



TATA CONSUMER PRODUCTS LIMITED

Whistle Blower Policy

Version	3.0
Prepared by	Group Compliance, Secretarial & Legal, and Human Resource
Approved by	Audit Committee & the Board of Directors at their respective meetings held on October 30, 2023 and October 31, 2023
Effective Date	November 1, 2023



TATA CONSUMER PRODUCTS LIMITED

1. Purpose of This Policy

Tata Consumer Products Limited brand equity and reputation have been built on a heritage of ethical conduct and trust. Tata Consumer Products Limited is expected to lead rather than follow, and therefore, we set high standards of ethical conduct that others will seek to emulate. Our collective adherence to the law, the Tata Code of Conduct (“TCoC”), this Whistleblower Policy (the “Policy”), and all other Tata Consumer Products Limited policies represents our promise to ourselves and to the many stakeholders of Tata Consumer Products Limited that we will act ethically. Each Tata Consumer Products Limited employee is responsible for ensuring that his or her behavior and actions, both individual and collective, stay aligned with these values.

Tata Consumer Products Limited is committed to actively preventing violations of law, the TCoC, and any Tata Consumer Products Limited policies (collectively, “violation” or “violations”). Any actual or suspected violation, even if insignificant, is a matter of serious concern for the Company and the role of employees in reporting such violations cannot be undermined. Therefore, Tata Consumer Products Limited is equally committed to protecting employees from retaliation and providing a clear reporting method that allows employees to come forward with information regarding potential violations.

Tata Consumer Products Limited Policy builds on values and principles in the TCoC, particularly Core Principle 10, which holds that: **We shall provide avenues for our stakeholders to raise concerns or queries in good faith, or report instances of actual or perceived violations of our Code.** This Policy also supplements Tata Consumer Products Limited commitment, outlined in Section J of the TCoC, to encourage **“employees, customers, suppliers, and other stakeholders to raise concerns or make disclosures when they become aware of any actual or potential violation of our Code, policies or law.”**

Accordingly, this Whistleblower Policy (“**Policy**”) has been formulated with a view to provide a mechanism to report concerns to the Chairman of Audit Committee through prescribed channels.

The purpose of this Policy is to outline:

- a. General principles
- b. Reportable Concern under this policy
- c. Mechanism for reporting and investigation of Protected Disclosure
- d. Responsibilities of concerned personnel



TATA CONSUMER PRODUCTS LIMITED

This Policy is made available on Company's intranet and internet portal, along with wide circulation of its soft and hard copies.

2. Scope

This Policy applies to Tata Consumer Products Limited, all its subsidiaries and controlled affiliates, and all their directors, officers, and employees (including temporary staff and consultants) and employees serving as directors (or equivalent) or non-controlled affiliates ("Employees"). All Employees of Tata Consumer Products Limited are eligible for protection under this Policy.

Additionally, stakeholders of our Company including individuals or entities which are part of the value chain, customer/client and community can raise concern through this policy.

3. Definitions

The definitions of key terms used in this Policy are given below.

- a. **"Audit Committee"** means the Audit Committee constituted by the Board of Directors of the Company in accordance with Section 177 of the Companies Act, 2013.
- b. **"Chief Ethics Counsellor"** refers to an employee designated by the Company from time to time, with adequate seniority, competence, and independence to ensure compliance with the provisions of this Policy and drive ethical environment in the Company. Presently, the Global Chief Human Resources Officer of the Company is responsible for this role.
- c. **"Good faith"** means having a reasonable belief that the information provided is truthful. It does not mean having 'all the evidence' about the concern reported.
- d. **"Investigator"** means person(s), or entity authorised or consulted by the Chief Ethics Counsellor/Audit Committee and may include auditors/professionals retained to investigate a Protected Disclosure.
- e. **"Protected Disclosure"** means any communication made in good faith through the reporting channels mentioned in this Policy that discloses or demonstrates information that may evidence a Reportable Concern.



TATA CONSUMER PRODUCTS LIMITED

- f. **“Reportable Concern”** means violation of the Tata Code of Conduct and/or applicable laws involving abuse of authority, fraud, money laundering, bribery, corruption, employee misconduct, illegal conduct, health & safety regulations, human rights, environmental issues, wastage/misappropriation of company funds/assets and any other unethical conduct.
- g. **“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.
- h. **“Tata Consumer Products Personnel”** means directors, senior managers, officers, other employees (whether permanent, fixed term or temporary), consultants, contractors, trainees, interns, seconded staff, casual workers and agents, or any other person associated with or acting on behalf of our Company.
- i. **“Whistleblower”** means an individual or entity making a Protected Disclosure under this Policy.

4. General Principles

The Company shall ensure that:

- a. Appropriate training and awareness of this Policy and other relevant policies.
- b. Conducive and retaliation free environment for reporting of Protected Disclosure.
- c. Appropriate mechanism for reporting of concern is established and maintained.
- d. Whistleblower(s), witness(es) and personnel conducting enquiry/investigation are not victimized.
- e. Enquiry/investigation is conducted objectively following the principles of natural justice and applicable laws.
- f. Confidentiality, privacy, and human rights are protected.



TATA CONSUMER PRODUCTS LIMITED

5. Reporting a Violation

All Protected Disclosures may be made to an employee's immediate line manager, the Human Resources or Legal departments, the Ethics and Compliance Helpline, the relevant Ethics Officer and/or the Head of Anti Bribery & Corruption ("ABC") Compliance. Reports of actual or suspected violations that concern **financial and accounting matters** may also be addressed to the Chairman of the Audit Committee of Tata Consumer Products Limited.

All employees of the Company are eligible to report any instance of leak of Unpublished Price Sensitive Information.

Explanation: "Unpublished Price Sensitive Information" is as defined under Regulation 2(1)(n) of Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and the Tata Code of Conduct for Prevention of Insider Trading and Code of Corporate Disclosure Practices.

The Ethics and Compliance Helpline

Phone

- India: 1800 3000 0053
- Other countries: +2712 543 5809

Email: tataconsumer@ethicshelpline.in

Web portal: www.in.kpmg.com/ethicshelpline/tataconsumer/

Fax

- India: Dial 1800 3000 0053 and select option 2 on IVR
- Other countries: +2712 543 1547

Post Box

P. O. Box No 71,
DLF Phase 1,
Qutub Enclave, Gurgaon – 122002
Haryana, India



TATA CONSUMER PRODUCTS LIMITED

Ethics Officer

The Chief Ethics Counselor may be reached at: ethics.counsellor@tataconsumer.com; or employees may seek local contact information for their Ethics Officer through their Human Resources Department.

Chairman of Audit Committee

Dr. K.P. Krishnan

L-3, Ground Floor, Hauz Khas Enclave

New Delhi – 110016

- a. Protected Disclosure concerning the Chief Ethics Counsellor or the Personnel of the Company at the level of GG2 (or equivalent) and above may be sent to the Chairman of the Audit Committee.
- b. In addition to the above, Tata Consumer Products Personnel can approach HR or their reporting manager or Chief Ethics Counsellor/Ethics Counsellor to make Protected Disclosure.
- c. If a Protected Disclosure is received by any other Personnel of the Company, the same should be promptly notified to the Chief Ethics Counsellor or forwarded to above-mentioned reporting channels.

6. Guidance for Reporting

Protected Disclosures should contain as much specific information as possible to allow for proper assessment of the nature and extent of the violation and the need for further investigation and should be factual and not speculative. Some useful details include:

- specific nature of concern;
- date, time and location;
- name(s) and designation/department of person(s) involved, and the role played by them;
- your relationship with the person(s) involved;
- how the whistleblower became aware of the issue;
- name and all possible details, including designation and contact details, of potential witnesses; and
- any other relevant data or document or supporting information.



TATA CONSUMER PRODUCTS LIMITED

Employees who report a violation should not act on their own in conducting any investigative activities, nor do they have the right to participate in any investigative activities, unless requested to do so. However, Tata Consumer Products Limited expects employees to fully cooperate in investigations if their participation is requested.

Anonymous Protected Disclosure would be considered only if it contains sufficient details and evidence to conduct an enquiry/investigation.

Protected Disclosure with concerns not covered in the Reportable Concern defined in this Policy will be directed to the concerned redressal mechanism within the Company.

Personal or work-related grievances should be raised with appropriate grievance redressal authority/forum notified by the Company. A personal or work-related grievance includes interpersonal conflict between employees or disagreement on decision relating to employment or engagement, such as a transfer, appraisal, or disciplinary action. Any such grievance received through Reporting Channels mentioned in this policy would be appropriated to the concerned grievance redressal authority/forum.

7. Process

- a. The process for addressing Protected Disclosure entails preliminary enquiry, investigation, and action taken, and is managed by the Chief Ethics Counsellor/Ethics Committee with oversight of the Audit Committee. If any member of the Audit Committee or Ethics Committee or Chief Ethics Counsellor has a conflict of interest in any given case, then he/she shall declare the same and shall recuse himself/herself from participating in the process.
- b. Preliminary enquiry/investigation of Protected Disclosure concerning the Chief Ethics Counsellor or the Personnel of the Company at the levels of GG2 (or equivalent) and above shall be supervised by the Chairman of the Audit Committee.
- c. Receipt of Protected Disclosure shall be acknowledged as soon as practical, where the Whistleblower has provided their contact details.
- d. The preliminary enquiry, investigation and the reporting and decision process would be guided by the Internal Grievance Handling Process (Standard Operating Procedure) in accordance with Tata Consumer Products Limited Investigations Protocol.



TATA CONSUMER PRODUCTS LIMITED

8. Confidentiality and Data Privacy

- a. All reports and records associated with Protected Disclosures shall be considered confidential information and access will be restricted to the Audit Committee, Chief Ethics Counsellor and person(s) authorised by them.
- b. Protected Disclosures and any resulting investigations, reports or resulting actions will not be disclosed except as required by any legal or regulatory requirements or as per this Policy.
- c. While managing Protected Disclosures and conducting an enquiry/investigation relevant data protection law shall be complied with, in addition to Company's data security and privacy policy.
- d. All Protected Disclosures in writing or documented along with the results of investigation relating thereto, shall be retained by the Company for a minimum period of 7 years or as required by applicable laws/regulations, whichever is greater.

9. Protection against Retaliation for Reporting Suspected Violations or Cooperating with Investigations

Tata Consumer Products Limited does not tolerate retaliation against any individual who reports a violation or a suspected violation in good faith, or against any individual who cooperates in an investigation concerning a reported violation. Employees are prohibited from intimidating, harassing, or taking or threatening any retaliatory action (e.g., termination/suspension, transfer, demotion, refusal of promotion, etc.) against any person who reports a violation or cooperates in an investigation. Individuals who believe that they are the target of retaliation should report the suspected retaliation to the Human Resources or Legal departments, the Ethics and Compliance Helpline, the relevant Ethics Officer and/or the Head of ABC Compliance.

Tata Consumer Products Limited will take steps to minimize any difficulties that a person who reports a violation may experience as a result of reporting the violation. For example, if a person who reports a violation is required to give evidence in disciplinary or criminal proceedings, Tata Consumer Products Limited will arrange for that individual to receive advice about the procedure.

Abuse of the protections afforded by this policy will warrant appropriate disciplinary action.



TATA CONSUMER PRODUCTS LIMITED

10. Responsibilities

I. Tata Consumer Products Personnel

- a. Familiarise themselves with and follow the TCOC, Company policies and procedures, professional standards, laws, and regulations.
- b. Whenever faced with doubt on this Policy or dilemma related to potential violation of TCOC, they shall consult their reporting manager or Chief Ethics Counsellor or Ethics Counsellor.
- c. Speak up using reporting channels available when violation of TCOC or applicable laws is suspected.
- d. Provide full cooperation for during any enquiry or investigation conducted by the Company.

II. Whistleblower

- a. The Whistleblower's role is that of a reporting party with reliable and specific information. They are not required or expected to act as investigators, nor would they determine the corrective or remedial action that may be warranted in a given case.
- b. Provide required cooperation in the enquiry or investigation conducted by the Company and maintain confidentiality of the investigation process.

III. Investigator

- a. Conduct evidence-based fact-finding and analysis within the scope of investigation in a timely manner.
- b. Adhere to the principles of natural justice, fairness, objectivity, thoroughness, confidentiality, ethical behavior and observance of legal and professional standards.

IV. Subject

- a. Shall have a duty to co-operate in the investigation to the extent that such co-operation will not compromise self-incrimination protections available under the applicable laws.
- b. Shall not interfere with the investigation and shall not withhold, destroy or tamper with evidence, and influence, coach, threaten or intimidate witnesses.



TATA CONSUMER PRODUCTS LIMITED

- c. Shall maintain confidentiality of the investigation process.

V. Chief Ethics Counsellor

- a. Ensure reporting channels for Protected Disclosure are established and maintained.
- b. Implement and manage the entire processes for receipt, redressal, and reporting of Protected Disclosures to Audit Committee.
- c. Conduct regular and relevant training and awareness sessions for Tata Consumer Products Personnel and relevant stakeholders in relation to this Policy and other relevant policies.

VI. Audit Committee

- a. The Audit Committee/ Board of Directors of the Company ("Board") shall have oversight of governance and compliance of this Policy. Aggravated cases of breach of this Policy shall be escalated to the Audit Committee or Board.
- b. The Audit Committee will monitor and review implementation and effectiveness of this Policy and associated mechanism/framework.

11. Revisions to the Policy

The Ethics Officer will monitor the effectiveness and review the implementation of this Policy, and consider its suitability, adequacy, and effectiveness. Tata Consumer Products Limited reserves the right to vary and/or amend the terms of this Policy from time to time.

12. Questions

Questions about how to comply with applicable laws, the TCoC, this Policy, or any Tata Consumer Products Limited Policy should be directed to Tata Consumer Products Limited Ethics Officer.



TATA CONSUMER PRODUCTS LIMITED

Illustrative Reportable Concerns under this Policy:

Reportable Concern can be in respect of a variety of issues, the below list is intended to illustrate the types of issues that may be reported under this Policy:

- Any unlawful act, whether criminal or a breach of the civil law.
- Violation of the policy to regulate, monitor and report trading by designated persons and their immediate relatives, including any incident involving leak or suspected leak of unpublished price sensitive information.
- Health and safety risk observed, including risk to the public as well as other persons.
- Workplace harassment including but not limited to physical or psychological, or financial abuse, exploitation or neglect.
- Sexual harassment.
- Damage to the environment.
- Misappropriation/misuse of Company's funds/assets.
- Human rights violations.
- Fraud and corruption (e.g. to solicit or receive or offer or promise any gift/reward as a bribe).
- Any instance of failure to comply with legal or statutory obligation either for and on behalf of the Company or in any personal capacity in the course of discharging duties of the Company.
- Any instance of any sort of financial malpractice or wrongful accounting practice.
- Conflict of interest.
- Abuse of authority by company personnel.
- Any other unethical or conduct that is in violation of any Policy of the Company.