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## **WHISTLE BLOWER POLICY**

**Version Number: 1.0**

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**1. PURPOSE:**

The Whistle-blower Policy aims at encouraging and supporting Positive Environment at ArcelorMittal Nippon Steel India Ltd. (AM/NS India) and its units across India, by clearly defining a framework, which allows reporting of inappropriate conduct or behaviour, though not encouraging internal policing. This policy outlines the procedures for reporting, handling, investigating and deciding on the course of action to be taken in case inappropriate conduct is noticed or suspected. This policy furthermore aims not only at protecting the identity of the “Whistle-blower” but also protecting him/her from any subsequent retribution within the system by any affected party. With an intention to encourage a clean work environment, the company may provide opportunities for requital in such matters.

**2. APPLICABILITY:**

This Policy applies to all managerial employees, non-managerial employees, contract workmen, consultants, advisors and trainees of AM/NS India, both domestic and international, hereinafter referred to as “Company Employees and Other Allied Parties” (CEOAP). Any CEOAP can report an inappropriate conduct in the company. Any CEOAP reporting an inappropriate conduct or behaviour would hereinafter be referred to as “Whistle-blower”. Any CEOAP against whom an allegation has been made would hereinafter be referred to as “Defendant”.

**3. COVERAGE & SCOPE:**

Inappropriate Conduct is an act:

- a. that is dishonest.
- b. that leads to an intentional waste, mismanagement, abuse of authority.
- c. that is in breach of applicable local/domestic/international laws in the area of operation.
- d. that is in breach of AM/NS India’ defined policies, processes and standard operating procedures.
- e. that is fraudulent including a misrepresentation that knowingly misleads, or attempts to mislead a CEOAP to obtain financial or other benefits or to avoid fulfilling obligations.
- f. that is corrupt, which means the offering, giving, receiving, or soliciting, directly or indirectly, anything of value to influence improperly the actions of another CEOAP.
- g. that includes coercive practices by the defendant, which involves impairing or harming, or threatening to impair or harm, directly or indirectly, any CEOAP or the property of the CEOAP to influence improperly under duress, actions of the CEOAP.
- h. that involves conspiracy or collusive practices, which means an arrangement between two or more defendants designed to achieve an improper purpose, including influencing improperly the actions of another CEOAP, which is against the interest of the company.

**Note:** The above list of inappropriate conduct/behaviour is only illustrative by nature and not exhaustive; the Ombudsperson is the final deciding authority on whether a conduct/behaviour lies within the scope of this policy.

**4. DISQUALIFICATIONS:**

Cases reported under this policy would be disqualified under the following circumstances:

- a. If it is found that a complaint has been made solely and/or maliciously, purely as an act of retribution against another CEOAP. In such a case, the false Whistle-blower is liable for disciplinary action and punishment for

mala-fide complaint made under this policy. The decision-making authority for this lies with the Ombudsperson.

- b. Complaints associated with unsatisfactory probation reports and performance evaluations. Such cases shall be referred to the Human Resources Department and redress sought through other mechanisms established within the system. However, where in the view of the Whistle-blower, factors such as probation reports, performance evaluations or work assignments and opportunities are being used by management in a retaliatory manner, the Policy shall apply.
- c. Complaints made anonymously. However such anonymous complaints may be investigated by the Ombudsperson appositely.
- d. The Ombudsperson has the discretion to disqualify any complaint from being investigated under this policy, by recording such decisions specifically in writing. However, such a decision can be taken only unanimously, without any dissent.

## **5. ADVOCACY FOR WHISTLEBLOWERS:**

A team comprising of the members identified by the Ombudsperson shall constitute the investigation team. The Ombudsperson has access to all the channels through which complaints under this policy can be received. The Ombudsperson selects the members of the Investigation Team on a case-to-case basis

- “Ombudsperson”: means a person appointed by the Management, who ensures with the fair and expeditious resolution of complaints in an impartial, confidential and independent manner. The Ombudsperson shall be a neutral third party appointed by AM/NS India.
- “Investigation Team”: means those persons appointed by the Ombudsperson, required for assistance in the investigation of the Protected Disclosure and who submit their findings to the Ombudsperson.

## **6. WHISTLE-BLOWER COMPLAINT RECORDING PROCEDURE:**

6.1 Employees should raise Reportable Matters directly to the Ombudsperson appointed by the Company to receive all such complaints under this policy and ensure appropriate action. The employees can notify a Reportable Matter in one of the following ways:

- By writing an email to the email id of the Ombudsperson, i.e. [ombudsperson@amns.in](mailto:ombudsperson@amns.in)
- By sending a complaint letter in a sealed envelope marked "Whistle Blower-Private and Confidential" to the Ombudsperson(AM/NS India):  
Basil HR Advisory  
1509, Regus Business Centre  
Dev Corpora, Thane (W) 400601

The authority to access the complaints made through any of the two channels would rest only with the Ombudsperson.

- 6.2 The Ombudsperson receives the complaint and decides whether the complaint qualifies for further investigation under the Whistle-blower Policy.
- 6.3 If the Ombudsperson decides that the complaint qualifies for investigation under the Whistle-blower Policy, it selects the members of the Investigation Team.
- 6.4 It is the responsibility of the Ombudsperson to convene a joint meeting of the Ombudsperson and the Investigation Team. In this meeting, the Investigation Team is briefed about the complaint.

- 6.5 The Investigation Team submits the Investigation Report to the Ombudsperson clearly indicating their findings.
- 6.6 If the Management is satisfied with the findings of the Investigation Team, it takes a decision based on whether the defendant(s) have been found guilty or not guilty and accordingly impose necessary penalties.
- 6.7 If the defendant(s) has been found not guilty, they are given a letter of exoneration from charges levelled against them by the Whistle-blower.
- 6.8 The Ombudsperson informs the Whistle-blower about the final outcome of the investigation, as well as the action taken.

**Note:** It must be noted here that the decision to conduct an investigation 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 Whistleblower that an improper or unethical act was committed.

## **7. CONFIDENTIALITY OF IDENTITY OF THE WHISTLEBLOWER:**

- a. It is the obligation of the Ombudsperson to ensure total confidentiality of the identity of the Whistleblower unless he/she agrees to be identified.
- b. Wherever identification of the Whistleblower is necessary to allow AM/NS India or the appropriate law enforcement officials to investigate or respond effectively to the disclosure, the same would be done in consultation with the Whistleblower and the relevant law enforcement agencies.
- c. Identification is required by law or under AM/NS India's rules and regulations, where a false accusation has been maliciously made, or if the person accused is entitled to the information as a matter of legal right or under AM/NS India's rules and regulations in the disciplinary proceedings, the same shall be done in consultation with the Whistleblower prior to revealing his/her identity.

## **8. PROTECTION FROM RETALIATION:**

Retaliation is any act direct or indirect, recommended, threatened or taken against a Whistleblower because the Whistleblower has made a complaint under the policy. A direct quid-pro-quo needs to be established between the action/threat faced by the Whistleblower and the original complaint made under this policy, which forms the basis/purpose of this retaliation. Retaliation includes, not restricting to:

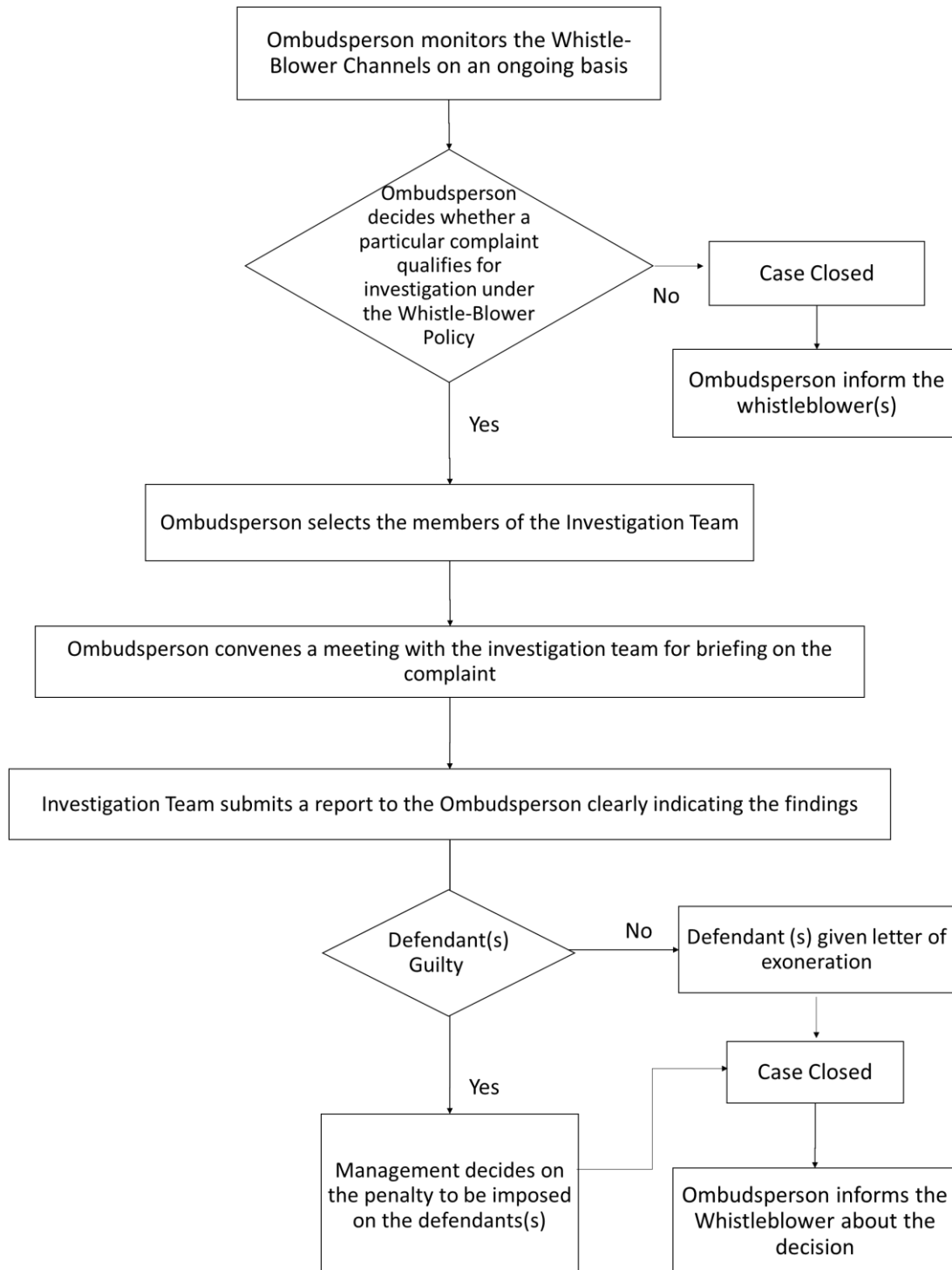
- discrimination
- physical or mental harassment
- vengeance by any other means or form

Retaliation against any Whistleblower(s) by any defendant(s) directly/indirectly, will be treated as an offence meriting Disciplinary Action and (or) Criminal Implication. The acts of Retaliation by those not qualifying as CEOAP would be reported to the local law enforcement agency, at the discretion of the Ombudsperson.

The Whistle-blower, any other CEOAP or anyone outside AM/NS India can report acts of Retaliation against the Whistleblower, his/her life, property, lives of relatives and acquaintances. The Ombudsperson will monitor complaints of Retaliation on an ongoing basis. In all cases it will be the duty of the Ombudsperson to ensure that the Whistleblower is protected from Retaliation.

**ANNEXURE:**

**1. Process Map:**



**2. Role of the Ombudsperson:**

- Monitor the Whistle-blower Channels on a daily basis. Whistle-blower Channels are channels from where complaints could be received by the Ombudsperson. These could be in the form of an e-mail or letter.
- The Ombudsperson is the final decision-making authority regarding the qualification of a complaint for investigation under this policy.
- Guide the Whistleblower to the right forum if the case does not fall under the purview of the Whistle-blower Policy but falls under the purview of some other grievance handling mechanism defined at AM/NS India.
- Setting up an Investigation Team: For each qualified complaint reported under the Whistle Blowing Policy, the Ombudsperson would be responsible for setting up an appropriate Investigation Team. This will be dependent on the context and content of the complaint.
- Ensure confidentiality of the identities of the Whistleblowers.
- Monitor receipt of complaints for acts of Retaliation against Whistleblowers.
- Provide Whistleblowers with periodic updates of the progress.
- Decide the appropriate action and penalties in conjunction with the Ombudsperson against a Whistle-blower, who may have lodged a false/mala-fide complaint under this policy.
- Decide on penalty to be imposed on the defendant(s), when found guilty.
- Provide all protection to the Whistleblowers from any retaliatory action.

**3. Investigation:**

The objectives of an investigation shall be the following:

- To collate information relating to the complaint as quickly as possible. This may involve taking steps to protect or preserve documents, materials and equipment.
- To draw objective and unbiased conclusions from the information collated.
- To submit the final report of the investigation to the Ombudsperson.

**4. Investigation Guidelines:**

- The Investigation Team shall ensure that they do not assume guilt on the part of the defendant(s) until proven otherwise.
- The Investigation Team shall follow principles of natural justice; however it is not a court of inquiry and therefore does not have to strictly adhere to norms of legal evidences, to conduct an inquiry, as required under the Evidence Laws/Acts of the country.
- The identity of the Defendant(s), the Whistleblower and the witnesses shall be kept confidential to the extent possible given the legitimate needs of law and the investigation.

- Fairness and courtesy in the treatment of witnesses and the defendant(s) shall be maintained throughout the investigation process.
- A CEOAP shall be subject to disciplinary action, including the termination of employment, or termination of contract with AM/NS India and its associated units across India if (s)he deliberately provides false information during an investigation.
- Defendant(s) shall normally be informed of the allegations at the outset of a formal investigation and have opportunities for providing their inputs during the investigation.
- Defendant(s) shall have a duty to co-operate with the Investigation Team to the extent that such co-operation will not compromise self-incrimination protections available under the applicable laws.
- Defendant(s) have a right to consult with person(s) of their choice within the organization.
- Defendant(s) 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 Defendant(s).
- Unless there are compelling reasons not to do so, Defendant(s) will be given the opportunity to respond to material findings contained in an investigation report. No allegation of wrongdoing against a Defendant shall be considered as maintainable unless there is good evidence in support of the allegation.
- Defendant(s) have a right to be informed of the outcome of the investigation. If allegations are not sustained, the Defendant(s) should be consulted as to whether public disclosure of the investigation results would be in the best interest of the Defendant(s).
- Interviews of all CEOAPs shall be conducted in private.
- The Investigation Team shall make contemporaneous notes of all discussions and phone calls, and all interviews with witnesses need to be voice-recorded.

The Investigation Team shall ensure that information gathered in an investigation is stored securely and confidentiality is maintained.

**Approved by:**



**Dilip Oommen**  
Chief Executive Officer