


Whistleblower Policy

	Policy Ref No.	CDPL/Whistleblower/002
	Policy Owner	CDPL Ethics Committee
	Date of Issue	Version
	April, 2022	1.0
	September, 2022	2.0

S.No	Content	Page
1.0	Objective	3
2.0	Applicability	3
3.0	Definitions	3
4.0	Reporting of Concern/ Protected Disclosures	4
5.0	Reporting Mechanism	5
6.0	Investigation	6
7.0	Protection of the Complainant/ Whistle Blower	7
8.0	Retention of documents	7
9.0	Amendment	7
10.0	Reference Policies	7
11.0	Policy Owner	7

1.0 Objective

Crest Digitel Private Limited (“CDPL”, the Company) is committed to conducted business with integrity, including in accordance with all applicable laws and regulations. The Company’s expectations with respect to business ethics are contained in the Code of Business Conduct and Ethics.

This Whistle-Blower Policy (“Policy”) is framed pursuant to section 177 of the Companies Act, 2013 (“Act”) and regulation 9 (A)(5) of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 (“SEBI PIT Regulations”), to set out a procedure to report actual or suspected violations of applicable laws and regulations and the Code of Business Conduct and Ethics.

This Policy is a means through which Stakeholders can raise actual or suspected violations of the Code of Business Conduct & Ethics.

This policy has been introduced by the Company to enable employees and other individuals associated with the Company to raise concerns at an early stage and in the right manner, without fear of retaliation, victimization, subsequent discrimination, or disadvantage at workplace.

2.0 Applicability

The policy is applicable to the Company and all of its managed operations. It is applicable to all employees irrespective to their location, Associates (on third party or on contract), Investors, partner, customers, vendor and suppliers.

Please familiarize yourself with the policy and seek advice of Head Legal/CHRO/ and/or Ethics Committee for any clarification(s).

3.0 Definitions

“Employee” means any and all directors, officers, executives and other workers of the Company.

“Ethics Committee” means the committee designated by the Board to process and investigate all the Concerns and it comprises of

“Protected Disclosure” means the disclosure of a Reportable Matter in accordance with this Policy.

“Reportable Matter” means a genuine concern concerning actual or suspected but not limited to:

- Incidents of financial malpractices, accounting or accounting controls
- False reporting and falsification of documents

- Breach of Code of Business Conduct and Ethics
- Illegal activity, improper conduct or unethical behavior.
- Any unlawful act like theft/pilferage and unauthorized use of Company property
- Corruption and bribery issues (either soliciting or offering a bribe)
- Conflict of interest
- Sharing of internal/sensitive information to unauthorized personnel
- Violation of social media guidelines
- Victimization against person reporting a concern in good faith
- Any instance of failure to comply with legal or statutory obligation either for and on behalf of the Company or in any personal capacity in the course of discharging duties of the Company.
- Damage to the environment

(Please note that complaints concerning personal grievances, such as professional development issues or employee compensation, are not Reportable Matters for purposes of this Policy)

“Whistle-blower” means any Employee/vendor/Third party who makes a Protected Disclosure under this Policy.

4.0 Reporting of Concern/ Protected Disclosures

- Any employee whether full-time, part-time or external stakeholder (e.g. ex-employee, associate, strategic partners, vendors, suppliers, contractors) can raise a complaint or report a concern with the Ethics Committee
- An employee should make a protected disclosures as soon as he/she becomes aware of a Reportable Matter. Protected Disclosure should be made pursuant to the reporting mechanism described below.
- The complainant may be a victim or even an observer (Whistle Blower) who is directly or indirectly impacted by such practices.
- The role of a Whistle-blower is limited to making a Protected Disclosure. A Whistle-blower should not engage in investigations concerning a Reportable Matter that is the subject matter of a Protected Disclosure. Neither should a Whistle-blower become involved in determining the appropriate corrective action that might follow from the submission of a Protected Disclosure

5.0 Reporting Mechanism

The Company has established an Ethics Committee and Ethics Helpline to process and investigate, report, recommend and implement actions. Ethics committee operates under the supervision of the Board and will report all matters on a quarterly basis or at the discretion of the Board.

- Protected Disclosures can be raised either through email, phone (hotline) or post (Courier) or any other mode of communication addressed to Ethics Committee and/or Ethics Helpline. The details of the same will be
- To enable the 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:
 - Date of occurrence and nature of the Reportable Matter (for example, if the Reportable Matter concerns an alleged violation of the Code of Business Conduct and Ethics, please refer to the provision of the Code of Business Conduct and Ethics that is alleged to have been violated);
 - Name of the Employee(s) to whom the reportable matter relates to
 - Relevant factual background concerning the Reportable Matter (for example, if the Reportable Matter concerns a violation of the Code of Business Conduct and Ethics, please include information about the circumstances and timing of the violation).
 - Supporting artefacts in relation to the Protected Disclosure (for example, where knowledge of the alleged violation is based upon certain documents in the Whistle-blower’s possession or control, please provide a copy thereof).
- To enable further investigation of Reportable Matters, Whistle-blowers are strongly encouraged to provide their name and contact details whenever they make a Protected Disclosure under this Policy. If a Whistle-blower does not provide his or her name and contact details when making a Protected Disclosure, the Company’s ability to investigate the subject- matter of the Protected Disclosure may be limited by its inability to contact the Whistle-blower to obtain further information.

In the event you do not want to report violations to your supervisor, Head Legal, HR, Ethics Committee, you can always make a report through the Company’s reporting hotline (anonymously if they so choose) telephonically or through dedicated website

Reporting channels	Contact information
Phone	1800 200 5478
Email	crestdigitel@ethicshelpline.in
Web Portal	www.crestdigitel.ethicshelpline.in
Post Box	P. O. Box No 71, DLF Phase 1, Qutub Enclave, Gurgaon - 122002, Haryana, India

6.0 Investigation

- All protected disclosures are taken seriously and will be promptly investigated by the Company 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.

- Ethics Committee will submit a report to the Board on a quarterly basis with details of number of complaints received, resolved and still pending and any other material fact as the committee may find appropriate regarding the disclosures made.
- Anonymous complaints may also be investigated if there is some prima facie basis for such complaints but employees are encouraged to provide their identity for follow up discussions and for verification of the genuineness of the complaint.
- Everyone working for or with the Company has a duty to cooperate with the investigation process.
- 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.
- It is the discretion of Ethics Committee, based on primary facts available may decide to address concerns, to decide to investigate it themselves or through identified investigators including external third-party service providers, if required.
- Complainants who identify themselves may be invited to provide leads and evidence (including circumstantial) to supplement information gathered by investigators.
- The identity of the complainant will be kept confidential and only disclosed on a strict “need to know” basis to others. The individual against whom the complaint has been made will also be given an opportunity to present his/ her side of the case along with any documentary support if available. If required, others including colleagues may be called upon to corroborate or provide additional information.
- While investigating a complaint, the Ethics Committee will consider the following:
 - The basis of the complaint and the seriousness of the allegations
 - The reporting hierarchy and relationship of the persons involved
 - Evidence available including information of witnesses or sources
 - Impact on the company: monetary, reputation or legal
- Action will be taken against any person who during investigation or thereafter influences/coaches witnesses, interferes with the investigation process, tampers with evidence or retaliates/ threatens the complainant.
- The Ethics Committee need to close the inquiry and come up with a report within 15 to 45 working days from the date of the initial complaint.
- The Ethics Committee will take into consideration all anonymous complaints for appropriate investigation based on the seriousness and credibility of the concern

7.0 Protection of the Complainant/ Whistle Blower

- Crest Digital will not tolerate any victimization against an employee who in good faith raises concerns or who assists in an investigation of suspected wrongdoing.
- Reporting “in good faith” means making a genuine attempt to provide honest, complete, and accurate information, even if it later proves to be unsubstantiated or mistaken.
- Disciplinary action may be initiated if an employee knowingly raises a false or misleading concern
- However, if a Whistle-blower has been found to have made a deliberately false Protected Disclosure, that Whistle-blower may be subject to appropriate disciplinary action. This does not mean that the information that you provide has to be correct, but it does mean that you must reasonably believe that the information is truthful and demonstrates a possible violation of the Code.
- If you believe that you have been unfairly or unlawfully retaliated against, you may file a report with Ethics Committee or CHRO or by calling the Reporting Hotline (Ethics Helpline).

8.0 Retention of documents

All the documents received from the Complainant and evidence obtained during the investigation and the report shall be maintained in strict confidentiality and retained in accordance with applicable laws unless, disclosure is mandated by a court order or is otherwise necessary to comply with the requirements of applicable laws.

9.0 Amendment

The Company reserves its right to amend or modify this Policy in whole or in part, at any time without assigning any reason whatsoever.

10.0 Reference Policies

This policy should be read in conjunction with the following policies:

- Code of Business Conduct and Ethics
- Anti-Bribery and Corruption (ABC) Policy.

11.0 Policy Owner

This policy is owned by the Ethics Committee, Crest Digital. If you have any questions on this Policy, please contact the below mentioned Ethics Committee Members:

Sanjay Nandrajog, CEO
sanjay.nandrajog@crestdigital.com

Varun Saxena, Director- Risk Infrastructure
varun.saxena@brookfield.com

Ritu Aggarwal, Head Legal & CS
ritu.aggarwal@crestdigital.com

Dolly Grover, CHRO
dolly.grover@crestdigital.com

Bhaskar Choumal, Head Risk
bhaskar.choumal@crestdigital.com

The policy is also available on Company's website – www.crestdigital.com and the details of its establishment shall be disclosed in the Board's Report of the Company.