		SEMBCORP GREEN INFRA PRIVATE LIMITED WHISTLEBLOWING POLICY	
<i>Document No:</i>	SGIPL/001	<i>Policy Level</i>	<i>Title</i>
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		<i>Name</i>	<i>Designation</i>
<i>Policy Owner</i>	Nitin Punjani		Head, India Integrated Audit
<i>Reviewed & endorsed by</i>	Whistleblowing Review Committee: Nitin Punjani (Head, India Integrated Audit) V Kalyan Kumar (Head Human Resource India) Shashank Kumar (Head Legal India)		
<i>Approval by</i>	Board		

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1. PURPOSE


- 1.1. Sembcorp Green Infra Private Limited (“SGIPL”) and its subsidiaries are committed to maintain a high standard of transparency, accountability and integrity in our business conduct.
- 1.2. This Whistleblowing Policy (“Policy”) aims to:
 - (a) provide a safe and reliable avenue for persons to report any wrongdoings including actual or suspected fraud or violation of SGIPL Code of Conduct or any applicable law or company policy (a “reportable concern”) without fear of reprisals when whistleblowing is done in good faith; and,
 - (b) ensure that arrangements are in place to facilitate an independent, fair and robust investigation of the reported concern and for appropriate follow up actions to be taken.
- 1.3. The SGIPL Board / Audit Committee oversees the effective implementation of this Policy. It is assisted by India Integrated Audit and the Whistleblowing Review Committee (“WBC”), which is chaired by Head Integrated Audit India and includes the Head Legal India and Head Human Resource India. The WBC provides guidance and high-level oversight on high priority investigations.

2. SCOPE AND ACCOUNTABILITY

- 2.1. This policy applies to all persons, including SGIPL’s Board of Directors and all employees (Permanent, temporary, contract) working in SGIPL and all its subsidiary companies.
- 2.2. Employees seconded to companies where SGIPL does not have management control are also expected to abide by this policy.
- 2.3. Joint ventures and associates without management control are strongly encouraged to adopt this Policy or incorporate key elements of best practices in this Policy into their existing policy.
- 2.4. Any deviation from this Policy or subsequent changes must be approved by the Policy Owner.

3. REPORTABLE CONCERN

- 3.1. Employees and external parties are encouraged to come forward to report any actual or suspected fraud or wrongdoings (“reportable concern”) listed below as soon as he/she becomes aware of it.

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- Fraud or Theft
- Bribery and corruption
- Fraudulent accounting practices
- Conflict of interest violation
- Non-compliances with laws and regulations
- Non-compliances with company policies & procedures, including Code of Conduct
- Unethical or improper conduct, including discrimination / harassment.
- Health, safety, security and environmental matters

3.2. Other reports that are not within the ambit of this Policy, such as service complaints, operational matters and staff grievances should be made to the relevant Departments or Human Resource for follow-up actions.

4. WHISTLEBLOWING CHANNELS

4.1. All persons can report or redirect reportable concerns to the Group Integrated Audit via the following channels:


- Email: gaiindia.cases@sembcorp.com
- Call: +91-9891127900
- Website: <https://wbportal.sembcorp.com>
- Postal: Head Integrated Audit India
Sembcorp Green Infra Private Limited
Level 5, DLF Building No. 7A,
DLF Cyber City Rd, DLF Phase
3 Sector 24 Gurugram Haryana
122002

4.2. The type of information required when reporting a reportable concern include:

- Your name and contact details.
- Your relationship with SGIPL.
- Names of the people/organisations involved and their relationship with SGIPL.
- The details of the incident (what happened, where when and how often did it occur).
- Whether management has been notified (if so, whom).
- How you got to know of the incident.
- Provide supporting evidence to substantiate the allegations.

5. CONFIDENTIALITY AND NON-RETALIATION

5.1. SGIPL is committed to use reasonable endeavours, within the limits of applicable laws and regulations, to protect the identity of the Whistleblower, and all persons involved in

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the investigations of potential fraud or misconduct. The identity of the Whistleblower will be disclosed on a need-to-know basis to the Audit Committee, WBC and Group Integrated Audit, or as required under any applicable law.

- 5.2. Whistleblowers are encouraged to provide their names and contact details in confidence, rather than anonymously. However, should the Whistleblower choose to remain anonymous, the India Integrated Audit's investigation process and ability to address the concerns may be hindered if he/she cannot be contacted for clarification.
- 5.3. SGIPL does not tolerate the harassment or victimisation of a Whistleblower who reports a concern in good faith. If it is determined that a Whistleblower was subject to retaliatory actions because of his/her report, appropriate remedial actions will be taken by the WBC under the Audit Committee's directives.

6. FRIVOLOUS AND MALICIOUS WHISTLEBLOWING

- 6.1. SGIPL treats all reported concerns, including anonymous reports, seriously. SGIPL strives to handle each report with impartiality, fairness and confidentiality. As such, SGIPL does not tolerate the misuse of whistleblowing channels for personal gains nor condone frivolous and/or malicious whistleblowing.
- 6.2. If the results of the investigation show that the Whistleblower acted maliciously in reporting his/her concern, appropriate actions will be taken, including disciplinary action up to and including termination of employment.
- 6.3. Examples of frivolous and malicious whistleblowing includes, but is not limited to:
 - (a) having no reasonable grounds to believe that the information he/she provided was true and accurate; or
 - (b) knowingly spreading false information with the intent to damage another party's reputation or cause distress to that party.

7. COMMUNICATION OF THIS POLICY

- 7.1. This Policy shall be communicated to external parties via the corporate website, and SGIPL employees via onboarding and refresher trainings and as and when requested by the Audit Committee or Board of Directors.

This policy may be read as per the applicable provisions of the Companies Act, 2013 as may be applicable from time to time.