



WHISTLEBLOWER PROTECTION POLICY & SECURE REPORTING PROCEDURE

Confidential Reporting • Non-Retaliation • Fair Investigation • Corrective Action • Management Review

Document Control	Details
Document Type	Controlled Ethics / Human Rights Policy & Procedure
Reference	ZIR/POL/HR/010 – Whistle Blower Policy strengthened by this 2026 controlled procedure
Revision	01
Effective / Issue Date	01.04.2026
Applicability	Employees and relevant workers / stakeholders
Owner	Management / Compliance / HR
Approval Authority	Managing Director
Review	Periodic and upon material change, significant case or identified improvement need

1. Purpose

To provide a protected and accessible framework through which employees and relevant stakeholders can raise genuine concerns about suspected misconduct, bribery, corruption, fraud, conflicts of interest, legal or policy violations, retaliation or other serious workplace concerns, while protecting confidentiality and preventing retaliation.

2. Existing Ziran Framework

Existing control	Relationship to this procedure
ZIR/POL/HR/010-00 – Whistle Blower Policy	Primary existing whistleblower policy basis.
ZIR/HR/SOP/012-00 – SOP for reporting employee misconduct	Operational reporting/escalation route for employee-misconduct concerns.
ZIR/POL/HR/014-00 – Grievance Redressal Policy	General grievance mechanism; whistleblower route applies to protected misconduct concerns.
ZIR/POL/HR/001-00 – Anti-bribery & corruption policy	Concerns involving bribery/corruption can be reported through the protected route.
ZIR/POL/HR/016-00 – Fraud prevention and detection	Fraud-related concerns and control weaknesses may be reported and investigated.
ZIR/POL/HR/019-00 – Conflict of interest	Undisclosed or inappropriate conflicts may be reported for review.

3. Scope of Reportable Concerns

- Bribery, corruption, kickbacks or improper benefits.
- Fraud, deliberate falsification or material misrepresentation.
- Undisclosed or improperly managed conflicts of interest.
- Serious breaches of law, company policy or ethical requirements.
- Retaliation or intimidation against a person who raises a genuine concern or participates in an investigation.
- Serious workplace misconduct or other concerns that require protected handling.

Routine employment grievances should normally use the applicable grievance mechanism unless their nature requires protected whistleblower handling.



4. Reporting Channel

The Ziran India Sustainability Clauses identify a confidential whistleblowing channel: ziran.audit@gmail.com. The organization shall communicate the applicable reporting route to relevant persons and maintain it under controlled access.

Requirement	Control
Accessibility	Reporting information shall be communicated and remain reasonably accessible to intended users.
Confidentiality	Identity and case information shall be restricted to persons who need the information for handling the concern.
Non-retaliation	Good-faith reporting and participation in an investigation shall not be grounds for retaliation.
Acknowledgement	Receipt shall be recorded where contact information is available and acknowledgement is appropriate.
Escalation	Concerns shall be assigned to an appropriate responsible person/function, with conflicts of interest considered.
Record integrity	Case records shall be protected from unauthorized alteration, disclosure or destruction.

5. Principles for Protected Reporting

Principle	Requirement
Good faith	Reports should be made honestly and on a reasonable basis; deliberate malicious reporting is not protected as good-faith conduct.
Confidentiality	Information shall be shared only to the extent necessary for appropriate handling, investigation and legal requirements.
Impartiality	The person responsible for reviewing a concern shall not have an inappropriate conflict with the subject matter.
Non-retaliation	Threats, intimidation, adverse treatment or other retaliation for a good-faith report are prohibited.
Fair handling	The subject of a concern shall be treated fairly and given appropriate opportunity to respond within the investigation process.
Need-to-know access	Case information shall be limited to authorized personnel.
Evidence preservation	Relevant records shall be preserved appropriately during an investigation.

6. Secure Reporting & Case-Handling Procedure

Step	Procedure	Responsible function
1. Receive	Receive the concern through the established channel; identify any immediate safety or escalation issue.	Management / Compliance / designated recipient
2. Protect	Restrict access and protect confidentiality to the extent appropriate.	Designated recipient
3. Acknowledge	Where practicable and appropriate, acknowledge receipt without unnecessarily disclosing case information.	Designated recipient
4. Preliminary assessment	Classify the concern, identify conflicts and determine appropriate handling/escalation.	Compliance / Management
5. Investigation	Collect relevant evidence, interview appropriate persons and document findings proportionately.	Authorized investigator
6. Decision	Determine required corrective, disciplinary, control or escalation action based on findings and applicable requirements.	Management / authorized authority
7. CAPA	Where control weakness or nonconformity is identified, initiate correction/CAPA and assign ownership.	Responsible function
8. Closure	Document closure and, where appropriate, effectiveness verification.	Compliance / Management
9. Review	Escalate significant or recurring issues through management review and continual improvement.	Management / IMS



7. Protection Against Retaliation

Retaliation includes adverse treatment, intimidation, discrimination, threats or other negative action because a person raised a genuine concern, participated in an investigation or supported the reporting process. Any allegation of retaliation shall itself be assessed and handled through an appropriate reporting/investigation route.

8. Investigation Controls

- Investigations shall be proportionate to the nature and seriousness of the concern.
- Relevant evidence and records shall be identified and protected.
- Investigators shall consider actual or potential conflicts of interest.
- Information shall be handled confidentially to the extent appropriate.
- Findings and decisions shall be documented sufficiently to demonstrate the basis for closure.
- Where a concern is substantiated, corrective action and control improvements shall be considered.

9. Whistleblower / Protected Concern Register

Case ID	Date Received	Concern Category	Reporting Route	Responsible Reviewer	Status	Investigation / CAPA Ref.	Closure Date	Effectiveness / Follow-up

Case records should not expose unnecessary personal information in general management reports. Detailed case files shall be maintained with restricted access.

10. Monitoring & KPIs

Indicator	Measurement	Evidence source
Reported bribery/corruption concerns	Number, by reporting period	Protected concern / misconduct register
Investigation closure	Number / % of cases completed through the defined process	Investigation and closure records
Retaliation concerns	Number and status	Protected case records
CAPA effectiveness	% of applicable actions verified effective	CAPA/effectiveness records
Ethics training coverage	% applicable personnel completing required training	Training records

The available Ziran source set does not establish verified 2025–26 numerical results for whistleblower-specific indicators such as number of reports, closure rate or retaliation cases. These values shall be populated only from controlled records; they shall not be assumed from a zero-incident or zero-complaint statement.

11. Communication & Awareness

The reporting route, confidentiality expectations, non-retaliation commitment and relevant examples of reportable concerns shall be communicated through appropriate induction, ethics training, employee communication and other suitable channels. Records of communication and training shall be retained.

12. External Stakeholder / Community Concerns

Ziran's 2026 Employee Grievance & Worker Voice Action Plan identifies the need to provide a defined mechanism for external parties/community to register relevant concerns. This is treated as an implementation priority rather than a completed control unless separate evidence confirms that the mechanism is operational. The applicable external channel and response process shall therefore be documented and implemented where required.



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13. Responsibilities

Role	Responsibilities
Managing Director / Management	Approve the framework, provide resources, ensure appropriate escalation and review significant cases.
Compliance / IMS	Coordinate protected reporting controls, case tracking, investigation support, CAPA and management-review inputs.
HR	Support employee communication, awareness, records and appropriate case handling.
Designated recipient / Investigator	Protect confidentiality, assess conflicts, conduct/document investigation and support closure.
Employees / Workers	Raise genuine concerns promptly and cooperate appropriately with investigations.

14. Records & Retention

- Whistleblower reports and acknowledgement records, where applicable.
- Protected concern/case register.
- Investigation records and findings.
- Corrective/preventive action and effectiveness records.
- Retaliation assessment records, where applicable.
- Communication and ethics-training records.
- Management-review and continual-improvement records.

Retention and access shall follow Ziran's applicable controlled-record requirements, with additional confidentiality restrictions appropriate to whistleblower/case information.

15. Management Review & Continual Improvement

Management shall review relevant trends, accessibility of reporting routes, significant cases, retaliation concerns, overdue investigations, CAPA effectiveness and lessons learned. Improvement actions shall be tracked to closure. The mechanism shall be reviewed following significant cases, changes in requirements or identified weaknesses.

16. Evidence Chain for Sustainability / Ethics Assessment

Element	Evidence
Policy	Controlled Whistleblower Protection Policy & Secure Reporting Procedure.
Action / Measure	Communicated reporting channel, protected handling, investigation, non-retaliation and CAPA process.
Records	Reports, acknowledgement, case register, investigation, CAPA and closure/effectiveness records.
Results	Controlled numerical indicators populated from actual records.
Review / Improvement	Management review, trend analysis and corrective actions.

17. Source Basis

This document is based on Ziran's existing Whistle Blower Policy, Grievance Redressal Policy, SOP for Reporting Employee Misconduct, anti-bribery/fraud/conflict-of-interest controls, and the existing Employee Grievance & Worker Voice Action Plan. The latter identifies confidential whistleblower reporting, non-retaliation, investigation/CAPA and management review as required controls, while also identifying an external-grievance mechanism and grievance-committee arrangements as implementation priorities. The available source material does not establish those latter items as fully completed controls.

The confidential whistleblowing email address stated in Ziran's Sustainability Procurement Clauses is ziran.audit@gmail.com. It is reproduced here as an existing source-supported reporting channel; Ziran should verify that the mailbox remains active and appropriately access-controlled before external publication.

18. Approval

Prepared / Compiled By – HSE / Admin Coordinator	Approved By - MD
	