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## Document History

Version No.	Published Date	Description of change
1.0	Sept 1, 2020	New document approved by Board
2.0	Sept 24, 2020	Name changed in policy (post approval of Summit Digitel by Board)
3.0	Nov 20, 2020	Web Intake site URL updated to reflect name change
4.0	April 23, 2021	Added provisions for Prohibitions of Insider Trading regulations, removed reference to the Audit Committee and updated office address
5.0	Date of issue to be inserted	Policy updated to include Vendors/Third Party Suppliers & Customers

# Summit Digitel Infrastructure Private Limited

## Whistle-Blower Policy

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## **Contents**

Objective .....	3
Applicability.....	3
Definitions.....	3
Policy.....	4
1. When to Report.....	4
2. Role of a Whistle-Blower.....	4
3. Reporting Mechanism .....	4
4. Protection of Whistle- Blowers .....	6
5. Role of the Board of Directors .....	6
6. Reference Policies .....	7

## Objective

Summit Digital Infrastructure Private Limited “Summit Digital” (collectively, the “Company”) is committed to conducting 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 regulations, 9 (A) (5) of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 (“SEBI PIT Regulations”), to set out a procedure to report actual or suspected violations of applicable laws and regulations, the code of Business Conduct and Ethics and the Instances of leak of unpublished price sensitive information (“UPSI”).

## Applicability

This Policy applies to the Company and all of its managed operations. It thereby applies to all Employees, Vendors/Third Party suppliers & Customers regardless of their location. All 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 Chief Risk Officer and or Company Secretary of the Company for any clarifications.

## Definitions

**“Board of Directors**, a body constituted to represent Shareholders / Investors. The Board is a governing body that typically meets at regular intervals to set policies for corporate management and oversight.

**“Employee”** means any and all directors, officers, executives and other on-roll workers of Summit Digital.

**“Ethics Committee”** means the committee designated by the Board to process and investigate Protected Disclosures.

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

**“Reportable Matter”** means a genuine concern concerning actual or suspected wrongdoing or dangers in relation to Summit Digital activities, including:

- Fraudulent practices, such as improperly tampering with the Company’s books and records, or theft of company property.
- Corruption, including bribery, fraud, money laundering, criminal or illegal activity, or any other miscarriages of Justice.
- Health and safety risks, damage to the environment or any breach of legal or professional obligations.
- Any breach of the Code of Business Conduct and Ethics

- Leak of UPSI

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

**“Whistle-blower”** means any Employee, Vendor/ Third Party or Customer who makes a Protected Disclosure under this Policy.

## **Policy**

### **1. When to Report**

Protected Disclosures are to be made whenever an Employee, Vendor/ Third Party or Customer 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.

### **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.

### **3. Reporting Mechanism**

The Company has established an Ethics Committee to process and investigate, report, recommend and implement actions on Protected Disclosures. Ethics committee operates under the supervision of Board and will report all matters on a quarterly basis or at the discretion of Board.

Composition of the Ethics Committee will be determined by the Board from time to time.

The Ethics Committee is currently constituted by:

- Sr. Risk Manager from Brookfield Asset Management or Sr. Vice President from Brookfield Portfolio Management Infrastructure or Brookfield Infrastructure India - Compliance Director designated as “independent member”,
- Chief Executive Officer (CEO), Chief Risk Officer (CRO), Chief Human Resource Officer (CHRO) from Summit Digital designated as “internal members”.

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 Chief Risk Officer to report potential Code violations, or if you have any specific or general questions.

In the event you do not want to report violations to your supervisor, Chief Human Resource Officer or Chief Risk Officer, you can always make a report through the company’s reporting hotline (anonymously if you so choose) telephonically or through the company’s independent website

- By website to <http://summitdigital.ethicspoint.com/>

- By telephone to the Hotline 000 800 0502 218

In case the protected disclosure is regarding any of the Ethics Committee members, Protected Disclosures may directly be sent to the Chairman of the Board by letter marked “Private and Confidential”, and delivered to:

**The Chairman of the Board of Directors,**

Summit Digital Infrastructure Private Limited  
Unit 2, 9<sup>th</sup> Floor, Tower 4, Equinox Business Park,  
LBS Marg, Kurla (W), Mumbai – 400 070

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

External vendor will share details of complaint with independent members of the Ethics Committee who will then share the details with the larger committee to process and investigate the Protected Disclosures (unless complaint prima facie indicates involvement of non-independent members of the committee, in which case it will be reported to Board directly).

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:

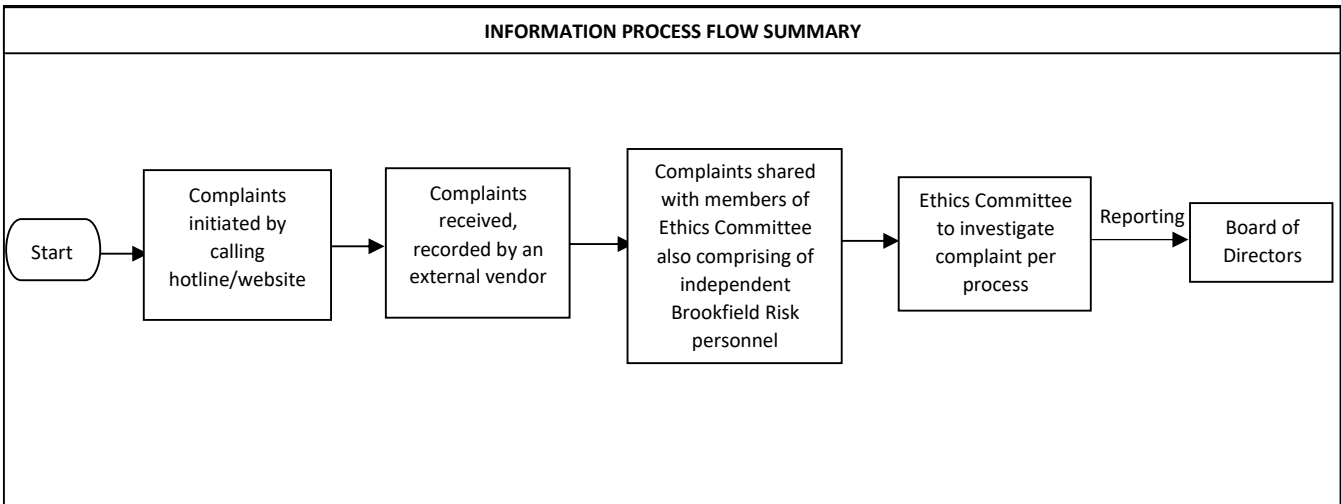
- Date of occurrence and nature of the Reportable Matter (for example, if the Reportable Matter concerns an alleged violation of the Code of Business Conduct and Ethics, please refer to the provision of the Code of Business Conduct and Ethics that is alleged to have been violated)
- Name of the Employee(s) 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.

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

Ethics Committee will submit a report to the Board of Directors on a quarterly basis with details of number of complaints received, resolved and still pending and any other material fact as the committee may find appropriate regarding the disclosures made.

Broad process flow of reporting mechanism is summarized below:



The Ethics Committee shall promptly inform the Company Secretary (designated as Compliance Officer for the purpose of SEBI PIT Regulations), of leak of UPSI reported by Employees, Initiation of inquiries and results of such inquiries, for further reporting to SEBI, as per the Code of Conduct for Prohibition of Insider Trading and SEBI PIT Regulations.

**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 deliberate 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 Chief Risk Officer, Chief Human Resource Officer, by calling the Reporting Hotline, or registering on the website.

**5. Role of the Board of Directors**

The Board is responsible for supervising the development and implementation of this Policy, including oversight of working of the Ethics Committee. It will also approve the Terms of Reference for the Ethics Committee. The Board shall periodically review this Policy to consider necessary amendments.

The Board shall receive reports from the Ethics Committee concerning the investigation and resolution of Protected Disclosures made pursuant to the Policy on a quarterly basis as per the guidelines given by the Board. In addition, the Board 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.

## **6. Reference Policies**

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

- Code of Business Conduct and Ethics Policy
- Anti-Bribery and Corruption (ABC) Policy
- Code of Conduct for Prohibition of Insider Trading
- Third Party Management Policy
- Gift, Entertainment & Hospitality Policy
- Conflict of Interest and Confidentiality Policy