



3i Infotech

Whistle Blower Policy



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1) Version Control

Version	Author Name	Modified On (Date)	Details of the changes made	Reviewed By	Approved By	Approved On (Date)
1	HR Department	01-Apr-2025	Created	Group HR Head	Group CEO	29-Apr-2025
2	HR Department	01-Apr-2026	Definitions, Scope, Policy statement, Members of Whistle blower committee and Training	Group HR Head	1) Group CEO 2) Audit Committee of the Board	1) 5-May-2026 2) 8-May-2026

2)	Policy Name	Whistle Blower Policy
3)	Scope	This policy applies to all employees, directors, and third parties including vendors, contractors, and consultants, in relation to any concerns arising out of their interactions, transactions, or engagements with the organization. Matters pertaining solely to a vendor's independent business operations, outside the organization's dealings, are excluded from this policy.
4)	Definitions	<ol style="list-style-type: none"> 1. Whistle Blower- An employee making a Protective Disclosure under this policy. 2. Employee -An individual working for the organization, including full-time, part-time, contractual, and trainees. 3. Protective Disclosure- Any communication made in good faith that discloses or demonstrates information that may evidence unethical or improper activity. 4. Reportable concerns- Genuine concerns relating to accounts, finance, management, operations, employment, unethical behavior, actual or suspected fraud or violation of the Company's code of conduct and other affairs of the Company and its subsidiaries. 5. Policy Exclusions-This policy does not cover personal grievances, routine workplace issues, or performance-related concerns, which are addressed through the appropriate HR grievance and performance management processes. 6. Audit Committee- A committee constituted by the Board of Directors of the organization, responsible for overseeing financial reporting, internal controls, and the review and resolution of whistleblower complaints.
5)	Policy Statement	3i Infotech Limited has been consistently adopting the professional and transparent policies and practices in accordance with the global standards



		<p>of best practices and governance. The Company as a part of implementing the global best practices has decided to put in place a whistle blower policy to enable the employees, directors and third parties to participate in fostering the transparent practices in the organization.</p> <p>The Company believes in the conduct of the affairs of its constituents in a fair and transparent manner by adopting highest standards of professionalism, honesty, morality, integrity, ethical and socially acceptable behaviour.</p> <p>The Company is committed to developing a culture where it is safe for all employees to raise concerns about any poor or unacceptable practice and any event of misconduct.</p> <p>The Policy is formulated pursuant to Section 177 (9) of the Companies Act, 2013 and Regulation 4(2)(d)(iv) read with Regulation 22 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.</p> <p>The purpose of this policy is to provide a framework to promote responsible and secure whistle blowing. It protects employees wishing to raise a concern about irregularities within the Company.</p> <p>As per the Policy, the employees, Directors and third parties are free to communicate any matters of concern in the areas of accounts, finance, management, operations, employment and other affairs of the Company and its subsidiaries and discuss the same in terms of this policy.</p> <p>Scope and Applicability:</p> <p>The policy is applicable to all the employees, Directors of the Company, its subsidiaries and third parties.</p> <ul style="list-style-type: none">• The employees may raise genuine concerns relating to accounts, finance, management, operations, employment, unethical behavior, actual or suspected fraud or violation of the Company's code of conduct and other affairs of the Company and its subsidiaries.• There shall be a committee who shall address issues raised by the employees, directors or third party and the compliance officer shall report the same to the Audit Committee/Board as under:• If Complaint is against any of the members- In the event that a complaint is lodged against a member of the committee, the responsibility for addressing and taking appropriate action will be assigned to the remaining members of the committee. These members will ensure a fair and impartial investigation and resolution process, maintaining the integrity of the committee's operations and upholding the principles of accountability and transparency.• The Accounting/finance related issues should be reported to the Audit Committee, which shall after consider the same, brief the Board.• All the other matters to the Board.
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		<p>Communication:</p> <p><i>The communication by the employees should be under their name and signature and should not be anonymous. Communication may be made in writing through a letter or through email. Employees may send their communications to:</i></p> <p>Mrs. Varika Rastogi Company Secretary 3i Infotech Limited Tower#2, 6th floor, Wing E, Seawoods Grand Central Sector-40, Seawoods Railway Station Navi Mumbai - 400706. Email: Whistleblower@3i-infotech.com Phone: 022-71789600</p>								
6)	Obligations	<p>The Committee shall maintain strict confidentiality of the communication received by the employees. The Company shall ensure adequate protection to "whistle blowers" and ensure that it shall not impact on the employee's performance appraisal, assignment of work or other matters related to employment with the Company or its group companies. However, the communication, if any found to have been vexatious, libelous and unfounded and made with maleficent intention will be dealt with punitively. Repeated frivolous complaints would also be liable to action by the Board or Audit Committee. The decision of the Audit Committee in respect of any matters raised under this policy shall be final and binding on employee or director raising the matter.</p> <p>The communication in respect of matters relating to the whole-time directors may be brought to the notice of the Chairman of the Board directly by the employees.</p> <p>If the employee is not satisfied with the action taken by the Committee on the matter, he can get in touch with the Chairman of the Audit committee. The contact details of the Chairman of the Board and Chairman of the Audit Committee of the Company for the purposes of this Policy are put up on the intranet for the reference of the employees.</p>								
7)	Members of the Committee	<table border="1" data-bbox="595 1581 1461 1760"> <thead> <tr> <th data-bbox="595 1581 1027 1621">Title</th> <th data-bbox="1027 1581 1461 1621">Role</th> </tr> </thead> <tbody> <tr> <td data-bbox="595 1621 1027 1664">Group HR Head</td> <td data-bbox="1027 1621 1461 1664">Member</td> </tr> <tr> <td data-bbox="595 1664 1027 1706">Company Secretary</td> <td data-bbox="1027 1664 1461 1706">Member</td> </tr> <tr> <td data-bbox="595 1706 1027 1760">Chief Risk Officer</td> <td data-bbox="1027 1706 1461 1760">Member</td> </tr> </tbody> </table> <p>To avoid bias in handling sensitive complaints, including complaints against the Committee Members, Group CEO or any of the Board members, the current committee should seek directions from Audit Committee of the Board, which can then direct case-by-case disposal including formation of temporary Committee for handling such complaint. In such a case, the policy will equally be applicable to such</p>	Title	Role	Group HR Head	Member	Company Secretary	Member	Chief Risk Officer	Member
Title	Role									
Group HR Head	Member									
Company Secretary	Member									
Chief Risk Officer	Member									

		<p>Committee as it is applicable to Whistle Blower Committee as defined above.</p> <p><i>*The names of individuals pertaining to these roles and designations can be found on the Pulse portal.</i></p>
8)	Monitoring and Reporting of Whistle blower Complaints	All whistle blower complaints shall be formally evaluated and tracked across all stages, including receipt, investigation, and resolution, and shall be periodically reported to the Audit Committee of the Board.
9)	Investigation Timelines and Escalation Matrix	<ul style="list-style-type: none"> Any whistle blower complaints received through appropriate reporting channels shall be subject to preliminary examination by the whistle blower committee within 5 working days from the receipt of the complaint. The complaints involving suspected fraud, financial irregularities, significant reputational or regulatory risks shall be immediately escalated to the Audit Committee members. Material complaints shall be escalated to the Group CEO upon preliminary examination by the whistle blower committee. The whistle blower committee shall endeavor to conclude the investigation and document the action taken within calendar month from the receipt of the complaint. Any delay due to the nature or complexity of the matter shall be appropriately recorded by the Committee.
10)	Awareness & Communication	L&D team to conduct annual whistle blower policy training
11)	Policy Administration	Employees, Whistle Blower Committee, Managing Committee.
12)	Associated Forms	None



Headquartered in Mumbai, India, since inception in 1993, 3i Infotech has been committed to driving business value across multiple industry verticals. 3i Infotech, today, has emerged as a leading name in propelling the current wave of digital transformation initiatives, with deep domain expertise across BFSI, Healthcare, Manufacturing, Retail and Government sectors. The Company has over 3500+ employees across 5+ countries. With a wide range of IT services, 3i Infotech has successfully transformed business operations of customers globally. The Company has a very strong foothold and client base in geographies like North America, India, Asia Pacific and Middle East

