

WHISTLEBLOWER POLICY

OBJECTIVE:

HCM is committed to conducting all its business dealings in an ethical and transparent manner. The purpose of the Whistleblower Policy is to encourage employees who have a reasonable belief that another Employee/s have engaged in any action that violates any applicable law, or regulation, including those concerning accounting and auditing, or constitutes a fraudulent or irregular practice or activities prejudicial to HCM's interests or image, so as to enable them to immediately report such information.

SCOPE:

Applicable to all full time and outsourced employees working with Hitachi Cash Management Services Private Limited.

DEFINITION:

1. **Complainant** – Person who is making the complaint
2. **Accused** - Person/s against whom the complaint is being made

ROLE OF COMPLAINANT:

1. The Whistleblower / Complainant's role is that of reporting incidents with reliable information & relevant proofs.
2. They are not required to act as investigators nor are they required to determine the appropriate remedial action.
3. They should also not act in any unsanctioned manner and also cooperate with the Investigation Team when called upon to do so.
4. Complainants are assured of confidentiality of their identity, and protection from reprisals.
5. If the Complainant choose not to reveal their identity, then anonymous disclosures will also be entertained. However, it may not be possible to interview the Whistleblower to ascertain the facts, nor grant him/her protection under the policy.

PROCEDURE TO SUBMIT THE COMPLAINT:

1. Reporting should be done as soon as possible after becoming aware of the violation.
2. The submission should be made only in the specified format "Whistleblower Reporting Form" (as per Annexure 1) by email to whistleblower@hitachi-cashms.com
3. As an alternative, details of Hitachi Global Compliance Hotline to submit your complaint are as follows:
URL: <https://secure.ethicspoint.eu/domain/media/en/gui/104775/>
4. Means of reporting is limited to e-mail only. Phone call or other oral notification would not be accepted.
5. Appropriate and expeditious investigation of all whistleblower complaints received shall be undertaken by HCM.
6. In this regard, if the circumstances so suggest, the Complaint may be diverted to an appropriate committee within HCM of managerial personnel to investigate into the matter.

MEASURES BY HCM:

A. Upon receipt of Complaint:

1. An appropriate forum will investigate and confirm the facts of the reported case.
2. It is possible that the committee directly contacts the Complainant for Investigation purpose.
3. The complainant has a right to be informed about the outcome of the investigation.
4. If any corrective action is required, committee will cause necessary measures to be taken.

B. Protection of the Complainant:

1. HCM will not tolerate any act of retaliation against the Complainant.
2. If the Complainant is proved to be involved in the reported or other illegal acts, they shall also not be exempted from relevant responsibility.
3. If the investigation reveals that the charges were brought falsely and with malicious intent, the Complainant may be subject to disciplinary action, including termination of employment, as this forum may not be used to settle any personal scores

C. Retention of Documents:

All Complaints received in writing or documented along with the results of investigation related thereto shall be retained by the Company as deemed appropriate.

VALIDITY:

Management reserves the right to make any changes to the policy at any time. In the event of an exceptional circumstance in a business exigency, or when in doubt on the interpretation of the policy, the decision of Executive Committee would be final and abiding.

Hitachi Cash Management Services Pvt. Ltd. All rights reserved.

No part of this document may be reproduced, stored in a retrieval system or transmitted in any form, or by any means, electronic, mechanical, photocopying, recording or otherwise without the prior permission in writing of Hitachi Cash Management Services Pvt. Ltd.

Confidential & for internal circulation only.

Annexure 1- Whistleblower Reporting Form

Details of the Complainant:

Full Name:	
Employee code (HCM):	
Mobile Number:	
Official Email ID:	

Details of the Accused:

Name of the accused:	
Do you know their Employee Code? If so, please submit.	
Do you know their Department / Function? If so, please submit.	
Mobile Number of the accused?	
Email ID of the accused?	
Nature of Complaint with as many details as possible:	
Timeline / Period or date/s since when the said irregularity has been happening?	
Do you have any proofs & documents, photographic or video/audio evidence as required for the Company to meaningfully investigate your complaint?	
Any other details you would like to submit?	

Consent: By filing-in and submitting the form, I confirm that I am submitting this complaint in good faith, and in absolute fairness.

Signature: _____

Date: _____