	SunSource Energy Private Limited Employee Policy Manual	
Document No – SSEPL-HR-02	Revision No - 00	Title – Whistle Blower Policy

Whistle Blower Policy



	<p style="text-align: right;">SunSource Energy Private Limited</p> <p style="text-align: right;">Employee Policy Manual</p>	
Document No – SSEPL-HR-02	Revision No - 00	Title – Whistle Blower Policy

Table of Content

- ✚ Objective
- ✚ Scope
- ✚ Definition
- ✚ Policy
- ✚ Revision History

	SunSource Energy Private Limited Employee Policy Manual	
Document No – SSEPL-HR-02	Revision No - 00	Title – Whistle Blower Policy

1. Objective

SunSource Energy Private Limited & S3 Energy Private Limited ('Company') is committed to develop a culture of having high ethical, moral & legal standards of business conduct. Further, pursuant to the Companies Act, 2013 & rules, the Company is required to establish a vigil mechanism for Directors and employees to report genuine concerns. In line with this and also its commitment to open communication and the best practices of Corporate Governance, the Company has decided to formulate and implement Whistle blower Policy ('Policy')." This shall act as a neutral and unbiased forum for the Directors, employees and Business Partners of the Company and its subsidiaries (both Indian and foreign). An important aspect of accountability and transparency is a mechanism to enable any employee of the Company/subsidiary to voice concerns in a responsible and effective manner. Where any employee discovers information which they believe shows serious malpractice, impropriety, abuse or violation of code of conduct, this information should be disclosed without fear of reprisal.


The purpose of the policy is to provide opportunity to employees to raise a concern about serious irregularities/genuine concerns within the Company/subsidiary and to provide the necessary safe guards to the employees against unlawful victimization. The policy neither releases the employees from their duty of confidentiality in the course of work, nor is it a route for taking up a personal grievance. Further, this policy does not protect a employee from an adverse action which occur independent of their disclosure of irregularities pursuant to this policy.

2. Scope

The policy applies to the employees of the company & its subsidiaries in India and outside

3. Definitions

- **"Whistleblower"** or **"Complainant"** means an employee making a complaint under this policy.

	<p style="text-align: center;">SunSource Energy Private Limited</p> <p style="text-align: center;">Employee Policy Manual</p>	
Document No – SSEPL-HR-02	Revision No - 00	Title – Whistle Blower Policy

- **“Director”** means a Director appointed to the Board of a Company as per provisions of Companies Act, 2013.
- **“Employee”** means any full time or part time employee of the Company or its subsidiary, working in India or Outside India.
- **“Business Partner”** means any individual / Firm / Company / Organization / trust / any other Body Corporate providing / supplying any goods, materials or services to the Company or its subsidiary.
- A **“Complaint”** shall have the same meaning as defined under Clause 4.I of this Policy.
- **“The Ombudsman”** refers to such authority as may be designated for the purpose of processing the complaint. The Ombudsman and its offices shall be the rightful owner of the whistleblower process.
- **“Audit Committee”** shall mean a committee of the Board of Directors of the Company constituted in accordance with the provisions of Section 177 of the Companies Act, 2013.
- **“Subsidiary”** means a subsidiary of SunSource Energy & S3 Energy, and as defined under Section 2(87) of the Companies Act, 2013, and includes both Indian & Foreign Subsidiary.
- **“Board”** shall mean Board of Directors of the Company.
- **“Company”** shall mean SunSource Energy Private Limited & S3 Energy Private Limited.


4. Policy

I. WHAT CONSTITUTES COMPLAINT

A Complaint means any oral or written complaint made by any complainant and includes:

- Malpractice
- Impropriety
- Abuse
- Wrongdoing

Misconduct can include a whole variety of issues and some are listed below. However, this is not a comprehensive list but is intended to illustrate the sort of issues which may be raised under this policy.


	SunSource Energy Private Limited Employee Policy Manual	
Document No – SSEPL-HR-02	Revision No - 00	Title – Whistle Blower Policy

- Fraud and corruption.
- Breach of the Code of Conduct adopted by the Company / subsidiary.
- Any instance of any sort of financial malpractice & questionable accounting practices.
- Any other unethical or improper conduct.
- Misconduct with other Directors/Business Partners/employees or vulnerable adults (e.g. through physical, sexual, psychological or financial abuse, exploitation).
- Abuse of power (e.g. bullying/harassment).
- Bribe, corruption, money laundering or any sort of personal favours (in cash or kind) for awarding contracts/assignments/job opportunity, etc.


II. REPORTING & MANNER OF DEALING WITH COMPLAINTS

Reporting – Any Director/employee/business partner, who comes to know of an instance/action as mentioned under Clause 4.1 of this policy, may make a complaint giving full details and evidence, if any, by sending a mail to the e-mail id ombudsman@sunsource-energy.com or through other channels of as may be informed from time to time.

- All complaints received under this Policy shall be reviewed by the office of the Ombudsman. The action taken in response to a complaint under this policy shall depend on the nature of concern.
 - *Initial Inquiries* - Initial inquiries shall be made to determine whether an investigation is appropriate, and the form that it should take. Some complaints may be resolved without the need for investigation.
 - *Further Information* -The amount of contact between the complainant and the person or persons investigating the concern shall depend on the nature of the issue and the clarity of information provided. Further information may be sought from or provided to the complainant.

	<p style="text-align: center;">SunSource Energy Private Limited</p> <p style="text-align: center;">Employee Policy Manual</p>	
<p>Document No – SSEPL-HR-02</p>	<p>Revision No - 00</p>	<p>Title – Whistle Blower Policy</p>

- Any complaint deemed to be of a serious nature shall be investigated by an Investigation Committee/Member, appointed by the Ombudsman.
- All complaints shall be promptly and discreetly investigated, provided allegations are reasonably clear and specific. An investigation of vague or unspecified alleged wrongdoings without verifiable evidence adduced may not be undertaken. If any of the members of the designated investigative committee has a conflict of interest in the matter (i.e. there is a possibility that his/her/their personal interests may not ensure fair enquiry), he/she/they shall inform Ombudsman of the same, who may then appoint some other person(s) in his/ her/their place in the Investigating Team.
- If a complaint is oral, it shall be recorded in writing by the office of the Ombudsman and checked for its veracity.
- The investigations shall be conducted in such manner, at such time and at such venue as may be deemed appropriate by the Ombudsman.
- Office of the Ombudsman may take oral evidence or written statements of various persons including the complainant, and may call for necessary documents in evidence. All Directors/employees/business partners of the Company / subsidiary shall have a duty to cooperate with investigations initiated under this Policy.
- Upon completion of investigation, in case of a proven complaint, the Ombudsman shall compile a report of the investigation conducted and shall present it to the CEO & PRESIDENT AND COO and also to the Chairman of the Audit Committee. Where wrongful, unethical or illegal conduct is established on the part of any Director/employee, the Chairman of the Audit Committee shall recommend appropriate disciplinary action against such Director/employee, which could include removal from Board of Directors, termination of employment. CEO & PRESIDENT AND COO would then direct the Head -Human Resources of the Company to take appropriate disciplinary action against the concerned Director/employee.

	<p style="text-align: center;">SunSource Energy Private Limited</p> <p style="text-align: center;">Employee Policy Manual</p>	
<p>Document No – SSEPL-HR-02</p>	<p>Revision No - 00</p>	<p>Title – Whistle Blower Policy</p>

- Complaints filed under this Policy shall be recorded in a Register to be maintained by the office of the Ombudsman, who shall maintain all related documents under his custody for seven years. These documents may be inspected by the CEO & PRESIDENT AND COO/Head-Human Resources of the Company or by any other person/authority as may be directed by them.


Identity –The complainant has a choice to disclose their identity to aid the investigation process but they are under no compulsion to do so. In either case, the Company shall protect the identity of the complainant diligently unless

- the complainant agrees to be identified
- identification is required by law

III. ASSURANCES UNDER THE POLICY & PROTECTION AGAINST RETALIATION

The Company shall not tolerate any harassment or victimization (including informal pressures) of/against the complainant and shall take appropriate action to protect them when they have made a complaint in good faith.

- The Ombudsman shall make all efforts to keep the identification of the complainant confidential.
- The Company/or its subsidiary shall not retaliate and shall not allow any retaliation or discrimination of any kind against any complainant who submitted a complaint in good faith.
- If a complainant has been victimized, discriminated or retaliated against, they may log a written complaint to the Ombudsman/Chairman of the Audit Committee. Such complaints shall be investigated as deemed fit by the Ombudsman / Chairman of the Audit Committee. If as a result of such investigations, an adverse action is found to have been taken against the complainant or they are found to have been victimized or discriminated against, the Chairman/ Co-Chairman shall take appropriate action on the basis of the recommendation of the Chairman of the Audit Committee.

	SunSource Energy Private Limited Employee Policy Manual	
Document No – SSEPL-HR-02	Revision No - 00	Title – Whistle Blower Policy

The above protection against victimization, retaliation or discrimination shall also be available to Directors/employees/business partners who offered evidence or made written statements or otherwise participated in the investigations.

IV. WARNING

A complainant, who knowingly makes frivolous, misleading or false complaints, or without a reasonable belief as to the truth or accuracy of the complaint, shall not be protected by this policy and may be subject to disciplinary/legal action including reprimand/removal from Board of Directors/termination of employment/ contract / agreement/assignment/understanding. This shall also apply to those Directors/ employees/business partners, who make false statements or give false evidence during the investigations.


V. NOTIFICATION

The Head of Human Resource Department is required to notify and communicate the Policy to new and existing Directors/employees of the Company / its subsidiary covered under this Policy.

Further, it shall be the duty of every employee to notify this policy to their business partners, at the time of dealing/entering into contract/agreement or any other understanding for sale or supply of goods, materials or services.

VI. REVIEW OF COMPLAINTS BY THE AUDIT COMMITTEE

A summary of complaints received under this policy along with the results of investigation and action taken, if any, shall be placed before the CEO & President and COO and the Audit Committee on a quarterly basis for review. The report shall not contain any names.

	<p style="text-align: right;">SunSource Energy Private Limited</p> <p style="text-align: right;">Employee Policy Manual</p>	
Document No – SSEPL-HR-02	Revision No - 00	Title – Whistle Blower Policy

VII. POWER TO AMEND

This Policy may, from time to time, be modified, as deemed fit by the Board / Audit Committee. The CEO & President and COO may also appoint / make changes in the appointment of Ombudsman from time to time.

5. Revision History

Revision No	Revision Summary	Effective Date
00	Policy Document	February 01, 2019

Prepared By:

Priyanka Sharma
Manager - HR

Approved By:

Thomas George
Head – HR & Admin

Adarsh Das
CEO

Kushagra Nandan
President & COO