrange for the Whistleblower to receive advice about the procedure, etc.
- 10.2. The identity of the Whistleblower shall be kept confidential.
- 10.3. Any other Employee assisting in the said investigation or furnishing evidence shall also be protected to the same extent as the Whistleblower.

11. **SECRECY/CONFIDENTIALITY**

The Whistleblower, the defendant, the Ombudsperson and everyone involved in the process shall:

- 11.1. maintain complete confidentiality/ secrecy of the matter
- 11.2. not discuss the matter in any informal/social gatherings/ meetings
- 11.3. Discuss only to the extent or with the persons required for the purpose of completing the process and investigations
- 11.4. Not keep the papers unattended anywhere at any time

11.5. Keep the electronic mails/files under password. If anyone is found not complying with the above, he/ she shall be held liable for such disciplinary action as is considered fit.

11.6. Keep all kind of passwords confidential.

12. REPORTING

A monthly report with a number of concerns received under the Policy and their outcome shall be placed before the WMT.

13. AMENDMENT

The WMT of the Company has the right to amend or modify this Policy in whole or in part, at any time without assigning any reason, whatsoever.

Annexure I
Process Flow

