Whistle Blower Policy

Centre for Sustainability and Responsibility Inc Private Limited (CSR Inc.)

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1. Purpose

Centre for Sustainability and Responsibility Inc Private Limited ("CSR Inc." or "the Company") is committed to maintaining the highest standards of integrity, ethics, transparency, and accountability in all its operations, consulting engagements, research activities, and governance practices.

This Whistle Blower Policy ("Policy") establishes a mechanism for directors, employees, consultants, interns, research associates, vendors, partners, and other stakeholders to report genuine concerns regarding unethical conduct, misconduct, legal violations, fraud, corruption, abuse of authority, or other improper practices without fear of retaliation.

The Policy aims to:

- Promote ethical and responsible conduct;
- Encourage reporting of genuine concerns in good faith;
- Ensure fair and confidential investigation of complaints;
- Protect whistle blowers from retaliation or victimization.

2. Scope

This Policy applies to:

- Directors and officers;
- Employees (permanent, temporary, contractual);
- Consultants and advisors;
- Research associates and fellows;
- Interns and volunteers;
- Vendors, implementing partners, and service providers;
- Any stakeholder associated with CSR Inc.

3. Reportable Concerns

The following matters may be reported under this Policy:

3.1 Financial and Corporate Misconduct

- Fraud, embezzlement, or financial irregularities;
- Misappropriation of funds or assets;
- False invoicing or manipulation of accounts;
- Undisclosed conflicts of interest.

3.2 Ethical Violations

- Corruption, bribery, or kickbacks;
- Abuse of authority or position;
- Serious breach of the Company's Ethical Code of Conduct;
- Misrepresentation of qualifications, deliverables, or impact claims.

3.3 Responsible Consulting and Research Violations

- Manipulation or suppression of research findings;
- Fabrication, falsification, or selective reporting of data;
- Greenwashing or misleading sustainability claims;
- Advisory practices designed to justify unlawful or unethical conduct;
- Breach of research ethics or participant confidentiality.

3.4 Workplace Misconduct

- Harassment, discrimination, or retaliation;
- Serious violation of workplace policies;
- Threats to health, safety, or dignity.

3.5 Legal and Regulatory Violations

- Violation of laws, regulations, or statutory obligations;
- Environmental, labour, governance, or CSR compliance violations.

4. Good Faith Reporting

A whistle blower must make disclosures:

- In good faith;
- Based on reasonable belief that misconduct has occurred or is likely to occur;
- Without malicious intent or knowingly false allegations.

Deliberately false, frivolous, or malicious complaints may invite disciplinary action.

5. Reporting Mechanism

Concerns may be reported through any of the following channels:

Ethics/Whistle Blower Contact

Email: sudhir.sinha@csrinc.co.in *(illustrative – replace with official email)*

Postal Communication

Marked "Confidential – Whistle Blower Disclosure" and addressed to:

The Ethics Officer / Managing Director
Centre for Sustainability and Responsibility Inc Private Limited
[Registered Office Address]

6. Protection Against Retaliation

CSR Inc. strictly prohibits retaliation against any person who reports a concern in good faith.

No whistle blower shall suffer:

- Harassment or intimidation;
- Discrimination;
- Termination or demotion;
- Loss of assignment or opportunity;
- Threats or victimization.

Any retaliatory action shall itself constitute a serious violation under this Policy.

7. Confidentiality

- The identity of the whistle blower shall be kept confidential to the extent reasonably practicable and legally permissible.
- Information relating to investigations shall be shared strictly on a need-to-know basis.
- Anonymous complaints may be considered if supported by credible information.

8. Investigation Process

8.1 Preliminary Review

Upon receipt of a complaint, the Ethics Officer or designated authority shall conduct a preliminary assessment to determine:

- Whether the matter falls within the scope of this Policy;
- Whether sufficient information exists to proceed.

8.2 Investigation

Where necessary:

- An impartial investigation shall be conducted;
- Relevant persons may be interviewed;
- Documents and records may be reviewed.

8.3 Outcome and Action

Based on findings, CSR Inc. may:

- Initiate disciplinary action;
- Recommend corrective or preventive measures;
- Report matters to competent authorities where legally required.

9. Role of Ethics Officer / Ethics Committee

CSR Inc. may designate an Ethics Officer or Ethics Committee responsible for:

- Receiving disclosures;
- Maintaining confidentiality;
- Conducting or overseeing investigations;

- Recommending actions;
- Maintaining records of complaints and resolutions.

10. Record Retention

Records relating to whistle blower complaints and investigations shall be maintained securely for a reasonable period in accordance with legal and governance requirements.

11. Non-Exclusivity

This Policy does not prevent any individual from reporting matters to statutory or regulatory authorities where legally permitted or required.

12. Review and Amendment

CSR Inc. reserves the right to review, amend, or update this Policy periodically to reflect evolving legal, regulatory, and governance requirements.

13. Declaration

CSR Inc. affirms that transparency, ethical conduct, and accountability are essential to responsible consulting, research, and sustainability practice. The Company encourages all stakeholders to raise concerns responsibly and without fear.

Approved by:

Board of Directors
Centre for Sustainability and Responsibility Inc Private Limited

Review Cycle: Annual