

GTPL Hathway Limited

Vigil Mechanism/ Whistle Blower Policy

Applies to	GTPL Hathway Limited
Issue/ Release Date	September 28, 2016
Effective Date	September 28, 2016
1 st Modified Date	Effective February 12, 2019
2 nd Modified Date	Effective January 12, 2026
Issuing Authority	Board of Directors of the Company
Content Owner	Secretarial

1. Introduction

In terms of Section 177(9) of the Companies Act, 2013 ("**Act**") read with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ("**Listing Regulations**"), every listed company is required to establish a Vigil Mechanism/ Whistle Blower Policy ("**Policy**") for the Directors, Employees and Stakeholders to report genuine concerns.

In terms of Regulation 9A(6) of the SEBI (Prohibition of Insider Trading) Regulations, 2015 (as amended), every listed company shall have a Whistle-Blower Policy and make employees aware of such policy to enable employees to report instances of leak of unpublished price sensitive information.

GTPL Hathway Limited and its subsidiaries ("Company") is committed to conducting business with integrity, including in accordance with all applicable laws and regulations. The Company's expectations with respect to business ethics are contained in its 'Code of Conduct for Directors, Key Managerial Personnel and Senior Management' (the "Code of Conduct").

Employees are required to report actual or suspected violations of applicable laws and regulations and the Code of Conduct, and the Company has an obligation to ensure that there is a procedure in place to enable the reporting of such violations.

The Company also strives to create awareness amongst Directors, Employees and Stakeholders of the Company to report instance(s) of leakage / suspected leakage of unpublished price sensitive information ("UPSI").

2. Scope and Exclusions

2.1 This Vigil Mechanism Policy (the "Policy") sets out the procedure to be followed when marking a disclosure.

2.2 This Policy applies to all Employees, Directors and Stakeholders of the Company, regardless of their location. Violations will result in appropriate disciplinary action. The employees are required to familiarize themselves with this Policy, and seek advice from the Company Secretary cum Compliance Officer of GTPL Hathway Limited if any questions arise.

3. Objective:

- 3.1 The Company is committed to complying with the laws that apply to them, satisfying the Company's Code of Conduct and particularly to assuring that business is conducted with integrity and that the Company's financial information is accurate.
- 3.2 If potential violations of Company policies or applicable laws are not recognized and addressed promptly, both the Company and those working for or with the Company could face governmental investigation, prosecution, fines, and other penalties.
- 3.3 Consequentially, and to promote the highest ethical standards, the Company will maintain a workplace that facilitates the reporting of potential violations of Company policies and applicable laws.
- 3.4 Employees, Directors and Stakeholders must be able to raise concerns regarding such potential violations easily and free of any fear of retaliation.
- 3.5 The "Vigil Mechanism Policy" or the "Whistleblower Policy" is framed and implemented with the purpose to give protection to the persons who strive to abide by the compliances as per the policies and laws as applicable to Company from time to time.
- 3.6 You are required to read this Policy and submit the attached certification that you will comply with it.

4. Terms and Definitions:

- 4.1. "**Audit Committee**" means the committee constituted by the Board of Directors of GTPL Hathway Limited in accordance with Section 177 of the Companies Act 2013 and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, which has responsibility for supervising the development and implementation of this Policy.
- 4.2. "**Board**" means the board of directors of the Company.
- 4.3. "**Disciplinary Actions**" means any action that can be taken on the completion of / during the investigation proceedings including but not limiting 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.
- 4.4. "**Protected Disclosure**" means the disclosure of a Reportable Matter in accordance with this Policy.
- 4.5. "**Reportable Matter**" means a genuine concern concerning actual or suspected:
 - i. fraudulent practices including but not limited to tampering with books and records of GTPL Hathway Limited or its subsidiary(ies), or theft / misappropriation of property/asset belonging to GTPL Hathway Limited or any of its subsidiary(ies).
 - ii. corruption, including bribery and money laundering.
 - iii. breaches of the Code of Conduct.
 - iv. any instance(s) of leakage / suspected leakage of UPSI.

Please note that the following complaints are not Reportable Matters for purposes of this Policy:

- a. Complaints pertaining to employee compensation and performance evaluation or any other HR related issue which does not indicate violation of the Code of Conduct. They need to be taken up with HR.
- b. Customer Complaints which can be dealt with under the alternate redressal mechanism established for that purpose.
- c. Complaints regarding sexual harassment at workplace which can be dealt with under the alternate redressal mechanism established for that purpose.
- d. Complaints made without the following mandatory information:
 - i. Name, designation, and location of the Subject(s)
 - ii. Detailed description of the incident
 - iii. Location and time/duration of the incident
 - iv. Specific evidence or source of evidence

4.6 **'Unpublished Price Sensitive Information' (UPSI)** shall have the meaning assigned to it under the SEBI (Prohibition of Insider Trading), Regulations, 2015.

4.7. **"Whistle Blower"** means any Employee, Director and Stakeholder who makes a Protected Disclosure under this Policy.

5. POLICY

5.1. RESPONSIBILITY TO REPORT

Protected Disclosures are to be made whenever an employee, director or stakeholder becomes aware of a Reportable Matter. The Protected Disclosure should be made promptly upon the Employee becoming aware of the Reportable Matter. Reportable Matters should be made pursuant to the reporting mechanism described in Section 5.2 below.

The role of a Whistle-blower is limited to making a Protected Disclosure. A Whistle-blower should not engage in investigation concerning a Reportable Matter that is the subject of a Protected Disclosure. Neither should a Whistle-blower be involved in determining the appropriate corrective action that might follow from the submission of a Protected Disclosure.

5.2. REPORTING MECHANISM

5.2.1. All Protected Disclosures are to be made as under:

- by email to amit.singh@gtpl.net [General Manager (HR and Admin)] with cc: marked to ashish.srivastava@gtpl.net (Chief Human Resource Officer) or
- by **letter** addressed to General Manager (HR and Admin) and Chief Human Resource Officer, marked "Private and Confidential", and delivered to GTPL House, Sindhu Bhavan Road, Bodakev, Ahmedabad - 380 059.

5.2.2. Moreover, in exceptional cases, Employees have a right to make Protected Disclosures directly to the Chairman of the Audit Committee as follows:

- by email to sunilsanghvica@gmail.com or;
- by letter addressed to the Chairman of the Audit Committee, marked “Private and Confidential” and delivered to the Chairman, Audit Committee, GTP Hathway Limited, GTPL House, Sindhu Bhavan Road, Bodakev, Ahmedabad - 380 059

5.2.3. To enable a proper investigation of any Reportable Matter, a Protected Disclosure should include as much information as possible concerning the Reportable Matter.

To the extent possible, the following information should be provided:

- i. the nature of the Reportable Matter (for example, if the Reportable Matter concerns an alleged violation of the Code of Conduct, please refer to the provision of the Code of Conduct that is alleged to have been violated);
- ii. the names of the Employees to which the Reportable Matter relates (for example, please provide the name of the business unit that is alleged to have violated the Code of Conduct)
- iii. the relevant factual background concerning the Reportable Matter (for example, if the Reportable Matter concerns a violation of the Code of Conduct, please include information about the circumstances and timing of the violation)

5.2.4. The decision to conduct an investigation is not an acceptance of the accusation and is to be treated as part of the neutral fact-finding process.

5.2.5. To enable further investigation of the Reportable Matter, Whistle-blowers are strongly encouraged to provide their name and contact details whenever they make a Protected Disclosure under this Policy.

5.2.6. All Protected Disclosures under this Policy will be promptly and appropriately investigated by General Manager (HR and Admin)/ Chief Human Resource Officer or any person authorized by the Chairman of the Audit Committee, and all information disclosed during the course of the investigation will remain confidential, except as necessary to conduct the investigation and take any remedial action, in accordance with applicable law.

5.2.7. Everyone working for or with the Company has a duty to cooperate in the investigation of reports of violations and other incidental things. Failure to cooperate in an investigation, or deliberately providing false information during an investigation, can be the basis for disciplinary action, including termination of employment.

5.2.8. If, at the conclusion of its investigation, the Company determines that a violation has occurred, the Company will take effective remedial action commensurate with the nature of the offense.

5.2.9. This action may include disciplinary action against the accused party, up to and including termination.

5.2.10. Reasonable and necessary steps will also be taken to prevent any further violations of Company policy.

6. Intolerance for Retaliation:

6.1. No one may take any adverse action against any Whistleblower for complaining about, reporting, or participating or assisting in the investigation of, a reasonably suspected violation of any law, this Policy, or the Company's Code of Conduct.

6.2. The Company takes reports of such retaliation seriously. Incidents of retaliation against any Whistleblower reporting a violation or participating in the investigation of a reasonably suspected violation will result in appropriate disciplinary action against anyone responsible, including possible dismissal of employment.

6.3. Those working for, or with the Company who engage in retaliation against Whistleblowers may also be subject to civil, criminal and administrative penalties.

7. Document Retention:

All documents related to reporting, investigation and enforcement pursuant to this Policy shall be kept in accordance with the Company's record retention policy and applicable law.

8. Protection of Whistle-Blowers:

8.1. If a Whistle-blower does provide his or her name when making a Protected Disclosure, the Company will treat confidential the identity of the Whistle-blower and the fact that a Protected Disclosure has been made, except as otherwise required by law and to the extent possible while allowing an investigation to proceed.

8.2. A Whistle-blower may make a Protected Disclosure without fear of retaliation or intimidation. The Company prohibits its Employees from engaging in retaliation or intimidation that is directed against a Whistle-blower. Employees who engage in retaliation or intimidation in violation of this Policy will be subject to disciplinary action, which may include dismissal from employment.

8.3. If a Whistle-blower has been found to have made a deliberately false Protected Disclosure, the Whistle-blower may be subject to disciplinary action, which may include dismissal.

9. Role of Audit Committee:

9.1. The Audit Committee is responsible for supervising the development and implementation of this Policy. The Audit Committee shall periodically review the Policy to consider whether amendments are necessary, and, if so, it shall direct communicate any such amendments to all Employees as soon as possible.

9.2. The Audit Committee shall receive reports from the General Manager (HR and Admin)/ Chief Human Resource Officer concerning investigation and resolution of Protected Disclosures made pursuant to the Policy on a quarterly basis as per the guidelines given by the Audit Committee. In addition, the Chairman of the Audit Committee shall have responsibility for coordinating the investigation of any serious Protected Disclosures concerning alleged violation of laws or regulations that apply to the Company.

10. Conflict of Interest:

Where a Protected Disclosure concerns General Manager (HR and Admin) or Chief Human Resource Officer or the Chairman of the Audit Committee, they shall be prevented from acting in relation to that Protected Disclosure. In case of doubt, the Chairman of the Board of Directors shall be responsible for determining whether General Manager (HR and Admin) or Chief Human Resource Officer or the Chairman of the Audit Committee must recuse himself or herself from acting in relation to a Protected Disclosure.

11. Questions

If you have any questions concerning this Policy or the Code of Conduct, please contact:

- Address: **Chief Human Resource Officer, GTPL Hathway Limited**, GTPL House, Sindhu Bhavan Road, Bodakev, Ahmedabad - 380 059.
- E-mail: ashish.srivastava@gtpl.net

12. Modification:

12.1. The Audit Committee or the Board of Directors of GTPL Hathway Limited, can modify this Policy unilaterally at any time without notice. Modification may be necessary, among other reasons, to maintain compliance with federal, state or local regulations and/ or accommodate organizational changes within the Company.

12.2. Please sign the acknowledgment form below and return it to Human Resources.

12.3. This will let the Company know that you have received the Whistleblower Policy and are aware of the Company's commitment to a work environment free of retaliation for reporting violations of any Company policies or any applicable laws.

13. Amendment:

Any subsequent amendment / modification in the Listing Regulations or any other governing Act / Rules / regulations or re-enactment, impacting the provisions of this Policy, shall automatically apply to this Policy and the relevant provision(s) of this Policy shall be deemed to be modified and / or amended to that extent, even if not incorporated in this Policy.

ACKNOWLEDGMENT AND AGREEMENT REGARDING THE VIGIL MECHANISM OR WHISTLEBLOWER POLICY

This is to acknowledge that I have received a copy of the Company's Vigil Mechanism or Whistleblower Policy.

I understand that compliance with applicable laws and the Company's Code of Conduct is important and, as a public Company, the integrity of the financial information of the Company is paramount.

I further understand that the Company is committed to a work environment free of retaliation for employees who have raised concerns regarding violations of this Policy, the Company's Code of Conduct or any applicable laws and that the Company specifically prohibits retaliation whenever an employee makes a good faith report regarding such concerns.

Accordingly, I specifically agree that to the extent that if I reasonably suspect there has been a violation of applicable laws or the Company's Code of Conduct or any instance(s) of leakage / suspected leakage of UPSI, including any retaliation related to the reporting of such concerns, I will immediately report such conduct in accordance with the Company's Vigil mechanism or Whistleblower Policy.

I further agree that I will not retaliate against any employee for reporting a reasonably suspected violation in good faith.

I understand and agree that to the extent I do not use the procedures outlined in the Vigil Mechanism or Whistleblower Policy, the Company and its officers and directors shall have the right to presume and rely on the fact that I have no knowledge or concern of any such information or conduct.

Employee's signature:

Employee's Name:

Location:

Department:

Employee Code:

Date: