



## **WHISTLE BLOWER POLICY**

### **Complaint and Investigation Procedures for Accounting, Internal Accounting Controls, Fraud or Auditing Matters**

The following procedures have been adopted by the Audit Committee of Vedanta Limited (Company) to govern the receipt, retention, and treatment of complaints regarding the Company's accounting, internal accounting controls or auditing matters, and to protect the confidential, anonymous reporting of employee concerns regarding questionable accounting or auditing matters.

These policies and procedures apply to and are available to all employees of the Company and its subsidiaries and all external stakeholders.

#### **A) POLICY**

It is the policy of the Company to treat complaints about accounting, internal Accounting controls, auditing matters, or questionable financial practices (Accounting Complaints) seriously and expeditiously.

Employees will be given the opportunity to submit for review by the Company confidential and anonymous Accounting Complaints, including without limitation, the following:

- Fraud against investors, securities fraud, mail or wire fraud, bank fraud, or fraudulent statements to the Securities and Exchange Board of India (the —SEBI|| ), the U.S. Securities and Exchange Commission (the -SEC), the relevant stock exchanges, any other relevant authority or members of the investing public;
- Violations of any rules and regulations applicable to the Company and related to accounting, internal accounting controls and auditing matters;
- Intentional error or fraud in the preparation, review or audit of any financial statement of the Company; and
- Significant deficiencies in or intentional noncompliance with the Company's internal accounting controls.

If requested by the employee, the Company will protect the confidentiality and anonymity of the employee to the fullest extent possible, consistent with the need to conduct an adequate review. Vendors, customers, business partners and other parties external to the Company will also be given the opportunity to submit Accounting Complaints; however, the Company is not obligated to keep Accounting Complaints from non-employees confidential or to maintain the anonymity of non-employees.

Accounting Complaints will be reviewed under Audit Committee direction and oversight by the Company's in-house general counsel (—General Counsel|| ), Internal Audit Manager or such other persons as the Audit Committee or General Counsel determines to be appropriate.

The Company will abide by all laws that prohibit retaliation against employees who lawfully submit complaints under these procedures. In the event that the Company contracts with a third party to handle complaints or any part of the complaint process, the third party will comply with these policies and procedures.

### **Vigil Mechanism**

The Vigil Mechanism as envisaged in the Companies Act 2013, and the Rules prescribed is implemented through the Whistle Blower Policy of the Company will provide adequate safeguards against victimization of persons who use such mechanism and make provision for direct access to the Chairperson of the Audit Committee, in appropriate or exceptional cases.

## **B) PROCEDURES**

### **Complaints and the Investigation Procedures**

The following procedures have been adopted by the Audit Committee of Vedanta Limited (the —Company|| ) to govern the receipt, retention, and treatment of Complaints and to protect the confidential, anonymous reporting of the same.

These policies and procedures apply to and are available to all employees of the Company, its subsidiaries and all external stakeholders.

## **C) POLICY**

Employees have the opportunity to submit / report \_Complaints 'pertaining to the following areas such as:

- i. Fraud (an act of willful misrepresentation which would affect the interests of the concerned) against investors, securities fraud, mail or wire fraud, bank fraud, or

fraudulent statements to the Securities and Exchange Board of India (the —SEBI|| ), the U.S. Securities and Exchange Commission (the —SEC|| ), the relevant stock exchanges, any other relevant authority or members of the investing public.

- ii. Violations of any rules and regulations applicable to the Company and related to accounting, internal accounting controls and auditing matters
- iii. Intentional error or fraud in the preparation, review or audit of any financial statement of the Company
- iv. Any violations to the Company’s ethical business practices as specified in the Company’s Code of Conduct policy
- v. Any other event which would affect the interests of the business

The Company will protect the confidentiality and anonymity of the complainant to the fullest extent possible with an objective to conduct an adequate review.

External stakeholders such as vendors, customers, business partners etc. have the opportunity to submit ‘\_Complaints’; however, the Company is not obligated to keep ‘\_Complaints’ from non-employees confidential or to maintain the anonymity of non-employees.

We encourage individuals sending ‘\_Complaints’ / raising any matter to identify themselves instead of sending anonymous ‘\_Complaints’ as it will assist in an effective complaint review process.

Post review, if the ‘\_Complaint’ is found to be have been made with mala fide intention, stringent action will be taken against the complainant. We encourage employees to report genuine ‘\_Complaints’ and those submitted in good faith.

## **D) PROCEDURES**

### **Receipts of Complaints**

All the Complaints ‘under this policy should be reported to the Group Head – Management Assurance, who is independent of operating management and businesses. The contact details are as follows:

Group Head – Management Assurance,

Vedanta, 75 Nehru Road

Vile Parle (E), Mumbai 400 099

Tel No. +91- 22 - 66461000

Fax No. +91- 22 – 66461450

Complaints can also be sent to the designated E-Mail ID: [sgl.whistleblower@vedanta.co.in](mailto:sgl.whistleblower@vedanta.co.in); the custodian of E-Mail ID will be Group Head – Management Assurance.