

## Reporting of Breaches of the Code of Conduct (confidential reporting)

### 1. What is “Reporting of Breaches of the Code of Conduct”?

In this policy ‘Reporting of Breaches of the Code of Conduct’ means the reporting by employees of suspected misconduct, sexual harassment, illegal acts or failure to act within Apollo Tyres interests.

The aim of this Policy is to encourage employees and others who have serious concerns about any aspect of Apollo Tyres’ work to come forward and voice those concerns.

Employees are often the first to realize that there may be something seriously wrong within Apollo Tyres. ‘Reporting of Breaches of the Code of Conduct’ is viewed by Apollo Tyres as a positive act that can make a valuable contribution to our efficiency and long-term success. It is not disloyal to colleagues or Apollo Tyres to speak up. We are committed to achieving the highest possible standards of conduct and the highest possible ethical standards in all of our businesses.

To help achieve these standards we encourage freedom of speech.

If you are considering raising a concern you should read this Policy first. It explains:

- The type of issues that can be raised
- How the person raising a concern will be protected from victimisation and harassment
- How to raise a concern, and
- What Apollo Tyres will do.

If you are unsure whether to use this Policy or want independent advice at any stage, you may contact your HR Business Partner (HRBP) or the Compliance Officer. Either your HRBP or the Compliance Officer can give you confidential advice on how to raise a concern about serious malpractice at work.

### 2. What is the aim of the Policy and when does it apply?

#### 2.1. Aims of the Policy

The Policy is designed to ensure that you can raise your concerns about wrongdoing or malpractice within Apollo Tyres without fear of victimisation, subsequent discrimination, disadvantage or dismissal.

It is also intended to encourage and enable you to raise serious concerns **within** Apollo Tyres rather than ignoring a problem.

It is a breach of the Code to fail to report a violation or suspected violation that employees know about or to refuse to cooperate with the investigation of a suspected violation.

This Policy aims to:

- Encourage you to feel confident in raising serious concerns at the earliest opportunity and to question and act upon concerns about practice
- Provide avenues for you to raise those concerns and receive feedback on any action taken
- Ensure that you receive a response to your concerns and that you are aware of how to pursue them if you are not satisfied
- Reassure you that you will be protected from possible reprisals or victimization if you have made any disclosure in good faith.

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### 2.2. Scope of this Policy

**This Policy is intended to enable those who become aware of wrongdoing in Apollo Tyres affecting some other person or service, to report their concerns at the earliest opportunity so that they can be properly investigated.**

The Reporting of Breaches of the Code of Conduct Policy is not intended to replace existing procedures:

- If your concern relates to your own treatment as an employee, you should raise it under the existing grievance procedures
- If a customer has a concern about goods or services provided to him/her, it should be raised as a complaint to the Customer Service teams.

### 2.3. Who can raise a concern under this Policy?

The Policy applies to all:

- Employees of Apollo Tyres
- Employees of contractors working for Apollo Tyres, for example, agency staff, builders and drivers

### 2.4. What should be reported?

Any serious concerns which has occurred within the last three months that about the conduct of officers or members of Apollo Tyres or others acting on behalf of Apollo Tyres that:

- Make you feel uncomfortable in terms of known standards
- Are not in keeping with Apollo Tyres Values and policies
- Fall below established standards of practice or proper behaviour.

These might relate to:

- Conduct which is an offence or a breach of the law (a criminal offence has been committed or failing to comply with any other legal obligation)
- Disclosures related to miscarriages of justice
- Racial, sexual, disability or other harassment or discrimination
- Health and safety of the public and/or other employees
- Damage to the environment
- Unauthorized use of funds or other assets
- Possible fraud and corruption
- Neglect or abuse of customers, or
- Other unethical conduct.

Note: This list is not exhaustive.

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### 3. Protecting the Person who has a concern

#### 3.1. Your rights

This policy has been written to protect those making disclosures about certain matters of concern.

It is unlawful for Apollo Tyres to dismiss anyone or allow them to be victimised on the basis that they have made an appropriate lawful disclosure.

Rarely, a case might arise where it is the employee that has participated in the action causing concern. In such a case it is in the employee's interest to come into the open as soon as possible. Apollo Tyres cannot promise not to act against such an employee, but the fact that they came forward may be taken into account.

#### 3.2. Harassment or Victimisation

Apollo Tyres is committed to good practice and high standards and to being supportive of you as an employee.

Apollo Tyres recognises that the decision to report a concern can be a difficult one to make. If you honestly and reasonably believe what you are saying is true, you should have nothing to fear because you will be doing your duty to your employer, your colleagues and those for whom you are providing a service.

Apollo Tyres will not tolerate any harassment or victimisation of a reporter (including informal pressures) and will take appropriate action to protect you when you raise a concern in good faith and any retaliation will be treated as a serious disciplinary offence that will be dealt with under the disciplinary rules and procedure.

#### 3.3. Support to you

Throughout this process:

- You will be given full support from senior management
- Your concerns will be taken seriously, and
- Apollo Tyres will do all it can to help you throughout the investigation

If appropriate, Apollo Tyres will consider temporarily re-deploying you for the period of the investigation.

For those who are not Apollo Tyres employees, Apollo Tyres will endeavour to provide appropriate advice and support wherever possible.

#### 3.4. Confidentiality

All concerns will be treated in confidence and every effort will be made not to reveal your identity if that is your wish. If disciplinary or other proceedings follow the investigation, it may not be possible to take action as a result of your disclosure without your help, so you may be asked to come forward as a witness. If you agree to this, you will be offered advice and support.

### 3.5. Anonymous Allegations

This Policy encourages you to put your name and/or your contact details to your allegation whenever possible. If you do not tell us who you are it will be much more difficult for us to protect your position or to give you feedback. This policy is not ideally suited to concerns raised anonymously.

### 3.6. Untrue Allegations

If you make an allegation in good faith and reasonably believing it to be true, but it is not confirmed by the investigation, Apollo Tyres will recognise your concern and you have nothing to fear. If however, you make an allegation frivolously, maliciously or for personal gain, appropriate action that could include disciplinary action may be taken.

## 4. Raising a Concern

### 4.1. Who should you raise your concern with?

This will depend on the seriousness and sensitivity of the issues involved and who is suspected of the wrongdoing. You should normally raise any concerns with:

- Your Line Manager
- The HR Business Partner (HRBP) for your business area/region

If, exceptionally, the concern is more serious you can put your disclosure in writing, via email to:

- [coc.report@apolloytyres.com](mailto:coc.report@apolloytyres.com)

If the disclosure is about the Vice Chairman & Managing Director of Apollo Tyres your concern should be raised with the Chairman of Apollo Tyres who will decide how the investigation will proceed. This may include external investigation.

### 4.2. The special role of your HRBP

If you are unsure if there has been wrongdoing, you can contact your HRBP to seek their support. HRBPs are there to:

- Be a confidential resource for you to talk to
- Listen to your complaint
- Consider your complaint in an empathetic way
- Obtain any policy clarification you may need
- Explore options with you on finding a way forward which you would be comfortable with
- Give you access to others who may be able to help you
- Recommend if you should directly report the disclosure to the [coc.report@apolloytyres.com](mailto:coc.report@apolloytyres.com) email.

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### 4.3 How to raise a concern

You may raise your informal concern by telephone, in person or in writing to your HRBP. If, exceptionally, the concern is more serious you can put your disclosure in writing, via email to:

- [coc.report@apolloytyres.com](mailto:coc.report@apolloytyres.com)

The earlier you express your concern, the easier it is to take action. You will need to provide the following information:

- The nature of your concern and why you believe it to be true
- The background and history of the concern (giving relevant dates)

Although you are not expected to prove beyond doubt the truth of your suspicion, you will need to demonstrate to the person contacted that you have a genuine concern relating to suspected wrongdoing or malpractice within Apollo Tyres and there are reasonable grounds for your concern.

You may wish to consider discussing your concern with your HRBP first and you may find it easier to raise the matter if there are two (or more) of you who have had the same experience or concerns.

If you are a member of a Trade Union, you may invite your trade union, professional association representative or a friend to be support during any meetings or interviews in connection with the concerns you have raised.

### 5. What Apollo Tyres will do

Apollo Tyres will respond to your concerns as quickly as possible. Do not forget that testing your concerns is not the same as either accepting or rejecting them.

The overriding principle for Apollo Tyres will be the public interest. In order to be fair to all employees, including those who may be wrongly or mistakenly accused, initial enquiries will be made to decide whether an investigation is appropriate and, if so, what form it should take.

The investigation may need to be carried out under terms of strict confidentiality, i.e. by not informing the subject of the complaint until (or if) it becomes necessary to do so.

In certain cases however, such as allegations of ill treatment of others, suspension from work may have to be considered immediately. Protection of others is paramount in all cases.

Where appropriate, the matters raised may:

- Be investigated by management, internal audit, or through the disciplinary process
- Be referred to the external auditor
- Be referred and put through established protection/abuse procedures
- Form the subject of an independent inquiry

Within 2 working days of a concern being raised, the person investigating your concern will write to you:

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- Acknowledging that the concern has been received
- Indicating how Apollo Tyres proposes to deal with the matter
- Supplying you with information on staff support mechanisms
- Telling you whether further investigations will take place and if not, why not.

The amount of contact between you and the officer considering the issue will depend on the nature of the matters raised, the potential difficulties involved and the clarity of your information. It is likely that you will be interviewed to ensure that your disclosure is fully understood.

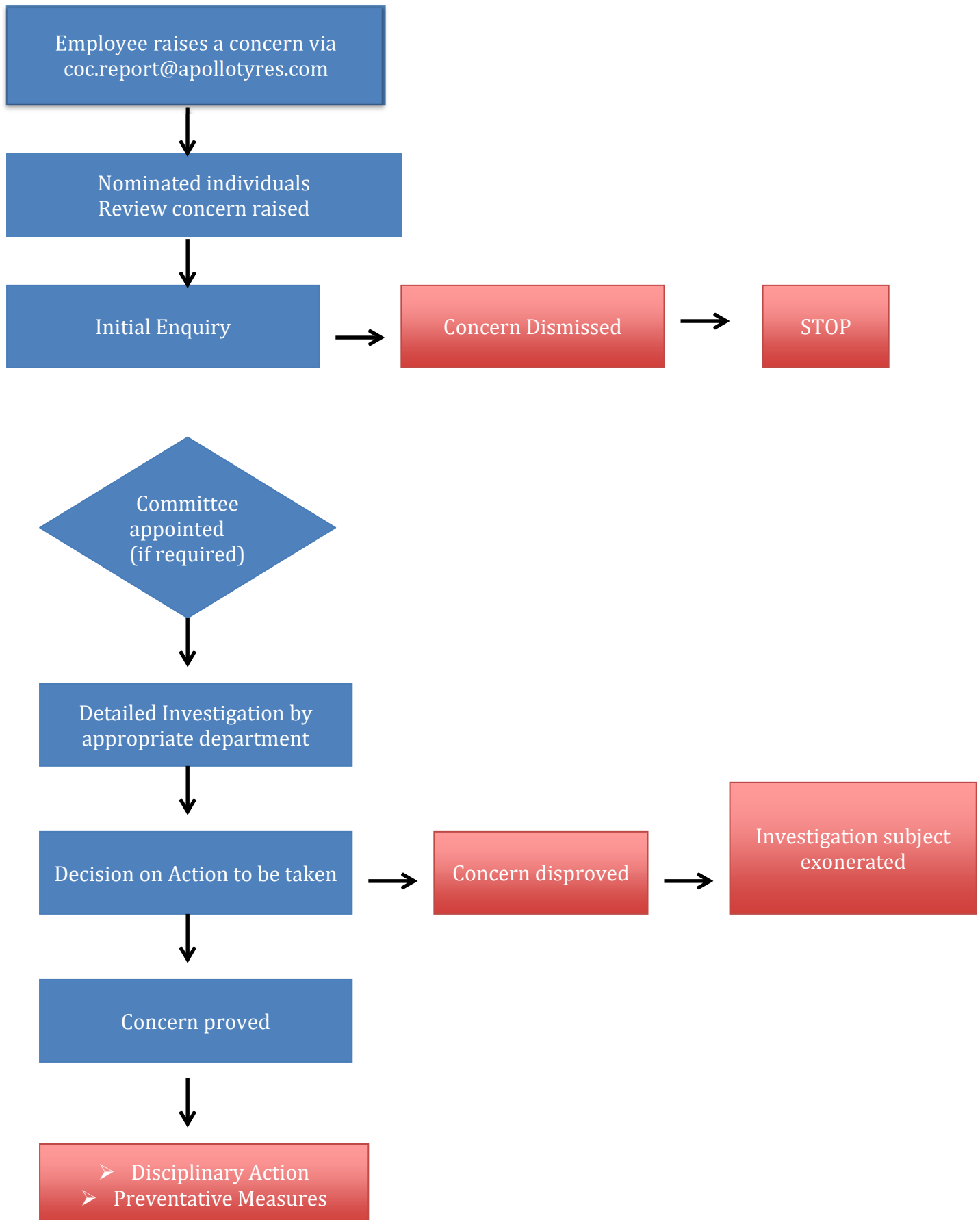
Any meeting can be arranged away from your workplace, if you wish, and a union or professional association representative or a friend may accompany you in support.

Apollo Tyres will do what it can to minimise any difficulties that you may experience as a result of raising a concern. For instance, if you are asked to give evidence in criminal or disciplinary proceedings, Apollo Tyres will arrange for you to receive appropriate advice and support.

You need to be assured that your disclosure has been properly addressed. Unless there are any legal reasons why this cannot be done, you will be kept informed of the progress and outcome of any investigation.

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### The Formal Reporting Process



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### 6. How the Matter can be taken further

This Policy is intended to provide you with an avenue within Apollo Tyres to raise concerns. Apollo Tyres hopes you will be satisfied with any action taken. If you are not, and you feel it is right to take the matter outside Apollo Tyres, please either contact the relevant body prescribed by your local legislation or the [coc.report@apolloytyres.com](mailto:coc.report@apolloytyres.com) email, where the Nominated Individual will be able to give you advice.

If you raise concerns **outside** Apollo Tyres you should ensure that it is to one of these prescribed contacts. A public disclosure to anyone else could take you outside the protection of this Policy and any additional local legislation.

You should not disclose information that is confidential to Apollo Tyres or to anyone else, such as a client or contractor of Apollo Tyres, except to those included in the list of prescribed contacts.

This Policy **does not** prevent you from taking your own legal advice.

### 7. Review of the Policy

Apollo Tyres Audit Committee will review this Policy

### 8. Corporate Recording and Monitoring

On a quarterly basis, ahead of the relevant meeting of Board or its Committees, the Nominated Individuals will report to the Compliance Officer the register of complaints received on a 'no complainant names' basis to protect their identity. The Compliance Officer will report the findings to the Board or its Committees as may be appropriate."

The corporate register together with the annual reports will be available for inspection by internal and external audit, after removing any confidential details.



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### Questions and Answers

#### 1. What is a “person who has a concern”?

You’re a “person who has a concern” if you are a worker and you report certain types of wrongdoing. This will usually be something you’ve seen at work - though not always. The wrongdoing you disclose must be in the public interest.

As a “person who has a concern” you’re protected by law - you shouldn’t be [treated unfairly or lose your job](#) because you have a concern about a potential breach of the Code of Conduct.

You can raise your concern at any time about an incident that happened in the past (within the last three months), is happening now, or you believe will happen in the near future.

#### 2. Who is protected by this policy and the law

You’re protected if the following applies:

- Employees of Apollo Tyres
- Employees of contractors working for Apollo Tyres, for example, agency staff, builders and drivers
- Employees of suppliers
- Those providing services under a contract or other agreement with Apollo Tyres in their own premises, and
- Voluntary workers working with Apollo Tyres

#### 3. Complaints that count as a person who has a concern

You’re protected if you report any of the following:

- A criminal offence, e.g. fraud
- Someone’s health and safety is in danger
- Risk or actual damage to the environment
- A miscarriage of justice
- The company is breaking the law, e.g. doesn’t have the right insurance
- You believe someone is covering up wrongdoing
- Sexual harassment
- Discrimination

#### 4. Complaints that don’t count as concern

Personal grievances (e.g. bullying) aren’t covered by the same laws that protect those who are reporting a breach in the Code of Conduct. Report these under our grievance policy.

#### 5. Who to tell and what to expect

You can tell us – this is our reporting of breaches of the code of conduct policy that tells you what to expect if you report your concern to us. There are other options if you don’t want to report your concern to us directly, you can get legal advice from a lawyer, or tell a prescribed person or body e.g. if you are a member of a Company recognised trade union, you may be able to advise them.

If you tell a prescribed person or body, it must be one that deals with the issue you’re raising.

#### 6. Making your claim anonymously or confidentially

You can tell us or email the [coc.report@apolloytyres.com](mailto:coc.report@apolloytyres.com) anonymously but we may not be

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able to take the claim further if you haven't provided all the information they need. Alternatively, you can give your name but request confidentiality.

If you report your concern to the media, in most cases you'll lose your legal rights.

### **7. What we will do**

As your employer, we will listen to your concern and decide if any action is needed. You may be asked for further information.

- You must say straight away if you don't want anyone else to know it was you who raised the concern.
- You won't have a say in how your concern is dealt with.
- We can keep you informed about the action we've taken, but we can't give you as much detail if they have to keep the confidence of other people.