

Tetra Pak India Private Limited

Whistle - Blowing Policy (Vigil Mechanism)

Tetra Pak Group has implemented the Whistle Blowing policy as a part of Corporate Governance best practices and Employee empowerment policy to achieve greater level of transparency and compliance to the Code of Conduct

1.1 Preamble

1.1.1 Directors / Employees are often the first to realise that there may be something seriously wrong within the Organization. However, they may not express their concerns because they feel that speaking up would be disloyal to their colleagues or to the Organization. They may also fear harassment or victimisation. In these circumstances it may be easier to ignore the concern rather than report what may just be a suspicion of malpractice.

1.1.2 The Organization is committed to the highest possible standards of openness, probity and accountability. In line with that commitment, we expect employees, and others that we deal with, who have serious concerns about any aspect of the Organization's work to come forward and voice those concerns. It is recognised that most cases will have to proceed on a confidential basis.

1.1.3 The policy document makes it clear that employees can do so without fear of victimisation, subsequent discrimination or disadvantage. This whistle-blowing policy is intended to encourage and enable employees to raise serious concerns within the Organization rather than overlooking a problem or 'blowing the whistle' outside.

1.1.4 The policy applies to all employees and those contract employees working for the Organization on Organization premises, for example, agency staff, security, and drivers.

1.1.5 These procedures are in addition to the statutory reporting procedures applying to respective location.

1.2 Aims and scope of this policy

1.2.1 This policy aims to:

- encourage directors / employees to feel confident & provide avenues for Directors/Employees to raise those concerns and receive feedback on any action taken
- ensure that directors / employees receive a response to their concerns and that they are aware of how to pursue them if they are not satisfied
- reassure directors / employees that they will be protected from possible reprisals or victimisation if they have a reasonable belief that they have made any disclosure in good faith

1.2.2 There are existing procedures in place to enable employees to lodge a grievance relating to their own employment. The whistle-blowing policy is intended to cover major concerns that fall outside the scope of other procedures.

- conduct which is an offence or a breach of law
- disclosures related to miscarriages of justice
- health and safety risks, including risks to the public as well as other employees
- damage to the environment

- the unauthorised use of Organization's funds
- possible fraud and corruption
- other unethical conduct

1.2.3 Thus, any serious concerns that the directors / employees have about any aspect of service provision or the conduct of officers or members of the Organization or others acting on behalf of the Organization can be reported under the whistle-blowing policy. This may be about something that:

- makes the directors / employees feel uncomfortable in terms of known standards, their experience or the standards they believe the Organization subscribes to; or
- is against the Model Standing Orders and policies; or
- falls below established standards of practice; or
- amounts to improper conduct.

1.3 Safeguards Harassment or Victimization

A. The Organization recognises that the decision to report a concern can be a difficult one to make. If what the director / employee are saying is true, they should have nothing to fear because they will be doing their duty to their employer and those for whom they are providing a service

B. The Organization will not tolerate any harassment or victimisation (including informal pressures) and will take appropriate action to protect the director / employee. If the director / employee makes an allegation in good faith, but it is not confirmed by the investigation, no action will be taken against the director / employee. If, however, allegation is made in bad faith or if the allegation is made for personal gain, then such an allegation will constitute a misconduct for which the disciplinary action may be initiated against the director / employee

C. However, if the director / employee is a party to the malpractice, the appropriate actions will be initiated against such director / employee as well.

General

D. Any investigation into allegations of potential malpractice will not influence or be influenced by any disciplinary or redundancy procedures that already affect the director / employee.

1.4.1 All concerns will be treated in confidence and every effort will be made not to reveal the directors / employee's identity if they so wish. At the appropriate time, however, the director / employee may need to come forward as a witness.

1.4.2 Directors / Employees must adhere to the confidentiality policy and the Code of Business Conduct, including any legal obligations pursuant to the jurisdictions in which they work. If obliged by law to disclose information to any outside agency, employees are required to report immediately any such disclosure to either their line manager or Sr. Legal Counsel.

1.5 Anonymous Allegations

1.5.1 This policy encourages the director / employee to put their name to their allegation whenever possible.

1.5.2 Concerns expressed anonymously are much less powerful but will be considered at the discretion of the Organization.

1.5.3 In exercising this discretion the factors to be considered would include:

- the seriousness of the issues raised
- the credibility of the concern; and

- the likelihood of confirming the allegation from attributable sources.

1.6 How to Raise a concern

1.6.1 As a first step, employees should normally raise concerns with their immediate line manager or their superior. This depends, however, on the seriousness and sensitivity of the issues involved and who is suspected of the malpractice; for example, if the employee believes that Head of the Department is involved, they should approach the Managing Director, or Sr. Legal Counsel. Directors can raise concerns directly with the Managing Director or Sr. Legal Counsel.

1.6.2 Concerns may be raised verbally or in writing. An employee who wishes to make a written report are invited to use the following format:

- the background and history of the concern (giving relevant dates);
- the reason why they are particularly concerned about the situation.

1.6.3 The earlier the director / employee expresses the concern the easier it is to act.

1.6.4 Although the director /employee is not expected to prove beyond doubt the truth of an allegation, they will need to demonstrate to the person contacted that there are reasonable grounds for your concern.

1.6.5 Any line manager receiving a Communication must report it as soon as establishing the seriousness/genuineness of the concern (normally within three working days) to the next superior level (e.g. Director receiving information to report to MD). If the potential recipient is implicated, communication must be escalated to the next higher level or to the functional next level (e.g. HR Country Services receiving information to report to Cluster VP or Cluster HR leader if allegations implicate local MD)

1.6.6 Sr. Legal Counsel receiving a communication must report this as soon as establishing the seriousness / genuineness of the concern (normally within three working days) to the Managing Director / the Cluster Leader Legal Affairs.

1.7 How the organisation will respond

1.7.1 The Organization will respond to the concerns.

1.7.2 Within ten working days of a concern being raised, the responsible person will write to the director / employee:

- acknowledging that the concern has been received
- indicating how we propose to deal with the matter
- giving an estimate of how long it will take to provide a final response
- telling the director / employee whether any initial enquiries have been made
- supplying the director / employee with information on staff support mechanisms, and
- telling the director / employee whether further investigations will take place and if not, why not.

1.7.3 The main responsibility to respond will be of the Manager who receives first communication, and while doing so, the Manager is expected to consult Sr. Legal Counsel.

1.7.4 The amount of contact between the officers considering the issues and the director / employee will depend on the nature of the matters raised, the potential difficulties involved, and the clarity of the information provided. If necessary, the Organization will seek further information from the director / employee.

1.7.5 Where appropriate, the matters raised may:

- be investigated by management or through the disciplinary process

- be referred to the appropriate Government Authority
- be referred to the external auditor
- form the subject of an independent inquiry

Do not forget that testing out your concern is not the same as either accepting or rejecting them.

1.7.6 The decision of appropriate investigation and action (including initiating an inquiry) will be taken by Department Head level or above. Sr. Legal Counsel needs to be consulted.

1.7.7 Sr. Legal Counsel will keep the Managing Director informed on the matter, as required.

1.7.8 In order to protect individuals and those accused of misdeeds or possible malpractice, initial enquiries will be made to decide whether an investigation is appropriate and, if so, what form it should take. The overriding principle which the Organization will have in mind is the larger Organizational interest. Concerns or allegations which fall within the scope of specific procedures (for example, corruption or discrimination issues) will normally be referred for consideration under those procedures.

1.7.9 Some concerns may be resolved by agreed action without the need for investigation. If urgent action is required, this will be taken before any investigation is conducted.

1.7.10 The Organization will take steps to minimise any difficulties which you may experience because of raising a concern. For instance, if the director / employee is required to give evidence in criminal or disciplinary proceedings the Organization will arrange for them to receive advice about the procedure.

1.7.11 The Organization accepts that the director / employee needs to be assured that the matter has been properly addressed. Thus, subject to legal constraints, we will inform of the outcome of any investigation

1.8 HOW THE MATTER CAN BE TAKEN FURTHER

1.8.1 This policy is intended to provide the directors / employee with an avenue within the Organization to raise concerns. The Organization hopes the director / employee will be satisfied with any action taken. If not, they can further take the matter to the Cluster Leader Legal Affairs

Policy Owner: Sr Legal Counsel

Policy Approver: Managing Director

Encl:

1. Annexure A: List of current responsible persons
2. Annexure B: Misconduct as per Model Standing Orders

Annexure A:

List of Current Responsible Persons

1. Managing Director, Tetra Pak India: Ashutosh Manohar
2. Sr. Legal Counsel: Sharad Chandra Sharma
3. Cluster Leader Legal Affairs: Rene Mario Scherr

Annexure B:

The following acts and omissions shall be treated as misconduct as per Central Model Standing Orders.

- a) wilful insubordination or disobedience, whether alone or in combination with others, to any lawful and reasonable order of a superior,
- b) theft, fraud or dishonesty in connection with the employer's business or property,
- c) wilful damage to or loss of employer's goods or property,
- d) taking or giving bribes or any illegal gratification,
- e) habitual absence without leave of absence without leave for more than 10 days,
- f) habitual late attendance,
- g) habitual breach of any law applicable to the establishment,
- h) riotous or disorderly behaviours during working hours at the establishment or any act subversive of discipline,
- i) habitual negligence or neglect of work,
- j) frequent repetition of any act or omission for which a fine may be imposed to a maximum of 2 per cent of the wages in a month,
- k) striking work or inciting others to strike work in contravention of the provision of any law, or rule having the force of law.

Apart from the above-mentioned misconducts, all the acts or omissions which are defined as misconducts as per the local Industrial Employment (Standing Employee Orders) Rules will be applicable and considered as misconduct for the purpose of the Policy.