



# Jio Platforms Limited

## Vigil Mechanism and Whistle-blower Policy

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(The Board of Directors of Jio Platforms Limited has adopted this Policy. This Policy shall be applicable to Jio Platforms Limited and all its subsidiaries.)



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## Foreword

Jio Platforms Limited and its subsidiaries (collectively, “JPL” or “Company”) are committed to conducting business with integrity and in accordance with all applicable laws and regulations. JPL’s expectations with respect to business ethics are contained in the code of business conduct and ethics, adopted by JPL and each of its subsidiaries, (the “Code of Conduct”) and related policies.

Employees are required to report actual or suspected violations of applicable laws and regulations (including Anti-Corruption Laws, as defined in the Anti-Bribery and Anti-Corruption Policy of JPL), the Code of Conduct, or other JPL policies (including the Anti-Bribery and Anti-Corruption Policy). JPL has an obligation to ensure that there is a procedure in place to enable the reporting of such violations.

## 1. Scope and Exclusions

- 1.1 This Vigil Mechanism and Whistle-blower Policy (the “Policy”) sets out the procedure to be followed when making a disclosure of a Reportable matter (as defined below).
- 1.2 This Policy applies to all Employees, regardless of their location. Violations will result in appropriate disciplinary action. JPL Employees are required to familiarize themselves with this Policy and seek advice from the Head of HR of JPL if any questions arise.

## 2. Terms and Definitions

- 2.1 “**Audit Committee**” means the committee constituted by the board of directors of Jio Platforms Limited in accordance with Section 177 of the Companies Act, 2013 and Regulation 18 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**Listing Regulations**”) which has responsibility for supervising the development and implementation of this Policy.
- 2.2 “**Board**” means the board of directors of Jio Platforms Limited in accordance with applicable provisions of the Companies Act, 2013 and Listing Regulations.
- 2.3 “**Employee**” means any employee, officer or director of JPL.
- 2.4 “**Executive Committee (EC)**” means the committee set up by the Chief Executive Officer to assist him in discharging his executive management delegations from the Board.
- 2.5 “**Ethics & Compliance Task Force**” (“**ECTF**”) means the committee designated by the Audit Committee to handle complaints and the resolution process of Protected Disclosures.
- 2.6 “**Protected Disclosure**” means the disclosure of a Reportable Matter in accordance with this Policy.
- 2.7 “**Reportable Matter**” means a genuine concern concerning actual or suspected:
  - i. fraudulent practices, such as improperly tampering with JPL’s books and records, or theft of company property;



- ii. corruption, including bribery, money laundering, and any other conduct that would violate JPL's Anti-Bribery and Anti-Corruption Policy;
- iii. breaches of the Code of Conduct.

Please note that complaints concerning personal grievances, such as professional development issues or Employee compensation, are not Reportable Matters for purposes of this Policy.

2.8 “**Whistle-blower**” means any Employee who makes a Protected Disclosure under this Policy.

### 3. JPL Requirements

#### 3.1 **Responsibility to Report**

Protected Disclosures are to be made whenever an employee becomes aware of a Reportable Matter. The Protected Disclosure should be made promptly upon the Employee becoming aware of the Reportable Matter. Reportable Matters should be made pursuant to the reporting mechanism described in Section 4.2 below.

The role of a Whistle-blower is limited to making a Protected Disclosure and providing all related information to the ECTF. A Whistle-blower should not engage in investigations concerning a Reportable Matter that is the subject of a Protected Disclosure. Neither should a Whistle-blower seek to become involved in determining the appropriate corrective action that might follow from the submission of a Protected Disclosure.

#### 3.2 **Reporting Mechanism**

3.2.1 JPL has established the ECTF to process and investigate Protected Disclosures. The ECTF operates under the supervision of the Audit Committee. Protected Disclosures may be made (anonymously, if so desired) to the ECTF:

- a) by **email** to [jpl.vigil@jio.com](mailto:jpl.vigil@jio.com); or
- b) by **telephone** to the Whistle-blower Hotline - (022-79640999); or
- c) by **letter** addressed to the Ethics & Compliance Task Force, marked “Private and Confidential”, and delivered to the Chairman of the Ethics & Compliance Task Force, Jio Platforms Limited, TC-22, 5<sup>th</sup> Floor, A Wing, Reliance Corporate Park, Thane Belapur Road, Ghansoli, Navi Mumbai – 400 701.



3.2.2 Moreover, in exceptional cases involving serious violations or irregularities, Employees have a right to make Protected Disclosures directly to the Chairman of the Audit Committee as follows:

- a) by **email** to [jpl.auditcommittee@jio.com](mailto:jpl.auditcommittee@jio.com); or
- b) by **letter** addressed to the Audit Committee, marked "Private and Confidential", and delivered to the Chairman of the Audit Committee, Jio Platforms Limited, TC-22, 5<sup>th</sup> Floor, A Wing, Reliance Corporate Park, Thane Belapur Road, Ghansoli, Navi Mumbai – 400 701.

3.2.3 To enable the proper investigation of any Reportable Matter, a Protected Disclosure should include as much information as possible concerning the Reportable Matter. To the extent possible, the following information should be provided:

- a) the nature of the Reportable Matter (for example, if the Reportable Matter concerns an alleged violation of the Code of Conduct, please refer to the provision of the Code of Conduct that is alleged to have been violated);
- b) the names of the Employees to which the Reportable Matter relates (for example, please provide the name of the business unit and Employees alleged to have violated the Code of Conduct); and
- c) the relevant factual background concerning the Reportable Matter (for example, the circumstances and timing of the alleged violation).

3.2.4 To enable further investigation of Reportable Matters, Whistle-blowers are encouraged to provide their name and contact details whenever they make a Protected Disclosure under this Policy. However, a Whistle-blower can choose to remain anonymous.

3.2.5 All Protected Disclosures are taken seriously and shall be promptly scrutinized and investigated in accordance with the Guidance on Responding to Protected Disclosures.

### 3.3 **Protection of Whistle-blowers:**

3.3.1 If a Whistle-blower provides his or her name when making a Protected Disclosure, JPL shall treat as confidential the identity of the Whistle-blower and the fact that a Protected Disclosure has been made, except as otherwise required by law.

3.3.2 JPL prohibits its Employees from engaging in retaliation against, or intimidation of, Whistle-blowers. Employees who engage in retaliation or intimidation in violation of this Policy will be subject to disciplinary action, which may include dismissal from employment.



3.3.3 A Whistle-blower that is found to have made a deliberately false Protected Disclosure may be subject to disciplinary action up to and including termination of employment.

### 3.4 **Role of the Audit Committee**

3.4.1 The Audit Committee is responsible for supervising the development and implementation of this Policy, including the work of the Ethics & Compliance Task Force. The Audit Committee **shall** periodically review the Policy to consider whether amendments are necessary, and, if so, it **shall** communicate any such amendments to all Employees as soon as possible.

3.4.2 The Audit Committee **shall** receive reports from the ECTF concerning the investigation and resolution of Protected Disclosures made pursuant to the Policy on a quarterly basis as per the guidelines given by the Audit Committee. In addition, the Audit Committee **shall** have responsibility for coordinating the investigation of any serious Protected Disclosures concerning the alleged violation of laws or regulations that apply to JPL.

3.4.3 The ECTF shall also promptly report to the Audit Committee any substantive complaints received alleging misconduct relating to or violations of Anti-Corruption Laws (as defined in JPL's Anti-Bribery and Anti-Corruption Policy).

### 3.5 **Conflicts of Interest**

Where a Protected Disclosure concerns any member of the ECTF or the Audit Committee, that member of the ECTF or the Audit Committee **shall** be prevented from acting in relation to that Protected Disclosure. In case of doubt, the Chairman of the Board **shall** be responsible for determining whether a member of the ECTF or the Audit Committee should recuse himself or herself from acting in relation to a Protected Disclosure.

### 3.6 **Questions**

If you have any questions concerning this Policy or the Code of Conduct, please contact:

Address:	Chief of HR, Jio Platforms Limited TC-22, 5 <sup>th</sup> Floor, A Wing, Reliance Corporate Park, Thane Belapur Road, Ghansoli, Navi Mumbai – 400 701
Email:	<a href="mailto:jpl.vigil@jio.com">jpl.vigil@jio.com</a>



#### **4. Amendment**

Any subsequent amendment / modification in the Companies Act, 2013, the Listing Regulations or any other governing act/rules/regulations or re-enactment, impacting the provisions of this Policy, shall automatically apply to this Policy and the relevant provision(s) of this Policy shall be deemed to be modified and/or amended to that extent, even if not incorporated in this Policy.