


Company name LEAP India Private Limited		Territory INDIA	Location ALL	
Doc. Name	WHISTLE BLOWING POLICY		Business Unit	ALL
Doc. No.	LIPL-MUM-WBP-001	Effective date	1-Jan 2020	Version 1.0

1. INTRODUCTION AND APPLICATION OF THE POLICY


- 1.1 **LEAP India Pvt. Ltd. (address as "LEAP")** is committed to maintaining high standards of business conduct and ethics, as well as full compliance with all Applicable Laws (including, the Anti-Bribery and Anti-Corruption Laws and Anti-Money Laundering and Anti-Terrorism Financing Laws) relating to corporate reporting and disclosure, accounting practices, accounting controls, auditing practices and other processes for the prevention of fraud, bribery and corruption, and of dealings or transactions with any Persons, who are the subject or target of Economic Sanctions or located, organized, or resident in any Sanctioned Countries or any other violations of Economic Sanctions, under this policy (and also under the Code of Business Conduct and Ethics, the Whistle Blowing Policy and the Gifts and Hospitality Policy referred to herein) (collectively "Governance Concerns"). Similarly, LEAP expects all staff to maintain high standards in conducting business with honesty and integrity. All such capitalized terms used herein will have the meaning ascribed to them under the Shareholders' Agreement.
- 1.2 Pursuant to its charter, the "**Internal Committee**" of LEAP is responsible for ensuring that a process exists whereby persons can report any Governance Concerns relating to LEAP. In order to carry out its responsibilities, the Internal committee has adopted this Whistle Blowing Policy, which was further approved for implementation by the local employer (the "Policy").
- 1.3 This Policy applies to all individuals working at all levels of the organization, including directors, officers, employees, consultants, contractors, part-time and fixed-term workers, and agency staff (each a "Relevant Person").
- 1.4 Any questions or concerns regarding the Policy may be directed towards the chair of the Internal committee, whose contact details are set out in paragraph 12 below.

2. GOVERNANCE CONCERNS EXPLAINED

- 3.1 For the purposes of this Policy, "Governance Concerns" are intended to be broad and comprehensive and to include any matter, which held of a Relevant Person, represents malpractice, is illegal, unethical, irregular or criminal, contrary to the policies of LEAP or in some other manner not right or proper.

Examples would include:

- (a) violation of all Applicable Laws (including, the Anti-Bribery and Anti-Corruption Laws and Anti-Money Laundering and Anti-Terrorism Financing Laws and Economic Sanctions) that relates to corporate reporting and disclosure;
- (b) violation of LEAP's Code of Business Conduct and Ethics, Anti-Bribery & Corruption Policy or Gifts & Hospitality Policy and Whistle Blowing Policy;
- (c) fraud or deliberate error in the preparation, evaluation, review or audit of any unethical financial practices or activities of LEAP;
- (d) fraud or deliberate error in the recording and maintaining of LEAP's financial records;
- (e) fraud or deliberate error in the reporting of production results or grade;

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(f) deficiencies in or noncompliance with LEAP's internal policies and controls;

misrepresentation or a false statement by or to a director, officer or employee of LEAP respecting a matter contained in the financial records, reports or audit reports;

(g) deviation from full and fair reporting of LEAP's financial condition; and

(h) the deliberate concealment of any of the above matters.

3. REPORTING OF GOVERNANCE CONCERNS

3.1 A Relevant Person should report a Governance Concern as soon as he/she has a reasonable suspicion or concern. A Relevant Person is not expected to investigate the matter personally before reporting it.

3.2 This Policy should not be used to report any personal grievance. Any complaints about a Relevant Person's own personal circumstances (for example an employment dispute) should be pursued with his/her line manager through the ordinary grievance channels.

3.3 Any Relevant Person with a Governance Concern is encouraged to submit his/her Governance Concern in writing, by telephone or by e-mail to a committee member or appropriate supervisor.

3.4 If a Relevant Person wishes to make a report, he/she should ensure that the report includes as much detail as possible regarding the Governance Concern(s) including name(s), dates, places, a description of events that took place, the individual's perception of why the incident(s) are a violation of this Policy (i.e., the alleged law or policy contravened), and what action the individual recommends be taken. The Relevant Person is required to maintain confidentiality of this report and not discuss the report or the facts of the report unless required by law.


3.5 LEAP encourages Relevant Persons to raise any Governance Concerns internally rather than raising them outside the organization. A Relevant Person will rarely need to make such external disclosures, however it is recognized that there may be certain situations in which a Relevant Person may need to contact outside authorities, such as a relevant regulator.

3.6 The Governance Concerns, and any personal data included therein, will not be shared with any person other than the competent persons within LEAP, with responsibility for managing such Governance Concerns and implementing the necessary corrective actions, together with the Internal committee and, as the case may be, professional advisers on conditions as set out in 4.4 below.

4. CONFIDENTIALITY

4.1 LEAP recognizes that a Relevant Person may be concerned about the consequences of reporting a Governance Concern. The aim of LEAP through this policy is to encourage Relevant Persons to raise concerns in good faith. LEAP will assist Relevant Persons in doing so.

4.2 LEAP encourages all Relevant Persons to report any Governance Concerns freely. If a Relevant Person wants

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to raise a Governance Concern in confidence, LEAP will do its best to accommodate this and to keep the Relevant Person's identity secret. However, it will not always be possible for LEAP to guarantee the confidentiality of the Relevant Person. When such a situation arises, LEAP will first discuss this with the Relevant Person.


- 4.3 LEAP does not prefer or encourage anonymous reporting of Governance Concerns. Reporting anonymously makes it harder, for example, for investigations to be carried out and for any wrongdoing to be discovered and rectified. It is also then more difficult to establish whether any allegations are credible and have been made in good faith. A Relevant Person who is concerned about possible reprisals if his/her identity is revealed should inform one of the contacts listed at paragraph 3.3, and appropriate measures may then be taken to preserve confidentiality.
- 4.4 LEAP will implement and will ensure that any entities that may assist it in the implementation of this Policy will implement, all security measures required for ensuring the confidentiality of any personal data processed under this Policy.

5. NO ADVERSE CONSEQUENCES

- 5.1 A Relevant Person may report a Governance Concern without fear of dismissal, other disciplinary action, retaliation or discrimination of any kind as a result of raising a Governance Concern in good faith.
- 5.2 LEAP will not tolerate any retaliation against a Relevant Person as a result of raising a Governance Concern in good faith. LEAP is committed to investigating and responding to any such allegations of retaliatory behavior thoroughly and decisively. Also, LEAP will not tolerate any retaliation against a Relevant Person who aids to the Internal committee, management or any other person or group, including any governmental, regulatory or law enforcement body, investigating a Governance Concern. Employees found to have engaged in retaliatory behavior may be subject to discipline up to and including termination.
- 5.3 Any employee who believes that he or she is being retaliated against for making a report should immediately bring it to the attention of his/her supervisor, or such supervisor's manager for immediate investigation. In instances where the employee is not satisfied with the supervisor or manager's response, or is uncomfortable for any reason addressing such concerns to their supervisor or manager of supervisor, the employee may contact the Line Manager or the chair of the Internal committee.
- 5.4 Where it is found that a Relevant Person has made a report maliciously, in bad faith, or with a view to personal gain, disciplinary action may be taken against the Relevant Person, which could potentially lead to his/her dismissal.

6. RESPONDING TO A REPORT OF A GOVERNANCE CONCERN

- 6.1 Where a Governance Concern is reported in the first instance to the committee member, it will be reviewed as soon as possible by that officer with the assistance and direction of whomever such officer thinks appropriate. The officer may, where appropriate, implement a timely resolution to the Governance Concern. However, in some cases, the officer may consider it necessary, or appropriate, to request the Internal committee to review, assess and investigate the Governance Concern.

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- 6.2 Once a Governance Concern is reported to the Internal committee, either directly or through the Line Manager, it will be reviewed as soon as possible by the Internal committee with the assistance and direction of whomever the Internal committee thinks appropriate including, but not limited to, external legal counsel. The Internal committee or LEAP as the case may be, will implement such corrective measures and do such things in an expeditious manner as deemed necessary or desirable to address the Governance Concern.
- 6.3 The Internal committee will endeavor to conduct any investigation arising from a Governance Concern as expeditiously as possible. Any investigation may require the co-operation of the Relevant Person involved.
- 6.4 Where possible Internal committee will keep the Relevant Person informed of the progress in the investigation and provide feedback on its outcome if requested, however there are situations where this will not be possible. A Relevant Person, or any other witness involved in an investigation, must treat any information he/she receives as a result of any investigation (as well as the fact of the investigation itself) as confidential.

7. RETENTION OF RECORDS

- 7.1 LEAP shall take appropriate measures to protect personal information it receives about anybody as a result of this Policy and will only keep such information for as long as required by applicable laws and document retention policies.
- 7.2 The Internal committee will retain all records relating to any Governance Concern or report of a retaliatory act and to the investigation of any such report for as long as necessary based upon the merits of the submission. The types of records to be retained by the Internal committee will include records of all steps taken in connection with the investigation and the results of any such investigation. Such records will be held securely and confidentially by the Internal committee.

8. COMMUNICATION OF THE POLICY


- 8.1 LEAP ensure that all of its employees to whom this policy apply will be provided with a copy of this Policy to be signed upon receipt and will be subject to, and informed about, its importance. All Relevant Persons will be informed whenever significant changes are made to this Policy.

9. REVIEW OF POLICY

- 9.1 LEAP may review and amend this Policy at any time. However, it is currently envisaged that the Internal committee will review and evaluate this Policy on an annual basis to determine whether the Policy is effective in providing a suitable procedure to report violations or complaints regarding Governance Concerns.

10. PROCESSING RELATED RIGHTS

- 10.1 Nothing in this Policy is intended to dissuade or stop a Relevant Person from pursuing any other legal avenue of complaint or redress as reasonably necessary in the circumstances.

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10.2 LEAP's employees have the right to access and request the updating of the personal information held about them in connection with the implementation of this Policy, as well as to ascertain the purposes for which it is processed, as required by law.

11. QUERIES

11.1 For any questions about this Policy please contact Head of committee of LEAP in the first instance.

12. CONTACTS

Name of Person : Mr. Sunu Mathew
By E-mail : sunu.mathew@leapindia.net

13. DOCUMENT HISTORY

Version	Description of change	Release Date	Owner
1.0	New Release	01/01/2020	HR