

Whistle-Blower Policy

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1.0	08 March 2022	Bhaskar Choumal	Sankar Ghosh	M Manekshana

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1. Objective

Peak Infrastructure Management Services Private Limited (PEAK) (collectively, the “Company”) is committed to conduct business with integrity, including in accordance with all applicable laws and regulations. The Company’s expectations with respect to business ethics are contained in the Code of Business Conduct and Ethics.

The Whistle-Blower Policy (the “Policy”) is framed pursuant to Section 177 of the Companies Act, 2013 and ABC Program of PEAK, to set out a procedure to report actual or suspected violations of applicable laws and regulations and the Code of Business Conduct and Ethics.

2. Applicability

This Policy applies to the Company and all of its Special Purpose Vehicle companies (SPVs). It thereby applies to all employees and vendors regardless of their location. Employees and vendors are required to report/ disclose actual or suspected violations of applicable laws and regulations and the Code of Business Conduct and Ethics as per this Policy.

Please familiarize yourself with this Policy, and seek advice from DGM- Risk and Quality Assurance

3. Definitions

“Audit and Risk Committee” (ARC) means the committee constituted by the Management of the Company in accordance with ABC Program of PEAK, which has responsibility for supervising the development and implementation of this Policy.

“Employee” means any and all directors, officers, executives and other workers of PEAK and all of its SPVs.

“Protected Disclosure” means the disclosure of a Reportable Matter in accordance with this Policy.

“Reportable Matter” means a genuine concern concerning actual or suspected:

- Fraudulent practices, such as improperly tampering with the Company’s books and records, or theft of company property
- Corruption, including bribery and money laundering
- Any breach of the Code of Business Conduct and Ethics including Man Slavery, Human Trafficking and work place harassments

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

- Any other illegal activities

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

4. Policy

4.1 When to Report

Protected Disclosures are to be made whenever an employee or vendor becomes aware of a Reportable Matter. The Protected Disclosure should be made promptly as soon as he/ she becomes aware of the Reportable Matter. Protected Disclosure should be made pursuant to the reporting mechanism described below.

4.2 Role of a Whistle-Blower

The role of a Whistle-blower is limited to making a Protected Disclosure. 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 become involved in determining the appropriate corrective action that might follow from the submission of a Protected Disclosure.

4.3 Reporting Mechanism

The Company has established an Audit and Risk Committee to process and investigate, report, recommend and implement actions on Protected Disclosures.

The Audit and Risk Committee is currently constituted by:

- Director, Risk Management as “independent member” from Brookfield Asset Management (BAM)
- Chief Executive Officer, “DGM-Risk & Quality Assurance” and Chief Financial Officer as “internal members”
- CEO may invite CTO or any HOD for relevant matters and take part in the ARC meetings.

Employees should report violations of the Code to their supervisor, since their supervisor is generally in the best position to resolve the issue. Alternatively, you may contact the company's DGM- Risk & Quality Assurance to report potential Code violations if you have any specific or general questions.

In the event you do not want to report violations to your supervisor or DGM- Risk & Quality Assurance, you can always make a report through the company's reporting hotline (anonymously if they so choose) telephonically or through dedicated website managed by an independent third party.

Reporting Hotline Number:

In case any employee / vendor wants to reach out, he/she has three options

1. Dial toll free number 1800 102 2525 and register the complaint. Calls will be received by the KPMG Ethics Helpline Service, 'Reporting Officers' on business days between 7 AM and 11 PM (IST). Outside these times, a voice recording would inform the caller of the hours of operation of the KPMG Ethics Helpline Service and request the caller to call back during normal business hours mentioned above on business days. A complain may be registered in English, Hindi, Telugu, Marathi, Tamil, Marathi, Kannada, Malayalam, and Bengali languages.
2. In addition to the above option, an employee or vendor may register the complaint through an email at peakinfra@ethicshelpline.in or a complain may be registered by sending letters or any materials at a postal address P. O. Box No 71, Sub Post Office, Plot No. D, 6/14, DLF Qutub Enclave, DLF Phase 1, Gurgaon - 122002, Haryana, India. All the information relating to registration of a complaint and its related process are available on a dedicated website www.peakinfra.ethicshelpline.in
3. In case the protected disclosure is regarding any of the Audit and Risk Committee members, Protected Disclosures may directly be sent to the Chairman of the Audit and Risk Committee by letter marked "Private and Confidential", and delivered to:

The Chairman of the Audit and Risk Committee,
Peak Infrastructure Management Services Pvt. Ltd.
Unit no. 703, 7th Floor, Tower 3, Equinox Business Park, Off BKC, LBS Marg,
Mumbai Maharashtra 400 070 India

Where a Protected Disclosure concerns any members of the ARC, the independent members of the Ethics committee will revert to the Chairman of the Board of Directors.

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:

- Date of occurrence and nature of the Reportable Matter (for example, if the Reportable Matter concerns an alleged violation of the Code of Business Conduct and Ethics, please refer to the provision of the Code of Business Conduct and Ethics that is alleged to have been violated)
- Name of the Employee(s) to whom the Reportable Matter relates to
- Relevant factual background concerning the Reportable Matter (for example, if the Reportable Matter concerns a violation of the Code of Business Conduct and Ethics, please include information about the circumstances and timing of the violation)
- Supporting artefacts in relation to the Protected Disclosure (for example, where knowledge of the alleged violation is based upon certain documents in the Whistle-blower's possession or control, please provide a copy thereof)

To enable further investigation of Reportable Matters, Whistle-blowers are strongly encouraged to provide their name and contact details whenever they make a Protected Disclosure under this Policy. If a Whistle-blower does not provide his or her name and contact details when making a Protected Disclosure, the Company's ability to investigate the subject-matter of the Protected Disclosure may be limited by its inability to contact the Whistle-blower to obtain further information. It is important for a complainant to report facts without any retribution or cause harm to others without substance.

All Protected Disclosures are taken seriously and will be promptly investigated by the Company.

4.4 Protection of Whistle- Blowers

If a Whistle-blower does provide his or her name when making a Protected Disclosure, the Company will 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 and to the extent possible while allowing an investigation to proceed.

A Whistle-blower may make a Protected Disclosure without fear of retaliation or intimidation. The Company prohibits its Employees from engaging in retaliation or intimidation directed against a Whistle-blower. Employees who engage in retaliation or

intimidation in violation of this Policy will be subject to disciplinary action, which may include summary dismissal.

However, if a Whistle-blower has been found to have made a deliberately false Protected Disclosure, that Whistle-blower may be subject to appropriate disciplinary action. This does not mean that the information that you provide has to be correct, but it does mean that you must reasonably believe that the information is truthful and demonstrates a possible violation of the Code.

If you believe that you have been unfairly or unlawfully retaliated against, you may file a report with DGM- Risk & Quality Assurance or Head – HR or by calling the Reporting Hotline.

4.5 Role of the Audit and Risk Committee

ARC is responsible for supervising the development and implementation of this Policy, including oversight of working of the Ethics Committee. ARC shall periodically review this Policy to consider necessary amendments.

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

4.6 Reference Policies

This policy should be read in conjunction with the following policies:

- Code of Business Conduct and Ethics
- Anti-Bribery and Corruption (ABC) Policy
- Anti-Slavery and Human Trafficking Policy