



WHISTLE-BLOWER POLICY

I. INTRODUCTION

The policy is applicable to TATVA and its group companies (hereinafter referred to as Group or TATVA Group). TATVA Group consists of Tatva Global Environment Private Limited, UPL Environmental Engineers Limited and Tatva Environment Services LLC.

Consistent with its principle of providing a workplace conducive to open discussions of business practices, TATVA Group is fully committed to complying with all applicable laws that protect employees against unlawful discrimination or retaliation as a result of their disclosure or reporting of questionable or illegal acts by TATVA Group. Accordingly, TATVA Group has established a set of procedures for anyone to submit (whether openly, confidentially, or anonymously) concerns about any misconduct for the designated personnel to receive and respond to such concerns. This written policy describes such procedures.

This written policy also describes the procedures to receive and act on any such concerns that are raised by Company Employees or other interested parties.

“**Compliance Officer**” wherever mentioned in this document refers to Compliance Officer of the Group.

II. SCOPE OF THE POLICY

This policy is designed to facilitate anyone (including but not restricted to employees, business partners, competitors, customers and members of the public) to disclose any improper conduct (misconduct as defined in Section 2 in the Code of Conduct) through a whistle-blowing form [Refer [Appendix 1]. The same can also be accessed on website] or any other means of written communication such as email, letters, etc.

Reportable misconduct includes:

- i. Contravention of the Code of Conduct
- ii. Fraud;
- iii. Bribery;
- iv. Collusive Practice;
- v. Coercion;
- vi. Abuse of Power;

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- vii. Conflict of Interest;
- viii. Theft or embezzlement;
- ix. Misuse of Company's Property;
- x. Sexual Harassment
- xi. Non-Compliance with defined policies and procedure

The above list is not exhaustive and includes any act or omissions, which if proven, will constitute an act of misconduct under Code of Conduct (CoC) or any criminal offence under relevant legislations in force.

III. PROCEDURES FOR MAKING COMPLAINTS

- A.** The Complainant may use the whistleblowing form [Refer Appendix 1. The form can also be accessed on the website] or use any other means of communication such as email, letter containing adequate information openly, confidentially, or anonymously any misconduct to Compliance Officer or CEO.
- B.** The anonymous complaint may be considered based on its merits i.e., adequate and necessary information and documentation, seriousness of allegation and worthiness of complaint.
- C.** If you have concerns about reaching out to the any of the above, your report may be made in writing to the email id whistleblower@beil.co.in
- D.** Any complaint against the Compliance Officer or designated Compliance Officer shall be made to CEO / Audit Committee of the Company.
- E.** In making a Report (whether openly, confidentially, or anonymously), complainant should exercise due care to ensure the accuracy of the information disclosed and should provide sufficient information to enable an investigation to be conducted. In case the information is not sufficient or vague, no further investigation will be carried out.

IV. CONSIDERATIONS RELATIVE TO WHETHER THE COMPLIANCE OFFICER OR CEO SHOULD INVESTIGATE A MATTER

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In determining whether compliance officer or CEO should investigate a matter, the Compliance Officer shall consider, among any other factors that are appropriate under the circumstances, the following:

- A. **Who is the alleged wrongdoer?** If an executive officer, senior financial officer, or other high management official of the Company is alleged to have engaged in wrongdoing that factor alone may be sufficient for Compliance Officer to conduct the investigation.
- B. **How serious is the alleged wrongdoing?** The more serious the alleged wrongdoing, the more appropriate the Compliance Officer should undertake the investigation. If the alleged wrongdoing would constitute a crime involving the integrity of the financial statements of the Company or not adhering to the policies and procedures of the Company, that factor alone may be sufficient for Compliance Officer to conduct the investigation.
- C. **How credible is the allegation of wrongdoing?** The more credible the allegation, the more appropriate that the Compliance Officer should undertake the investigation. In assessing credibility, the Compliance Officer should consider all facts surrounding the allegation, including, but not restricted to, whether similar allegations have been made in the press or by analysts.

V. STEP BY STEP PROCEDURE FOR HANDLING REPORTS OR CONCERNS

- 1. Upon receipt of any complaint by the Compliance Officer, he will promptly inform to the CEO.
- 2. Any complaint that is made directly to a CEO or Head of Department or Directors or any other employee (whether openly, confidentially, or anonymously) shall be promptly reported to the Compliance Officer.
- 3. The Compliance Officer shall in consultation with the CEO decide whether the complaint should be investigated, taking into account the considerations set forth in Section IV above. The criteria such as facts surrounding the allegation, involvement of reputational risk and sequences of occurrence of misconduct would also help. The compliance officer can also discuss with any member of

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management who is not the subject of the allegation and who may have appropriate expertise to assist the Compliance Officer.

4. In cases where the complaint is against Compliance officer / compliance team, Investigation procedure shall be conducted by CEO.
5. If it is decided to investigate the matter, the Whistle blower will be immediately informed about the starting of Investigation procedure.
6. The information and documentary evidence provided by the complainant will be the basis for the investigation. investigative activity includes the collection and analysis of documentary, video, audio, photographic, and electronic information or other material, interviews of witnesses, observations of person conducting investigation, and such other investigative techniques as are required to conduct the investigation.
7. Investigation procedure will start with analysis of alleged violation, study of documents. If required the whistle blower and witnesses will be called for interviews for further clarifications, additional proofs, etc.
8. The investigation will be conducted in a fair and unbiased manner and the alleged wrongdoer will be given a fair hearing.
9. The outside agencies, counsel, or other experts can be engaged to assist in the investigation and in the analysis of the results thereof.
10. In case of criminal offence judicial procedure will be followed as per the law.
11. The results of the investigative activity shall be dealt with by the Compliance Officer and / or CEO as follows:
 - Where it is found that the complaint is not based on facts and the allegations cannot be verified, the matter will be closed.
 - Where it is found after investigation that the case involves misconduct on the part of the alleged wrongdoer in the complaint, the Compliance Officer and / Or CEO after collecting the necessary evidence will submit a report.

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- In both the above cases appropriate reporting in terms of recommendation shall be made to the Audit Committee as per the policy adopted by the Company.
- Necessary actions shall be decided by the Audit Committee

Papers / necessary evidence related to Investigation shall be archived for next five years from the conclusion of investigation procedure.

VI. PROTECTION OF WHISTLEBLOWERS

- A. Consistent with Company's policies, neither the Compliance Officer nor the members of management shall discharge, demote, suspend, threaten, harass, or in any other manner discriminate or retaliate, or tolerate any discrimination or retaliation by any other person or group, directly or indirectly, against any employee of Company who, in good faith, raises a concern, reports a retaliatory act, or otherwise assists the Compliance Officer, management, or any other person or group (including any governmental, regulatory, or law enforcement body) in investigating a matter. Any such act of retaliation or discrimination shall be treated as a serious violation of Company policy and could result in termination of employment with or dismissal as Director of the Company.
- B. Individuals in possession or/and knowledge of the complaint, shall not:
1. disclose the identity of any employee of the company who (a) raises a concern or reports a retaliatory act and (b) asks that his or her identity as the person who made such Report remain confidential, unless such disclosure is required by judicial or other legal processes; or
 2. Make any effort, or tolerate any effort made by any other person or group, to ascertain the identity of any person who makes a complaint anonymously.
- C. If a person makes a complaint in good faith and any facts alleged are not confirmed by subsequent investigation, no action will be taken against the reporting person.

VII. GENERAL

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1. The Compliance Officer shall retain, for a period of three years or such further time as may be required for purposes of completion of investigation including complaints in courts, all records relating to (a) any concern or report of a retaliatory act and (b) the investigation of any such.
2. The Compliance Officer shall annually review the existence and functioning of the mechanism and ensure that the mechanism is appropriately communicated within the organization.
3. Upon the completion of the whistleblowing process and procedures, the whistleblower will be accorded the privilege to be notified on the outcome of the disclosure.
4. In the event of any doubts or questions concerning this policy, please seek advice from CEO or HOD or HR Head or Compliance Officer.



Appendix 1:

Whistleblowing Form [fields are optional]	
1. Contact Information	
Name	<input type="text"/>
Staff ID	<input type="text"/>
Phone Number	<input type="text"/>
Address	<input type="text"/>
City, State	<input type="text"/>
PIN Code	<input type="text"/>
Department	<input type="text"/>
Designation	<input type="text"/>
2 Disclosure of allegation	
Names of person (s) involved	<input type="text"/>
Nature of allegation	<input type="text"/>
Location, Date and Time	<input type="text"/>
Brief summary of allegation	<input type="text"/>
<input type="text"/>	
3 Witness (or) supporting documentation, (use additional sheet if necessary)	
<input type="text"/>	
4 Declaration	
I hereby declare that all information given herein are made voluntarily and are true to the best of my knowledge and I will ensure that my participation in this matter will be kept confidential. I do understand that TATVA Group will use this information and material provided throughout the process for any disciplinary or legal action as per the code of conduct	
Signature _____	
Date _____	
* Additional evidence shall be submitted in flash drive, photos, audio recording, video, etc., and label reference shall be provided in the declaration for identification and corroboration of evidence.	

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Revision History

Issue	Date	Description of amendment
R-0	01/01/2021	--- x --- x --- x ---
R-1	06/09/2021	applicability of the policy, scope of concerns / complaints, procedures for filing complaints, handling of reports and concerns, and whistleblower protection
R-2	01/01/2023	COTG shall furnish summary of reports received / investigated along with the outcome to the Audit Committee / Board of Directors on a quarterly basis, considerations of whether the COTG or CEO should investigate a whistleblower concern, rather than the Committee or Management, Step by step process of handling