

Policy

October2024

L&T

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1.0 Introduction

1.1 Whistleblower Policy

Good governance is an integral part of the existence of a company. It inspires and strengthens investors' confidence by ensuring the company's commitment to higher goals and profits. This objective is achieved by adopting transparent procedures and practices, having in place effective machinery to address the concerns of all stakeholders, keeping shareholders informed about developments in the company and ensuring effective control over the affairs of the company.

In a professionally managed company like L&T, each employee feels a sense of ownership and interest in its smooth functioning and growth. This bestows a right as well as a responsibility on the employees to

Keeping this in mind and to facilitate this process, the Company has

into a written one. The written report should then be forwarded to the WBIC.

A whistleblower wishing to make a written report may send it directly to the WBIC by email (WBC@larsentoubro.com) or by

should be sent to the WBIC at the following address giving briefly the matter to be reported along with the name, department, location and contact phone number of the whistleblower:

Whistle Blowing Investigation Committee
Larsen & Toubro Limited
C/o Corporate Audit Services
A. M. Naik Tower, 6th Floor,
L&T Campus, Gate No. 3,
Jogeshwari Vikhroli Link Road (JVLR),

Such complaints will then be handled as per the procedure laid down in the Policy & Procedure for Inquiry in Case of Leak / Suspected Leak of UPSI.

Upon receipt of the above report from a whistleblower, the WBIC will acknowledge the same and review the issue as deemed necessary. The WBIC will make all efforts to expeditiously look into the report received from a whistleblower.

The investigation shall be completed normally within 90 - 180 days of receipt of the Protected Disclosure. Extension of this period will be granted by the WBIC depending on the merits of the case.

If any anonymous complaints are received by WBIC, these complaints will be initially reviewed by a two-member committee

4.3 Process of Handling Whistle Blowing Complaints

Receipt of complaint. Planning and deciding the course of action.
Documentary, financial, operational review, etc.

Help Taken From: F&As, HR, IT, Legal, Internal Control Team,
etc. (including Whistle Blower).

Technical Help from External Agencies: Forensic Imaging,
Market Intelligence, Asset Tracing, Lifestyle Check, etc.

Discussion with the Alleged Employee(s).

Actions taken based on recommendations from WBIC and
closure of the complaint.

In the event, the WBIC identifies any improvement in the practice
and procedure in conducting whistleblower investigation at any
point, then it may suggest and recommend corrective measures
to the Whistle Blower Policy.

5.0 Protection of Whistleblower

5.1 Freedom to Report

Employees should feel

