

# Triguna Whistle-blower Policy

(Strictly Confidential)

## **Applicable to:**

Triguna Hospitality Ventures (India) Private limited

Techpark Hotels Pvt Ltd.

Srilanand Mansions Pvt Ltd

Accent Hotels Pvt Ltd.

Caddie Hotels Pvt Ltd.

**(hereinafter referred to as “Triguna” or “Company”)**

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Triguna-WBP	1.1	5 <sup>th</sup> March 2015	Whistle Blower Policy

#### Document Release Note

Whistle-blower Policy documentation is released for use in Triguna ("Triguna" or "Company"), with effect from 5<sup>th</sup> March 2015

#### **Ownership and control:**

This documentation is under the control of the CFO of Triguna.

#### **Revisions:**

Revisions if any, to this documentation (Periodic review/ changes due to change in Law, organization Structure, any other reason) will be available on "Speakup" portal.(<http://speakup.Trigunahotels.com>)

#### **Comments, suggestions or queries**

Comments, suggestions or queries should be addressed/ mailed to the Compliance Committee of the Company. The Compliance Committee will approach the CFO with the comments, suggestion or queries. Any revisions required based on these, will be made as per the procedure defined in the Code of Conduct.

## Document History

Version No.	Launch/ Revision Date	Description of Change	Author/ Revised By	Reviewed By	Approved By
1.1	5 <sup>th</sup> March 2015	Policy Documented	Corporate Governance Team (IGE)	Abha Gupta	Board

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## 1. Preamble

Triguna believes in conducting its business/operations in an open, fair and transparent manner by adopting highest standards of professionalism, honesty, integrity and ethical behavior

It presents each of us with an ethical and behavioural framework in the Code of Conduct (“CoC”) to guide our response to the challenging and sometimes difficult choices we face

The CoC is meant to reflect the Company’s purpose, mission, values and principles and linking them to the standards of professional conduct

In addition to the CoC, Triguna is also governed by various central, state, local and international laws which are to be complied by the Company and all its employees

Any actual or potential violation of the CoC or any laws governing Triguna, howsoever insignificant or perceived as such would be a matter of serious concern for Triguna.

The role of employees in pointing out such violations cannot be undermined and therefore, Triguna encourages a free and open culture in its dealings with its employees at all locations, India or abroad, Board of Directors, vendors, suppliers and all those acting on behalf of the Company (such as consultants, agents, etc. and their employees)

Triguna is committed to developing a culture where it is safe for all employees, Board of Directors and all those acting on behalf of the Company (such as vendors, suppliers, consultants, agents, etc. and their employees) to raise concerns about any unacceptable practice, any event of misconduct or any violation of its CoC/other policies or laws governing it by anyone

This can be done by following the procedures set out in this Whistle-blower Policy (“WB Policy”) to submit confidential and/or anonymous complaints about any unacceptable practice, any event of misconduct or any violation of the CoC or other policies or laws governing the Company

“Speakup” is the initiative launched by the Company as a part of whistle-blowing mechanism. “Speakup” encourages all to commit to the CoC and report any incident of actual or potential violation of the CoC or any laws governing the Company

## 2. Objectives

2.1 The objectives of the Whistle-blower (“WB”) Policy are to:

- a. Provide an amiable environment to all employees and give them the confidence to complain without a fear of retaliation
- b. Provide a framework to promote a secure and result oriented whistle-blowing
- c. Provide guidance on how to report a concern about any unacceptable practice, any event of misconduct or any violation of its CoC/other policies or laws governing the Company
- d. Provide information on how the whistle-blower will be protected
- e. Promote fair, transparent and ethical culture within Triguna

### **3. Reference to other policies**

This policy should be read in conjunction with following policies of Triguna:

- a. Code of Conduct
  - i. Gifts and Business Courtesies
  - ii. Conflict of Interest
  - iii. Accurate Financial Reporting
  - iv. Protecting Company Assets
  - v. Diversity and Inclusion
  - vi. Confidentiality and Intellectual Property
  - vii. Media and Communication
  - viii. Political and Religious Affiliations
  - ix. Compliance with Law
- b. Policy on Prevention of Sexual Harassment at Workplace
- c. Bullying and Workplace Violence
- d. Finance and Account policies
- e. IT policies
- f. Anti-fraud Policy
- g. Any standard operating procedure / guideline or operations policy
- h. Any other policy of Triguna, whether included in the above list or not

### **4. Applicability**

This policy applies to the employees of Triguna at all locations, India or abroad, directors and all those acting on behalf of the Company (such as vendors, suppliers, consultants, agents, etc. and their employees)

### **5. Guidelines**

The policy covers reporting of events which are, or are suspected to be in contravention of the below mentioned policies:

- a. Code of Conduct
  - i. Gifts and Business Courtesies
  - ii. Conflict of Interest
  - iii. Accurate Financial Reporting
  - iv. Protecting Company Assets
  - v. Diversity and Inclusion
  - vi. Bullying and Workplace Violence
  - vii. Confidentiality and Intellectual Property
  - viii. Media and Communication
  - ix. Political and Religious Affiliations
  - x. Compliance with Law
- b. Policy on Prevention of Sexual Harassment at Workplace
- c. Bullying and Workplace Violence
- d. Finance and Account Policies
- e. IT Policies
- f. Anti-fraud Policy

- g. Any other policy of Triguna, whether included in the above list or not
- h. Some of these events have been illustrated in **Appendix 1**

## 6. Exclusions

This mechanism should not be used to report routine or operational matters like:

- a. Improper / inappropriate administration facilities
- b. Malfunctioning of IT assets (laptops, printers, etc.)
- c. Performance Related issues
- d. Compensation related issues
- e. Payments and taxation related queries
- f. Recruitment/job openings
- g. Questioning the financial or other business decisions taken by the management

## 7. Definitions

- **“Whistle-blower”** means a person who makes disclosure of events covered under Para 5 of this policy
- **“Protected Disclosure”** means any communication made in good faith that discloses or demonstrates information that may evidence unethical or improper activity

## 8. Guidance to reporting

- 8.1 The employees of Triguna should adopt the following process for whistle blowing:
  - a. First bring the concern to the notice of his/her supervisor
  - b. If that does not help or if the concern is against the supervisor, then bring it to the notice of Human Resources
  - c. If the above do not result in any satisfactory response or action, the person should use the Reporting channels mentioned in Para 9
- 8.2 If an employee does not feel comfortable highlighting the concern to his/her supervisor or Human Resources, he/she can directly use the Reporting channels mentioned in Para 9
- 8.3 If you are aware of an incident or any such violations non-reporting would be considered an offence
- 8.4 A few points which should be kept in mind before or while reporting a concern:
  - a. Attempt should be made to report the concern immediately after the event has occurred
  - b. Concerns reported should be factual and not speculative or in the nature of a conclusion, and should contain as much specific information as possible, to enable proper review, assessment and initiation of appropriate action
  - c. The person reporting should not investigate or attempt to investigate the matter on his own. Triguna has formed an Ethics Committee (as per the Anti-fraud Policy) to take appropriate action against the complaints received
  - d. The person reporting a concern may or may not disclose his/her identity
  - e. In case you receive a complaint as a manager or an employee in Human Resource Department, you must follow the procedure set out below:
    - i. In case the complaint is anonymous, e.g. received in a form of an unnamed letter or e-mail or from an unknown number (public booth) where caller does not

disclose his identity, etc., then forward the complaint through whistle-blowing channel, if in scope of whistle-blowing

- ii. In case the complaint is not anonymous:
  - a. Evaluate the concern and ascertain if it is a matter in scope of whistle-blowing
  - b. If yes, report the same through whistle-blowing channel
  - c. If no, deal with it separately
  - d. Discuss with complainant if he wishes to disclose his identity and accordingly lodge the complaint

## 9. Reporting (Whistle Blowing)channels (“Speakup” initiative)

Any of the following channels should be used to report a concern:

- a. **Helpline** (1800-102-1551): This is a toll free number on which an employee or any other person covered under this policy, may call and report his/her concerns. The complaints should be lodged in English or Hindi; from 09.00 am to 05.00 pm on official working days (from Monday to Friday)
- b. **Email** ([speakup@Trigunahotels.com](mailto:speakup@Trigunahotels.com)): An employee or any other person covered under this policy can send an email to the aforementioned mail id for reporting his/her concern
- c. **Web based reporting** (<http://speakup.Trigunahotels.com>): An employee or any other person covered under this policy can report his/her concern by logging to the aforementioned web-link

## 10. Confidentiality

- 10.1 All complaints received will be kept confidential and will be shared strictly on a ‘need to know’ basis
- 10.2 The whistle-blower, the defendant, committee members, investigators, third parties and its employees and everyone else involved in the process shall:
  - a. Maintain complete confidentiality of the matter
  - b. Not discuss the matter except for the purpose of investigations
  - c. Not keep the documents/evidences pertaining to the investigation unattended anywhere at any time
  - d. Keep electronic mails/files under password protection
- 10.3 The whistle-blower’s identity will be disclosed only in the following circumstances:
  - a. The whistle-blower agrees to be identified
  - b. Identification is necessary to allow Triguna or law enforcement officials to investigate or respond effectively
  - c. Identification is required by law

## 11. Protection of whistle-blowers

- 11.1 The whistle-blower will not be at risk of suffering from any form of reprisal or retaliation including any discrimination or harassment or vengeance
- 11.2 The whistle-blower will not be at the risk of losing his/her job or suffer loss in any other manner like 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, as a result of reporting under this policy



11.3 The protection is available provided that:

- a. The communication/disclosure is made in good faith
- b. The whistle-blower believes that the information, and any allegations contained in it, are substantially true
- c. The whistle-blower is not acting mala fide or for personal gain or personal motives.

## **12. How will the complaint be dealt with**

- a. A complaint lodged by a person reporting channels mentioned in Para 9, will be received by Ombudsperson (OP)
- b. OP will review the complaint and forward the same to appropriate or relevant committee e.g. complaints related to sexual harassment will be sent to 'Internal Complaints Committee'
- c. If the preliminary evaluation indicates that a detailed investigation needs to be carried out, the same shall be initiated by the relevant investigation team.
- d. If the complaint is against the Ombudsperson/Ethics Committee Member/ Compliance Committee Member /Audit Committee Member, then he / she will be excluded from all actions taken / discussions pertaining to such complaints. Other members will take appropriate action on the same without disclosing the complaint to that committee member.
- e. Based on the result of investigation, suitable action will be taken by the designated authority as defined in CRP.
- f. The whistle-blower can check the status of his complaint either by logging on the website (<https://speakup.Trigunahotels.com>) or by calling on the helpline number (18001032514), after 72 hours / three working days from lodging of the complaint
- g. The Nominated Director, Jeff Clark (Proposed) shall oversee the functioning of the whistle-blowing mechanism

## **13. Escalation protocol**

If an employee is not satisfied with the action taken on his / her complaint, he/she can write to Nominated Director i.e. Jeff Clark (Proposed) at the following email id [coc@trigunahotels.com](mailto:coc@trigunahotels.com). In such cases, the employee must provide complete details of the complaint and the reason for dissatisfaction.

The Chairman of Audit Committee / Nominated Director shall decide on the course of action for such cases.

## **14. False complaints**

- Making frivolous or bogus complaints through whistle-blower mechanism is unacceptable and strictly prohibited
- If results of investigation indicate that the complaint was false or frivolous or was made with malicious intention, the whistle-blower will be subject to disciplinary action as may be considered appropriate, including termination of services or employment contract

## **15. Amendments to this policy**

- This policy may be modified by Triguna at any point of time
- Among other reasons, modification may be necessary to ensure compliance with local, state, central and international laws or to accommodate organizational changes
- Authority to make changes to this policy (including composition of the Ethics Committees or sub-committees) lies with Audit Committee / Board of Directors

## **16. Document retention**

- Triguna shall maintain appropriate documents for all the complaints received through whistle-blower mechanism and the action taken against them
- Reports containing details like type of complaint, description of complaint, action taken, report of action taken, etc. will be prepared for all complaints received
- All such documents and reports will be retained by Triguna for a period of eight years

## **17. Additional enforcement**

- Nothing in this policy prevents a person from reporting information to appropriate agency(ies) when there is a reasonable cause to believe that a violation of local, state, central or international law has occurred

## 18. Appendix 1: Some illustrations of what can be reported:

- 17.1 **Fraud** in relation to affairs of a company or anybody corporate, includes any act, omission or concealment of any fact or abuse of position committed by any person or any other person with the connivance in any manner, with the intent to deceive, to gain undue advantage from, or to injure the interests of, the company or its shareholders or its creditors or any other person, whether or not there is any wrongful gain or loss.
- 17.2 **Abuse of authority** is an act of using one's position of power in an abusive way. This can take many forms, such as taking advantage of someone, gaining access to information that should not be accessible to the person concerned, or manipulating someone with the ability to punish them if they do not comply
- 17.3 **Sexual harassment** has the same meaning as defined in the **Triguna's Policy on Prevention of Sexual Harassment at Workplace**
- 17.4 **Workplace Harassment** has the same meaning as defined in the **Triguna's policy on Bullying and Workplace Violence**
- 17.5 **Manipulation of Triguna's data/records** includes selective reporting and even simply making up false data
- 17.6 **Leakage of Triguna's information** is sharing or providing access to data or any records of Triguna, to a person who should not be having access to it, without any business reason and/or adequate approvals
- 17.7 **Misuse/misappropriation of Triguna's funds/assets** includes intentional abuse of the property or funds of Triguna for one's own use or other unauthorized purpose
- 17.8 **Discrimination (Equal opportunities)** is to treat all employees, and employees of third parties who interact with Triguna fairly and with respect, regardless of their gender, sexual orientation, race, colour, marital, economic or social status, nationality, ethnic origin, language, religion, age, disability, HIV status, family status, veteran status, or if pregnant, and any other category protected by law

## 19. Appendix 2: Frequently Asked Questions

Question	Answer
What should I do if I have a complaint?	<ul style="list-style-type: none"> <li>Following course of action may be taken:               <ol style="list-style-type: none"> <li>Report it to your immediate supervisor/manager</li> <li>If not satisfied on the action taken, speak with your Human Resource Manager</li> <li>If still not satisfied on the action taken, use the reporting channels as mentioned in Para 9 of this policy, with complete assurance on confidentiality of information</li> </ol> </li> </ul>
What is the need of whistle-blower helpline?	<ol style="list-style-type: none"> <li>Whistle-blower helpline is a means for employees and other persons covered under this policy to confidentially report any unacceptable practice, any event of misconduct or any violation of its CoC/other policies or laws governing it</li> <li>It is for use in a situation where a person does not feel comfortable using any of the usual channels of communication or protocols to raise a concern (e.g., immediate supervisor or a Human Resources), or where the person has reason to believe that using the typical communication and reporting channels has been, or would be, unsuccessful</li> </ol>
Is there any time limit for reporting a case?	There is no time limit for reporting the case. However, you are encouraged to report as soon as possible
Is there any specific time in which I have to make complaints?	<ol style="list-style-type: none"> <li>In case of helpline, complaint can be lodged from 09.00 am to 05.00 pm on official working days (Mondays to Fridays)</li> <li>In case of email/website, complaints can be lodged anytime</li> </ol>
How do I know the status of my complaint?	When you report a complaint, you will get a reference number. You can call up on the helpline or website and check the status of your complaint, by using the reference number provided to you
How will my confidentiality be protected?	<ol style="list-style-type: none"> <li>The information shared by whistle-blower will be available only to the concerned members of the investigation team and Ethics Committee</li> <li>Whistle-blower's identity will be disclosed only in following circumstances:               <ul style="list-style-type: none"> <li>The whistle-blower agrees to be identified</li> <li>Identification is necessary to allow Triguna or law enforcement officials to investigate or respond effectively</li> <li>Identification is required by law</li> </ul> </li> </ol>
Is there any time limit for resolving the case?	<ol style="list-style-type: none"> <li>In all probability attempt will be made to complete 'preliminary evaluation', (to determine whether detailed investigation is required or not) within 72 hours / 3 working days during Monday to Friday</li> <li>Based on result of preliminary evaluation, further course of action will be decided</li> <li>Resolution of a case would depend on several factors like its nature, availability of information, etc. Thus the time for resolution will vary from case to case</li> </ol>
What should I do	In case you receive a complaint as a manager or an employee in

Question	Answer
if someone reports a complaint to me?	<p>Human Resource Department, you must follow the procedure set out below:</p> <ol style="list-style-type: none"> <li>i. In case the complaint is anonymous, e.g. received in a form of an unnamed letter or e-mail or from an unknown number (public booth) where caller does not disclose his identity, etc., then forward the complaint through whistle-blowing channel, if in scope of whistle-blowing</li> <li>ii. In case the complaint is not anonymous: <ol style="list-style-type: none"> <li>a. Evaluate the concern and ascertain if it is a matter in scope of whistle-blowing</li> <li>b. If yes, report the same through whistle-blowing channel</li> <li>c. If no, deal with it separately</li> </ol> </li> <li>iii. Discuss with complainant if he wishes to disclose his identity and accordingly lodge the complaint</li> </ol>
Is it necessary for me to report a complaint, even if I am not affected by it?	<ol style="list-style-type: none"> <li>a. Yes, all known reportable complaints need to be reported through whistle-blowing channels</li> <li>b. Not reporting will be considered as an offence</li> </ol>
What can I do, in case I am not satisfied with the action taken on my complaint?	<ol style="list-style-type: none"> <li>a. You can write to the Nominated Director i.e. Jeff Clark (Proposed ) on the following email id coc@trigunahotels.com</li> <li>b. You should provide the complete details of your complaint and the reason for dissatisfaction</li> </ol>



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