	COMPANY POLICY	Policy Reference.	SC-01
		Effective Date	Jan 2, 2023
Whistle-Blower Policy	Replaces	Apr-16 ver.	
	Date Last Reviewed/ Updated	10-May-22	
	Version #	3.00	

1 WHISTLE-BLOWER POLICY

1.1.1 CPL requires directors, managers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the CPL Group, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

1.2 BACKGROUND

1.2.1 To create enduring value for all stakeholders and ensure the highest level of honesty, integrity, and ethical behaviour in all its operations, CPL Group has formulated this Whistle-blower Policy in addition to the existing Code of Conduct that governs the actions of its Whistle-blowers. This Whistle-blower Policy aspires to encourage all Whistle-blowers to report suspected or actual occurrence(s) of illegal, unethical, or inappropriate events (behaviours or practices) that affect CPL Group's interest /image.

1.3 OBJECTIVE

1.3.1 CPL Group is committed to adhere to the highest standards of ethical, moral, and legal conduct of business operations. To maintain these standards, CPL Group encourages its Whistle-blowers¹ who have concerns about suspected misconduct to come forward and express these concerns without fear of punishment or unfair treatment. This policy aims to provide an avenue for Whistle-blowers² to raise concerns on any violations of legal or regulatory requirements, incorrect or misrepresentation of any financial statements and reports, etc.

1.4 SCOPE

1.4.1 This policy is applicable to all employees of CPL Group.

1.5 REPORTING RESPONSIBILITY

1.5.1 This Whistle-blower Policy is intended to encourage and enable employees to raise serious concerns internally so that CPL can address and correct inappropriate conduct and actions. It is the responsibility of all board members, managers, and employees to report concerns about violations of CPL's code of ethics or suspected violations of the law or regulations that govern CPL's operations.

1.6 ACTING IN GOOD FAITH

1.6.1 Anyone filing a complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which proves to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense, which could result in termination of employment.

1.7 NO RETALIATION

1.7.1 It is contrary to the values of CPL for anyone to retaliate against any board member, manager, or employee who in good faith reports an ethics violation, or a suspected violation of law, such as a complaint of discrimination, or suspected fraud, or suspected violation of any regulation governing the operations of CPL.

1.7.2 An employee who retaliates against someone who has reported a violation in good faith will be subject to serious disciplinary action, which could result in termination of employment.

1.8 CONFIDENTIALITY

1.8.1 Violations or suspected violations may be submitted on a confidential basis by the complainant. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

1.9 FALSE COMPLAINTS

1.9.1 All Whistle-blowers are protected from victimization, harassment, or disciplinary action because of any disclosure, where the disclosure is made in good faith and is not made maliciously. Whistle-blowers who make any disclosures, which have been subsequently found to be mala- fide or malicious or who intentionally file a false report of wrongdoing will be subject to disciplinary action including termination

1.10 REPORTING PROCEDURE

1.10.1 CPL has an open-door practice that encourages any employee to report matters of concern through the appropriate channels, being direct Supervisors/Managers/General Manager.

1.10.2 Complaints reported are to be dealt with in the correct manner with senior manager, however, should an employee feel that the matter is not being justifiably managed, they are encouraged to raise the complaints through this Whistle-blower Policy in writing to the respective email address.

1.10.3 Reports will be anonymous and directed to the selected Board Members for this policy. Reporting of violations can be made direct to The Chairperson of the Board and P&C Subcommittee through the following:

- Chairman of the Board: stan@stanjoyce.com
- P&C Subcommittee: mhanden@gmail.com

¹ This Whistle-blower Policy has been written to empower all Whistle-blowers and external parties (hereinafter referred to as “Whistle-blowers”) to raise concern against any malpractice such as immoral, unethical conduct, fraud, corruption, potential infractions of the Code of Conduct of CPL Group, breaches of copyright or patent and alike. This policy also outlines the reporting procedure and investigation mechanism to be followed in case an employee blows the whistle for any wrongdoing in CPL Group.

² Whistle-blowers are given protection in two important areas - confidentiality and against retaliation. It is ensured that Whistle-blowers can raise concerns regarding any violation or potential violation easily and free of any fear of retaliation, provided they have raised the concern in good faith. A Chairperson has been appointed to receive the complaints through email or letters who would investigate the complaints with an investigating team. The final decision would be taken by the Chairperson in consultation with the Audit Review Committee. This Policy would help to draw CPL Group’s attention to unethical, inappropriate, or incompetent conduct which has or may have detrimental effects either for the organisation or for those affected by its functions.

- 1.10.4 To enable CPL Group to effectively evaluate and investigate the complaint, the complainant must provide all the critical information and a detailed description of the Complaint.
- 1.10.5 The selected Board Members (as mentioned in [1.10.3](#)) will acknowledge receipt of a complaint and later notify the person who submitted a complaint of the action that has been taken to resolve the matter.

1.11 RESPONSIBILITY FOR INVESTIGATIONS

- 1.11.1 The P&C Subcommittee is responsible for ensuring that all complaints about unethical or illegal conduct are investigated³ and resolved.

1.12 PEOPLE AND CULTURE SUBCOMMITTEE

- 1.12.1 The People and Culture (P&C) Subcommittee shall oversee the implementation of the Whistle-blower policy and shall have the right to periodically call for necessary reports from the Chairperson or any other person in relation to the Whistle-blower policy.
- 1.12.2 The Head of P&C Subcommittee will advise the members of the Audit Review Committee or the Board upon receipt of a complaint and is responsible for advising the board annually of all matters investigated.

1.13 VIOLATION

- 1.13.1 CPL Group expects total compliance of this policy. Violation, if any will be subject to disciplinary action including termination.

1.14 POLICY OWNER

- 1.14.1 The P&C Subcommittee and GM P&C are responsible for maintaining and carrying out subsequent modifications in accordance with the applicable regulations.

1.15 REVISION OF POLICY

- 1.15.1 Management reserves the right to revise this policy at any time and in any manner without notice. Any amendment to the Policy shall take effect from the date when it is approved by the Board of Directors of CPL Group. Any change or revision will be communicated appropriately.

³ Any such disclosure/complaint received by the Chairperson would be investigated confidentially to avoid discrimination against the complainant. The Chairperson would decide whether the complaint qualifies for further investigation under this policy or not.

- If the Chairperson decides that the complaint qualifies for investigation under the Whistle-blower Policy, initial enquiry would be conducted by the Chairperson. If the initial enquiry indicates that the concern has no basis, or if the matter is not to be pursued under this policy, it may be dismissed at this stage and the decision would be documented.
- The Investigation Team, as appointed by the Chairperson, would submit the report (not later than 30 days from date of receipt of concern/disclosure) to the Chairperson clearly indicating their findings as early as possible. Chairperson can allow additional time for submission of report based on the circumstances of the case.
- The final decision will be taken by the Chairperson in consultation with the Audit Review Committee.

Policy approved by the Board of Directors on Jan 2, 2023

1.16 APPROVAL

Amended by	Reviewed by	Approved by
Internal Audit Manager	Head of People & Culture Subcommittee	Chairman - CPL Board of Directors
<i>Jonathan Pala.</i>	<i>Mary Handen</i> Mary Handen (Jan 2, 2023 14:56 GMT+10)	<i>Stan Joyce</i> Stan Joyce (Jan 2, 2023 17:17 GMT+9.5)
Date: Dec 28, 2022	Date: Jan 2, 2023	Date: Jan 2, 2023

1.17 REFERENCES

- CPL Group Whistle-blower Policy ver. 1.0 (Apr-2016), & 2.0 (June-2019)
- Whistle-blower Policy [Selfin | Whistle Blower Policy \(selfinindia.com\)](#)

DRAFT

ACKNOWLEDGEMENT

I have read and understood the contents of this policy and hereby commit to adhere and be held responsible for the compliance of the policy. I understand the consequences for noncompliance on this policy.

Name	Position	Division/ Store	Signature	Date












SC-01 Whistle Blower Policy

Final Audit Report

2023-01-02

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