

***INTEGRA  
TELECOMMUNICATION  
AND  
SOFTWARE LIMITED  
("The Company")***

***Whistle Blower Policy***

## VERSION CONTROL

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1	01-12-2015	08-02-2016
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## DISCLAIMER

➤ **Restricted access**

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## 1. Objective:

The Vigil (Whistle Blower) Mechanism aims to provide a channel to the Directors and employees to report genuine concerns about unethical behaviour, actual or suspected fraud or violation of the Codes of Conduct or policy.

The Company is committed to adhere to the highest standards of ethical, moral and legal conduct of business operations and in order to maintain these standards, the Company encourages its employees who have genuine concerns about suspected misconduct to come forward and express these concerns without fear of punishment or unfair treatment.

The mechanism provides for adequate safeguards against victimization of Directors and employees to avail of the mechanism and also provide for direct access to the Chairman of the Audit Committee in exceptional cases.

This neither releases employees from their duty of confidentiality in the course of their work nor can it be used as a route for raising malicious or unfounded allegations about a personal situation.

## 2. Regulatory Framework

2.1 This Policy is pursuant to Section 177 of the Companies Act, 2013 and Regulation 22 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 which inter alia, provides for a mandatory requirement for all listed companies such other class or classes of companies to establish a mechanism called "Whistle Blower Policy" for employees to report to the management instances of unethical behaviour, actual or suspected, fraud or violation of the company's code of conduct.

2.2 Accordingly, the Board of Directors of Integra Telecommunication and Software Limited ("the Company") adopted this Whistle Blower Policy in order to provide a framework for responsible and secure whistle blowing/vigil mechanism.

## 3. Definition:

3.1 "**Protected Disclosure**" means a written communication of a concern made in good faith, which discloses or demonstrates information that may evidence an unethical or improper activity under the title "SCOPE OF THE POLICY" with respect to the Company. It should be factual and not speculative and should contain as much specific information as possible to allow for proper assessment of the nature and extent of the concern.

3.2 '**Chairman/ Chairperson**' will be a Chairman of Audit Committee of the Board of Directors of the Company for the purpose of receiving all complaints under this Policy and ensuring appropriate action.

3.3 "**Company or ITSL**" means Integra Telecommunication and Software Limited

3.4 "**Complainant/Whistle Blower**" means a person who exposes misconduct, alleged dishonest or illegal activity occurring in the Company including employees of the Company, stakeholders of the Company including Vendors.

3.5 '**Complainant/Whistle Blower**' means a person who exposes misconduct, alleged dishonest or illegal activity occurring in the Company including employees of the Company, stakeholders of the Company including Vendors.

3.6 '**Employee**' means employees of the Company including outsourced, temporary and on contract personnel, probationer, trainee, apprentice or called by any other such name, ex- employees, the Directors in the employment of the Company.

3.7 "**Board**" means the Board of Directors of the Company.

3.8 "**policy**" shall mean Whistle Blower Policy.

**3.9 "The Regulations"** mean SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 together with the circulars issued thereunder, including any statutory modifications or re-enactments thereof for the time being in force.

Any term, word and phrases not defined herein shall have the same meaning as defined in the Companies Act, 2013, Regulations or any other applicable law or regulation to the extent applicable to the Company.

**4. Establishment of Vigil Mechanism:**

The Company shall setup a Vigil Mechanism under the surveillance of the Audit Committee.

**5. Guideline/Procedure for disclosure:**

- a. All Protected Disclosures concerning financial/accounting matters should be addressed to the Chairman of the Audit Committee of the Company for investigation.
- b. If a protected disclosure is received by any executive of the Company other than Chairman of Audit Committee, the same should be forwarded to the Audit Committee for further appropriate action. Appropriate care must be taken to keep the identity of the Complainant confidential.
- c. Protected Disclosures should preferably be reported in writing so as to ensure a clear understanding of the issues raised and should either be typed or written in a legible handwriting in English, Hindi or in the regional language of the place of employment of the Complainant. In case of urgent matters, the whistle blower/complainant may communicate verbally (through Phone or in person) but he/she must put the case in writing at the first available opportunity.
- d. The Protected Disclosure should be forwarded under a covering letter which shall bear the identity of the Complainant. The Chairman of the Audit Committee shall detach the covering letter and forward only the Protected Disclosure to the Investigators for investigation.
- e. Protected Disclosures should be factual and not speculative or in the nature of a conclusion, and should contain as much specific information as possible to allow for proper assessment of the nature and extent of the concern.
- f. For the purpose of providing protection to the Complainant, the Complainant should disclose his/her identity in the covering letter forwarding such Protected Disclosure
- g. Anonymous reporting shall not be entertained as it is usually impractical to investigate a complaint which has been made anonymously. However, the whistle blower / complainant may seek the advice of the Committee and based on the advice sought, formally record the complaint.
- h. Upon receipt of the complaint the member/s shall ascertain the authenticity, correctness and credibility of complaint and source, shall recommend necessary corrective measures.
- i. Subjects will normally be informed of the allegations at the outset of a formal investigation and have opportunities for providing their input during the investigation.
- j. Subjects shall have a duty to co-operate with the Audit Committee or any of the Investigators during investigation to the extent that such co-operation will not compromise self-incrimination protections available under the applicable laws
- k. Subjects have a responsibility not to interfere with the investigation. Evidence shall not be withheld, destroyed or tampered with, and witnesses shall not be influenced, coerced, threatened or intimidated by the Subjects.
- l. 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. No allegation of wrong doing against a Subject shall be considered as maintainable unless there is good evidence in support of the allegation.

- m. Subjects have a right to be informed of the outcome of the investigation. If allegations are not sustained, the Subject should be consulted as to whether public disclosure of the investigation results would be in the best interest of the Subject and the Company.
- n. The Audit based on the decisions/recommendations, shall take appropriate action immediately within a stipulated time frame.
- o. If any Director and Employee of the Company have an impression that there is a Leak or Suspected leak of Unpublished Price Sensitive Information then such Director and Employee of the Company shall make protected disclosure to Committee formed under Internal Policy (Leak or Suspected Leak of Unpublished Price Sensitive Information) of the Company.

#### **6. Protection Against Victimization:**

- a. No unfair treatment will be meted out to a Complainant by virtue of his/her having reported a Protected Disclosure under this Policy. The Company, as a policy, condemns any kind of discrimination, harassment, victimization or any other unfair employment practice being adopted against Complainant. Complete protection will, therefore, be given to Complainant against any unfair practice like retaliation, threat or intimidation of termination/suspension of service, disciplinary action, transfer, demotion, refusal of promotion, or the like including any direct or indirect use of authority to obstruct the Complainant's right to continue to perform his duties/functions including making further Protected Disclosure. The Company will take steps to minimize difficulties, which the Complainant may experience as a result of making the Protected Disclosure. Thus, if the Complainant is required to give evidence in criminal or disciplinary proceedings, the Company will arrange for the Complainant to receive advice about the procedure, etc.
- b. A Complainant may report any violation of the above clause to the Audit Committee, who shall investigate into the same and recommend suitable action to the management
- c. The identity of the Complainant shall be kept confidential to the extent possible and permitted under law.
- d. Any other Employee assisting in the said investigation shall also be protected to the same extent as the Complainant.

#### **7. Suggestive Actions:**

The following punitive actions could be taken where the committee finds the accused guilty:

- Counseling & a Warning letter;
- Withholding of promotion /increments;
- Termination;
- Legal suit.
- The above is only suggestive and the Committee may decide on the actions to be taken on a case-to-case basis depending on the gravity of the offence.

#### **8. Access to Chairman of the Audit Committee**

The Whistle Blower shall have right to access Chairman of the Audit Committee directly in exceptional cases and the Chairman of the Audit Committee is authorized to prescribe suitable directions in this regard.

#### **9. Communication**

A whistle Blower policy cannot be effective unless it is properly communicated to employees. Employees shall be informed through by publishing in Notice Board and the website of the company.

#### **10. Retention Of Documents**

All Protected disclosures in writing or documented along with the results of Investigation relating thereto, shall be retained by the Company for a period of 3 (Three) years or such other period as specified by any other law in force, whichever is more.

#### **11. Receipt and Disposal of Protected Disclosures:**

- a. All Protected Disclosures should be reported in writing by the complainant as soon as possible after the Whistle Blower becomes aware of the same so as to ensure a clear understanding of the issues raised.

- b. The Protected Disclosure should be submitted in a closed and secured envelope and should be super scribed as **“Protected disclosure under the Whistle Blower policy”** addressed to the Chairman of Audit Committee or the officer as may be authorized by Chairman of Audit Committee. Alternatively, the same can also be sent through email with the subject **“Protected disclosure under the Whistle Blower policy”**
- c. Anonymous / Pseudonymous disclosure shall not be entertained by the Chairman of Audit Committee or the officer as may be authorized by Chairman of Audit Committee.
- d. The Protected Disclosure should be forwarded under a covering letter signed by the complainant. The Chairman of Audit Committee or the officer as may be authorized by Chairman of Audit Committee shall detach the covering letter bearing the identity of the Whistle Blower and process only the Protected Disclosure.
- e. On receipt of the protected disclosure the Chairman of Audit Committee or the officer as may be authorized by Chairman of Audit Committee shall make a record of the Protected Disclosure and also ascertain from the complainant whether he was the person who made the protected disclosure or not. He shall also carry out initial investigation either himself or by involving any other Officer of the Company or an outside agency before referring the matter to the Audit Committee of the Company for further appropriate investigation and needful action.

**12. Confidentiality**

The Company shall keep the identity of the Complainant confidential throughout the proceedings and in order to protect victimization of the Complainant Further, it shall be the duty of the Company to keep all the documents, minutes, records etc. of the case confidential, provided that nothing shall apply in case the appropriate Government Authority or the Court of Justice asks for such documents, minutes, records etc.

**13. Disqualifications**

While it will be ensured that genuine Whistle Blowers are given complete protection from any kind of unfair treatment as herein set out, any abuse of this protection will attract disciplinary action. Protection under this Policy would not mean protection from disciplinary action arising out of false or bogus allegations made by a Whistle Blower knowing it to be false or bogus or with a mala fide intention.

Whistle Blowers, who make three or more Protected Disclosures, which have been subsequently found to be mala fide, frivolous, baseless, malicious, or reported otherwise than in good faith, will be disqualified from reporting further Protected Disclosures under this Policy. In respect of such Whistle Blowers, the Company / Audit Committee would reserve its right to take / recommend appropriate disciplinary action.

**14. Administration and review of the Policy**

The Managing Director or Chief Financial Officer shall be responsible for the administration, interpretation, application and review of this policy. The Managing Director or Chief Financial Officer shall also be empowered to bring about necessary changes to this Policy, if required at any stage with the concurrence of the Audit Committee.

**15. Amendment:**

The Company reserves the right to amend the Policy. The Management shall have the right to make any addition or deletion or to insert new clause in the Policy, with prior consultation of the Committee. However, the amendments so made shall not be contrary to any act, rules, regulation, circular or notification issued by the Government in this behalf.

The amendments shall also be published on the official website of the Company.

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