



**DECCAN TRANSCON LEASING LIMITED**

**Protection Against Retaliation for Reporting Misconduct and Cooperating with Audits or Investigations**  
**(Effective from 1<sup>st</sup> February 2024)**

## Introduction

Deccan Transcon Leasing Limited is committed to upholding the highest standards of integrity, as established under the Convention Establishing Deccan Transcon Leasing Limited. As part of its core value of *Environmental, Social, and Governance (ESG) Responsibility*, the Organisation strives to maintain a respectful, harassment-free, and inclusive work environment where all personnel are treated with dignity.

To support these values, this Policy (hereafter “the Policy”) is established to protect individuals who report misconduct or assist in legitimate audits, investigations, or oversight activities. It aims to safeguard such individuals from retaliation and reinforce the Organisation’s commitment to ethical conduct.

The Policy aims to:

- (a) Encourage timely and appropriate reporting of potential misconduct through designated channels;
- (b) Enhance protection for personnel who engage in oversight processes or report misconduct in good faith.

## Definitions

For this Policy:

- (a) A “**complaint**” refers to a good-faith claim, based on credible evidence, that someone has faced or fears retaliation due to their involvement in oversight or reporting misconduct.
- (b) “**Oversight activity**” includes any authorized audits, evaluations, inspections, or investigations, whether internal or external.
- (c) “**Personnel**” includes all staff, contractors, interns, and fellows working with Deccan Transcon Leasing Limited under any form of agreement.
- (d) “**Retaliation**” is any action (or inaction) that negatively affects someone’s work conditions, motivated wholly or partially by their participation in protected activities.
- (e) A “**complainant**” is any individual reporting retaliation or threats thereof.
- (f) “**Reporting misconduct**” involves using official channels to disclose suspected wrongdoing.
- (g) “**Misconduct**” covers abuses such as fraud, corruption, authority misuse, non-compliance with Deccan Transcon Leasing Limited rules, and violations of international civil service conduct standards.

## General Provisions

- 1 All personnel have an obligation to report any known or suspected instances of misconduct.
- 2 Participation in authorised oversight activities is mandatory. Individuals who engage in such activities or report suspected wrongdoing in good faith shall be afforded protection under this Policy.
- 3 Retaliation is strictly prohibited and is considered a form of misconduct subject to disciplinary action.
- 4 The Company shall establish and maintain procedures to prevent, detect, and address retaliation.
- 5 Reports and complaints submitted in accordance with this Policy will be thoroughly reviewed, regardless of any subsequent change in the complainant’s employment status. Complainants shall be informed of the outcome of the review.

## **Scope of Application**

Protection extends to any personnel who:

- (a) Any personnel who participate in oversight activities or report misconduct; and
- (b) Any personnel who, based on reasonable grounds, believe they have experienced or are at risk of experiencing retaliation.

## **Requirements for Reporting Misconduct**

To be eligible for protection under this Policy, the individual must:

- (a) Submit a report of misconduct within three (3) years of becoming aware of the matter; and
- (b) Act in good faith, based on credible information and without seeking personal benefit.

## **Burden of Proof**

Where a complaint establishes a prima facie case of retaliation, the burden shall rest with the Company to demonstrate, through clear and convincing evidence, that the challenged action was not motivated by the complainant's engagement in a protected activity.

## **False or Malicious Reports**

The submission of knowingly false or misleading reports is a breach of this Policy and shall constitute misconduct, subject to appropriate disciplinary measures.

## **Reporting Misconduct**

Complaints or reports of misconduct may be submitted to:

- The Chairman of the Company; or
- The Chairman of the Audit Committee.

Anonymous submissions are permitted, though the scope of protective measures may be limited in such cases.

Reports made outside official channels may still be protected if:

- There is an imminent threat to public safety, operational integrity, or legal compliance;
- Official channels are not accessible due to fear of retaliation or risk of evidence being destroyed;
- The individual has received no compensation in exchange for the disclosure

## **Preventive Action**

The Chairman of the Company may recommend or implement preventive measures to reduce the risk of retaliation. These may include:

1. Monitoring of workplace dynamics;
2. Temporary reassignment of involved personnel; or
3. Direct engagement by senior management.

## **Filing Retaliation Complaints**

- (a) Complaints must be submitted to the Chairman of the Company in writing, within six months of the alleged or last retaliatory act.

- (b) The complaint must show that the individual engaged in a protected activity and suffered or reasonably fears unjust treatment as a result.

The Chairman of the Company will acknowledge complaints within 10 calendar days.

The Chairman of the Company's functions include:

- Receiving and recording complaints;
- Keeping records confidential;
- Conducting preliminary reviews to confirm whether retaliation likely occurred;
- Recommending protective actions such as leave or reassignment.

Preliminary reviews should be completed within 45 days.

All departments must cooperate with the Chairman of the Company unless confidentiality or medical privacy prevents it.

If a prima facie case is found, the Chairman of the Company refers the matter to the Audit Committee for a formal investigation.

The Audit Committee must complete investigations within 120 days.

The Chairman of the Company will review the investigation findings. If the evidence doesn't meet the required standard, retaliation will be presumed. The Chairman of the Company will notify the complainant and make recommendations within 30 days.

If no prima facie case is found, the complainant will be notified in writing.

Communications will remain confidential unless legally required to disclose.

### **Protective Measures**

The Director General may take interim actions like special leave or reassignment to protect complainants.

If retaliation is confirmed, appropriate corrective actions will be implemented.

### **Conflict of Interest**

If the Chairman of the Company has a conflict of interest, the matter will be referred to the Independent Directors of the Company.

### **Review of the Decisions**

If dissatisfied with the Chairman's determination, the complainant can request a review by an external reviewer within 30 days. The decision of the reviewer is final.

### **Use of Ombudsman Services**

If no prima facie case is found but interpersonal issues exist, the Chairman of the Company may recommend using the Ombudsman.

### **Managerial Issues**

If problems relate to management (but not misconduct), the Chairman of the Company will alert HR and relevant leadership.

**Action Against Retaliators**

Proven retaliation will result in disciplinary action against the personnel responsible.

**Retaliation Against External Parties**

Retaliation by Deccan Transcon Leasing Limited personnel against external stakeholders, such as contractors, for participating in oversight or reporting misconduct may also lead to disciplinary action.

**Policy Review and Implementation**

This Policy will be reviewed periodically.