



BMW TechWorks India Whistleblower Policy

2026-2027

Version 1.1



**Classification: Internal
Confidentiality Notice**

This document is controlled and proprietary. Unauthorized access, copying, or reproduction in any form is strictly prohibited. No part of this document may be copied or distributed without the written authorization of the Chief Human Resource Officer of BMW TechWorks India Pvt. Ltd. Additionally; this document must not be disclosed to third parties or individuals whose roles do not require access to its contents. Please treat this document as confidential.

Document Release Notice

This document is governed by the Company's document control procedures.

Document Preparation

Version	Author	Function	Launch Date	Reviewed By	Approved By
2	Ishan Kulkarni	Legal & Compliance	27 th Mar'25	Board of Management	Board of Management

Revision List

Revision No:	Updated By	Revision Date	Revision Description	Change Type (Add / Modify / Delete)
1	Ishan Kulkarni	25.03.2026	Amendments	Modifications

Approved by Board of Management on 25th March, 2026



Classification: Internal

List of Content

- 1. OBJECTIVE 4
- 2. DEFINITIONS 4
- 3. COVERAGE OF POLICY 4
- 4. PROTECTED DISCLOSURE..... 5
- 5. DISQUALIFICATIONS 6
- 6. REPORTING CHANNEL..... 6
- 7. ETHICS COUNCIL 7
- 8. INVESTIGATION 7
- 9. PROTECTION..... 9
- 10. SECRECY / CONFIDENTIALITY 9
- 11. DECISION..... 9
- 12. REPORTING TO THE BOARD..... 10
- 13. RETENTION OF DOCUMENTS..... 10
- 14. PRIVACY NOTICE..... 10
- 15. AMENDMENT..... 10

1. Objective

The Whistleblower Policy lays down guidelines for reporting Protected Disclosures, by employees, directors and other stakeholders, relating to violation of the Code of Conduct. The Policy is an important element in detecting unethical behaviour, corrupt, illegal or other undesirable conduct, actual or suspected fraud, violation of legal or regulatory requirements or incorrect or misrepresentation of any financial statements and reports, etc. This Policy describes the protections available to Whistleblowers, what matters are reportable, how you can report your concerns without fear of retaliation, and how BMW TechWorks India Private Limited ("Company") will support and protect you.

The Company is committed to adhering to the highest standards of ethical, moral and legal conduct of business operations. To maintain these standards, the Company encourages its employees, directors and stakeholders who have concerns about suspected misconduct to come forward and express these concerns without fear of punishment, victimization or unfair treatment.

2. Definitions

- a. "Employee" means every employee of the Company (whether working in India or abroad), including permanent, temporary, contractual employees and trainees/interns.
- b. "Code" means the Code of Conduct.
- c. "Director" means every Director of the Company, whether executive or non-executive, past or present.
- d. "Whistleblower" means a Director, an Employee or a Stakeholder making a Protected Disclosure under this Policy.
- e. "Protected disclosure" means a concern raised by a written communication made in good faith that discloses or demonstrates information that may evidence unethical or improper activity. Protected Disclosures should be factual and not speculative in nature.
- f. "Compliance Officer" means an officer of the Company appointed by the Board of Directors who is authorized to conduct detailed investigation under this Policy and to receive Protected Disclosure from Whistleblowers, maintain record thereof, take initiatives for disposal, inform the Whistleblower the results thereof and submit periodical report to the Board of Directors.



- g. "Stakeholders" means and includes value-chain partners like suppliers, service providers, contractors, consultants, customers, business associates, including their respective employees who interact with the Company, trainee at the Company and others with whom the Company has any financial or commercial dealings.
- h. "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.

3. Coverage of policy

The Policy covers malpractices and events which have taken place/suspected to have taken place including but not limited to the following:

- a. Abuse of authority
- b. Breach of Contract
- c. Negligence causing substantial and specific danger to public health and safety
- d. Manipulation of the Company's data/records
- e. Financial irregularities, including fraud, or suspected fraud
- f. Any unlawful act whether Civil or Criminal offence
- g. Pilferage/ revelation of confidential/proprietary information
- h. Deliberate violation of law/regulation
- i. Wastage/misappropriation of the Company's funds/assets
- j. Bribery or Corruption
- k. Social Media usage carrying potential impacts on company and its employees
- l. Breach of Company policies including Employee Code of Conduct
- m. Any other unethical, biased or discriminatory event

4. Protected Disclosure

a) When can a Protected Disclosure be made?

Before making a Protected Disclosure, the whistleblower should satisfy themselves that they have reasonable grounds to suspect a Protected Disclosure. 'Reasonable grounds to suspect' means that the belief is based on facts or circumstances that would cause a reasonable person to hold the same suspicion. A disclosure without any supporting information is unlikely to reach that standard. However, a Whistleblower does not need to prove their allegations. In addition, the disclosure can still qualify for protection even if it is later found to be incorrect, provided it was made in good faith and on reasonable grounds.

b) What to include in the Protected Disclosure?

Protected Disclosures should either be typed or written in a legible handwriting in English, Hindi or in the regional language of the place of employment of the whistleblower.

Please provide as much detailed and specific information as possible so that your report can be investigated and to allow for proper assessment of the nature and extent of the concern

Some useful details include:

- date, time and location;
- names of person(s) involved, roles and their business group;
- your relationship with the person(s) involved;
- the general nature of your concern;
- how you became aware of the issue;
- possible witnesses; and
- other information/ documents that you have to support your report

[Please note that complaints concerning personal grievances, such as professional development issues or Employee compensation, are not reportable matters for purposes of this Policy]

5. Disqualification

- a. While it will be ensured that genuine Whistleblowers are accorded complete protection from any kind of unfair or victimization 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 make any Protected Disclosures, which have been subsequently found to be *mala fide, frivolous or malicious* shall be liable to stern action under Company's Code of Conduct.

6. Reporting channel

All Protected Disclosures should be addressed to:



BMW TechWorks India SpeakUp Helpline

Access link [home-speakup-reporting](#)

Or, Email to ethics@bmwtechworks.in

Postal address: 1st Floor, Amar Tech Park, Balewadi, Pune, Maharashtra
411045

Toll free helpline number: 0008000503159

QR code



The Compliance Officer shall ensure that a record of the Protected Disclosure is maintained and ascertain from the Whistleblower whether he was the person who made the Protected Disclosure or not. The record will include:

- a. Brief facts;
- b. Whether the same Protected Disclosure was raised previously;
- c. Details of actions taken for processing the complaint;
- d. Findings of the Compliance Officer;
- e. The recommendations of the Board of Management, if any.

7. Ethics council

Members of the Ethics Council



Position	Name	Designation
Head of Ethics Council	Vishwas Muthyala	Chief Human Resource Officer
Member	Shiwali Joshi	Unit Head
Member	Ishan Kulkarni	Legal & Compliance Officer

8. Investigations

- a. All Protected Disclosures reported under this Policy will be thoroughly investigated by the Ethics Council.
- b. An investigation will be initiated by the Compliance Officer in consultation with the Ethics Council, where the Ethics Council is prima facie satisfied that the Protected Disclosure warrants investigation into the alleged improper activity.
- c. The Ethics Council determines otherwise, appropriate action shall be taken in accordance with this Policy.
- d. If the Compliance Officer/ Ethics Council determines that an investigation is not warranted, reason(s) for such determination shall be recorded in writing.
- e. If any member of the Ethics Council has a conflict of interest in any given case, then he/she will be recused and the other senior staff members from the Company, as advised by the Head of the Ethics Council, will deal with the matter on hand.
- f. The Ethics Council may at its discretion, consider involving any Investigators for the purpose of investigation. The investigative team can be a pool of internal people specially trained to investigate or can be an external agency specialized to investigate such cases.
- g. The decision to conduct an investigation by itself is not an acceptance of the charge or accusation and is to be treated as a neutral fact-finding process because the outcome of the investigation may or may not support such charge or accusation.
- h. Subjects will normally be informed of the allegations of a formal investigation and have opportunities for providing their inputs during the

investigation.

- i. All Employees shall have a duty to co-operate with the Compliance Officer/ Ethics Council or any of the Investigators during investigation.
- j. 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 Compliance Officer or the Ethics Committee or the Investigators. Whistleblowers shall be free at any time to engage counsel at their own cost to represent them in the investigation proceedings.
- k. The identity of a Subject will be kept confidential to the extent possible given the legitimate needs of the investigation.
- l. Unless there are compelling reasons not to do so, Subjects will be given reasonable opportunity of being heard during the investigation. No allegation of wrongdoing against a Subject shall be considered as maintainable unless there is reasonable evidence in support of the allegation.
- m. Subjects shall have a responsibility not to interfere with the investigation. Evidence shall not be withheld, destroyed or tampered with, and witnesses shall not be influenced, coached, threatened or intimidated by the Subjects.
- n. 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 52 working days of the receipt of concern (45 working days for completion of investigation and 7 working days for completion of consequential action). However, the Ethics Council shall have the powers to grant or extend time limit as it deems fit wherever it is necessary.
- o. The Compliance Officer shall inform Whistleblower and Subject the outcome of the investigation, either in person or in writing as appropriate, considering the interest of the organization. A Whistleblower who is not satisfied with the outcome of the investigation may appeal to the Chief Executive Officer who may for reasons to be recorded in-writing order a review of the investigation or declare the matter as closed.
- p. 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.

- q. Certain procedures may be carried out by external experts, if required.

9. PROTECTION

- a. No unfair treatment will be meted out to a Whistleblower by virtue of his/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.
- b. The 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.
- c. Any other Employee assisting in the said investigation shall also be protected to the same extent as the Whistleblower.
- d. Retaliation shall not be tolerated. No adverse action will be taken against any employee for reporting a concern or participating in an investigation in good faith. Any retaliation will result in disciplinary action as decided by the management.

10. SECRECY / CONFIDENTIALITY

Whistleblower, Compliance Officer, Members of Ethics Council, the Subject and everybody involved in the process shall:

- Maintain confidentiality of all matters under this Policy
- Discuss only to the extent or with those persons as required under this Policy for completing the process of investigations.
- Not keep the papers unattended anywhere at any time
- Keep the electronic mails / files protected.

11. DECISION

- a. The Compliance Officer shall prepare a detailed investigation report and place it with the Ethics Council for consideration. Such investigation report must be signed by all the Ethics Council members.
- b. If an investigation leads the Ethics Council to conclude that an improper or

unethical act has been committed, the Ethics Council shall recommend the suitable actions to the Board of Management of the Company.

- c. The Board of Management, after reviewing the recommendations shall take disciplinary action as it may think fit.
- d. The Compliance Officer of the Company shall record the decision taken by the Board of Management.

12. REPORTING TO THE BOARD

The Compliance Officer shall present a summary of all Protected Disclosures and the outcomes of the investigations to the Board of Directors.

13. RETENTION OF DOCUMENTS

All Protected Disclosures in writing or documented along with the results of investigation relating thereto, shall be retained by the Company for a period of 7 years or such other period as specified by Company's document retention internal policy or applicable law.

14. PRIVACY NOTICE

- (a) Personal data in whistleblowing and investigations will be processed under the Digital Personal Data Protection Act, 2023 and the Company's internal policy.
- (b) Purposes: receiving, assessing, investigating, and closing reports; managing retaliation risks; and meeting legal obligations.
- (c) Access to case data is on a need-to-know basis.
- (d) Data subject rights: access/correction/erasure requests may be made and will be honoured subject to legal holds and legitimate interests.
- (e) Data Transfer: the data may be transferred nationally or internationally to the other BMW group entity if need be

15. AMENDMENT

The Company reserves its right to amend or modify this Policy in whole or in part, at any time without assigning any reason whatsoever.

Anonymous Disclosures: Anonymous Protected Disclosures will be accepted and reviewed under this Policy, provided they are supported by adequate facts and



evidence to allow for meaningful investigation. The Company encourages Whistleblowers to disclose their identity to enable effective follow-up; however, absence of identity shall not be a ground for rejection of a complaint per se.