



**HR POLICY**

**POLICY NAME: WHISTLE BLOWER POLICY**

**REFERENCE No.: HR/CCSA/WBP/02/2024**

**POLICY VERSION: HR/WBP/001**

**W.E.F: 2<sup>nd</sup> FEBRUARY 2024**

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2 <sup>nd</sup> February 2024	HR/WBP/001	Abhishek Nambiar (Chief People Officer)

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**1. Introduction**

- 1.1. This Whistle Blower Policy ("**Policy**") is made available to the employees, consultants, contractors, vendors, local partners, agency workers of CottonConnect (South Asia) Private Limited (hereinafter referred to as "CottonConnect" or "Company" or "We" or "our" "us").
- 1.2. CottonConnect is committed to creating a work environment that upholds the highest levels of integrity, ethics, and legal compliance. We recognize that our employees play an important role in upholding these standards and share responsibility for ensuring the well-being of our organization and its stakeholders. In accordance with this commitment, we have developed this policy to provide a framework for reporting concerns or suspected wrongdoing within the company.
- 1.3. It is important to note that this policy does not form part of any employee's contract of employment. CottonConnect reserves the right to amend, modify, or update this policy at any time to ensure its effectiveness and compliance with changing laws and business needs.

**2. Objective of the Policy**

- 2.1. CottonConnect is unwavering in its commitment to conducting business with the utmost honesty and integrity, setting high standards for all employees. Recognizing that even the most reputable organizations may encounter challenges, or unwittingly harbor illegal or unethical conduct, we emphasize the importance of fostering a culture of openness and accountability. This proactive approach is vital not only for preventing such situations but also for addressing them promptly and effectively when they arise.
- 2.2. The objectives of this policy are threefold:
  - i) To foster a culture where employees feel empowered to promptly report suspected wrongdoing, ensuring their concerns are treated with seriousness and investigated appropriately, while also guaranteeing the utmost confidentiality.
  - ii) To offer clear guidance to employees on the proper procedures for raising concerns.
  - iii) To instill confidence in employees that they can voice genuine concerns without the fear of reprisals, even in instances where their concerns may later prove to be unfounded.

**3. Meaning of Whistleblowing / Protected disclosure**

3.1. Whistleblowing is the disclosure of information regarding suspected misconduct or potential hazards in the workplace. This covers a wide range of issues, including but not limited to:

- i) Criminal activity;
- ii) Failure to comply with legal obligations;
- iii) Miscarriages of justice;
- iv) Health and safety risks;
- v) Fraud, bribery or corruption
- vi) Environmental damage;
- vii) Financial fraud or mismanagement;
- viii) Abuse of authority;
- ix) Breach of contract;
- x) Negligence causing substantial and specific danger to public health and safety;
- xi) Manipulation of company data/records;
- xii) Financial irregularities, including fraud or suspected fraud deliberate error in preparations of financial statements or misrepresentation of financial reports;
- xiii) Breach of CottonConnect's policy or failure to implement or comply with any approved CottonConnect policy and
- xiv) Willful concealment of any of the aforementioned matters.

3.2. A whistleblower is someone who expresses legitimate concerns about the aforementioned issues. If you have genuine concerns about suspected wrongdoing or potential risks to our operations ("**whistleblowing concern**"), you must report it in accordance with the guidelines outlined in this Policy.

**4. Scope**

4.1. This policy applies to all employees, consultants, contractors, vendors, local partners, agency workers associated with CottonConnect, creating a collective responsibility for maintaining a workplace characterized by transparency, fairness, and ethical conduct.

4.2. Employees are encouraged to familiarize themselves with this policy, use the available reporting mechanisms, and actively contribute to our commitment to ethical business practices.

4.3. If you are uncertain whether something is within the scope of this policy, you should contact 'Global Director - Values, Principles and Governance' or 'Chief People Officer'.

**5. Procedure for Initiating Whistleblower Complaints**

5.1. Complainants can submit complaints through below given channels:

1. **CottonConnect website:** Under the 'Get in touch' page of the CottonConnect website there is an option for raising a grievance. This is open and accessible for all.
2. **Direct email:** Complaints can be lodged by directly sending an email to [grievancesandcomplaints@cottonconnect.org](mailto:grievancesandcomplaints@cottonconnect.org)
3. **Direct Phone Call or what's app:** You can contact through call or what's app at +91 9311837233.

5.2. In the event that the whistle blower that their concern has not been addressed even after reasonable amount of time, they can reach out to 'Global Director - Values, Principles and Governance'.

5.3. A meeting will be promptly scheduled to discuss the reported whistleblowing concern. You may bring a colleague or union representative during any meetings conducted under this Policy. The chosen companion is obliged to maintain the confidentiality of the disclosure and any subsequent investigative proceedings.

5.4. A written summary of the whistleblowing concern will be documented during the meeting, and a copy will be provided to the reporting individual thereafter. Further, an effort will be made to outline the proposed approach for addressing the matter.

**6. Confidentiality Protection**

6.1. It is our expectation that employees will express whistleblowing concerns openly in accordance with this policy. However, should an employee wish to raise a concern in confidence, diligent efforts will be made to safeguard their identity. In instances where the disclosure investigator deems it necessary to be aware of the reporting individual's identity, such a disclosure will be discussed with the concerned employee.

6.2. While we do not advocate for anonymous disclosures, as obtaining additional information may be challenging, we acknowledge that proper investigations may be impeded without the opportunity to gather further details from the reporting individual. Anonymity also poses difficulties in assessing the credibility of allegations.

6.3. Whistleblowers who are concerned about potential retaliation for disclosing their identity are encouraged to directly contact 'Global Director - Values, Principles and Governance'. Appropriate measures will be taken to ensure the confidentiality of their identity.

**7. Investigation and Resolution Process**

- 7.1. Following the reporting of a whistleblowing concern, we will conduct an initial assessment to ascertain the extent of the required investigation. Subsequently, we will communicate the outcome of this assessment to you, and there may be a necessity for your participation in additional meetings to provide further details.
- 7.2. Our commitment is to keep you apprised of the investigation's progress and its anticipated duration. However, circumstances requiring confidentiality may constrain us from providing specific information about the investigation or any consequent disciplinary measures. It is imperative that you treat any information related to the investigation with utmost confidentiality.
- 7.3. In instances where it is determined that a whistleblower has deliberately made false and malicious allegations or with an intention to gain personally, the whistleblower will be subject to disciplinary action.

**8. If Dissatisfied:**

- 8.1. While we cannot provide an assurance of specific outcomes, we are committed to addressing your whistleblowing concern in a fair and appropriate manner. Your utilization of this policy is instrumental in facilitating our endeavors in this regard.
- 8.2. In the event of dissatisfaction with the handling of your whistleblowing concern, you have the option to hand in the matter to C.E.O.

**9. External Disclosures**

- 9.1. The primary objective of this Policy is to establish an internal mechanism for reporting, investigating, and addressing any misconduct within the workplace. In most instances, it is expected that external disclosure would not be necessary.
- 9.2. The engagement of external media is strongly discouraged, and individuals are strongly advised to seek guidance before making any external disclosures.
- 9.3. Whistleblowing concerns can involve third parties like customers, suppliers, or service providers, in addition to employees. In certain circumstances, the applicable laws in India may provide protection if concerns are raised directly with the third party. Nonetheless, individuals are encouraged to first report such concerns internally to their line manager or the Country Manager.

**10. Protection and Support for Whistleblowers:**

- 10.1. Recognizing whistleblowers' concerns about potential consequences, we are committed to fostering a transparent environment. We intend to provide support to employees who genuinely raise concerns under this Policy, even if those concerns are subsequently found to be unfounded.
- 10.2. Whistleblowers are entitled to protection from any form of retaliation as a result of reporting a whistleblowing concern. Detrimental treatment includes dismissal, disciplinary measures, threats, and any other unfavorable treatment associated with whistleblowing. If an individual believes they have received such treatment, they must immediately notify 'Global Director - Values, Principles and Governance' or 'Chief People Officer'.
- 10.3. Any form of threat or retaliation against whistleblowers is strictly prohibited. Individuals engaging in such conduct may be subject to disciplinary action.

**Prepared By:**

HR Department

**Approved By:**

*Abhishek Nambiar*

(Chief People Officer)