



Vigil Mechanism & Whistleblower Policy



Aim & Scope

The Vigil Mechanism & Whistleblower Policy provides options to Employees, Directors (including Non-Executive Directors and Independent Directors) and other Stakeholders (herein after collectively referred as "stakeholders") of C&S Electric Limited (herein after referred to as "C&S") for reporting actual or apparent failure to comply with applicable laws or regulations, C&S's Business Conduct Guidelines and other compliance related C&S's policies

The policy is meant to:

- Encourage individuals to raise compliance concerns.
- Inform individuals of the available channels for raising concerns.
- Remove any stigma that may be associated with good faith reporting of compliance issues.
- Avoid misuse of the Compliance process-Sanctions could be imposed on individuals who knowingly give false or misleading information with the intent of wrongly accusing or creating a suspicion of compliance violations against any stakeholder.

Rights and obligations in the reporting of Compliance violations

- C&S expects its stakeholders to report Compliance violations that come to their notice.
- This policy assures that no retaliation or reprisals of any kind against individuals who report actual or apparent compliance violations would be tolerated.
- Chapter "Our reporting procedures" of the Business Conduct Guidelines lays down the broad process for this subject.
- C&S's Business Conduct Guidelines can be accessed through following link:

<https://cselectric.co.in/compliance-policy/>



Reporting of Compliance violations / cases

Compliance violations can be reported through any of the following channels:

Compliance Legal "Tell us"

Webpage: <https://www.bkms-system.net/bkwebanon/report/clientInfo?cin=19siem14&c=-1&language=eng>

Tel. Numbers: 000800-0410037 (Toll free)

+4930 20987919 (non-Toll free)

Ombudsperson

Dr. Sibylle von Coelln

E-mail: siemens-ombudsperson@hvc-strafrecht.de

Tel.: +49 211 44 03 57 79

Head of Compliance - Siemens Limited

Amitava Sarkar

E-Mail: sarkar.amitava@siemens.com

Compliance Officer – C&S Electric Limited

Shilpa Gupta

E-Mail: shilpa.gupta@cselectric.co.in



How to use these reporting channels

- Individuals can lodge a complaint through any of the 'Reporting Channels' or in certain exceptional circumstances, may write to the Chairman of Audit Committee or Chairman of the Board of Directors at the registered office of the Company.
- When reporting compliance cases, the reporter may choose to disclose their identity or remain anonymous. C&S encourages reporters to identify themselves while reporting a compliance violation so that there is an open line of communication for any additional information required for prompt resolution of the issues.

Retaliation Prohibition

- Retaliation of any kind against individuals who have reported compliance violations/ cases will not be tolerated.
- This prohibition includes any action that may directly or indirectly harm the employment relationship, earning potential, bonus payments, career development or other work-related/ business interests of the whistleblower / reporter.
- Disciplinary sanctions imposed following due process in response to a whistleblower's/ reporter's involvement in any reported wrong doing is not regarded as retaliation under this policy.

Safeguards

- All reported issues will be carefully assessed & in appropriate cases; the actual or apparent compliance violation will be handled / investigated as per the regulations & process for handling reported compliance cases.
- The confidentiality of information given by the individual reporting a compliance violation will be protected to the maximum extent possible. The recipient of the information may share it only on a need-to-know basis consistent with applicable law-e.g. in case of public investigations or to assure safety of others.