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## Whistleblower Policy

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June 2024

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## Document Details

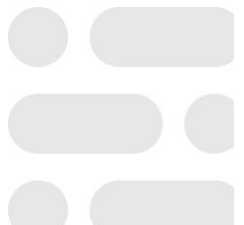
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<b>Author</b>	Legal & Compliance Team
<b>Reviewed by</b>	Senior Manager – Legal & Compliance
<b>Approved by</b>	General Counsel
<b>Custodian</b>	Legal & Compliance Team

## Version History

<b>Version</b>	<b>Date</b>	<b>Remarks</b>
2.11	January 2023	Annual review conducted
2.12	January 2021	Annual review conducted, modified, and updated content and details of the Whistle blower committee updated

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# 1. Introduction and Purpose

Evalueserve and its group companies (hereinafter referred to as “Evalueserve” or “Company” ) are committed to complying with the foreign and domestic laws that apply to them, and to maintain the highest standards of ethical conduct in all our operations and fostering an environment where any person can report concerns without fear of retaliation.

This Whistleblower Policy provides a framework for reporting and addressing any suspected misconduct, violations of company policies, or unlawful activities. Persons dealing with the Company are often the first to realise that there may be something not in order requiring redressal by the Company. Therefore, this policy ensures that directors, employees, vendors, contractors, subcontractors, consultants, trainees, shareholders, former employees, job applicants, dealing with Evalueserve, (referred hereinafter as “ Person(s)” )) must be able to raise concerns regarding any potential violation confidently and securely, knowing that they will be protected and that their reports will be investigated properly.

Under this policy, Evalueserve has constituted its Whistleblower Committee and Exception Reporting mechanism to conduct independent investigation of the concerns/ complaint received from Whistleblowers.



## 2. Applicability

This policy applies to all Persons who reports, in good faith, any suspected or actual misconduct, unethical behavior, or illegal activities within Company (“Whistleblower” ), and it covers reporting of all actual or suspected fraud, financial irregularities, breach of company policies, legal non-compliance, unethical behavior, environmental hazards, workplace health and safety issues, human rights violations, and any actions that could harm the reputation or financial standing of the Company.

### 3. Guiding Principles

The Whistleblower's role is that of a reporting party. Whistleblowers are not investigators or finders of facts; neither can they determine the appropriate corrective or remedial action that may be warranted.

Therefore, all Persons are encouraged and required to report, in good faith, any suspicious, illegal, unethical, or inappropriate activity or any suspected violation of the Company's Code of Conduct and Ethics Policy. This policy must not be misused to make malicious or unfounded allegations against any Person engaged with Evalueserve.

## 4. How to report a compliant

Whistleblowers should file complaints in legible writing (in English, Hindi, or the regional language of their location of employment) through e-mails or letters which may be handwritten, or computer generated. Such complaints should be factual and not speculative in nature.

Employees shall have the right to file anonymous complaints or disclose their identity if they deem fit and proper. A complaint may be filed through any one of the following methods:

It may be submitted to the Whistleblower Committee in any of the following ways:

- **In Writing:** A written complaint can be dropped into the Whistleblower drop box in a sealed envelope to ensure confidentiality. These boxes are placed in the cafeterias of all Evalueserve centers.
- **In an Email:** An email complaint can be sent to the Whistleblower Committee at [wbcommittee@evalueserve.com](mailto:wbcommittee@evalueserve.com). The Whistleblower may use any third-party email account, such as Gmail, Hotmail or Yahoo, etc. to report the matter or making complaint.

**Exception Reporting:** Any complaint is to be made to Marc Vollenweider in case a complaint is to be filed against any or all the Whistleblower Committee members., The whistleblower should send an email at [wbercommittee@evalueserve.com](mailto:wbercommittee@evalueserve.com) which is headed by Marc Vollenweider, the Chief Strategist for Evalueserve.

**Note:** A Whistleblower must avoid any form of external or internal disclosure of any complaint raised in the matters stated above.

**(Refer to Annexure B: *Dos and Don'ts*)**

## 5. Investigation Process

All reports under this Policy will be promptly and appropriately investigated, 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.

Everyone working for or with the Company has a duty to cooperate in the investigation of reports of violations. 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. 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. This action may include disciplinary action against the accused party, up to and including termination. Reasonable and necessary steps will also be taken to prevent any further violations of Company policy.



## 6. Non-Retaliation

Evalueserve will ensure protection to Whistleblowers against retaliation, as described below and will keep the Whistleblower's identity confidential, unless:

- Understand the importance of Evalueserve policy(ies) and / or guideline(s) in relation to their job and follow them diligently and consistently.
- The person agrees to be identified,
- Identification is necessary to allow Evalueserve or law enforcement officials to investigate or respond effectively to a complaint,
- Identification is required by law, or
- The person accused of compliance violation (Subject) is entitled to know the information related to the accusations made against him/her as a matter of legal right.

A proven complaint of retaliation shall result in a proper remedy for the person harmed and severe disciplinary action, including termination of employment against the retaliating person. The protection from retaliation is not intended to prohibit managers or supervisors from taking actions, including disciplinary action, in the usual scope of their duties and based on valid performance-related factors.

If a complaint made in good faith is subsequently found to be untrue, no action would be initiated against the Whistleblower. However, Whistleblowers must be cautious and avoid baseless allegations.

Any other employee assisting a Whistleblower in the process shall also be protected to the same extent as the Whistleblower.

## 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. Modification

The Company may modify this policy unilaterally at any time without notice. Modification may be necessary, among other reasons, to maintain compliance with local, state, central and federal regulations and/or accommodate organisational changes within the Company.

For any queries / concerns regarding this Whistleblower Policy, contact:

Evalueserve, Legal and Compliance Team

Address: Tower 6, 7th Floor, Candor Gurgaon One Realty Projects Pvt. Ltd., IT/ITES SEZ, Candor TechSpace, Tikri Sector-48, Gurugram-122001, Haryana, India

Email: [EVSCompliance@evalueserve.com](mailto:EVSCompliance@evalueserve.com) and/or [evslegal@evalueserve.com](mailto:evslegal@evalueserve.com)

# Annexure A

## Whistleblower Committee and Contact Details

Name	Designation
<b>Sumeet Chander</b>	Chief Operating Officer (COO)
<b>Tal Volok</b>	Chief Financial Officer (CFO)
<b>Bhavana Kandari</b>	Global Human Resources Head

Contact Details: [wbcommittee@evalueserve.com](mailto:wbcommittee@evalueserve.com)

## Exception Reporting and Contact Details

Name	Designation
<b>Marc Vollenweider</b>	Director & Co-Founder

Contact Details: [wbercommittee@evalueserve.com](mailto:wbercommittee@evalueserve.com)

## Annexure B (Dos and Don'ts)

Dos	Don'ts
<ul style="list-style-type: none"><li>• Report misconduct, malpractice, violations of applicable law, or financial irregularities.</li><li>• Provide verifiable supporting evidence with the complaint.</li><li>• Include specific information such as names of the alleged wrongdoer(s), time and place of the occurrence in the complaint.</li><li>• Seal handwritten complaints in an envelope marked "Whistleblower" while submitting written complaints and drop them inside the boxes placed within the company premises.</li><li>• Fully co-operate with investigators in all investigations.</li><li>• Adhere to directions or instructions from investigators regarding a whistleblower investigation.</li></ul>	<ul style="list-style-type: none"><li>• File frivolous or malicious complaints.</li><li>• Raise complaints that are based on speculation or hear- say rather than facts.</li><li>• Pilfer confidential / proprietary information.</li><li>• Attempt to obtain evidence / information that you do not have access to.</li><li>• Act on your own and investigate an issue without adequate approvals.</li><li>• Discuss the nature of the evidence requested / provided, the testimony given to investigators, unless agreed to by the investigators.</li><li>• Interfere with the investigation process.</li></ul>