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# Breach of Integrity and Whistle Blower policy

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**VEGEPRO FOODS AND**  
**FEEDS LIMITED**

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This document is confidential in nature and supersedes the policies on Breach of Integrity and Whistle Blower existing in the Company, and should be read in conjunction with the most recent policies and procedures documented and held on file. This Policy is a part of the Code of Conduct and Discipline Rules of the Company.

Subject: Breach of Integrity and Whistle Blower Policy	Original Issue Date: 31.07.2014	Effective Date: 31.07.2014
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<b>Initial Document Prepared by</b>	:	Mr. Sanjay Rawka
<b>Functional aspects checked by</b>	:	Mr. Mahesh Gupta, Director
<b>Governing Guideline/ Policy</b>	:	Companies Act, 2013
<b>Legal aspects checked by</b>	:	Mr. Gopal Daga, Director

## **Breach of Integrity and Whistle Blower Policy** **Vegepro Foods & Feeds Limited**

### **Contents**

1. PREFACE
2. DEFINITION
3. Our Commitment
4. OBJECTIVES
5. APPLICABILITY AND SCOPE
6. REPORTING OF WRONGFUL CONDUCT AND DISCIPLINARY ISSUES
  - A. Detection of Alleged Wrongful Conduct
  - B. Reporting of Wrongful Conduct
  - C. Investigation of the Alleged Wrongful Conduct
  - D. Actions on the investigation findings
7. Non-Interference
8. PROTECTION

Subject: Breach of Integrity and Whistle Blower Policy	Original Issue Date: 31.07.2014	Effective Date: 31.07.2014
	Revision Dates: <b>As and when required</b>	Policy No.: <b>1.0</b>

## 1. PREFACE

'Integrity is an integral part of the strong value system practiced by Vegepro Foods & Feeds Limited and all its Group Companies (hereafter together referred as the **“Company”** or **“Vegepro”**) and all Vegepro’s directors, employee and associates are expected to exhibit this ‘Value’ in all our dealings. It is natural, that we have a mechanism to deal with the employees whose activities cast doubts about their integrity. It is also desirable that such issues are escalated to the appropriate level in the company for suitable action. At the same time, it is important to note that 'Prevention is better than Cure' and hence we should be vigilant so that occasions of breach of integrity are minimized. In fact, if there are frequent integrity breaches in any particular function, it reflects adversely on the quality of supervision in that functional vertical.

Any 'Breach of integrity' and/or fraud is a very important issue for any company and so we have evolved a policy guideline to deal with directors, employees, channel partners, customers, service providers or others who are reported to have breached integrity or committed fraudulent act(s).

Anything done or omission thereof by any directors and/or employees, directly or in connivance with others, with an intention of cheating the company whether such act or omission has resulted in any actual loss or damage to the company or not, shall constitute fraud.

In line with Vegepro’s commitment to the highest possible standards of professionalism, honesty, ethical, moral and legal behaviour for conduct of affairs of the Company towards the employees and outsiders, in fair and transparent manner and its commitment to open communication, this **“Breach of Integrity and Whistle blower Policy ”** (hereinafter referred to as the **“Policy”**) has been formulated to provide a mechanism to the directors, employees, senior management personnel and/or professionals serving in any functions and attached to any roles and stakeholders of the Company to approach and report to the Disciplinary Committee and/or Officer dealing with Frauds as may be designated for this purpose or any unethical or improper practices in the Company. This Policy also seeks to protect the Whistle Blower from any retaliatory action taken by anyone in the Company including its managerial personnel. While the role played by stakeholders is important, specially, the role of the employees in pointing out such violations cannot be undermined.

## 2. DEFINITION

➤ **“Alleged Wrongful Conduct/Wrongful Conduct”** shall mean violation of law, misuse or abuse of authority, actual Fraud or suspected Fraud, any deliberate concealment of such abuse or Fraud, infringement of Company’s rules, violation of code of conduct, misappropriation of funds, cheating or an intention to cheat, substantial and specific danger to public health and safety or violation of this Policy.

Subject: Breach of Integrity and Whistle Blower Policy	Original Issue Date: 31.07.2014	Effective Date: 31.07.2014
	Revision Dates: <b>As and when required</b>	Policy No.: <b>1.0</b>

- **“Audit Committee”** means the committee constituted by the Board of Directors of the Company in accordance with Section 292A of the Companies Act, 1956 and reconstituted in accordance with Section 177 of the Companies Act, 2013 read with Clause 49 of the listing Agreement.
- **“Board of Director”** or **“Board”** in relation to a company, means the collective body of the directors of the company;
- **“Breach of Integrity/ Fraud”** includes:
  - a) An act characterised as such under the provisions of section 447 of the Companies Act, 2013;
  - b) In terms of definition provided by the Reserve Bank of India (RBI):
    - ❖ Misappropriation and criminal breach of trust;
    - ❖ Unauthorised credit facilities extended for reward or for illegal gratification;
    - ❖ Negligence and cash shortages;
    - ❖ Cheating and forgery;
    - ❖ Irregularities in foreign exchange transactions;
    - ❖ Fraudulent encashment through forged instruments, manipulation of books of account or through fictitious accounts and conversion of property.
- **“Compliance Officer”** means such person designated by the Company, from time to time, for the purpose of reporting and/or compliances under the various law(s), rules and regulations as applicable to the Company including any amendment thereto.
- **“Code of Conduct and Discipline Rule”** shall mean Vegepro’s Code of Conduct and Discipline Rules.
- **“Director”** means a Director appointed to the Board of a company.
- **“Disciplinary Action”** for the Employees means any action that can be taken on the completion of / during the investigation proceedings including but not limiting to a warning, imposition of penalty, suspension/termination from official duties and for the Stakeholders it shall mean termination of business relationship or any such action as is deemed to be fit by HR and/or Disciplinary Committee considering the gravity of the matter which shall also include but not limited to legal suits.
- **“Disciplinary Committee”** shall mean the committee formed under this Policy which shall include;

Subject: Breach of Integrity and Whistle Blower Policy	Original Issue Date: 31.07.2014	Effective Date: 31.07.2014
	Revision Dates: <b>As and when required</b>	Policy No.: <b>1.0</b>

- a. One nominee each in the grade of VP (HR) and VP (Accounts), to be nominated by the Directors - (to look into Whistle Blow cases related to all Employees up to the level of Assistant Manager);
  - b. Chief People Officer and Chief Strategy Officer - (to look into Breach of Integrity/Frauds/Whistle Blow cases related to all Employees in Manager Grade and above);
  - c. Concerned Vertical Heads of the Company for the purpose of this Policy to look into Whistle Blow cases related to the Stakeholders;
  - d. Audit Committee to look into Whistle Blow cases related to Chief People Officer and Chief Strategy Officer and Directors of the Company;
- **“Employee”** means every person in employment relationship with the Company, including the Directors in employment of the company, Key Managerial Personnel and Senior Management Personnel of the Company.
  - **“Group Companies”** means and includes Subsidiaries and Associates (both the terms are defined in the Companies Act, 2013)
  - **“Investigator/Investigating Authority”** shall mean and include members of Internal Audit function or such other person as may be designated by the Audit Committee, to investigate the matter raised by Whistle Blower.
  - **Key Managerial Personnel** has been defined in section 2(51) of the Companies Act, 2013 which shall include;
    - i. The Chief Executive Officer or the Managing Director or the Manager;
    - ii. The Company Secretary;
    - iii. The Whole-Time Director;
    - iv. The Chief Financial Officer;
  - **“Protected Disclosure/Whistle Blow”** means a concern raised by Employee(s) or Directors or any other Stakeholder(s) of the Company, through a written communication and made in good faith which discloses or demonstrates information about an activity covered under the definition of Alleged Wrongful Conduct under the scope of the Policy with respect to the Company. However, the Protected Disclosures should be factual and not speculative or in the nature of an interpretation / conclusion and should contain as much specific information as possible to allow for proper assessment of the nature and extent of the concern.
  - **“Stakeholder”** means a person having any business relationship with the Company including but not limited to customers, contractors, suppliers, business Employees, service providers, channel partners, third party agencies, valuer etc. It shall also include employees of those entities in which Vegepro has an interest but does not have control, as also consultants and agents employed by Vegepro for conduct of its business normally.

Subject: Breach of Integrity and Whistle Blower Policy	Original Issue Date: 31.07.2014	Effective Date: 31.07.2014
	Revision Dates: <b>As and when required</b>	Policy No.: <b>1.0</b>

- **Senior Management Personnel** has been defined in section 178 of the Companies Act, 2013 and Clause 49 of Equity Listing Agreement the Companies have with the stock exchanges where the equity shares of the Company are listed as, personnel of the Company who are members of its core management team excluding Board of Directors; normally this would comprise all members of management one level below the executive directors, including functional heads;
- **“Whistle Blower”** means a Director or an Employee or Stakeholders making a Protected Disclosure under this Policy.

### 3. Our Commitment

- Provide Stakeholder with best in class service so as to develop a mutually beneficial relationship;
- Be preferred employer where Employees feels valued and Stakeholders recognise the commitment, potential and dedication of our employees;
- Achieve success for Stakeholders and serve for the betterment of the society;
- In fulfilling our commitment we will strive to live by our core values, these are:
  - Integrity and credibility
    - Know and understand the principles of integrity;
    - Always be fair, just and right;
    - Deliver on one’s commitment and maintain consistency in dealings;
    - Adhere to moral and ethical Code of Conduct;
  - Openness and Transparency
    - Drive clear understanding of products and programmes at all levels;
    - Share expectations with each other and clearly communicate the scope of work;
    - Share/pool resources, best practices, customer insights, technologies and partner knowledge to enhance overall capability and effectiveness;
    - Stand by values and report someone who has cut corners to compromise on them;
    - Leverage diverse perspectives across levels, departments and functions for better and more informed decisions;
    - Demonstrate faith in others abilities;

Subject: Breach of Integrity and Whistle Blower Policy	Original Issue Date: 31.07.2014	Effective Date: 31.07.2014
	Revision Dates: <b>As and when required</b>	Policy No.: <b>1.0</b>

- Seek inputs, knowledge and experience by formal and informal means and build on the recommendation;
- Trust and respect for people
  - Be disciplined and punctual towards the organisation;
  - Adhere to the workplace norms as mentioned in any other Policies of Vegepro;
  - Have confidence and faith in self and team members;
  - Appreciate and honour good performance;
  - Treat colleagues and other Stakeholders with dignity and respect;
- Fairness and impartiality
  - Treat everyone equally, be unbiased;
  - Be sensitive and ethical in every single deal;
  - Maintain high standards of transparency in disclosures;
  - Provide equal opportunities to people irrespective of gender or religion;
  - Respect fellow team members and collaborate across team to achieve goals;
- Demanding Excellence
  - Motivate your external drive to surpass expectations.
  - Set targets and develop specific timelines to achieve them.
  - Treat challenges as a stepping stone.

## 4. OBJECTIVES

1. This Policy aims to maintain the standard of business conduct and ethics expected of everyone who carries out work for or on behalf of for the Company and also ensuring compliance with legal requirements.
2. This policy also seeks to serve as a guideline for reporting of fraud to the various regulatory authorities as required by such authorities from time to time.
3. This policy does neither release the Employees and Stakeholders from their duty of confidentiality in the course of their work nor can it be used as a route for raising malicious or unfounded allegations against people in authority and / or colleagues in general.

Subject: Breach of Integrity and Whistle Blower Policy	Original Issue Date: 31.07.2014	Effective Date: 31.07.2014
	Revision Dates: <b>As and when required</b>	Policy No.: <b>1.0</b>

4. This Policy provides a channel to Whistle Blower to report concerns about any Alleged Wrongful Conduct and to build and strengthen a culture of transparency and trust between the Whistle Blower and Vegepro as an organization.
5. It provides necessary safeguards for protection from reprisals or victimization of Whistle Blower, blowing the whistle in good faith.
6. It encourages the Whistle Blower to communicate to the members of the Disciplinary Committee and/or through fraud control of the Company as may be applicable, behaviour or practice, that they may be aware of and which they suspect to be unethical, illegal or otherwise inappropriate and harmful to the Company.
7. It seeks to protect the Whistle Blower, who is providing information regarding violation/s of law or regulation by the Company, its Employees and Stakeholders or regarding manipulation of company's data / records, leaking confidential or proprietary information, wastage or misappropriation of company fund and assets or any other activities which amount to Wrongful Conduct/Alleged Wrongful Conduct in terms of this Policy, including but not limited to, accounting, internal controls, auditing matters, applicable national and/or international laws, either through Whistle Blower mechanism and/or by informing the identified personnel of the Company through written communication, with relevant information, without fear of victimization.

## 5. APPLICABILITY AND SCOPE

- A. This Policy applies to all Employees, Directors and Stakeholders of the Company.

This Policy covers any Alleged Wrongful Conduct or any activity on account of which the Interest of the Company is affected and is formally reported by Whistle Blower(s) such as:

- i. Issues pertaining to Integrity;
- ii. Disciplinary Issues / work place harassment;
- iii. Any other issue;

### **i. Issues pertains to Integrity:**

In case of any issues pertaining to breach of integrity, once a case is prima facie and case is accepted, the process laid down in this Policy shall be followed.

### **ii. Disciplinary Issues / Work place harassment**

In case of receipt of any Protected Disclosure regarding any disciplinary / work place harassment issues, the Human Resources department will be the ultimate authority to take decision basis on the Code of Conduct and Discipline Rules of the company.

Subject: Breach of Integrity and Whistle Blower Policy	Original Issue Date: 31.07.2014	Effective Date: 31.07.2014
	Revision Dates: <b>As and when required</b>	Policy No.: <b>1.0</b>

### iii. Any other issues

Protected Disclosure other than as mentioned above will be dealt in pursuance of the Code of Conduct and Discipline Rules of the Company and/or as per this Policy as applicable.

- B. The Whistle Blower's role is that of a reporting party with reliable information. They are not required or expected to act as investigators or finders of facts, nor would they determine the appropriate corrective or remedial action that may be warranted in a given case;
- C. Whistle Blowers should not act on their own in conducting any investigative activities nor do they have a right to participate in any investigative activities other than as requested by the Compliance Officer and/or Investigator/ Investigating Authority or otherwise;
- D. Protected Disclosure will be appropriately dealt with by the internal audit and/or officer designated for this purpose, Investigator/ Investigating Authority or the Chairman of the Audit Committee, as the case may be, depending on the gravity of Protected Disclosure made by the Whistle Blower;

A Whistle Blower, in exceptional circumstances, may also report any violation, to the Chairman of the Audit Committee whose address is given herein below, who shall cause investigation into the same at his own discretion or may refer the matter to the Disciplinary Committee for investigation.

### **The Chairman of the Audit Committee**

White House, Block A

119, Park Street, Kolkata – 700016.

## **6. REPORTING OF WRONGFUL CONDUCT AND DISCIPLINARY ISSUES**

This section is divided in following four parts:

- A. Detection and identification of Alleged Wrongful Conduct
- B. Reporting of the Wrongful Conduct
- C. Investigation of the Alleged Wrongful Conduct
- D. Action on the investigation and/or findings

### **A. Detection of Alleged Wrongful Conduct**

- i. Each vertical, both line and support, of all businesses, shall have in place adequate directive/preventive/ controls to prevent and detect Alleged Wrongful Conduct and the primary responsibility of detection and reporting of any Wrongful Conduct would normally rest with the immediate superior of the perpetrator.

Subject: Breach of Integrity and Whistle Blower Policy	Original Issue Date: 31.07.2014	Effective Date: 31.07.2014
	Revision Dates: <b>As and when required</b>	Policy No.: <b>1.0</b>

- ii. Wrongful Conduct may also be detected by Internal Audit team whenever they conduct an audit or special review. Simultaneously, to prevent occurrence of fraudulent activities, surprise branch visit will be conducted and extension of this may include surprise audit of any location by internal team meant/formed for this purpose.
- iii. All Employees/Stake Holders have the responsibility to be vigilant against any Wrongful Conduct and any Wrongful Conduct notice can be brought to light through 'Whistle Blowing'.

## **B. Reporting of Wrongful Conduct**

Any Whistle Blower coming to know of any suspected Alleged Wrongful Conduct, through whatever means, should immediately bring it to the notice of fraud control who in turn shall refer the matter to the Investigating Authority depending on the nature of the case. In case of any undue delay in reporting of any Wrongful Conduct, it will be considered as conniving with the Wrongful Conduct. Any Whistle Blower who reports of any Fraud or suspected Wrongful Conduct shall be protected against any unfair treatment being meted out to him/her. The identity of the individual reporting the Wrongful Conduct will also be adequately protected.

As an additional measure, if any Employee is found to be retaliating against someone who has reported a Wrongful Conduct in good faith shall be subjected to disciplinary proceedings under this Policy. At the same time, if any individual is found to be making repeated or frivolous complaints, then suitable action will be taken against the concerned including reprimand.

The team of fraud control will carry out a preliminary analysis as to whether the complaint pertains to Wrongful Conduct or not or there is a prima-facie case and shall then refer the matter of business nature to Internal Audit or Investigating Authority as the case may be for conducting a thorough investigation. Matters related to non-business nature, e.g., behavioral or inter-personnel issues will be taken up directly by HR for investigation. Intimation by way writing or by an e-mail will also be sent to the concerned National Vertical Head of investigation having been initiated.

Wherever deemed necessary HR and/or Investigating Authority, as the case may be, will intimate to the Disciplinary Committee about the gravity of the frauds and the concerned Disciplinary Committee or HR in consultation with the members of the Disciplinary Committee may put the accused Employee under immediate suspension pending completion of the investigation and enquiry.

## **C. Investigation of the Alleged Wrongful Conduct**

Once a case of suspected Wrongful Conduct is brought to the notice of Investigating Authority, it shall study the case and may take action as deemed necessary:

Subject: Breach of Integrity and Whistle Blower Policy	Original Issue Date: 31.07.2014	Effective Date: 31.07.2014
	Revision Dates: <b>As and when required</b>	Policy No.: <b>1.0</b>

- i. Preliminary analysis/investigation of cases shall be done for acceptance / rejection for investigation by the Investigating Authority or Internal Audit as the case may be.
- ii. On preliminary analysis/investigation, if any matter is rejected then reasons thereof shall also be intimated fraud control who in turn may intimate the same to the Whistle Blower or complainant.
- iii. Investigating Authority shall depute its audit team to investigate the matter thoroughly, if it feels necessary. Investigating Authority may also take the help of any other department/external resources for investigation, if it feels necessary. However there should not be any conflict of interest while taking help of other department;
- iv. Once Internal Auditor or Investigating Authority as the case may be, after learning the facts of the case, believes that an employee/stake holders accused of Wrongful Conduct should be put under suspension, it may make such recommendation to the Disciplinary Committee before or at any stage during the investigation, clearly stating the reasons for such recommendation depending on the gravity of Wrongful Conduct.
- v. The investigation shall be completed normally within 21 days of the receipt of the Protected Disclosure.
- vi. After the completion of the investigation (and discussions with concerned vertical, if felt necessary), Internal Auditor or Investigating Authority as the case may be shall submit the final investigation report to the concerned Disciplinary Committee, the Compliance Officer and to the National Head of the concerned vertical (Ex-com. member) if so required. Such report shall contain recommendations inter alia;;
  - Charges fixed on the Employees responsible with grading of the offences in terms of **“Minor”, “Major”, “Serious” and “Gross”**;
  - To take such disciplinary or corrective action as the Disciplinary Committee of the Company deems fit;
  - Process modifications, if any;

#### **D. Actions on the investigation findings**

There will be two types of actions emanating out of the investigation findings.

- **The first category of actions** will be pertaining to disciplinary actions against Directors and Employees or Stakeholders as the case may be who have been implicated in the Alleged Wrongful Conduct.

Subject: Breach of Integrity and Whistle Blower Policy	Original Issue Date: 31.07.2014	Effective Date: 31.07.2014
	Revision Dates: <b>As and when required</b>	Policy No.: <b>1.0</b>

➤ **The second category of actions** will be the implementation of ‘process modifications’ to minimize the possibility of Fraud recurrence.

The Committee shall study the report and initiate appropriate punitive action against the persons on whom Internal Audit or Investigating Authority as the case may be, has reported adverse findings. The punitive action shall depend on the degree of offence as prescribed in the Breach of Integrity Policy of the Company. The Disciplinary Committee will also monitor and ensure that the action to be initiated as per the report has been properly implemented.

Before implementing the disciplinary action, HR may discuss with the concerned Vertical Head and seek their views. However, the decision of the Disciplinary Committee will prevail. Whistle Blowers, who are Employees or Stakeholders of the Company and who make any Protected Disclosures, which are subsequently found to be mala fide or malicious, shall be liable to Disciplinary Action under this policy of the Company. Any Employees knowingly or intentionally suppressing / hiding any Wrongful Conduct and not reporting to the Disciplinary Committee and/or Investigating Authority will also be liable for disciplinary action under this Policy.

**Actions for Employees:**

In case of repeated frivolous complaints being filed by a Director or an Employee, the Audit Committee may take suitable action against the concerned director or employee including reprimand.

**Actions for Stakeholders:**

Actions for external agencies/parties (read with definition of Stakeholders) will be initiated by the concerned vertical in terms of laid down policies of the Company.

The Compliance Officer on receiving the report from the Internal Auditor or Investigating Authority as the case may be, shall submit or cause the same to be submitted to the Reserve Bank of India in accordance with directions of the Reserve Bank of India.

**7. Non-Interference**

There shall not be any interference in the process of investigation especially by anyone in the concerned vertical.

**8. PROTECTION**

No unfair treatment will be meted out to a Whistle Blower by virtue of his/ her having reported a Protected Disclosure under this policy. Complete protection will, therefore, be given to Whistle Blower(s) against any unfair practice like retaliation, threat or intimidation of termination / suspension of service, disciplinary action, transfer, demotion, refusal of promotion or the like including any direct or indirect use of authority to obstruct the Whistle Blower’s right to continue to perform his duties / functions including making further Protected Disclosure. The Company will take

Subject: Breach of Integrity and Whistle Blower Policy	Original Issue Date: 31.07.2014	Effective Date: 31.07.2014
	Revision Dates: <b>As and when required</b>	Policy No.: <b>1.0</b>

steps to minimize difficulties, which the Whistle Blower may experience as a result of making the Protected Disclosure. Thus if the Whistle Blower is required to give evidence in criminal or disciplinary proceedings, the Company will arrange for the Whistle Blower to receive advice about the procedure etc.

Save and except as required by law enforcement agencies under any subpoena, the identity of the Whistle Blower shall be kept confidential to the extent possible and permitted under law (except to the persons involved in investigation in the matter on which whistle has been blown) and unless the Whistle Blower has himself/herself disclosed his/her identity to any other office or authority.

Provided however that the Whistle Blower before making a complaint shall have reasonable belief that an issue exists and he has acted in good faith. Any complaint not made in good faith and assessed as such by the Investigation Authority/ Disciplinary Committee shall be viewed seriously and the Whistle Blower shall be subject to appropriate Disciplinary Action. This Policy does not protect a Whistle Blower from an adverse action taken independent of his disclosure of unethical and improper practice etc. unrelated to a disclosure made pursuant to this Policy.

Notwithstanding anything mentioned herein above, any breach of protection clause by the Employees or the Stakeholders shall be appropriately dealt with by the Disciplinary Committee at its own discretion and the Disciplinary Committee shall take such punitive and/or disciplinary action it may deem fit.

## **9. ADMINISTRATION, AMENDMENT AND REVIEW OF THE POLICY**

The Audit Committee shall be responsible for the administration, interpretation, application and review of this Policy. The Audit Committee also shall be empowered to bring about necessary changes to this Policy, if so required at any stage at its own discretion or with the concurrence and/or recommendation of the Disciplinary Committee. Whilst, the Company has made best efforts to define detailed procedures for implementation of this Policy, there may be occasions when certain matters are not addressed or there may be ambiguity in the procedures. Such difficulties or ambiguities will be resolved in line with the broad intent of the Policy. The Company may also establish further rules and procedures, from time to time, to give effect to the intent of this Policy and further the objective of good corporate governance.

A quarterly report about the functioning of the Whistle Blower Mechanism shall be placed before the Audit Committee by the members of the Disciplinary Committee. A quarterly status report on the total number of complaints received if any during the period with summary of the findings of Investigating Authority / Disciplinary Committee and corrective steps taken should be sent to the Audit Committee.

Subject: Breach of Integrity and Whistle Blower Policy	Original Issue Date: 31.07.2014	Effective Date: 31.07.2014
	Revision Dates: <b>As and when required</b>	Policy No.: <b>1.0</b>

## 10. CONFIDENTIALITY

Investigating Authority and external resources (if any) appointed by the Investigating Authority during the course of investigation or any other person who are anywhere related to this Policy shall maintain the confidentiality of sensitive information relating to the Company which comes to their knowledge in the course of the discharge of their functions and any other confidential information about the Company that comes to them, from whatever source, except when such disclosure is authorized or legally mandated. No person shall provide any confidential or sensitive information either formally or informally, to the press or any other publicity media, unless specifically authorized to do so. Confidential / sensitive information includes all information not in public domain and that might be of use to competitors or harmful to the Company or its customers if disclosed. It also includes information that suppliers and customers have entrusted to the Company. The obligation to preserve confidential information continues even after employment ends.