

HP-047-WBP

WHISTLE BLOWER POLICY AND PROCEDURE

Process Owner : Company Secretary
Reviewed by : Company Secretary
Approved by : Head – Corporate Affairs
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Revision History

Ver. No.	Date	Sec. No.	Amendments Made	Change Request by	Reviewed by	Released by
1.0	Sept 29, 2017	-	Initial release	-	Company Secretary	Head-CQG
1.1	Jan 10, 2018	4.3.3, 4.3.7	Inclusion of preliminary investigation team	Member of Board of Directors	Company Secretary	Head-CQG
1.2	Oct 14, 2021	Annexure – I	Change of Ombudsperson - India & APAC	Member of Board of Directors	Company Secretary	Head-CQG
1.3	Mar 25, 2022	Annexure – I	Change of Ombudsperson - NAM	Member of Board of Directors	Company Secretary	Head-BET
1.4	Apr 21, 2022	-	Change of Ownership	Company Secretary	Company Secretary	Head-BET
1.5	June 8, 2022	Annexure – 2	Change of Toll-Free Number	Company Secretary/ Global Compliance	Company Secretary	Head-BET

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1 Executive Summary

The Company (Cyient Ltd. and all its global subsidiaries) believes in the conduct of the affairs of its various constituents in a fair and transparent manner by adopting the highest standards of professionalism, honesty, integrity and ethical behavior. The Company has a code of conduct for the Board of Directors and Senior Management Personnel. All associates are governed by the Code of Business Conduct of the Company.

This Whistleblower Policy ("the Policy") has been formulated, in pursuance to the provisions of Sec 177 (9) of the Companies Act, 2013 read with Rule 7 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Regulation 4(2) (d) (iv) of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 and with a view to provide a mechanism for associates, clients, vendors of the Company to approach the Ombudsperson/Chairman of the Audit Committee of the Company to report to the management instances of unethical behavior, actual or suspected, fraud or violation of the Company's Code of Conduct or policy.

2 Objective of the Whistleblower Policy

To provide associates, clients and vendors an avenue to raise concerns, in line with Cyient's commitment to the highest possible standards of ethical, moral and legal business conduct and its commitment to open communication. Further, to provide necessary safeguards for protection of associates, clients and vendors from reprisals or victimization, for whistle blowing in good faith.

3 Applicability

All permanent associates, contract employees, clients, vendors of the Company.

4 Main Features of the Policy

4.1 Scope

Any issues or concerns *inter alia* related to the following may be reported:

- Fraud or attempted fraud
- Financial or accounting malpractices
- Unethical or improper behavior
- Attempt to conceal material facts
- Unlawful acts – civil and criminal in nature
- Wastage and wrongful use of company assets
- Abuse of authority
- Manipulation of company data
- Deliberate violation of law
- Negligence causing or leading to danger to public health or safety
- Discrimination on any grounds, including, but not limited to, age, race, gender or nationality

4.2 Complainant

1. An associate/client/vendor making a disclosure under this policy is commonly referred to as a Complainant (whistleblower). The complainant's role is as a reporting party; he/she is not an investigator.
2. Although the complainant is not expected to prove the truth of an allegation, the complainant needs to demonstrate to the Ombudsperson, that there are sufficient grounds for concern.

4.3 Safeguards

1. Harassment or Victimization

Harassment or victimization of the complainant will not be tolerated and could constitute sufficient grounds for dismissal of the associate concerned.

2. Confidentiality

Every effort will be made to protect the complainant's identity, subject to legal constraints.

3. Anonymous Allegations

Complainants are encouraged to mention their name while reporting a concern as follow-up questions and investigation may not be possible unless the source of the information is identified.

Anonymous complaints will be accepted for review if they are substantiated by the complainant.

4. Malicious Allegations

Malicious allegations will result in disciplinary action as per applicable Code of Conduct.

5. Ombudsperson

The Ombudsperson will be a person, including a full time senior associate, well respected for his/her integrity, independence and fairness. She/he would be authorized by the Board of Directors of the company for the purpose of receiving all complaints under this policy and ensuring appropriate action.

6. Types of issues that can be reported

The whistle blowing procedure is intended to be used for serious and sensitive issues. Serious concerns relating to financial reporting, unethical or illegal conduct should be reported using Ethics Reporting Mechanism. See Procedure @ section 11 for details on how to report.

7. Investigation

All complaints received will be recorded and looked into. If initial enquiries by the Ombudsperson indicate that the concern has no basis, or it is not a matter to be pursued under this policy, it may be dismissed at this stage and the decision documented. The same will be conveyed to the complainant. Where initial enquiries indicate that further investigation is necessary, this will be carried through either by the Ombudsperson alone, or by a Committee nominated by the Ombudsperson for this purpose. The investigation would be conducted in a fair manner, as a neutral fact-finding process and without presumption of guilt.

The preliminary investigation process has been streamlined by the inclusion of respective Geographical location's Legal and HR representatives.

The principles of natural justice and equity would be followed. A written report of the findings would be made. If the Ombudsperson decides that the complaint does not come under the scope or warrants a separate investigation elsewhere, the same will be recorded against the complaint with the action suggested.

8. Investigation Result

Based on a thorough examination of the findings, Ombudsperson would present the findings to the CEO of Cyient Limited, who in turn decides on the action to be taken. Where an improper practice is proved, the CEO would discuss the case with the Ombudsperson and other interested parties in the case. The discussion would cover suggested

disciplinary action, including dismissal, if applicable, as well as preventive measures for the future. All discussions would be minuted and the final report will be prepared.

9. Investigation Subject

The investigation subject is the person / group of persons who are the focus of the enquiry / investigation. Their identity would be kept confidential to the extent possible.

10. Reporting

- Ombudspersons of all Geos meet once in a month (last Friday of every month) virtually over WebEx or phone call to review status of issues, actions, exchange relevant information and submit report to CEO.
- The Ombudsperson will provide quarterly reports to the Executive Chairman of the Company and Chairman of the Audit Committee with a copy to the President – CA & Infrastructure. The report will contain a concise explanation of the complaint and the conclusion.

5 Communication with Complainant

The complainant will receive acknowledgement on receipt of the concern within seven working days from the date of complaint. The amount of contact between the complainant and the body investigating the concern will depend on the nature of the issue and the clarity of information provided, further information may be sought from him/her. Subject to legal constraints, she/he will receive information about the outcome of any investigations and actions taken.

6 Changes to Policy

This policy can be changed, modified, rescinded or abrogated at any time by the Board of Directors of Cyient Limited.

7 Accountabilities/Expectations from Complainant

1. Bring to the early attention of the company any Associate's / Client's /Vendor's improper practice they become aware of. Although, complainant is not required to provide proof, they must have sufficient cause for concern.
2. Co-operate with investigating authorities and maintain full confidentiality.
3. The intent of the policy is to bring genuine and serious issues to the fore and it is not intended for petty complaints. Malicious allegations by associates may attract disciplinary action.
4. A complainant has the right to protection from retaliation. But this does not extend to immunity for complicity in the matters that are the subject of the allegations and investigation.
5. In exceptional cases, where the complainant is not satisfied with the outcome of the investigation carried out by the Ombudsperson, he / she can make a direct appeal to the Chairman of the Audit Committee of Cyient Limited.

8 Ombudsperson

Role of the Ombudsperson:

1. Ensure that the policy is implemented.
2. Acknowledge receipt of concern to the complainant, thanking him/her for initiative taken in upholding the company's business conduct standards.
3. Ascertain prima facie the credibility of the charge. Close the issue, if initial enquiry indicates further investigation is not required.
4. Document the initial enquiry.
5. Where further investigation is indicated, carry this through by appointing a Committee, if necessary.
6. Provide quarterly reports to the Executive Chairman of the Company and Chairman of the Audit Committee with a copy to the President - Corporate Affairs & Infrastructure.

7. Ensure that necessary safeguards are provided to the complainant, including confidentiality, anonymity of the complainant and non- persecution.

Further, the Ombudsperson or Committee, shall, as the case may be:

1. Conduct the enquiry in a fair, unbiased manner.
2. Ensure complete fact-finding.
3. Maintain strict confidentiality.
4. Decide on the outcome of the investigation, whether an improper practice has been committed and if so by whom.
5. Minute Committee deliberations and document the final report.

9 CEO

Role of the CEO is to:

1. Review the investigation findings submitted by Ombudsperson.
2. Decide actions and instruct relevant stake holders to implement actions.

10 Investigation Subject

The investigation subject shall:

1. Provide full co-operation to the Investigation team
2. Be informed of the outcome of the investigation
3. Accept the decision of the Ombudsperson
4. Maintain strict confidentiality

11 Procedure to Report/Register a Complaint

Use the Ethics Reporting System to register a complaint under this policy.

To ensure utmost confidentiality Cyient has engaged the services of an independent organization specializing in Ethics Helpline services. The Ethics Reporting System has the following mechanisms to record a complaint:

- Website - using the link <https://www.lighthouse-services.com/cyient>
- E-Mail: Ombudsperson@cyient.com (will be received by Ethics Helpline Team only)
- Phone: Please refer Annexure-2

Left blank intentionally

Annexure-1

Contact Details of the Ombudspersons:

India & APAC

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Annexure-2

Lighthouse International Calling Instructions for employees - Worldwide Toll-Free Number:

Company must communicate calling instructions, worldwide phone number and access codes to their employees in every country outside of North America and Finland. Provide employees outside of North America and Finland the following calling instructions:

1. Make sure you have an outside line.
2. Enter the Access Code for the country and/or the telephone system you are calling from. You will then hear a 'bong'.
3. An English-language voice prompt will ask for the number you are calling.
4. Enter our toll-free number: **800-603-2869**. There is no need to dial "1" before the toll-free number.
5. You are now connected to the hotline.
6. A Lighthouse greeting will be played in multiple languages. Make a choice from the pre-recorded language prompts or press 000 and tell the English operator the language you speak (preferably in English). An interpreter will then join the call in 2-3 minutes. The Lighthouse operator will interview you, aided by the interpreter.
7. A report in English is then sent to the designated recipient(s) of your company.
8. Access codes are subject to change.

International Calling Instructions for program administrator:

Country Access Codes – Country-specific access codes are listed **HERE** - note restrictions by country in the Footnotes column. You must disseminate the country access codes to your employees for every country where you have interests (see step 2 above). When there are multiple access codes, the employee will select the appropriate code. This code connects the caller to AT&T international toll-free calling.

Submitted Reports - Reports submitted from countries outside North America and Finland using the international toll-free number will be sent to your designated recipients in English. The interpreter on the call will communicate in the language of the employee.

Web Reporting - We encourage you to allow your foreign employees to submit reports using your customized web reporting page. Web forms are available in over 40 languages and web submission will provide your employees with superior user experience.

Lighthouse Calling Instructions for Finland employees:

1. Make sure you have an outside line.
2. Direct dial is **0800 415829**.
3. Callers do NOT need to enter the country code before this.