

Whistle Blower Policy

Nippon Steel Pipe India Private Limited

Version	Issue Date	Effective Date	Summary of Changes
Original (ORG.)	01/06/2017	01/06/2017	New Policy
Revision (REV.1)	14/09/2023	14/09/2023	New Policy (Replacement of earlier Policy)

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1. PURPOSE / OBJECTIVE

This Policy seeks to define and establish the position of Nippon Steel Pipe India Private Limited ("the Company" or "NSPI") on the framework for reporting instances of unethical or improper conduct and taking suitable steps to investigate and preventing for recurrence of such unethical or improper conduct, to the maximum extent possible.

It will ensure that sufficient safeguards are provided against victimization of employees and directors, who act as whistle blowers in bringing out any unethical/ improper conduct transpiring in the Company.

2. DEFINITIONS

- (a) **Action Taken Report** – the Report to be submitted by Vigilance Officer to the Managing Director on the Disciplinary Action taken against the Respondent as recommended by Vigilance Officer along with the procedure to be implemented in preventing recurrence of such unethical misconduct.
- (b) **Disciplinary Action** – it means any action including but not limited to a warning, incremental cut, reduction in grade, suspension or dismissal.
- (c) **Complaint** – it means a written communication that provides information on an unethical or improper activity. Complaint should be factual, made in good faith and not be speculative in nature.
- (d) **Employee** – it means every employee of the Company (whether working at registered office, in factory or any other office of the Company) including Directors, Advisors and Japanese Expatriates.
- (e) **Respondent** – it means an employee against or in relation to whom a Complaint is made.
- (f) **Unethical Practice** – it means and includes, but not limited to, the following activities:
- ❖ Manipulation of Company data / records;
 - ❖ Abuse of authority;
 - ❖ Revelation of confidential / proprietary information of the Company to unauthorized persons;
 - ❖ Deliberate violation of statutory rules and regulations;
 - ❖ Misappropriation of Company assets;
 - ❖ Violation of Company policy, including any Code of Conduct;
 - ❖ Negligence resulting in loss to the Company including monetary, brand image, etc. and specific danger to public property, health and safety;
 - ❖ Financial irregularities, including fraud or alleged fraud;
 - ❖ Any unlawful act whether Civil or Criminal Activity;
 - ❖ Breach of Contract;
 - ❖ Bribery or Corruption;
 - ❖ Breach of IT Security & Data Privacy;
 - ❖ Any other activities not in the interest of the Company



(g) Vigilance Officer – it refers to the Executive General Manager (Admin) or a person or persons duly nominated/appointed by him, to conduct detailed investigation against the Respondent on the Complaint made by the whistle blower and recommend Disciplinary Action against the Respondent.

Note: In the event of Executive General Manager (Admin) is deemed inappropriate to be act as a Vigilance Officer, the Managing Director shall elect another person to act as a Vigilance Officer under this Policy.

3. **SCOPE**

This Policy applies on below, who will be referred to as the “**Whistle Blower**”:

- ❖ Directors of the Company;
- ❖ Employees of the Company;
- ❖ Customers of the Company; and
- ❖ Contractors, vendors or suppliers (or any of their employees) providing any material or service to the Company;

4. **CONCERNED PERSON FOR REPORTING COMPLIANT**

The Complaint can be made to the below person:

4.1 Executive General Manager (Admin)

Nippon Steel Pipe India Private Limited

Plot No.: SP2, 100-103, RIICO New Industrial Complex,
Majrakath, Neemrana, Alwar 301705, Rajasthan

OR

4.2 *Managing Director*

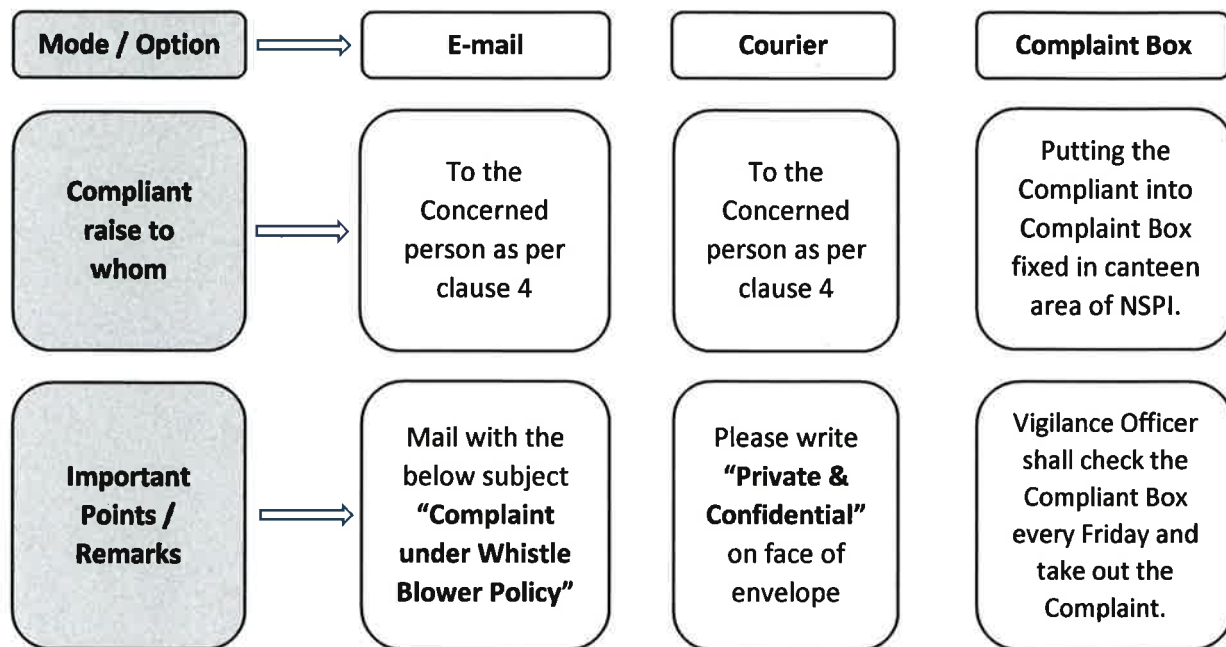
Nippon Steel Pipe India Private Limited

Plot No.: SP2, 100-103, RIICO New Industrial Complex,
Majrakath, Neemrana, Alwar 301705, Rajasthan



5. PROCEDURE FOR REPORTING COMPLAINT

5.1 The Whistle Blower may choose anyone of the following options to raise the Complaint:



It is strongly advised that the Whistle Blower discloses his/ her identity in the Complaint for ensuring that adequate protection is granted to him/ her under the relevant provisions of this Policy. However, the Whistle Blower may raise the Complaint without disclosing his/her identity but in such cases the adequate protection of Whistle Blower cannot be provided under this Policy.

The Whistle Blower must address the following issues, while reporting Complaint under this Policy:

- ❖ The Complaint made should bring out a clear understanding of the issue being raised;
- ❖ The Complaint made should not be speculative in nature but should be based on actual facts;
- ❖ The Complaint made should not be a conclusion and should contain as much specific and quantitative information with supporting evidence to the extent possible to allow for proper conduct of the inquiry/ investigation;
- ❖ The Whistle Blower is not required to give reasons for such Complaint;

5.2 After receiving the Complaint, the Vigilance Officer shall inform to the Whistle Blower about Complaint receiving and initiating the next action.

5.3 The Vigilance Officer shall check and verify the genuineness/authenticity of the allegations made in the Complaint and if allegations found right/correct, start the investigation as per clause 7.



6. RESPONDENTS

- 6.1 All Respondents shall be duly informed about the Complaint made against them before commencement of the formal inquiry/ investigation process and shall be provided opportunities for submitting their explanations during inquiry/ investigation process.
- 6.2 The Respondents shall not destroy or tamper with any evidence, and shall have a duty to co-operate with the Vigilance Officer in the inquiry/ investigation process.

7. INVESTIGATION OF COMPLAINTS

- 7.1 The Vigilance Officer or his nominee(s) are duly authorized to investigate/ oversee Complaint reported under this Policy;
- 7.2 Complaint made under this Policy shall be recorded and duly actioned;
- 7.3 The Vigilance Officer shall conduct an investigation and shall have the right to call for records, evidences, information, etc. from the Whistle Blower;
- 7.4 The Vigilance Officer shall have the right to call for all kinds (including personal) of records, evidences, information, etc. from the Respondent in the event of the Vigilance Officer comes to a conclusion that there is prima facie case exists against the Respondent;
- 7.5 The Respondent shall provide records, evidences, information, etc. called for by the Vigilance Officer immediately or within the time frame as suggested by the Vigilance Officer and any other records, evidences, information, etc. which the Respondent feels will support his case to the Vigilance Officer, who shall consider the same as he may deem fit;
- 7.6 In the event of the Respondent's refusal or the Respondent exercising any delay tactics in providing the above records, evidences, information, etc. to the Vigilance Officer, then the Vigilance Officer shall have the absolute right to carry out the investigation based on the records, evidences, information, etc. available and recommend action or close investigation as he may deem fit.

However, an investigation shall be launched only after the review of the Complaint prima facie establishes that:

- (i) The Complaint made, constitutes an unethical or improper practice, as defined under this Policy;
 - (ii) The Complaint made is supported by adequate information to conduct an investigation;
 - (iii) Confidentiality of the Whistle Blower shall be maintained during the inquiry/ investigation process.
- 7.7 Any inquiry/ investigation conducted against any Respondent shall not be construed by itself as an act of accusation and shall be carried out as a neutral fact-finding process, without presumption of any guilt.



- 7.8 The inquiry/ investigation proceedings shall be initiated within 10 working days of receipt of the Complaint and shall be concluded within 30 working days from the date of commencement of the inquiry/ investigation proceedings.
- 7.9 The inquiry/ investigation shall be conducted in a fair manner and provide an equal opportunity for hearing to the Respondent and a written report of the findings should be submitted by the Vigilance Officer to the Managing Director along with his recommendation for action within 10 working days of conclusion of the inquiry/ investigation proceedings. The Vigilance Officer shall submit the recommendations duly approved by the Managing Director to the Human Resources & General Affairs Department (HR & GA) of the Company for taking Disciplinary Action against the Respondent.
- 7.10 The HR & GA shall issue a Show Cause Notice (SCN) to the Respondent mentioning details of findings calling for his comments, if any, within 3 working days of receipt of the SCN. The HR & GA shall take Disciplinary Action in accordance with Disciplinary Committee Policy against the Respondent within 10 working days of issuance of SCN and while taking Disciplinary Action shall consider Respondent's comments, if any. The HR & GA shall inform the Vigilance Officer about the Disciplinary Action taken.
- 7.11 Based on the information received from the HR & GA, the Vigilance Officer shall submit an Action Taken Report, within 30 working days of submission of the recommendation to the Managing Director based on his recommendation made earlier.

Note: *In case any person has done any Unethical Practice by knowingly or mistakenly and later reporting it to the Vigilance Officer on suo moto basis, then the Vigilance Officer shall take the lenient view while conducting investigation or taking disciplinary actions.*

8. PROTECTION OF WHISTLE BLOWER

- 8.1 The identity of the Whistle Blower, shall be kept confidential at all times, except during the course of any legal proceedings, where a Complaint/ statement is required to be filed.
- 8.2 The Company, as a Policy, strongly condemns any kind of discrimination, harassment or any other unfair employment practice being adopted against the Whistle Blowers for Complaint made under this Policy. No unfair treatment shall be vetted out towards the Whistle Blower by virtue of his/her having reported a Complaint under this Policy and the Company shall ensure that full protection has been granted to him/her against:
- ❖ Unfair employment practices like retaliation, threat or intimidation of termination/ suspension of services, etc.;
 - ❖ Disciplinary action including transfer, demotion, refusal of promotion, etc.;



- ❖ Direct or indirect abuse of authority to obstruct the Whistle Blowers' right to continue performance of his duties/functions during routine daily operations, including making further Complaint under this Policy.;

9. MANAGEMENT ACTION ON FALSE COMPLAINTS

If Whistle Blower knowingly makes false Complaint under this Policy with a bad intention, such Whistle Blower shall be subject to Disciplinary Action after sufficient opportunity is provided to him to explain his wilful accusation against the Respondent.

10. PRESERVATION OF DOCUMENTS

All Complaints including the investigation proceedings, recommendations and Action Taken Reports shall be retained by the HR & GA for a minimum period of 3 (Three) years or such other period as specified by any other law in force, whichever is more.

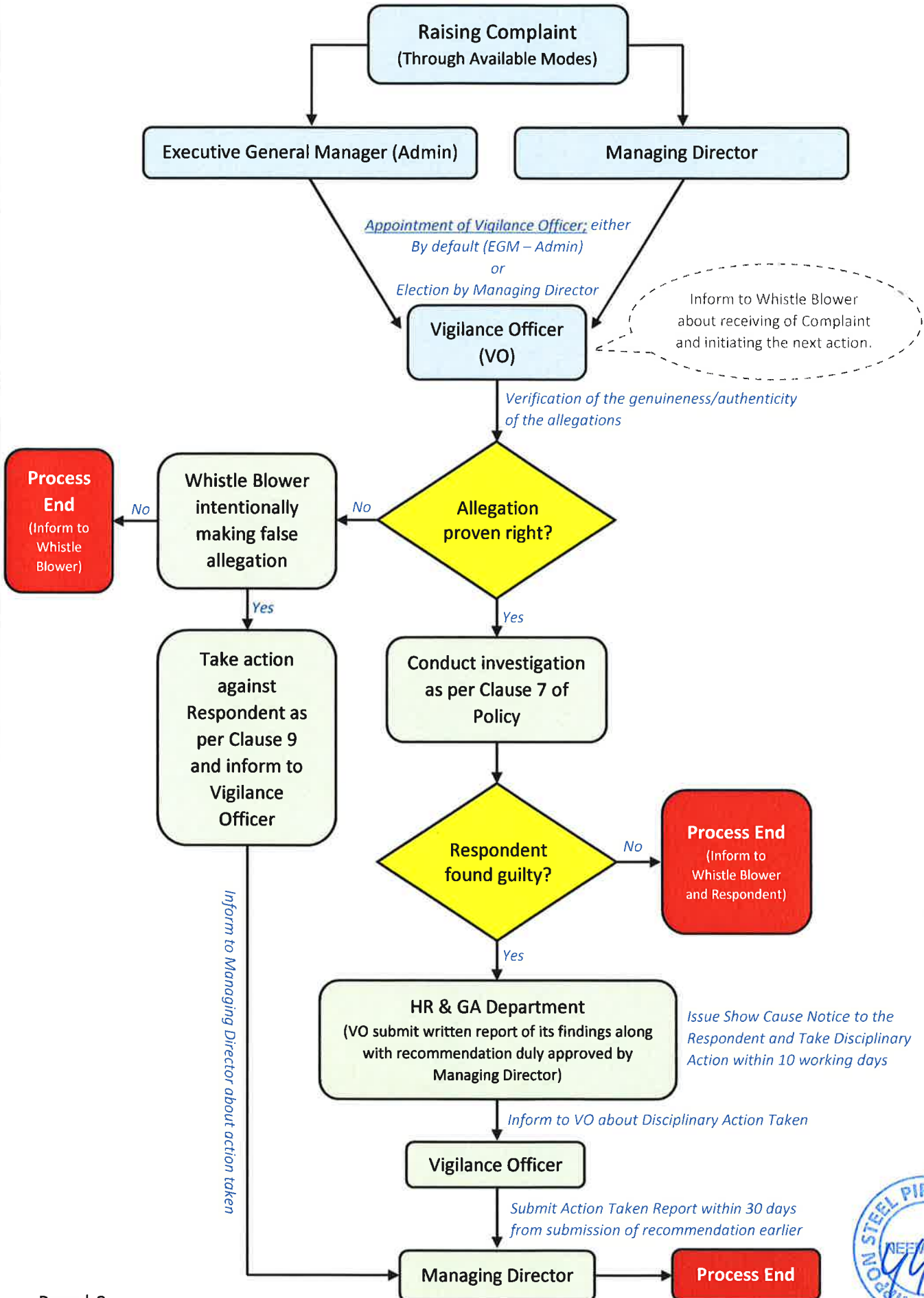
11. REPORTS

A yearly report with number of Complaint received under this Policy and their outcome shall be placed before the Board.

12. REVIEW AND REVISION

The Company is entitled to amend, suspend or rescind this Policy at any time. 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.







REPORTING OF COMPLAINT AS PER WHISTLE BLOWER POLICY

Whistle Blower Category (Director/Employee/Customer/Contractor/Vendor/Supplier/Other)

Whistle Blower Details (Full Name)

(Mobile Number)

(Email Id)

Respondent Details

	Name	Department	Designation
1	<input type="text"/>	<input type="text"/>	<input type="text"/>
2	<input type="text"/>	<input type="text"/>	<input type="text"/>
3	<input type="text"/>	<input type="text"/>	<input type="text"/>
4	<input type="text"/>	<input type="text"/>	<input type="text"/>

Please tick Complaint / Incident type (Can be selected more than one)

- Manipulation of Company data / records
- Abuse of authority
- Revelation of confidential / proprietary information of the Company to unauthorized persons
- Deliberate violation of statutory rules and regulations
- Misappropriation of Company assets
- Violation of Company policy, including any Code of Conduct
- Negligence resulting in loss to the Company including monetary, brand image, etc.
- Financial irregularities, including fraud or alleged fraud
- Any unlawful act whether Civil or Criminal Activity
- Breach of Contract
- Bribery or Corruption
- Breach of IT Security & Data Privacy
- Any other activities not in the interest of the Company, kindly specify below:

When did this Complaint / Incident occur? _____ (Please provide tentative date, if you don't know the exact date)

Detailed description of the Complaint / Incident?

Do you have any evidence in support of your allegation? Yes No

Is anyone else aware of this Complaint / Incident? Yes No

If Yes (Name of person): _____

Have you reported this Complaint / incident to anyone in the Company? Yes No

If Yes (Name of person): _____

Date: _____

Signature: _____