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	Department/Role	Name	Signature
Prepared By	AVP – RA	Moinuddin Wasil	
Reviewed By	Advisor to CEO	Gurjot Malhi	
Reviewed By	Sr. VP - HR & Corp. Affairs	Deepa Chadha	
Approved By	Chief Executive Officer	Vinod Kannan	

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1	Policy release	17-Feb-15	1	Approval by CEO
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I. Preface

Tata SIA Airlines Limited ("**Company**") believes in the conduct of its affairs in a fair and transparent manner by adopting highest standards of professionalism, honesty, integrity and ethical behavior.

Towards this end, the Company has adopted the Tata Code of Conduct ("**Code**"), which lays down the principles and standards that should govern the actions of the Company and their employees.

Any actual or potential violation of the Code howsoever insignificant or perceived as such, would be a matter of serious concern for the Company. The role of the employees in pointing out such violations of the Code cannot be undermined. There is a provision under the Code requiring employees to report violations, which states:

"Clause 25. Reporting Concerns"

"Every employee of a Tata Company shall promptly report to the management, when he/she becomes aware of any actual or possible violation of the Code or an event of misconduct, act of misdemeanor or act not in the company's interest."

Accordingly, this Whistle Blower Policy ("**Policy**") has been formulated with a view to provide a mechanism for employees of the Company to approach the Chief Ethics Counsellor of the Company, and in the event, it involves the Chief Ethics Counsellor then to the Chief Ethics Officer, TATA Sons.

The details of this Policy may also be accessed at the Company's website at " V-One 2.0 'Social' in HR Policies & Self Service Links group"

II. Definitions

The definitions of some of the key terms used in this Policy are given below.

- a. **Company** means TATA SIA Airlines Limited and its subsidiaries, joint ventures and associate companies.
- b. **Employee** means every employee of the Company (whether permanent, fixed-term or temporary, whether working in India or abroad, trainees, interns, seconded staff, casual workers or agency staff), including all the directors and officers of the Company.
- c. **Investigators** mean those persons authorized, appointed, consulted or approached by the Company for investigation of a Protected Disclosure and may include employees of the Company, external consultants (accounting firms, law firms, etc.) and any regulatory agency.
- d. **Protected Disclosure** means any communication made in good faith that discloses or demonstrates information that may evidence unethical or improper or unlawful activity, which is in violation of the Company's policies. Annexure 1 lists out some examples of reporting concerns.
- e. **Subject** means a person against or in relation to whom a Protected Disclosure has been



made or evidence gathered during the course of an investigation.

- f. **Whistle Blower** means an Employee making a Protected Disclosure under this Policy.

III. Scope

- a. This Policy is an extension of the Code. 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. Whistle Blowers provide initial information related to a reasonable belief that an improper or unethical practice has occurred.
- b. 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 Investigators.
- c. Protected Disclosure under this Policy will be appropriately dealt with by the Chief Ethics Counsellor of the Company.

IV. Eligibility and Coverage

All Employees of the Company are eligible to make Protected Disclosures under this Policy.

V. Procedure and manner of reporting

- a. All Protected Disclosures should be addressed to the Chief Ethics Counsellor of the Company for investigation.
- b. The contact details are as under:

S No.	Name	Designation	Email address
1	Gurjot Malhi	Chief Ethics Counsellor	Ethics@airvistara.com

- c. Additional channels for reporting genuine concerns and grievances are as follows:

S No.	Channel	Details
1	E-Mail	Ethics@airvistara.com
2	Postal address	TATA SIA Airlines Ltd, Intellion Edge, Tower A, 10 th Floor, South Peripheral Road, Sector 72, Gurugram.

- d. If a Protected disclosure is received by any executive or any employee of the Company, the same should be forwarded to the Company's Chief Ethics Counsellor for further appropriate action. They must take appropriate care so that the identity of the Whistle Blower does not get divulged in the process.
- e. Protected Disclosures should preferably be reported in writing so as to ensure a clear understanding of the issues raised and should either be typed or written in a legible



- handwriting in English, Hindi or in the regional language of the place of employment of the Whistle Blower.
- f. Based upon the nature of the complaint/ Protected Disclosures received by the Chief Ethics Counsellor, the same shall be dealt in the following manner:
- i. If complaint is related to issues of sexual harassment, the same shall be forwarded to the Prevention of Sexual Harassment Committee;
 - ii. If complaint is related to issues involving bribery and corruption, the same shall be forwarded to the Compliance Officer and it will be investigated as per procedures laid down under the Anti-Bribery and Anti-Corruption Policy of the Company; and
 - iii. If complaint is related to issues involving ethics, conflict of interest or violation of Gifts, Entertainment and Hospitality Policy of the Company or similar other issues, but not involving any bribery and corruption, the same shall be forwarded to the Chief Ethics Counsellor and investigated in accordance with the procedures laid down under this Policy.
- g. Protected Disclosures should be factual and not speculative or in the nature of a conclusion and should contain as much specific information as possible to allow for proper assessment of the nature and extent of the concern and the urgency of a preliminary investigative procedure. A vague or unclear Protected Disclosure is not a recommended form of disclosure because absence of factual details may make it non-investigable.
- h. For soliciting any further information with respect to the Protected Disclosures, the Whistle Blowers are recommended to disclose their identity or a means to contact them in the covering letter forwarding such Protected Disclosure. The identities of Whistle Blowers will be dealt with utmost confidentiality and privacy and shall not be disclosed to anyone, inside or outside the Company, prior to or post conclusion of the investigation, to the extent possible, given the legitimate needs of law and the investigation. Anonymous disclosures, which are ambiguous and lack specific details of misconduct may not be viable to be investigated further for the reasons defined above.
- i. It may happen that the Whistle Blowers may make a Protected Disclosure under a different name to protect their identity. However, the Whistle Blowers should ensure that they provide, alongside the Protected Disclosure, a means (such as an email ID) to enable the Company to reach them to solicit any additional information that may be relevant to investigate a complaint. It may be possible that due to lack of specific details on the conduct and absent any means to solicit any additional information, a Protected Disclosure may not even get investigated by the Company.
- j. The Chairman of the Audit Committee can be reached at audit.chairman@airvistara.com

VI. Assigning an Investigation Team

Chief Ethics Counsellor may, at his discretion, consider investigating a complaint himself or involve members from other teams as may be required. The Chief Ethics Counsellor may also consider involving any third-party professional investigators for the purpose of investigation. Experts with the right knowledge and objectivity may be appointed to investigate a complaint. The Chief Ethics Counsellor of the Company shall decide upon any



investigation to be undertaken and assign appropriate investigators to undertake such investigation.

VII. Investigation procedures

- a. All Protected Disclosures reported under this Policy will be thoroughly investigated by the Chief Ethics Counsellor in accordance with the procedures laid down here.
- b. The decision to conduct an investigation is not an accusation and is to be treated as a neutral fact-finding process. The outcome of the investigation may not support the conclusion of the Whistle Blower that an improper or unethical act was committed.
- c. The identity of a Subject will be kept confidential to the extent possible given the legitimate needs of law and the investigation.
- d. Depending upon the extent and veracity of the complaint, the Chief Ethics Counsellor may bring in necessary technical and other resources (from within or outside the company) to augment the investigation.
- e. Depending on the sensitivity and gravity of the complaint, Subjects may or may not be informed of the allegations for the sake of confidentiality and sanity of the process. However, proper opportunities will be provided to the Subject post conclusion of the investigation to seek their responses, following the principles of natural justice.
- f. Subjects shall have a duty to co-operate with the Chief Ethics Counsellor or any of the Investigators during investigation to the extent that such co-operation will not compromise self-incrimination protections available under the applicable laws.
- g. Investigators are required to conduct a process towards fact finding and analysis related to alleged improper or unethical activities. Investigators shall derive their authority and access rights from the Chief Ethics Counsellor when acting within the course and scope of their investigation.
- h. Technical and other resources (from within or outside the company) may be drawn upon as necessary to augment the investigation. All Investigators shall be independent and unbiased both in fact and as perceived. Investigators have a duty of fairness, objectivity, thoroughness, ethical behaviour, and observance of legal and professional standards.
- i. If during the course of investigation, any allegiance with respect to bribery and corruption is found, the Chief Ethics Counsellor shall inform the Compliance Officer appropriately about the investigation and forward the investigation (along with all findings and documents) to Investigation Committee constituted under Anti-Bribery and Anti-Corruption Policy of the Company.
- j. Investigations will be launched only after a preliminary review which establishes that:
 - i. The alleged act constitutes an improper or unethical activity; and
 - ii. Either the allegation is supported by information specific enough to be investigated or matters that do not meet this standard may be worthy of review.
- k. Unless there are compelling reasons not to do so, Subjects will be given the opportunity to respond to material findings contained in an investigation report. A Protected Disclosure shall be assessed based on investigation findings, evidence and Subject's responses to the allegations, and no conclusion shall be reached on a unilateral evaluation.
- l. Subjects have a right to be informed of the outcome of the investigation. If allegations



- are not sustained, the Subject should be consulted as to whether public disclosure of the investigation results would be in the best interest of the Subject and the Company.
- m. Post conclusion of the investigation and evaluation of responses from the Subjects, the Chief Ethics Counsellor shall draw a report, concluding the allegations.
 - n. The Chief Ethics Counsellor shall forward the report of the investigation to the Audit Committee along with recommended action, based on which, the Audit Committee may proceed to take necessary action against the subject.
 - o. The investigation shall be completed normally within 30 days from the date the complaint consisting of Protected Disclosure is received. However, allegations of serious offences may require more time to be concluded and the Chief Ethics Counsellor, in writing, shall record the reasons for the same.

VIII. Protection

- a. No unfair treatment will be meted out to a Whistle Blower by virtue of his/her having reported a Protected Disclosure under this Policy. The Company, as a policy, condemns any kind of discrimination, harassment, victimization or any other unfair employment practice being adopted against the Whistle Blowers. Complete protection will be given to the Whistle Blowers against any unfair practice. The Company will take 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.
- b. The Whistle Blower shall be protected from 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. No discrimination will be tolerated against Whistle Blower, including workplace harassment, performance evaluation, discrimination in compensation, bonus, involvement in business processes and similarly others.
- c. The identity of the Whistle Blower shall be kept confidential to the extent possible and permitted under law. Whistle Blowers are cautioned that their identity may become known for reasons outside the control of the Company (e.g., during investigations carried out by Investigators).
- d. Any other Employee assisting in the said investigation shall also be protected to the same extent as the Whistle Blower.
- e. Any such case of a Whistle Blower reporting a grievance that he / she has been victimized in employment related matters because of reporting about the violation of the code will be raised with the Management Committee and the Chairperson of the Audit Committee whose decisions in this matter will be final and conclusive. While Management is determined to give appropriate protection to the genuine Whistle Blower, the employees at the same time are advised to refrain from using this facility for furthering their own personal interest.

IX. Disqualifications

- a. While it will be ensured that genuine Whistle Blowers are accorded complete protection



from any kind of unfair treatment as herein set out, any abuse of this protection will warrant disciplinary action.

- b. Protection under this Policy would not mean protection from disciplinary action arising out of false or bogus allegations made by a Whistle Blower knowing it to be false or bogus or with a mala fide intention.
- c. Whistle Blowers, who make three or more Protected Disclosures, which have been subsequently found to be mala fide, frivolous, baseless, malicious, or reported otherwise than in good faith, will be disqualified from reporting further Protected Disclosures under this Policy. In respect of such Whistle Blowers, the Company would reserve its right to take/recommend appropriate disciplinary action.

X. Decision

The Audit Committee of our Company shall oversee various requirements under this Policy. The Chief Ethics Counsellor shall report the conclusion of each investigation to the Audit Committee. If an investigation leads to conclude that an improper or unethical act has been committed, the Audit Committee will take such disciplinary or corrective action as they deem fit. Further, if any of the members of the Audit Committee have a conflict of interest in a given case, they should recuse themselves and the others on the Audit Committee would deal with the matter on hand. It is clarified that any disciplinary or corrective action initiated against the Subject as a result of the findings of an investigation pursuant to this Policy shall adhere to the applicable conduct and disciplinary procedures.

XI. Reporting

The Chief Ethics Counsellor shall report to the Audit Committee regarding total number of disclosures received in previous quarter, nature of complaint, outcome of investigation, actions recommended and implementation of the same. The Audit Committee shall also inform the statutory auditors of the Company about the details of all the whistle blower allegations received during the audit period, as part of auditors' reporting under the Companies Auditor's Report Order, 2020 provisions.

XII. Retention of documents

All Protected Disclosures in writing or documented along with the results of investigation relating thereto shall be retained by the Company for a minimum period of eight years.

XIII. 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. However, no such amendment or modification will be binding on the Employees unless the same is notified to the Employees in writing.



Annexure 1- An indicative (but not limited to) list of misconduct

- Taking kickbacks or giving or offering bribe or any facilitation payments;
- Misusing/ leaking confidential information;
- Misusing personal position/power to influence Company Policies and procedures;
- Misusing company property or facility;
- Giving false declaration for obtaining benefit from the Company;
- Certifying fake or inflated bills/jobs;
- Manipulating contracts to provide undue advantage to vendors/ contractors and thereby causing financial loss to the Company;
- Issues involving sexual harassment or workplace harassment;
- Fraud and corruption;
- Siphoning off Company's resources;
- Any unlawful act, whether criminal or giving rise to a civil action;
- Any instance of any kind of financial malpractice i.e., manipulation of Company data/records, financial irregularities, including fraud or suspected fraud or deficiencies in internal control and check or deliberate error in preparations of financial statements or misrepresentation of financial reports;
- Any instance of failure to comply with legal or statutory obligations either for and on behalf of the Company or in any personal capacity in the course of discharging duties of the Company; and
- Any other instance that the Employee may find relevant.