

# Whistle Blower Policy

## 举报制度

### 1. Preface 前言

a. The Tata Group believes in the conduct of the affairs of its constituents in a fair and transparent manner by adopting highest standards of professionalism, honesty, integrity and ethical behaviour. Towards this end, the Tata Group has formulated the Tata Code of Conduct (“the Code”), which lays down the principles and standards that should govern the actions of Tata Companies and their employees. Any actual or potential violation of the Code, howsoever insignificant or perceived as such, would be a matter of serious concern for the Group. The role of the employees in pointing out such violations of the Code cannot be undermined. There is a provision under the Code requiring employees to report violations, which states:

塔塔集团认为事务组成的管理需要在一个公平、透明的方式下采用专业、诚实、正直和道德最高标准的行为。为此，塔塔集团规划了塔塔行为守则（“守则”），这个守则规定了原则和标准能够管理塔塔公司和员工的行为。任何实际的或者潜在的违反规则的行为，无论如何微不足道或者，对集团来讲都是严重关切的问题。员工指出这种违反行为守则的作用不能被削弱。

### Reporting Concerns

#### 举报问题

Every employee of a YORK Company shall promptly report to the management any actual or possible violation of the Code or an event he becomes aware of that could affect the business or reputation of his or any other Tata Company.

每一个约克公司的员工都应该迅速的向管理层汇报任何实际上的或者有可能的违反守则行为，或者是他知道这个事件会影响到他自己或者是任何塔塔公司的业务和声誉。

a. Accordingly, this Whistle Blower Policy (“the Policy”) has been formulated with a view to provide a mechanism for employees of the Company to approach the Audit Committee of the Company.

因此，制定这个举报制度是想提供给公司员工一个方法去接近公司的查账委员会。

## 2. Definitions

### 2. 定义

The definitions of some of the key terms used in this Policy are given below. Capitalised terms not defined herein shall have the meaning assigned to them under the Code.

在这个制度的使用的一些关键术语定义如下。此处未解释的大写用语，其含义遵照守则。

a. “Audit Committee” means the YORK Audit Committee constituted by the YORK Board of Directors.

“查账委员会”意味着约克集团查账委员会是由董事会组成。

b. “Employee” means every employee of the YORK Company, including the Directors in the employment of the Company.

“雇员”是指每个约克公司的雇员，包括在本公司就业的董事。

c. “Code” means the Tata Code of Conduct.

“守则”的意思就是塔塔行为守则。

d. “Investigators” mean those persons authorised, appointed, consulted or approached by the Chief Ethics Counsellor/Audit Committee and includes the auditors of the Company and the police.

“调查者”是指那些被首席到的顾问或者是查账委员会授权、指定、咨询或者交涉的人，包括公司和警方的审计员。

e. “Protected Disclosure” means any communication made in good faith that discloses or demonstrates information that may evidence unethical or improper activity.

“受保护的信息披露”是指经过真诚的沟通披露或者经过说明的信息可能会成为不道德或不合适的行为的证据。

f. “Subject” means a person against or in relation to whom a Protected Disclosure has been made or evidence gathered during the course of an investigation.

“主体”是指受保护的信息披露相关联人士已经收集到证据在调查期间。

g. “Whistle Blower” means an Employee making a Protected Disclosure under this Policy.

检举人是指雇员在本制度之下做出受保护的信息披露。

### **3. Scope**

#### **范围**

a. This Policy is an extension of the Tata Code of Conduct. The Whistle Blower's role is that of a reporting party with reliable information. They are not required or expected to act as investigators or finders of facts, nor would they determine the appropriate corrective or remedial action that may be warranted in a given case.

这个制度是塔塔行为准则的一个延伸。检举人的角色就是汇报可靠信息的当事人。他们不会被定义或期望为扮演一个检查者的或者事实发现者的角色，他们也不会做适当的纠正或者补救行为，除非在特定情况下必要这么做。

b. Whistle Blowers should not act on their own in conducting any investigative activities, nor do they have a right to participate in any investigative activities other than as requested by the Ethics Counsellor or the Audit Committee or the Investigators.

检举人

c. Protected Disclosure will be appropriately dealt with by the Audit Committee.

查账委员会将会适当的处理受保护的披露信息。

### **4. Eligibility**

#### **合格人选**

All Employees of the Company are eligible to make Protected Disclosures under the Policy. The Protected Disclosures may be in relation to matters concerning the Company or any other Tata Company.

所有公司的员工都有资格在制度之下去汇报受保护的信息披露。受保护的信息披露可能会跟整个公司或者是其他塔塔的业务有关。

### **5. Disqualifications**

#### **取消资格**

a. While it will be ensured that genuine Whistle Blowers are accorded

complete protection from any kind of unfair treatment as herein set out, any abuse of this protection will warrant disciplinary action.

虽然此条约将确保真诚的检举人被授予从任何不公平待遇的全面保护，但是任何对这保护权利的滥用将会得到纪律处分。

b. 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.

这一政策的保护下并不意味着就纪律处分所产生的由举报人作出明知是虚假或伪造一个恶意的意图或虚假或伪造的指控进行保护。

c. 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.

那些已经揭露了 3 次或者 3 次以上的保护性的信息的检举人，如果在后来发现这些信息是不诚实的，不必要的，无根据的，恶意的或者是汇报的出于真诚追外的信息，就会取消他们在此制度之下长远的保护性的披露信息的资格。关于此类检举人，公司或者查账委员会给予适当的纪律处分。

## 6. Procedure

a. All Protected Disclosures should be addressed to the Chairman or Members of the Audit Committee of the Company. The contact details are as follows:

所有的保护性揭露都可以写信给查账委员会主席或者成员。联系方式如下：

**Mr Sarosh Ghandy**  
**Chairman Audit Committee**  
查账委员会主席  
**TRF Limited**  
**11, Station Road, Burma Mines,**  
**Jamshedpur - 831 007**  
**sarosh.ghandy@gmail.com**

**Mr Oo Soon Hee**  
**NatSteel Holdings Pte Ltd**  
**22 Tanjong Kling Road**  
**Singapore 628048**  
**osh@natsteel.com.sg**

**Mr Anthony Aurol**  
**Baker Technology Limited**  
**6 Pioneer Sector 1**  
**Singapore 628418**  
**asauroi@pacific.net.sg**

b. 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 Whistle Blower.

保护性的披露信息应该更适宜写信，这样可以更好的保证对于问题有一个明确的理解，当然也应该用英文、印度语或者是检举人所在区域的语言来清晰地打印或者书写这封信。

c. The Protected Disclosure should be forwarded under a covering letter which shall bear the identity of the Whistle Blower. The Chairman of the Audit Committee shall detach the covering letter and forward only the Protected Disclosure to the Ethics Counsellor of the Company for investigation.

保护性的披露应该有一封附信，这样可以知道检举人的身份。查账委员会的主席会拆开这封附信，然后只给公司的道德顾问这些受保护的披露信息以便调查。

d. 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 and the urgency of a preliminary investigative procedure.

保护性披露信息应该是尊重事实而不是推测出的或者按着表象得出结论，应尽可能的包括明确的信息，允许适当的评价事情的性质和设计的范围以及最初的调查程序。

e. The Whistle Blower must disclose his/her identity in the covering letter forwarding such Protected Disclosure.

检举人必须要在附信当中说明他/她的身份以推动有更多的受保护性的披露。

## 7. Investigation

### 调查

a. All Protected Disclosures reported under this Policy will be thoroughly investigated by the Ethics Counsellor of the Company who will investigate / oversee the investigations under the authorisation of the Audit Committee. 审计委员会

所有的遵循此政策被揭露的保护性信息，将会由审计委员会授权公司的道德顾问彻底调查此事。

b. Protected Disclosures involving or relating to the Ethics Counsellor which in the opinion of the Audit Committee may hamper the independence of the Ethics Counsellor in conducting the investigation will be investigated by the Audit Committee itself.

B 所披露的事实涉及到道德顾问本人，而他在审计委员会的观点将会妨碍道德顾问在调查中的独立性，在这种情况下调查由审计委员会自己进行。

b. The Ethics Counsellor / Audit Committee may at its discretion, consider involving any Investigators for the purpose of investigation.

C 道德顾问或是审计委员会可以独立决定，要考虑参与调查人员的调查目的。

d. The decision to conduct an investigation taken by the Audit Committee is by itself not an accusation and is to be treated as a neutral fact-finding process. The outcome of the investigation may not support the conclusion of the Whistle Blower that an improper or unethical act was committed.

调查的决定是由审计委员会自己做出的，并不是在指控某人而是作为一个中立的机构来调查事实。调查的结果可能不符合举报者的结论，不正确的不道德的举报行为就是犯罪。

e. The identity of a Subject will be kept confidential to the extent possible given the legitimate needs of law and the investigation.

被指控者的身份在法律和调查允许的范围内被保密。

f. Subjects will normally be informed of the allegations at the outset of a formal investigation and have opportunities for providing their inputs during the investigation.

通常在正式调查开始的时候，被指控者将会被告知已被他人指控，被调查者在调查期间有权提供证明自己清白的资料。

g. Subjects shall have a duty to co-operate with the Ethics Counsellor / Audit Committee or any of the Investigators during investigation to the extent that such co-operation sought does not merely require them to admit guilt.

被指控者有与道德顾问、审计委员、或是调查组织中任何一名调查员合作的义务。在某种程度上这种合作并不是仅仅要求他们承认自己的错误。

h. Subjects have a right to consult with a person or persons of their choice, other than the Ethics Counsellor / Investigators and/or members of the Audit Committee and/or the Whistle Blower. Subjects shall be free at any time to engage counsel at their own cost to represent them in the investigation proceedings.

除道德顾问、审计委员会成员、举报者之外，被指控者有权与其他人商量自己的选择。在调查的过程中被指控者在任何时候都有权雇佣法律顾问来代表自己处理事情。

i. 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, coached, threatened or intimidated by the Subjects.

被指控者有不干涉调查的义务。被指控者不可扣留、破坏或是篡改证据；不得教唆或是威胁目击证人。

j. 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 wrongdoing against a Subject shall be considered as maintainable unless there is good evidence in support of the allegation.

除非他们有让人信服不这样做的理由，否则被指控者要对调查报告中包括的资料给予合理回复。针对被指控者的不道德的任何一个辩解将被认为是可修改的，除非他们有很好的证据来支持他的辩解。

k. 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.

被指控者有权知道调查的结果。如果指控不成立将会咨询被指控者是否需要公开披露调查结果以维护被指控者和公司的利益。

I. The investigation shall be completed normally within 45 days of the receipt of the Protected Disclosure.

此项调查通常应在收到保护性信息被披露之日起 45 日内完成。

## 8. Protection

a. No unfair treatment will be meted out to a Whistle Blower by virtue of his/her having reported a Protected Disclosure under this Policy. The Tata Group, as a policy, condemns any kind of discrimination, harassment, victimization or any other unfair employment practice being adopted against Whistle Blowers.

Complete protection will, therefore, be given to Whistle Blowers 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 Whistle Blower's right to continue to perform his duties/functions including making further Protected Disclosure.

The Company will take steps to minimize difficulties, which the Whistle Blower may experience as a result of making the Protected Disclosure.

Thus, if the Whistle Blower is required to give evidence in criminal or disciplinary proceedings, the Company will arrange for the Whistle Blower to receive advice about the procedure, etc.

在此政策下，不会因为举报者披露被保护信息而给一起不公平待遇。塔塔集团可以保证谴责任何形式的歧视、骚扰、欺骗、或是对举报者采取的其他不公平的就业实践。因此，针对对不公平的行为如打击报复、恐吓威胁、终止合同、纪律处分、降级，或是直接或是间接阻碍举报者实行自己的权利继续履行自己的义务包括再一次披露保护性信息的行为对举报者实行全面保护。公司将会采取措施将因举报而给举报者带来的困难降到最小。因此，如果是在刑事或是纪律诉讼中要求举报者提供证据，公司将安排举报者接受关于诉讼的一些忠告建议等。

b. The identity of the Whistle Blower shall be kept confidential to the extent possible and permitted under law. Whistle Blowers are cautioned that their identity may become known for reasons outside the control of the Ethics Counsellor /Audit Committee (e.g. during investigations carried out by Investigators).

在最大程度上和法律允许的范围内对举报者的身份进行保护。举报者请要注意因为一些道德顾问或是审计委员会无法控制的原因他们的身份可能被别人知道（如，调查员在调查期间进行调查）。



c. Any other Employee assisting in the said investigation shall also be protected to the same extent as the Whistle Blower.

任何其他雇员协助调查将会受到与举报者同样程度上的保护。

## 9. Investigators

### 调查员

a. Investigators are required to conduct a process towards fact-finding and analysis. Investigators shall derive their authority and access rights from the Audit Committee when acting within the course and scope of their investigation.

调查员要有对事实进行调查分析的过程。审计委员会将会在调查范围内授予调查员权利和访问权。

b. Technical and other resources may be drawn upon as necessary to augment the investigation. All Investigators shall be independent and unbiased both in fact and as perceived. Investigators have a duty of fairness, objectivity, thoroughness, ethical behavior, and observance of legal and professional standards.

技术和其他资源也可以利用，以增加必要的调查。无论是事实和知觉所有调查人员应该是独立的和公正的。调查人员要公正、客观、全面、合乎伦理行为，遵循法律和专业标准的义务。

c. Investigations will be launched only after a preliminary review which establishes that:

只有在初审后有下列情形的才可以启动调查

i. the alleged act constitutes an improper or unethical activity or conduct, and

只有被指控的行为构成不正当或是不道德行为

ii. either the allegation is supported by information specific enough to be investigated, or matters that do not meet this standard may be worthy of management review, but investigation itself should not be undertaken as an investigation of an improper or unethical activity.

这项指控有足够的信息证明有必要去调查，或者是事情不符合这个标准但是可能值得去管理评审，但是调查本身不应该被认作为是不正确或是不道德的行为。

## 10. Decision

### 决议

If an investigation leads the Audit Committee to conclude that an improper or

unethical act has been committed, the Audit Committee shall direct the management of the Company to take such disciplinary or corrective action as the Audit Committee deems fit. It is clarified that any disciplinary or corrective action initiated against the Subject as a result of the findings of an investigation pursuant to this Policy shall adhere to the applicable personnel or staff conduct and disciplinary procedures.

如果查账委员会的调查表明真的有不适当的或者无职业道德的行为属实，查账委员会应直接采取适当的纪律处分或者纠正行动。依照这条制度的调查发现的结果，清楚表明任何关于这个问题的惩罚或纠正行为将会遵循合适的人事部门或员工行为和规范程序。

## **11. Reporting**

### **报告**

The Ethics Counsellor shall submit a report to the Audit Committee on a regular basis about all Protected Disclosures referred to him/her since the last report together with the results of investigations, if any.

道德顾问应该有规律的提交报告给查账委员会，根据所有的举报人提交的保护性披露信息，从最近的报告连同调查结果一起提交，如果真的有的话。

## **12. Retention of documents**

### **保留文件**

All Protected Disclosures in writing or documented along with the results of investigation relating thereto shall be retained by the Company.

所有受保护的书面披露或记载的与此有关的调查结果应当由公司保留。

## **13. Amendment**

### **修正**

The Company reserves its right to amend or modify this Policy in whole or in part, at any time without assigning any reason whatsoever. The company will announce the changes through the company circular announcement.

公司保留全部或者部分的修正或修改这项制度的权利，不论什么时间不需要任何理由。公司将会发布通告告知全体员工制度的修改。