

## WHISTLE BLOWER POLICY

ETASHA believes in the conduct of the affairs of its constituents in a fair and transparent manner by adopting highest standards of professionalism, honesty, integrity and ethical behavior. Towards this end, ETASHA has adopted the Code of Conduct, which lays down the principles and standards that should govern the actions of the Organization and its employees. Any actual or potential violation of the Code, however insignificant or perceived as such, would be a matter of serious concern for the Organization. This policy provides a platform and mechanism for the employees of ETASHA to voice out genuine and suspected violation of values / code of conduct.

### **Applicability:**

This policy is applicable to all employees engaged at ETASHA. All employees are eligible to make Protected Disclosures under the policy. The Protected Disclosures should be in relation to matters concerning ETASHA.

### **Procedure:**

If any employee of ETASHA notices that an employee has engaged in any action that violates any applicable law, or regulation, or a fraudulent practice, the employee is expected to immediately report such information/ protected disclosure in writing to his / her immediate supervisor. The Supervisor along with the CEO will resolve the issue. In this case the employee who is reporting is called as 'Whistleblower'. In case the complaint is against the CEO, then he / she can approach the Vice-President of ETASHA who will then resolve the issue.

The protected disclosures should be factual and not speculative.

'Whistleblowers' are accorded complete protection from any kind of unfair treatment as herein set out, any abuse of this protection will warrant disciplinary action.

The identity of the Subject (accused) shall be kept confidential. Unless there are compelling reasons not to do so, Subjects will be given the opportunity to respond to material findings contained in an investigation report.

All protected disclosures reported under this policy will be thoroughly investigated by the immediate Supervisor along with the CEO by way of fact finding and analysis

If an investigation leads the Supervisor and CEO to conclude that an improper or unethical act has been committed, they will take a suitable disciplinary or corrective action against the employee or subject as deemed fit including termination as the case may be.

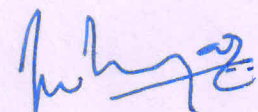
The investigation shall be completed normally within 15 days of the receipt of the Protected Disclosure.

All Protected Disclosures in writing are documented along with the results of investigation relating thereto shall be retained by the Organization for a minimum period of seven years.

### **Amendment:**

ETASHA reserves its right to amend or modify this Policy in whole or in part, at any time without assigning any reason whatsoever. However, no such amendment or modification will be binding on the Employees and directors unless the same is notified to the Employees and directors in writing.

The Policy comes into effect from 01.04.2021.



Dr. Meenakshi Nayar  
President  
ETASHA Society