

VIACOM18 MEDIA PRIVATE LIMITED

WHISTLE-BLOWER POLICY

Version 1.1

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Contents

1.	Preamble	2
3.	Applicability	2
4.	Out of Scope	2
5.	Definitions	3
6.	How the mechanism will work	3
7.	Reporting channels	3
8.	Guidance to reporting	4
9.	Responsibility of employee / associate being investigated	6
10.	Confidentiality	6
11.	Protection of whistle blowers	6
12.	False complaints	7
13.	Accountability	7
14.	Document Retention.....	7

1. Preamble

- Viacom18 Media Private Limited (“Viacom18” or “Company”) believes in conduct of its affairs by its employee and associates, in a fair and transparent manner, by adopting the highest standards of professionalism, honesty, integrity and ethical behaviour.
- Towards this goal, the Company has adopted a “Whistle Blower Policy”
- The policy lays down the mechanism & process that should govern the actions of the Company and its employee / associates, business associates, clients, vendors, ex-employees and third parties engaged by/with the Company.
- The policy is intended to cover serious concerns (actual or suspected), that may have an impact on Viacom18. Concerns/complaints include, but are not limited to, actions that :
 - are not in line with Company policies contained in the Code of Business Conduct or elsewhere as intimated.
 - are unlawful / unethical
 - amount to serious improper conduct
 - affect the Company’s image in any adverse manner

2. Objective

- The objective of this policy is to:
 - To provide all persons engaged & dealing with the Company an avenue to raise concerns, in line with the commitment of Viacom18 to adhere to the highest possible standards of ethical, moral and legal business conduct and its commitment to open communication
 - To provide a framework to promote a secure and result oriented whistle blowing
 - To provide necessary safeguards for the protection of employees /associates from harassment or victimization, for raising concern in good faiths
 - To lay down procedures on how to report their suspicions about potential unlawful and unethical conduct, or breaches of Company policy which include all aspects of criminal and other irregular conduct

3. Applicability

- This policy applies to all employees, the board of directors and associates of Viacom 18 Media Pvt Ltd. & its subsidiaries.

Any actual or potential misconduct by any of the employees / associates of the Company, howsoever insignificant or perceived as such, would be a matter of serious concern for the Company and will be dealt with under this Policy

4. Out of Scope

- This mechanism should not be used for routine or operational matters like:
 - Improper / inappropriate administration facilities
 - Malfunctioning of IT assets (laptops, printers, etc.)
 - Compensation related issues
 - Payment and taxation related queries
 - Recruitment / job openings
 - Questioning the financial or other business decisions taken by the management.

- Sexual harassment complaints (For these you must write to icc@viacom18.com)

5. Definitions

- **“Whistle blower”** mean an Employee /Director/ Associate/ Business Associate who makes protected disclosure under this policy
- **Company means Viacom18 Media Pvt.Ltd.**
- **“Employee”** means every employee of the Company (whether working in India or abroad)
- **“Associate”** means all contractual employees not employed on full-time basis or on Company payroll including interns, freelancers & other technicians.
- **“Director”** means a member of the Board of Directors of the Company
- **“Business Associate”** means Statutory Auditors or Internal Auditors or Tax Consultants or Business Advisors or Financial Advisors or Legal Advisors or any other outside professional engaged with the Company.
- **“Protected Disclosure”** means any communication made in good faith that discloses or demonstrates information that may evidence unethical or improper activity
- **“Compliance Team”** means a team comprising Senior Management personnel of the Company who are jointly responsible for receiving, considering, investigating & taking decisions/actions on the Whistleblowing complaints.
- **“Compliance Officer”** means an officer of the Company who reports in to the Compliance Team & is in charge of receiving, managing & administering the EthicsPoint mechanism & providing assistance to the Compliance Team.

6. How the mechanism will work

- In order to maintain highest level of confidentiality, the Company has appointed an independent, 3rd party outsourced agency, Ethics Point Inc. (also called Navex) to operate the whistle blowing mechanism
- After a complaint is lodged by a person with the contact centre of Ethics Point Inc., it will be then forwarded to the Compliance Team), to initiate further action, .The reporter can choose to be anonymous if the he/she so desires)
- The Compliance Team will decide upon the action to be taken, based on the facts provided by the whistle blower.
- The Company will endeavour to investigate & address the concern raised as soon as possible.
- The person reporting will be provided with a report key and will be asked to create a password for his complaint. He / she must use it to log on to the EthicsPoint website to check for any further information requirements from the Compliance Team
- Where the initial enquiry indicates that further investigation is necessary, the Compliance Team / nominated sub-committee may appoint an external professional agency or internal resources to investigate the matter further and
- On case to case basis, whistle blower may be informed of the outcome of investigation and of any actions taken. This will however depend on the sensitivity of the case and decision of the Compliance Team members

7. Reporting channels

- Any person, who wishes to report a concern, may use any one of the following channels:

- **Hotline (Toll free number)**
 - Dial 000-117. At the prompt dial 855-234-8393. Or dial #998 from the office landline (for Mumbai & Delhi only).
 - This is 24/365 toll free number on which the person may call and report his concerns.
 - The language option is English only.
- **Website**
 - Agency appointed by the company has a dedicated webpage for the Company
 - www.viacom18-employees.ethicspoint.com for employees &
 - www.viacom18-businesspartnersandothers.ethicspoint.com - for other than employees.
 - A person, who wants to report a concern, may go to the link as mentioned above and submit it

8. Guidance to reporting

- Few points which should be kept in mind before or while reporting a concern:
 - Concerns reported 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
 - The person reporting should not investigate or attempt to investigate the matter on his/her own. Company has formed various committees to take appropriate action against the complaints received
 - The person reporting does not have the right to participate in any investigative activities unless requested by the Committee members and subject to disclosure of his / her identity
- In case of reporting on website, whistle blower has to select a category to which the complaint belongs. A whistle blower may, based on his judgment, select the category which best fits the complaint. List of categories with illustrative complaints that will fit into these categories, has been tabulated below

Issue Name	Issue Description
Accounting and Auditing Matters	The unethical systematic recording and analysis of the business and financial transactions associated with generally accepted accounting practices. (Examples include: misstatement of revenues, misstatement of expenses, misstatement of assets, misapplication of Indian GAAP principles, wrongful transactions.)
Antitrust Activity	Oral or written agreements, arrangements or understandings with other business parties to fix prices; boycott specific suppliers or customers; ; or exchange competitively sensitive information; as well as discussions regarding price, allowances or rebates, costs, competition, marketing plans or studies, production plans and capabilities or any other confidential information.
Bribes/kickbacks in cash or kind to government officials	Kickback is part of an income paid to/received by a person or their relatives resulting in collusion between/amongst parties to encourage and cooperate in the scheme or arrangement. Bribe is an illegal payment/receipt from/by one party or their relatives to/from another or their relatives, usually in return for a legal/financial favor or to expedite performance which one is legally required to do but may delay in the absence such bribe.
Company Time, property & information Abuse	Concerns about an employee or manager who is falsifying his/her work hours. Using corporate property, information or position for personal gain.Doing freelancing, contractual or part time employment outside the company in office hours.
Confidentiality and Misappropriation	Confidentiality refers to the protection of the Company's and our customer's non-public information and use of such information only for legitimate business purposes. Misappropriation refers to the unauthorized or improper use of a third party's intellectual property rights, including patents, trademarks, copyrights and trade secrets.
Conflict of Interest	A conflict of interest is a set of circumstances that creates a risk that professional judgement or actions or outcome of decisions regarding a primary interest (i.e. official duties) will be unduly influenced by a secondary interest for personal benefit. Examples include: Outside employment/business in which interests contradict another, Family interests, in which a spouse, child, or other close relative is employed (or applies for employment) or where goods or services are purchased from such a relative or a firm controlled by a relative, etc.
Copyright Violations or Software Piracy	Unauthorized use of corporate owned copyrights or software; also includes the use of unauthorized software on corporate owned systems.
Data Privacy	Refers to the technical, contractual, administrative and physical steps taken by the Company to protect against unauthorized access to and disclosure of personally identifiable data of employees and customers and other third parties that we possess.
Disclosure of Confidential Information	Unauthorized and unlawful disclosure of corporate owned intellectual property or trade secrets,trademarks, patents, copyrights, unpublished financial or pricing information and all related documentation as well as employee, customer or consumer information, marketing and other corporate data bases, marketing plans, business proposals and strategies.
Discrimination or Harassment or favoritism	Making uninvited conduct or gestures in any form - physical, visual, verbal or communications such as letters, emails & phone calls directed at an employee because of his or her sex, religion, ethnicity, beliefs, looks or body parts or body size, that humiliates, offends or intimidates a person or creates an intimidating environment for that person. Giving preferred/royal treatment or favor to one person over another. (Examples include: bias in hiring, bias in assignments, wrongful termination, bias in promotions, unfair compensation, inappropriate language). Sexual Harassment cases are not covered here. To report such case, please write to ICC@viacom18.com
Diverting of Product or Business Opportunity	Diverting any business opportunity or idea in which the Company might have an interest; competing with the Company in any way.
Embezzlement	To appropriate (as property entrusted to one's care) fraudulently to one's own use. (Examples include: bookkeeping errors, misapplication of funds, and mishandling of cash)
Environmental Protection, Health or Safety Law	Violation of any environmental law, regulation, corporate policy or procedure with respect to the handling and disposal of hazardous materials or the health and safety of other individuals.
Falsification of Contracts, Reports or Records or not following the appropriate approval process	Falsification of records consists of altering, fabricating, falsifying, or forging all or any part of a document, contract, bills, invoices or record for the purpose of gaining an advantage, or misrepresenting its value. Appropriate approval process not being followed for invoice processing or reimbursement claims.
Gifts and Entertainment	Refers to the inappropriate offering, solicitation or accepting of items of more than nominal value from vendors, customers or other third parties in a capacity as an employee of the Company.
Improper Supplier or Contractor Activity	Supplier, freelancers or contractor activity in violation of corporate policies and procedures; improper supplier, freelancers or contractor selection based on personal gain, improper negotiation or diversion of contract awards.
Misconduct or Inappropriate Behavior	Intentional wrongdoing; specifically: deliberate violation of a law or standard.
Offensive or Inappropriate Communication	The use of inflammatory, derogatory, unduly critical or insulting communication to an employee.
Retaliation	Verbal, physical or written discriminatory or harassing behavior toward an individual who has made a good faith report regarding a compliance issue.
Sabotage or Vandalism	Destruction of an employer's property (as tools or materials) or the hindering of work by discontented employees (Examples include: Equipment destruction, stealing, work slowdown, computer virus)
Substance Abuse	Substance abuse is defined as the misuse of both legal and illegal drugs including alcohol. (Examples include: cocaine, narcotics, marijuana, stimulants)
Theft	The act of stealing; specifically: the felonious taking and removing of personal property with intent to deprive the rightful owner of it.
Unauthorized/Fraudulent Use of Company facilities and equipment	The misuse/abuse of Company Support Services & facilities, equipment, or assets.
Violence or Threat	Violence is an expression of the intention to inflict evil, injury, or damage to a person or their property. (Examples include: direct, veiled, conditional, violent)
Other	If you feel that the definitions above do not describe the event, action or situation you are looking to report about, please use this header.
Concern/Inquiry	

9. Responsibility of employee / associate being investigated

- The employee / associate under investigation:
 - May or may not be informed of the allegations or investigation being carried out, depending on the sensitivity and seriousness of the issue
 - Has duty to co-operate with Compliance Team /Compliance Officer/ nominated sub-committee members during the course of investigation
 - Will not withhold, destroy, delete or tamper evidence, in any form
 - Will not threaten or intimidate the reporter or witnesses or interfere in the investigation
 - Will be given an opportunity to respond to material findings contained in the investigation report unless there are compelling reasons not to do so

10. Confidentiality

- All complaints received will be kept confidential and will be shared strictly on a 'need to know' basis
- The whistle blower, the defendant, the Compliance Team/Compliance Officer / nominated sub-committee and everyone involved in the process shall:
 - Maintain complete confidentiality of the matter
 - Discuss only to the extent or with the persons required for the purpose of completing the process and investigations
 - Not keep the documents/evidences pertaining to the investigation unattended anywhere at any time
 - Keep electronic mails/files under password
- Whistle blower's identity will be disclosed only in following circumstances:
 - The person agrees to be identified
 - Identification is necessary to allow Viacom18 or law enforcement officials to investigate or respond effectively
 - Identification is required by law

11. Protection of whistle blowers

- If a person raises a concern under this Policy, he or she will not be at risk of suffering any form of reprisal or retaliation. Retaliation includes discrimination, reprisal, harassment or vengeance
- He/she will not be at the risk of losing her/ his job or suffer loss in any other manner like transfer, demotion, refusal of promotion, pay cut, lesser than normal pay rise per performance appraisal, reduced or holding back of bonus or the like including any direct or indirect use of authority to obstruct the whistle-blowers' right to continue to perform his duties/functions including making further protected disclosure, as a result of reporting under this Policy
- The protection is available provided that:
 - The communication/ disclosure is made in good faith;
 - He/she reasonably believes that information, and any allegations contained in it, are substantially true and
 - He/she is not acting for personal gain

12. False complaints

- Making frivolous or bogus complaints through whistle blowing channels is strictly prohibited and not acceptable by the Company
- A person making complaints with wrong intentions and subsequently found to be false, will be subject to strict disciplinary actions
- It may also lead to suspension or termination of services or employment contract

13. Accountability

- This policy may be modified by the Company unilaterally, at any point of time
- Modification may, amongst other reasons, be necessary to ensure compliance with local, state, central and international laws or to accommodate organizational changes within the Company

14. Document Retention

- Company shall maintain appropriate documents for all the complaints received through whistle blowing mechanism and the action taken against them
- Reports will be prepared for all complaints received noting the type of complaint, channel used, action taken, etc.
- All such documents and reports will be retained by the Company for a period of 8 years