



Whistle-blower Policy

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Supersedes policy (policy number)	Existing AI Whistle-Blower Policy
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Policy Approver	Air India Management Committee
Policy Reviewer	P. Balaji
Policy Writer	Ajoy Jauhar

Air India Limited

CIN No U62200HR2007PLC111539

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Version Control

Ver No	Remark	Date	Prepared by	Approved by
1	Original Document	1 Dec 2022	Ajoy Jauhar	Suresh Tripathi
1.1	Change of reporting of Protected disclosure to in Air India	6 th Nov 2023	Ajoy Jauhar	Suresh Tripathi
1.2	Revised Air India Format & present signatory	1 st September 2024	Ajoy Jauhar	P. Balaji

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OBJECTIVE

The Whistle Blower Policy has been formulated as part of good corporate governance with a view to provide a mechanism for Associates, Directors and Stakeholders of the company to approach the Audit Committee to report any kind of unethical practices or violation of the Tata Code of Conduct.

SCOPE

This policy covers all Associates (Permanent Employees, Trainees, Fixed Term or Contract Employees and Apprentices), Directors and Stakeholders of Air India Limited ("Air India") and its subsidiaries (collectively referred as 'Company').

This Policy is an extension of the Tata Code of Conduct. The Whistle-blower's role is that of a reporting party with reliable information. They are not required or expected to act as investigators or finder of facts, nor would they determine the appropriate corrective or remedial action that may be warranted in a given case.

Whistle-blowers should not act on their own in conducting any investigative activities, nor do they have a right to participate in any investigative activities other than as requested by the Chief Ethics Counsellor or the Chairman of the Audit Committee or the Investigators.

Protected Disclosure will be appropriately dealt with by the Chief Ethics Counsellor or the Chairman of the Audit Committee, as the case may be.

Eligibility

All Associates, Directors and Stakeholders of the Company are eligible to make Protected Disclosures under the Policy. The Protected Disclosures may be in relation to matters concerning the Company.

EXCLUSIONS

Nil

DEFINITIONS

The definitions of some of the key terms used in this Policy are given below. Capitalized terms not defined herein shall have the meaning assigned to them under the Code.

- **'Associates'** includes Permanent Employees, Trainees, Fixed Term or Contract Employees and Apprentices working with the organization
- **'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 and read with Regulation 18 of SEBI LODR Regulation, 2015.

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- **'Employee'** means every employee of the Company (whether working in India or abroad), including the directors in the employment of the Company.
- **'Code'** means the Tata Code of Conduct.
- **'Investigators'** mean those persons authorized, appointed, consulted or approached by the Chief Ethics Counsellor/Chairman of the Audit Committee and includes the auditors of the Company and the police.
- **'Stakeholders'** means and includes value-chain partners like suppliers, service providers, sales representatives, contractors, channel partners (including dealers), consultants, intermediaries like distributors and agents, joint venture partners; and lenders, customers, business associates, trainee and others with whom the Company has any financial or commercial dealings.
- **'Protected Disclosure'** means any *written* communication made in good faith that discloses or demonstrates information that may evidence unethical or improper activity which would be factual and not speculative and should contain as much specific information as possible so that the nature and extent of the concern be assessed appropriately. No Personal grievance shall be covered under Protected Disclosure or Complaint under this policy.
- **'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.
- **'Whistle-blower'** means an Associate, Director and Stakeholders making a Protected Disclosure under this Policy.

POLICY DETAILS

General Guidelines

The Company believes in the conduct of the affairs of its constituents in a fair and transparent manner by adopting the highest standards of professionalism, honesty, integrity and ethical behaviour. Towards this end, the Company has adopted the Tata Code of Conduct ('the Code'), which lays down the principles and standards that should govern the actions of the Company and its employees. Any actual or potential violation of the Code, howsoever insignificant or perceived as such, would be a matter of serious concern for the Company. The role of the Associates and others in pointing out such violations of the Code cannot be undermined. There is a provision under the Code to report violations, which states:

We encourage our 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.

We also encourage reporting of any event (actual or potential) of misconduct that is not reflective of our values and principles. Avenues available for raising concerns or queries or reporting cases could include:

- immediate line manager or the Human Resources department of our company

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- designated ethics officials of our company
- the 'confidential reporting' third party ethics helpline (if available)
- any other reporting channel set out in our company's 'Whistleblower' policy.

Section 177 (9) of the Companies Act, 2013 mandates the following classes of companies to constitute a vigil mechanism

- Every listed company;
- Every other company which accepts deposits from the public;
- Every company which has borrowed money from banks and public financial institutions in excess of Rs. 50 crores.

Accordingly, this Whistle-blower Policy (the Policy) has been formulated with a view to provide a mechanism for Associates, Directors and Stakeholders of the Company to approach the Chief Ethics Counsellor / Chairman of the Audit Committee of the Company

Disqualifications

While it will be ensured that genuine Whistle-blowers are accorded complete protection from any kind of unfair treatment as herein set out, any abuse of this protection will warrant disciplinary action.

Protection under this Policy would not mean protection from disciplinary action arising out of false or bogus allegations made by a Whistle-blower knowing it to be false or bogus or with a mala fide intention.

Whistle-blowers, who make three or more Protected Disclosures, which have been subsequently found to be mala fide, frivolous, baseless, malicious, or reported otherwise than in good faith, will be disqualified from reporting further Protected Disclosures under this Policy. In respect of such Whistle-blowers, the Company/Audit Committee would reserve its right to take/recommend appropriate disciplinary action.

Procedure

All Protected Disclosures concerning financial/accounting matters should be addressed to the Chairman of the Audit Committee of the Company for investigation.

In respect of all other Protected Disclosures, those concerning the Chief Ethics Counsellor and employees at the levels of Vice Presidents and above should be addressed to the Chairman of the Audit Committee of the Company and those concerning other employees should be addressed to the Chief Ethics Counsellor of the Company.

The contact details of the Chairman of the Audit Committee and of the Chief Ethics Counsellor of the Company are as under:

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Chairman, Audit Committee:

Mr. P.R. Ramesh
532 Defence Colony
Sainikpuri
Secunderabad
Hyderabad 500094

Chief Ethics Counsellor:

Mr. P. Balaji,
Chief Ethics Counsellor
Air India Ltd.,
Vatika One on One, Block 4 Level 6, Sector-16, NH-48, Gurgaon-122007 (Haryana)

If a protected disclosure is received by any executive of the Company other than Chairman of Audit Committee or the Chief Ethics Counsellor, the same should be forwarded to the Company's Chief Ethics Counsellor or the Chairman of the Audit Committee for further appropriate action. Appropriate care must be taken to keep the identity of the Whistle-blower confidential.

Protected Disclosures should preferably be reported in writing so as to ensure a clear understanding of the issues raised and should either be typed or written in a legible handwriting in English, Hindi or in the regional language of the place of employment of the Whistle-blower.

The Protected Disclosure should be forwarded under a covering letter which shall bear the identity of the Whistle-blower. The Chairman of the Audit Committee / Chief Ethics Counsellor, as the case may be shall detach the covering letter and forward only the Protected Disclosure to the Investigators for investigation.

Protected Disclosures should be factual and not speculative or in the nature of a conclusion, and should contain as much specific information as possible to allow for proper assessment of the nature and extent of the concern and the urgency of a preliminary investigative procedure.

The Whistle-blowers are urged to mention their identity in the covering letter forwarding such Protected Disclosure to enable any correspondence required. Anonymous disclosures without specific and credible information will not be entertained as it would not be possible to interview the Whistle-blowers.

Investigation

All Protected Disclosures reported under this Policy will be thoroughly investigated by the Chief Ethics Counsellor / Chairman of the Audit Committee of the Company who will investigate / oversee the investigations under the authorization of the Audit Committee. If any member of the Audit Committee has a conflict of interest in any given case, then he/she

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should recuse himself/herself and the other members of the Audit Committee should deal with the matter on hand.

The Chief Ethics Counsellor / Chairman of the Audit Committee may at its discretion, consider involving any Investigators for the purpose of investigation.

The decision to conduct an investigation taken by the Chief Ethics Counsellor / Chairman of the Audit Committee is by itself not an accusation and is to be treated as a neutral fact-finding process. The outcome of the investigation may not support the conclusion of the Whistle-blower that an improper or unethical act was committed.

The identity of a Subject will be kept confidential to the extent possible given the legitimate needs of law and the investigation.

Subjects will normally be informed of the allegations at the outset of a formal investigation and have opportunities for providing their inputs during the investigation.

Subjects shall have a duty to co-operate with the Chief Ethics Counsellor / Chairman of the Audit Committee or any of the Investigators during investigation to the extent that such co-operation will not compromise self-incrimination protections available under the applicable laws.

Subjects have a responsibility not to interfere with the investigation. Evidence shall not be withheld, destroyed or tampered with, and witnesses shall not be influenced, coached, threatened or intimidated by the Subjects. Unless there are compelling reasons not to do so, Subjects will be given the opportunity to respond to material findings contained in an investigation report. No allegation of wrongdoing against a Subject shall be considered as maintainable unless there is good evidence in support of the allegation.

Subjects have a right to be informed of the outcome of the investigation. If allegations are not sustained, the Subject should be consulted as to whether public disclosure of the investigation results would be in the best interest of the Subject and the Company.

Investigations will be launched only after a preliminary review of the Protected Disclosure which establishes that:

- The alleged act constitutes an improper or unethical activity or conduct, and
- Either the allegation is supported by information specific enough to be investigated, or matters that do not meet this standard may be worthy of management review, but investigation itself should not be undertaken as an investigation of an improper or unethical activity.

The investigation shall normally be completed within 45 days of the receipt of the Protected Disclosure.

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Protection

No unfair treatment will be meted out to a Whistle-blower by virtue of his/her having reported a Protected Disclosure under this Policy. The Company, as a policy, condemns any kind of discrimination, harassment, victimization or any other unfair employment practice being adopted against Whistle-blowers. Complete protection will, therefore, be given to Whistle-blowers against any unfair practice like retaliation, threat or intimidation of termination/suspension of service, disciplinary action, transfer, demotion, refusal of promotion, or the like including any direct or indirect use of authority to obstruct the Whistle-blower's right to continue to perform his/her duties/functions including making further Protected Disclosure.

The Company will take steps to minimize difficulties which the Whistle-blower may experience because of making the Protected Disclosure. Thus, if the Whistle-blower is required to give evidence in criminal or disciplinary proceedings, the Company will arrange for the Whistle-blower to receive advice about the procedure, etc.

A Whistle-blower may report any violation of the above clause to the Chairman of the Audit Committee, who shall investigate into the same and recommend suitable action to the management.

The identity of the Whistle-blower shall be kept confidential to the extent possible and permitted under law. Whistle-blowers are cautioned that their identity may become known for reasons outside the control of the Chief Ethics Counsellor / Chairman of the Audit Committee (e.g. during investigations carried out by Investigators).

Any other Employee assisting in the said investigation shall also be protected to the same extent as the Whistle-blower.

Investigators

Investigators are required to conduct a process towards fact-finding and analysis. Investigators shall derive their authority and access rights from the Chief Ethics Counsellor / Audit Committee when acting within the course and scope of their investigation.

Technical and other resources may be drawn upon as necessary to augment the investigation. All Investigators shall be independent and unbiased both in fact and as perceived. Investigators have a duty of fairness, objectivity, thoroughness, ethical behavior, and observance of legal and professional standards.

Decision

If an investigation leads the Chief Ethics Counsellor / Chairman of the Audit Committee to conclude that an improper or unethical act has been committed, the Chief Ethics Counsellor / Chairman of the Audit Committee shall recommend to the management of the Company to take such disciplinary or corrective action as the Chief Ethics Counsellor / Chairman of the

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Audit Committee deems fit. It is clarified that any disciplinary or corrective action initiated against the Subject as a result of the findings of an investigation pursuant to this Policy shall adhere to the applicable personnel or staff conduct and disciplinary procedures.

Reporting

The Chief Ethics Counsellor shall submit a report to the Audit Committee of the Board on a regular basis about all Protected Disclosures referred to him/her since the last report together with the results of investigations, if any.

Retention of Documents

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 seven years.

Amendment

The Company reserves the right to amend or modify this Policy in whole or in part, at any time without assigning any reason whatsoever. However, no such amendment or modification will be binding on the Employees and directors unless the same is notified to the Employees and directors in writing.

AUDITING & COMPLIANCE

<Compliance with this Policy is subject to audit and monitoring>

POINT OF CONTACT

Employees can reach out to the Chief Ethics Counsellor in case of any questions or clarifications.

Reviewed by

(P. Balaji)

Group Head – GRC & Corporate Affairs and Chief Ethics Counsellor

Approved by

Air India Management Committee

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