

WHISTLE BLOWER POLICY

Objective - The Whistleblower Policy lays down guidelines for reporting of Protected Disclosures, by employees, directors and other stakeholders, relating to violation of Tata Code of Conduct.

This document is approved by Audit Committee on 12th November 2025.

Version	Released Date	Effective Date	Summary of Changes
V0	12 th November 2025	12 th November 2025	New policy adopted.
V1	12 th May 2026	12 th May 2026	Details of Chief Ethics Counsellor updated

This document supersedes any previous policy/ communication on this subject.

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1. Preface

- a. Management of Tata Motors Limited (“Company”) believes in the conduct of the affairs of its constituents in a fair and transparent manner by adopting highest standards of professionalism, honesty, integrity and ethical behaviour. Towards this end, the Company has adopted the Tata Code of Conduct (“the Code”) as prevalent from time to time, which lays down the principles and standards that should govern the actions of the Company, its stakeholders and its employees. Any actual or potential violation of the Code, howsoever insignificant or perceived as such, would be a matter of serious concern for the Company. The role of the employees, directors, and stakeholders in pointing out such violations of the Code cannot be undermined. There is a provision under the Code requiring employees as well as stakeholders to report violations, which states:

“Raising Concerns

We encourage our employees, customers, suppliers and other stakeholders to raise concerns or make disclosures when they become aware of any actual or potential violation of our Code, policies or law. We also encourage reporting of any event (actual or potential) of misconduct that is not reflective of our values and principles. Avenues available for raising concerns or queries or reporting cases could include:

- *immediate line manager or the Human Resources department of our Company*
- *designated ethics officials of our Company*
- *the ‘confidential reporting’ third party ethics helpline (if available)*
- *any other reporting channel set out in our Company’s ‘Whistleblower’ policy.*

We do not tolerate any form of retaliation against anyone reporting legitimate concerns. Anyone involved in targeting such a person will be subject to disciplinary action.

If you suspect that you or someone you know has been subjected to retaliation for raising a concern or for reporting a case, we encourage you to promptly contact your line manager, the Company’s Ethics Counsellor, the Human Resources department, the CEO & MD or the office of the group’s Chief Ethics Officer.”

- b. Further, good practices and regulatory requirements for good governance requires companies to establish a mechanism for stakeholders to report potential violation of regulations or the Code.
- c. Accordingly, this Whistleblower Policy (“the Policy”) has been formulated with a view to provide a mechanism for directors, employees as well as other stakeholders of the Company to approach the Ethics Counsellor / Apex Ethics Committee / Chairperson of the Audit Committee of the Company or other channels set out in this policy, to report violations of the Code.
- d. The Audit Committee shall review the functioning of the Whistleblower mechanism, atleast once in a financial year.
- e. The Whistleblower Policy will be displayed on the website of the Company.

2. Definitions

The definitions of some of the key terms used in this Policy are given below. Capitalised terms not defined herein shall have the meaning assigned to them under the Code.

- a. "Audit Committee" means the Audit Committee of Directors constituted by the Board of Directors of the Company in accordance with Section 177 of the Act and read with Regulation 18 of Listing Regulations.
- b. "Employee" means every employee of the Company (whether working in India or abroad), including contractual employees and the directors in the employment of the Company.
- c. "Chief Ethics Counsellor" refers to an employee designated by the Company from time to time, with adequate seniority, competence, and independence to ensure compliance with the provisions of this Policy and drive ethical environment within the Company.
- d. "Code" means the Tata Code of Conduct.
- e. "Director" means every Director of the Company, past or present.
- f. "Good faith" means having a reasonable belief that the information provided is truthful. It does not mean having 'all the evidence' about the concern reported.
- g. "Investigators" means those persons authorised, appointed, consulted or approached by the Chief Ethics Counsellor/ Apex Ethics Committee / Chairperson of the Audit Committee and the police for investigation of any protected disclosure made under this policy.
- h. "Protected Disclosure" means any communication made in good faith that discloses or demonstrates information that may evidence unethical or improper activity.
- i. "Stakeholders" means and includes suppliers, service providers, sales representatives, contractors, channel partners (including dealers), consultants, intermediaries like distributors and agents, joint venture partners; and lenders, customers, business associates, trainee and others with whom the Company has any financial or commercial dealings.
- j. "Subject" means a person against or in relation to whom a Protected Disclosure has been made or evidence gathered during the course of an investigation.
- k. "Whistleblower" means an employee or director or any stakeholder making a Protected Disclosure under this Policy.

3. Scope

- a. This Policy is an extension of the Tata Code of Conduct. The Whistleblower's role is that of a reporting party with reliable information. They are not required or expected to act as investigators or finders of facts, nor would they determine the appropriate corrective or remedial action that may be warranted in a given case.
- b. The employees of the Company can also report instances of leak of Unpublished Price Sensitive Information (UPSI) under the mechanism provided in the Policy.
- c. Routine / administrative matters like malfunctioning printers, unavailability of stationery, errors in salary processing, etc. should not be reported through the channels set out in this policy.
- d. Whistleblowers should not act on their own in conducting any investigative activities, nor do they have a right to participate in any investigative activities other than as requested by the Chief Ethics Counsellor (CEC) or the Apex Ethics Committee or the Chairperson of the Audit Committee or the Investigators.
- e. Protected Disclosure will be appropriately dealt with by the CEC or Apex Ethics Committee or the Chairperson of the Audit Committee, as the case may be.

4. Applicability

This is applicable to Tata Motors Limited and its direct subsidiaries (hereinafter for the purpose of this document referred to as 'Company'), excluding TMF Holding Limited and Tata

Motors Insurance Broking and Advisory Services Limited (and its subsidiaries and associate companies). Other subsidiaries and affiliates of Tata Motors Limited (including those registered out of India) may adopt this policy subject to compliance with local laws as applicable.

5. Disqualifications

- a. While it will be ensured that genuine Whistleblowers are accorded complete protection from any kind of unfair treatment as herein set out, any abuse of this protection will warrant disciplinary action.
- b. Protection under this Policy would not mean protection from disciplinary action arising out of false or bogus allegations made by a Whistleblower knowing it to be false or bogus or with a mala fide intention.
- c. Whistleblowers, who have been found to be making multiple Protected Disclosures which are mala fide, frivolous, baseless, malicious, or reported otherwise than in good faith, will be disqualified from reporting further Protected Disclosures under this Policy. In respect of such Whistleblowers, the CEC / Apex Ethics Committee / Audit Committee would reserve its right to take/recommend appropriate disciplinary action.

6. Channels for making Protected Disclosures

Following channels are available for making Protected Disclosures:

- a. Third-party Ethics Helpline / Web portal:
The Company has appointed an independent third party “Navex Global” to facilitate reporting of protected disclosures through following channels:
 - Toll free helpline number: The toll free number is available with option to communicate in languages, as set out below:

Country	Telephone Number	Languages
India	000 800 0502 221	English, Hindi, Marathi, Kannada, Bengali and Tamil

- Web portal - tatamotors.ethicspoint.com: The web portal is accessible from all countries. These are toll free channels and can be accessed 24 hours a day, seven days a week. For every Protected Disclosure made through third party reporting channels, a case reference number will be provided to the Whistleblower, which can be used for further communication like providing additional information or knowing the status of the concern. The Whistleblower may disclose his/her identity or choose to remain anonymous while reporting through these channels.
- b. Email address - ethicsoffice@tatamotors.com: This email ID is managed by the Central Ethics team of the Company.
- c. The Protected Disclosure can also be made to the Chief Ethics Counsellor of the Company or the Chairperson of the Audit Committee. Their contact details are as under:

Chief Ethics Counsellor

Name: Ranjan Kumar

Email: ranjan.kumar1@tatamotors.com

Chairperson of the Audit Committee

Name: Varsha Vasant Purandare

Email: varsha0712@outlook.com

- d. In addition to above, a Whistleblower can also approach HR or their reporting manager, members of the Apex Ethics Committee, member of the Local Ethics Committee or Central Ethics team to make a Protected Disclosure.

7. Guidance to reporting

- a. Protected disclosures can be raised anonymously.
- b. All Protected Disclosures in relation to financial/accounting matters should preferably be addressed to the Chairperson of the Audit Committee of the Company for investigation.
- c. Similarly, all Protected Disclosures relating to Ethics Counsellors or employees at the levels of Vice President and above, should preferably be addressed to the Chairperson of the Audit Committee of the Company.
- d. In case a Whistleblower is not satisfied with the action taken on the protected disclosure submitted, then they may write to the Chairperson of the Audit Committee with details of their Protected Disclosure and reason for dissatisfaction. The decision of the Audit Committee shall be final for such cases.
- e. If a Protected Disclosure is received by any employee of the Company, the same should be forwarded to the CEC or the Chairperson of the Audit Committee for further action. Appropriate care must be taken to keep the identity of the Whistleblower and the content of Protected Disclosure confidential.
- f. Protected Disclosures should be factual and not speculative or in the nature of a conclusion, and should contain as specific information as possible (names of individuals involved, names of witnesses, names of entities, date of incident, place of incident, document reference numbers like invoice number, PO number, etc.) to allow for proper assessment of the nature and extent of the concern.

8. Investigation

- a. All Protected Disclosures reported under this Policy will be thoroughly investigated by the CEC. In case the CEC is conflicted, then the Apex Ethics Committee / Chairperson of the Audit Committee of the Company shall investigate the matter. If any member of the Audit Committee or the Apex Ethics Committee has a conflict of interest in any given case, then such member will be recused and the other members will deal with the matter on hand.
- b. The CEC / Apex Ethics Committee / Chairperson of the Audit Committee may at their discretion, consider involving any Investigators for the purpose of investigation. The Company has nominated Local Ethics Counsellors who shall support with the investigation process. Certain procedures may be carried out by external experts, if required.
- c. The decision to conduct an investigation is by itself not an accusation and is to be treated as a neutral fact-finding process. The outcome of the investigation may or may not support the concern raised by the Whistleblower about improper or unethical act.
- d. The identity of a Subject will be kept confidential to the extent possible given the legitimate needs of law and the investigation.
- e. Subject will normally be informed of the allegations during the investigation and will get opportunity(ies) for providing their explanations on the concerns raised.

- f. Subject shall have a duty to co-operate during investigation to the extent that such co-operation will not compromise self-incrimination protections available under the applicable laws. No allegation of wrongdoing against a Subject shall be considered as maintainable unless there is reasonable evidence in support of the allegation.
- g. Subject have a responsibility not to interfere with the investigation. Evidence shall not be withheld, destroyed or tampered with, and witnesses or anyone participating in the investigation shall not be influenced, coached, threatened or intimidated by the Subjects.
- h. In view of confidentiality, the Whistleblower or the Subject shall not be provided details of the investigation carried out and its outcome, including actions taken, if any. Limited status update as considered appropriate by the Investigator(s) or CEC may be provided, if requested. The report including evidences, will not be shared.
- i. Depending on the prevailing circumstances, availability of data and other factors relevant to the Protected Disclosure made, attempt will be made to complete the investigation within 45 working days of the receipt of concern. Further, attempt shall be made to complete the recommended consequential action within 7 working days of it being communicated to the HR or Business team.
- j. The Whistleblower, Subject, Investigators, Witnesses and everyone involved in the investigation process shall maintain complete confidentiality of the case, during and after the completion of the same.

9. Protection

- a. No unfair treatment will be meted out to a Whistleblower by virtue of him/her having reported a Protected Disclosure under this Policy. The Company, as a policy, condemns any kind of discrimination, harassment, victimization or any other unfair employment practice being adopted against Whistleblowers. Complete protection will, therefore, be given to Whistleblowers against any unfair practice like retaliation, threat or intimidation of termination/suspension of service, disciplinary action, transfer, demotion, refusal of promotion, or the like including any direct or indirect use of authority to obstruct the Whistleblower's right to continue to perform his/her duties/functions including making further Protected Disclosure. The Company will take steps to minimize difficulties, which the Whistleblower may experience as a result of making the Protected Disclosure. Thus, if the Whistleblower is required to give evidence in criminal or disciplinary proceedings, the Company will arrange for the Whistleblower to receive advice about the procedure, etc.
- b. A Whistleblower may report any violation of the above clause to the Chairperson of the Audit Committee, who shall investigate into the same and recommend suitable action to the management.
- c. Protection under this Policy would not mean protection from disciplinary action arising out of false or bogus allegations or any other misconduct by a Whistleblower. Similarly, the protection under this policy shall not apply to decisions taken in the normal course of operations and as per laid down policy / process e.g. transfer, change of role, etc.
- d. The identity of the Whistleblower shall be kept confidential to the extent possible and permitted under law. Whistleblowers are cautioned that their identity may become known for reasons outside the control of the CEC / Apex Ethics Committee / Chairperson of the Audit Committee (e.g. during investigations carried out by Investigators).
- e. Any other Employee or Director assisting in the said investigation shall also be protected to the same extent as the Whistleblower.

10. Investigators

- a. Investigators are required to conduct a neutral fact finding process. They shall derive their authority and access rights from the CEC / Apex Ethics Committee / Audit Committee when performing an investigation.
- b. Technical and other resources may be drawn upon as necessary to augment the investigation. All Investigators shall be independent and unbiased both in fact and as perceived. Investigators have a duty of fairness, objectivity, thoroughness, ethical behaviour, and observance of legal and professional standards.
- c. Investigations will be launched only after a preliminary review which establishes that:
 - the alleged act constitutes an improper or unethical activity or conduct, and
 - either the allegation is supported by information specific enough to be investigated, or matters that do not meet this standard may be worthy of management review, but investigation itself should not be undertaken as an investigation of an improper or unethical activity.

11. Decision

- a. If an investigation leads the CEC / Apex Ethics Committee / Chairperson of the Audit Committee to conclude that an improper or unethical act has been committed, the CEC / Apex Ethics Committee / Chairperson of the Audit Committee shall recommend to the management of the Company such disciplinary or corrective action as the CEC / Apex Ethics Committee / Chairperson of the Audit Committee deems fit, considering the guidelines laid down in the “Consequence Management Policy” of the Company.
- b. It is clarified that any disciplinary action initiated against the Subject as a result of the findings of an investigation pursuant to this Policy shall be in accordance with the Consequence Management Policy of the Company.

12. Reporting

- a. The CEC shall discuss relevant cases with/the Apex Ethics Committee and shall submit an update to the Audit Committee on a regular basis about all Protected Disclosures received since the last report together with the results of investigations, if any.

13. Retention of documents

- a. All Protected Disclosures received along with the results of investigation relating thereto shall be retained by the Company for a minimum period of seven years.

14. Amendment

- a. The Company reserves its right to amend or modify this Policy in whole or in part, at any time without assigning any reason whatsoever. However, no such amendment or modification will be binding on the directors, employees and stakeholders unless the same is notified to the directors and employees in writing and displayed on the website in case of stakeholders.