



Toyo Engineering India Private Limited

COMPANY REGULATION

REGULATIONS ON WHISTLE-BLOWING SYSTEM / VIGIL MECHANISM

4	22 February 2023	Amendments in Clause 3	SHS	SBS	Board of Directors
3	19 October 2022	Amendments in Clause 3 and change in the name of Reporting Department	SHS	SBS	Board of Directors
2	30 August 2017	Amendments in Clause 3 and Clause 9	SDP	RYK	Board of Directors
1	27 August 2014	Regulations on Whistle-Blowing System / Vigil Mechanism (Amendments in line with the Companies Act, 2013)	SDP	RYK	Board of Directors
0	17 February 2012	Regulations on Whistle-Blowing System	SDP	RYK	Board of Directors
REV.	DATE	DESCRIPTION	PREPARED BY	REVIEWED BY	RECOMMENDED / APPROVED BY



Toyo Engineering India Private Limited

REGULATIONS ON WHISTLE-BLOWING SYSTEM / VIGIL MECHANISM

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1. PURPOSE

Purpose of this regulation is to minimize risks which may be encountered by Toyo Engineering India Private Limited (“the Company”) due to any Unlawful Acts (as defined below) whether committed organizationally or committed by any particular individual, through the Company’s prompt recognition of the fact that such Unlawful Acts were committed, and to ensure strict compliance with any applicable laws/ governmental rules and regulations in the Company’s conduct of business and thereby strengthen compliance-oriented corporate management.

2. SCOPE OF APPLICATION

Individuals who are entitled to make use of the “complaint and information intake function” shall be the Company’s regular or non-regular employees (including former employees), temporary workers dispatched to the Company, and employees of the Company’s business partners (“Employees”) and Directors of the Company.

3. MEANS AVAILABLE FOR WHISTLE-BLOWING

The Company’s applicable department to whom whistle-blowing may be made shall be Secretariat and Compliance Department. The applicable Manager for the purpose of these regulations shall be the Company Secretary of the Company.

Any employee may provide information to Secretariat and Compliance Department in any of the following manner:

- (1) The information can be sent through Company’s Portal on the following link:
<https://www.toyoindia.com/Inquiry>
- (2) Written letter: addressed to Secretariat and Compliance Department of the Company
- (3) Telephone call: telephone number of Secretariat and Compliance Department:-
022- 5072 5784
- (4) An employee also has the option to report such unlawful acts through the reporting system of “Ethicspoint” through the link separately communicated to them.

In appropriate or exceptional cases, any employee may directly access the Chairman of the Internal Controls Committee with their genuine concerns. The Secretariat and Compliance Department of the Company will provide the contact details of Chairman of the Internal Controls Committee if thought fit.

In case any director wants to make a whistle-blowing complaint, he shall make the same directly to the Chairman of the Internal Controls Committee. The Internal Controls Committee will deal with such complaints in the appropriate manner by following necessary procedure. If any member of the Internal Controls Committee has a conflict of interest in the case, he should recuse himself and the other members of the Internal Controls Committee would deal with the matter.



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4. WHISTLE-BLOWING

4.1 If any Employee determines that an act which violates any law or governmental rule or regulation (“Unlawful Act”) has occurred or is likely to occur, such Employee shall make efforts to cause correction of such Unlawful Act or prevent such Unlawful Act by providing Secretariat and Compliance Department with information concerning such Unlawful Act, whether or not the Employee is involved in any way in the Unlawful Act.

4.2 Unlawful Act might include such as:

- Financial or non-financial mismanagement, fraud and corruption , including bribery;
- Misconduct which is not in line with Company policy, including the code of conduct;

5. FAITHFULNESS OF WHISTLE-BLOWING AND ANONYMITY

5.1 If Whistle-blowing made by any Employee to Secretariat and Compliance Department with respect to any alleged Unlawful Act shall be based upon an objective and reasonable grounds and facts as possible, and shall not be done for the purpose of gaining personal benefits or slandering or libelling any other person(s).

5.2 Whistle-blowing encourages the Employee to put his/ her name to complaint or information because appropriate follow-up questions and investigations may not be possible unless the source of the information is identified.

Complaint or information received anonymously will be investigated also, but consideration will have to be given to:

- The seriousness of the issue raised;
- The credibility of the complaint or information; and
- The likelihood of confirming the complaint or information from attributable sources.

6. COMMENCEMENT OF FACT INVESTIGATION

6.1 Upon receipt of any whistle-blowing complaint or information from any employee, Secretariat and Compliance Department shall report such complaint or information to the Company Secretary. An investigation led by the Company Secretary shall be done immediately after receipt of Secretariat and Compliance Department` report. The Company Secretary shall organize an Investigation / response team, as and when necessary.

6.2 Secretarial and Legal Department and said Investigation / response team, if organized, shall commence the fact investigation taking due care so that the Identity of an Employee who filed the Whistle-Blowing complaint or information (“Whistle-blower”) will not be revealed to any individuals other than those who participated in the investigation.



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- 6.3** Secretariat and Compliance Department and any member of the relevant department/ division of the whistle-blowing complaint or information (fact) shall not participate in the investigation as a member or co-operator of the investigation/ response team.

7. OBLIGATION TO CO-OPERATE IN INVESTIGATIONS

Any Employee interviewed by the Secretariat and Compliance Department, an Investigation / response team, if any, and/ or any Co-operator in the course of an investigation shall have an obligation to co-operate in the investigation and to willingly tell the truth.

8. REPORT OF INVESTIGATION RESULTS

If occurrence or non-occurrence of any alleged Unlawful Act is found as a result of the fact investigation, the Secretariat and Compliance Department, an Investigation / response team, shall immediately report to the Company Secretary.

9. ACTION TO BE TAKEN UPON FINDING OF OCCURRENCE OF UNLAWFUL ACTS

If actual occurrence of any alleged Unlawful Act (including high possibility of such occurrence; the same interpretation being applicable in Clause 9 (2) below) is found as a result of the fact Investigation, the Company Secretary shall take the following actions:

- (1) Secretariat and Compliance Department shall order the department/ division or the individual which or who committed the Unlawful Act to immediately discontinue the Unlawful Act, and shall require such department/ division or individual to inform the Company Secretary of corrective measures it, he or she intends to take, and
- (2) If actual occurrence of the Unlawful Act is found to be as a result of the fact investigation, the Company Secretary shall promptly report such findings to the Managing Director.
- (3) If a Whistle-Blower reports an Unlawful Act involving himself / herself, the Company may consider reduction in punishment on him / her.

10. COMMUNICATIONS WITH WHISTLE-BLOWERS

Promptly after his or her receipt of Whistle-Blowing complaint or information from any whistle-blower, Secretariat and Compliance Department shall inform Whistle-blower of the fact that Secretariat and Compliance Department has received the Complaint or information and that the fact investigation has been commenced. Secretariat and Compliance Department shall also inform the whistle-blower, without delay, of actions which have been taken under Articles 8 and 9 above.



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11. PROTECTION OF WHISTLE-BLOWERS

- 11.1** Any Whistle-blowers shall not be detrimentally treated due to his or her filing of any whistle blowing complaint or information.
- 11.2** If any whistle- blower notifies Secretariat and Compliance Department of any alleged detrimental treatment against the Whistle-blower due to the filing of Whistle-blowing complaint or information, the Company Secretary shall conduct an investigation of such alleged treatment.
- 11.3** If actual occurrence of the alleged detrimental treatment is found as a result of the investigation under Paragraph 11.2 above, the Company Secretary shall instruct Department Head / Dy. Division Head / Division Head of the relevant department / division to immediately cause the detrimental treatment to be discontinued.
- 11.4** If actual occurrence of the alleged detrimental treatment is found as a result of the investigation under Paragraph 11.2 above and Whistle –blower desires that an appropriate measures should be taken (including but not limited to his or her re-assignment to another department/ division), the Company Secretary shall discuss with the relevant department / division and shall take appropriate measures.
- 11.5** In any case mentioned in paragraph (s) 11.3 and/ or 11.4 above, the Company Secretary shall promptly make a report to the Managing Director.

12. CONFIDENTIALITY OBLIGATION

- 12.1** In any case of whistle-blowing, the Company Secretary or any member of relevant investigation / response team shall not disclose any personally identifiable information including the name of the Whistle-blower to any other persons.
- 12.2** Any and all individuals and entities who or which are involved in any case instituted under the whistle-blowing system, including but not limited to the Company Secretary, any member of the Secretariat and Compliance Department and relevant investigation / response team and any co-operating department(s)/ division(s), shall not disclose to any other persons any complaint or information filed by the Whistle-blower or an investigation which may be done based upon such complaint or information, unless such disclosure is necessary for investigation and/or response purposes.

13 MAINTENANCE OF RECORDS

Findings from investigations done by Secretariat and Compliance Department in reply to Whistle-blowing and reporting of such investigation findings shall be recorded, and such records shall be maintained for five (5) years.



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14 DISCIPLINE

If any employee of the Company breaches any provision of Article 5,7,11 or 12 above, discipline may be imposed on such employee in accordance with the Company's Employee Working Rules. If any employee of the Company's business partner (including any temporary worker dispatched to the Company) breaches any such provision, appropriate measures may be taken including but not limited to discontinuance of business relations between the Company and such business partner.

In case of repeated frivolous complaints being filed by a director or an employee, the Internal Controls Committee / appropriate authority dealing with the complaints may take suitable action against the concerned director or employee including reprimand.

15 RESPONSIBILITY FOR OPERATION OF THESE REGULATIONS

All departments shall be responsible for operation of these regulations.

The Internal Controls Committee shall oversee the Whistle Blowing System / Vigil Mechanism.

16. AMENDMENT, REVISION OR ABOLITION OF REGULATIONS

Any amendment, revision or abolition to or of these regulations shall be decided by the Board of Directors.

17. EFFECTIVE DATE

These Regulations shall come into force on 17th February, 2012.
