



**EMERALD LEISURES LIMITED**  
**Whistle Blower Policy**

(Reviewed on May 18, 2024)

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Name of the Company	Emerald Leisures Limited
Program Title	The Whistle Blower Policy
Policy type	Compliance
Category	Country specific policy - Applicable to Indian operations of Emerald Leisures Limited (“the Company”)
Coverage	All employees and Directors and Third parties who may wish to report a concern related to a potential violation of the Company Code of Conduct

*The Emerald Leisures Values of Integrity, Commitment, Passion, Seamlessness, and Speed are the foundation for all actions and for the decisions we take. They set standards for the organization and for employee conduct.*

**Purpose of this policy:**

The purpose of this policy is to articulate the Company’s point of view on **whistle blowing**, the process, and the procedure to strengthen whistle blowing mechanism at the Company.

This policy:

- Provides a platform and mechanism for the employees and directors to voice genuine concerns or grievances about unprofessional conduct without fear of reprisal.
- It provides an environment that promotes responsible and protected whistle blowing. It enables Employees and Directors about their duty to report any suspected violation of any law that applies to the Company and any suspected violation of the Group Values or the Company’s Code of Conduct or insider trading norms.
- Above all, it is a dynamic source of information about what may be going wrong at various levels within the Company and which will help the Company in realigning the processes and take corrective actions as part of good governance practice.

**Coverage of this policy:**

- This policy is applicable to all the Units / Zones in India, including all employees and Directors.
- This policy is equally applicable to Third parties to report a concern related to a potential violation of the Company Code of Conduct.

**Who is a whistle blower?**

Any Employee or Director who discloses or demonstrates an evidence of an unethical activity or any conduct that may constitute breach of the Company’s Code of Conduct or Group Values. This whistle blower has come to the decision to make a disclosure or express genuine concern/grievance/allegations, after a lot of thought.

**Protection:**

The process is designed to offer protection to the whistleblower (employees and directors) provided that the disclosure made / concern raised / allegations made (“complaint”) by a whistleblower is in good faith and the alleged action or non-action constitutes a genuine and serious breach of what is laid down in the Group Values and/or Company’s Code of Conduct.

The Company affirms that it will not allow any whistleblower to be victimized for making any complaint. Any kind of victimization of the whistle blower brought to the notice of the Value Standards Committee will be treated as an act warranting disciplinary action.

As a Company, we condemn any kind of discrimination, harassment, victimization or any other unfair employment practice adopted against the whistle blowers. Complete protection will be given to the whistle blowers against any unfair practices like retaliation, threat or intimidation or 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 whistle blower's right to continue to perform his/her duties/functions in a free and fair manner.

#### *Reporting in good faith*

Every Whistle Blower is expected to read and understand this policy and abide by it. It is recommended that any individual who wishes to report, do so after gathering adequate facts/datasubstantiatethecomplaintandnotcomplainmerelyonhearsayorrumour.Thisalso means that no action should be taken against the whistleblower, if the complaint was made in good faith, but no misconduct was confirmed on subsequent investigation.

However, if a complaint, after an investigation proves to be frivolous, malicious or made with ulterior intent/motive, the Value Standards Committee should take appropriate disciplinary or legal action against the concerned whistleblower.

#### *List of exclusions*

The following types of complaints will ordinarily not be considered and taken up:

1. Complaints that are Illegible, if hand written
2. Complaints that are Trivial or frivolous in nature
3. Matters which are pending before a court of Law, State, National Human Rights Commission, Tribunal or any other judiciary or sub judiciary body
4. Any matter that is very old from the date on which the act constituting violation, is alleged to have been committed
5. Issue raised, relates to service matters or personal grievance (such as increment, promotion, appraisal etc) also any customer/product related grievance.

#### *Dealing with anonymity*

A whistle blower may choose to keep his/her identity anonymous. In such cases, the complaint should be accompanied with strong evidence and data.

#### *Confidentiality*

The Value Standards Committee will treat all complaints in a confidential and sensitive manner. In specific cases where the criticality and necessity of disclosing the identity of the whistle blower is important, it may be disclosed, on a ' need-to-know-basis', during the investigation process and only with the prior approval of the whistle blower.

#### *Who is a whistle blower officer?*

For the purpose of this policy, the whistle blower officer will be Company Secretary at a Business level (or in his/her absence, the Legal Head) and Finance / Commercial Head (or in his / her absence, the Legal Officer) of the relevant Unit would act as the Whistle Blower Officer of the relevant Values Standard Committee.

*Procedure for raising a complaint*

A whistle blower can make a complaint in multiple ways:

1. Can write to the relevant Value Standards Committee. The information about Value Standards Committee (VSC) at various levels, their e-mail id is available with respective unit/zonal HR Team or Business HR OE Team.
2. A whistle blower can send a complaint to or write to [companysecretary@clubemerelad.in](mailto:companysecretary@clubemerelad.in).
3. In exceptional cases, the complainant can directly report his / her complaint to the Chairperson of the respective Audit Committee. Details of the Chairperson are available on the Company's website.

*Reporting process*

An Annual/Quarterly report will be prepared by the Business Value Standards Committee of which copies will be placed before the Audit Committee.

*Guidelines for communication and implementation of this policy*

A copy of this policy shall also be placed on the intranet of the Company.

This policy is equally applicable to Third parties who may wish to report a concern related to a violation / potential violation of the Group Values or the Company Code of Conduct or Insider Trading norms.

Important Templates

Annexure1–Template for reporting violations

Annexure2–Sample work flow/procedure for reporting, resolving and closing a case

**Annexure1-Template for Reporting Violation**

To: Value Standards Committee < at Group/Business or Unit level>:\_\_\_\_\_

**Please select the applicable incident type(s) from the list below that best describes the issue(s) you are reporting. Please note that multiple issues can be selected**

- 1. Mis-appropriation of company assets or resources
- 2. Conflict of interest
- 3. In appropriate sharing of confidential information
- 4. Financial fraud of any nature
- 5. Violation of gifts and entertainment policy
- 6. Non-adherence to safety guidelines
- 7. Inaccurate financial reporting
- 8. Bribery & Corruption
- 9. Insider trading including instances of leak or suspected leak of Unpublished Price Sensitive Information (UPSI)
- 10. Other forms of Harassment–Victimization, Bullying, Discrimination etc.
- 11. Social Media Usage
- 12. Mis use of authority
- 13. Environment, health and safety
- 14. Concurrent employment
- 15. Others \_\_\_\_\_

**Please provide name, designation and department of the person(s) involved?**

	Name	Department	Designation
Individual1			
Individual2			
Individual3			
Individual4			

**When did the incident occur?** (Please provide tentative date if you do not know the exact date)

\_\_\_\_\_

**Please confirm the location of the incident**

\_\_\_\_\_

**How did you find out about this incident?**

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**How long has this been occurring for?**

- **Less than a month**
- **1-6months**
- **6-12months**
- **Greater than 12 months**

**Please provide a detailed description of the incident. To enable your company to act on your complaint, you are requested to provide specific information. Where possible, please include names, location, date, time etc. Please note that this field is limited to 5,000 characters.**

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**Do you have any evidence in support of your allegations?**

- **Yes**
- **No**

**Is anyone else aware of this incident?**

- **Yes**
- **No**

**Is there any additional information that would facilitate the investigation of this matter?**

- **Yes**
- **No**

**Have you reported this incident to anyone in the company?**

- **Yes**
- **No**

Date: \_\_\_\_\_

Location: \_\_\_\_\_

Name of the Person reporting (optional): \_\_\_\_\_

Contact Information (optional): \_\_\_\_\_