



WHISTLE BLOWER POLICY

RESTAURANT

1. PREFACE

Absolute Barbeque Private Limited ("Company") is committed to having high corporate governance and compliance, with ethical behavior, and open communication.

Accordingly, the Company has established a vigil mechanism for its Directors and employees to report genuine concerns and formulate this Whistle Blower Policy (Policy), providing a neutral and unbiased forum for any Director or employees of the Company to voice concerns in a responsible and effective manner, where they discover information, which they believe shows serious malpractice, impropriety, abuse or violation of code of conduct, without fear of reprisal.

2. DEFINITIONS

The definitions of some of the key terms used in this Policy are given below.

- a) "Employee" means every employee of the Company, whether in full time or part time employment with the Company or its subsidiary whether in permanent, probationary, trainee, retainer, temporary or contractual appointment.
- b) "Board" shall mean Board of Directors of the Company.
- c) "Company" shall mean Absolute Barbeque Private Limited.
- d) "Complaint" shall mean any concern raised orally or by written communication made in good faith that discloses or demonstrates information that may evidence unethical or improper activity or conduct.
- e) "Director" means a person appointed on the Board of the Company.
- j) "Business Partner" means any individual / Firm / Company / Organisation / trust / HUF / any other Body Corporate providing / supplying any goods, materials or services to the Company or its subsidiary.
- k) "Internal Committee" shall refer to a committee as may be constituted by the Company for processing the complaints. The Internal Committee and its

members will be the undertake the Whistle-blower process.

- l) **"Respondent"** means a person or persons against or in relation to whom a Complaint is made or evidence gathered during the course of an investigation.

3. SCOPE & PURPOSE

- a) The purpose of this Policy is to provide a framework to help detecting and addressing unacceptable conduct and to provide Employees with a supportive working environment in which they feel comfortable to raise issues relating to unacceptable conduct, without fear of intimidation or retaliation. This Policy is applicable to all Directors, Employees & business partners of the Company.
- b) Accordingly, the Policy has been updated with a view to provide a mechanism for Employees to approach the Internal Committee to report such instances, as provided for in Clause 6 a) to d) of this Policy.
- c) To help protect people (**Whistle Blower**) who report unacceptable conduct in good faith and define the procedure for making complaints and investigations.
- d) Protect the Whistle Blower from any potential victimization due to disclosure in the Complaint.
- e) All Directors and Employees of the Company are eligible to make protected disclosures in the Complaint under the Policy.
- f) The Policy neither releases the Directors or Employees of the Company from their duty of confidentiality in the course of work, nor is it a route for taking up personal grievances.
- g) The mere act of a Whistle Blower making a Complaint does not protect such Whistle Blower from an adverse action which may be taken against him or her in relation to any other misdemeanors or misconduct of the Whistleblower independent of their Complaint.

4. DATE OF COMMENCEMENT

This Policy comes into effect from 30th September 2020. In case any provision of this Policy is in conflict with the applicable laws, the statutory provisions will prevail and will be binding.

The Company shall inform the Directors and Employees of the Policy from the

date it is effective and subsequently to Employees on the date on which such person joins the employment or otherwise of the Company.

5. DISQUALIFICATIONS

- a) 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.
- b) 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.
- c) Complaints associated with (i) any grievance or issues related to employment, (ii) superior-subordinate relationship, (iii) relationship with peers, (iv) unsatisfactory probation reports, (v) performance evaluations, and alike, would not be covered under this Policy. Such cases need to be referred to the Human Resource Department of the Company and redressed through the mechanisms established by Human Resource Department of the Company.

6. POLICY AND PROCEDURE

A "Whistle Blower" may provide information through a written communication, giving relevant facts and details without any fear. In very exceptional cases, as determined by the Company, an individual may not want to give a written complaint and may orally speak with the assigned authority.

Complaint by any Whistle Blower could be with respect to any of the following.

- a) General Malpractice- such as immoral, illegal or unethical conduct, fraud, bribery or corruption, environmental issues, criminal activities, wastage or misappropriation of Company funds or assets, misleading or falsification of financial or other records, accounting or auditing matters, a clear abuse of authority or any other unethical conduct affecting Company's interest or image.
- b) Potential breach or violation of the Code of Conduct.
- c) Breaches of Copyright, patent, trademarks and disclosures of confidential data or information to competitors or outsiders.
- d) Misconduct- Includes a whole variety of issues and some are listed below. However, this is not a comprehensive list but is intended to illustrate the type of issues which may be raised under this Policy:
 - i. Questionable accounting practices
 - ii. Misconduct with other Employees or vulnerable adults (eg. through

- physical, sexual, psychological or financial abuse, exploitation.)
- iii. Abuse of power (e.g. Bullying or harassment)
 - iv. Any other unethical or improper conduct.
- e) Any Employee or Director of the Company shall report concerns or complaints of violation or potential violation (with full details and evidence, if any) to the Internal Committee by using any of the following communication channels:
- i. Email to: whistleblower@absolute-barbecue.com
 - ii. Post, in a sealed envelope, to the following mail box:
2nd Floor, Apurupa Silpi, Indiranagar, Gachibowli, RR Dist, Hyderabad
500032.
- f) In appropriate or exceptional cases only, an Employee or Director may also directly report concerns or complaints of violation or potential violation to the Chairman of the Board, by post, in a sealed envelope, addressed to: No 9/5 Sun Pride, 2nd Street, Ganapathy Colony, Gopalapuram, Chennai – 600086. All Complaints so received shall be forwarded to the Internal Committee for investigation.

7. INVESTIGATION

- a) All complaints will be promptly and discreetly investigated, provided allegations are reasonably clear and specific. A member (**Investigation Member**), appointed by the Internal Committee, will investigate any complaint received by the Internal Committee. Investigation Members are required to conduct this process towards fact-finding and analysis.
- b) An investigation of any Complaint which is vague or has unspecified alleged wrongdoings without verifiable evidence adduced may not be undertaken. If any Investigation Member has a conflict of interest in the Complaint matter (i.e. there is a possibility that his/her/their personal interests may not ensure fair enquiry), he/she/they will inform the Internal Committee of the same, who may then appoint some other person(s) in his/ their place in the Investigation team.
- c) The investigations of Complaints shall be conducted in such manner, at such time and at such venue as may be deemed appropriate by the Internal Committee. The Internal Committee may also seek inputs from Business Unit Heads/ CEOs/ Functional Heads (except where they are the Respondent themselves in the Complaint) for necessary comments to facilitate the investigation.
- d) Initial Inquiries - Initial inquiries will be made to determine whether an investigation into a Complaint is appropriate, and the form that it should take.

Some Complaints may be resolved without the need for an investigation.

- e) If a Complaint is oral, it will be recorded in writing by the member of the Internal Committee and checked for its veracity.
- f) The amount of contact between the Whistle Blower and the Respondent or Investigating Members will depend on the nature of the issue and the clarity of information provided. Further information may be sought from, or provided by, the Whistle Blower making the Complaint.
- g) The Investigation Member may take oral evidence or written statements of various persons including the Whistle Blower and may call for necessary documents in evidence. All Employees and Directors of the Company shall have a duty to cooperate with investigations initiated under this Policy.
- h) Within in 60 days from receipt of the Complaint or upon completion of investigation of a Complaint, in case of a proven serious misconduct, whichever is earlier, the Internal Committee will compile a report of the investigation conducted and shall present it to the Board, containing the following details:
 - i. The complainant (unless anonymous);
 - ii. A description of the substance of the 'reported issue';
 - iii. The status of the investigation; and
 - iv. Findings and recommendations.
- i) Complaints filed under this Policy will be recorded in a Register, as well as in electronic form, to be maintained by the member of the Internal Committee, who shall maintain all related documents for seven years. All such documents shall be kept confidential, and under lock and key, by the members.
- j) All information disclosed during the course of the investigation of Complaint will remain confidential, except as necessary or appropriate to conduct the investigation and take any remedial action in accordance with the applicable laws and regulations. The Company reserves the right to refer any concerns or complaints to appropriate external regulatory authorities.
- k) The Complainant will be kept informed of the progress and the final outcome of the investigation of the complaint, within the constraints of maintaining confidentiality.

8. PROTECTION

- a) No unfair treatment will be meted out to a Whistle Blower by virtue of his/her

having reported a concern under this Policy. The Company 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 resulting directly or indirectly from the Complaint.

- b) The Internal Committee will make all efforts to keep the identification of the Complainant, Respondent as well as the witness, confidential.
- c) If a Whistle Blower has been victimized, discriminated or retaliated against, he/she may log a written complaint to the Internal Committee or the Chairman of the Board. Such complaints will be investigated as deemed fit by the Board. If the Board finds, in its investigations that an adverse action is found to have been taken against the Whistle Blower, or he/she is found to have been victimized or discriminated against, the Board shall take appropriate action.
- d) The Complainant has a choice to put forth his/her identity to aid the investigative process but he or she is under no compulsion to do so. In either case, the Company will protect the identity of the Complainant, respondent as well as the witness assiduously unless.
 - i. The person agrees to be identified;
 - ii. Identification is required by law.

9. DECISION

Where wrongful, unethical or illegal conduct is established on the part of any Respondent, the management shall take appropriate disciplinary or corrective action against such Respondent, which could include termination of employment.

10. REPORTING FREQUENCY PROTOCOLS & CONFIDENTIALITY OF INFORMATION

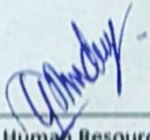
- a) This Policy will be reviewed periodically, and be modified as deemed necessary by the Board.
- b) A summary of Complaints received under this Policy along with the results of investigation and action taken, if any, will be placed before the Board on a half yearly basis for review.

11. WARNING

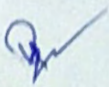
Any Employee or Director, who knowingly makes frivolous, misleading or false complaints, or without a reasonable belief as to the truth or accuracy of the complaint, will not be protected by this Policy and may be subject to disciplinary action including termination of his/her employment. This will also apply to those Directors and employees, who make false statements or give false evidence during the investigations.

12. RETENTION OF RECORDS

All records shall be retained for seven years from the date of receipt. After this, information may be destroyed unless relevant for any pending or potential litigation, inquiry, or investigation, in which case the information will be retained for the duration of that litigation, inquiry, or investigation and therefore as necessary.



Chief Human Resource Officer





INDIA'S FAVORITE GRILL RESTAURANT

INTERNAL COMMITTEE

The Board of Directors on 30th September 2020 had constituted Internal Committee consist of the following Director and Officers of the Company:

Name	Designation	Position in Committee
Mr. Prosenjit Roy Choudhury	Chief Executive Officer and Director	Presiding Officer
Mr. Prashant Pandey	Chief Human Resource Officer	Member
Mr. Ashish Kumar Rai	Chief Operating Officer	Member
Mr. Rishi Malhotra	Chief Financial Officer	Member

Email: Whistleblower@absolute-barbecue.com

1398

Absolute Barbeque Pvt. Ltd.

Regd. Office : 2nd Floor, Apurupa Silpi, Indira Nagar, Gachibowli, Hyderabad-500032, Telangana

Email ID : legal@absolute-barbecue.com | Website : www.absolute-barbecue.com

CIN : U55101TG2013PTC130647

WHISTLEBLOWER POLICY

Process Flow

