



GE T&D India Limited

Vigil Mechanism  
(Ombuds & Open Reporting Procedure)

Originally adopted by Audit Committee on 10<sup>th</sup> November 2015

Revised Policy adopted by Audit Committee on 8<sup>th</sup> November 2023



## GE T&D India Limited – Ombuds & Open Reporting Procedure

### 1. INTRODUCTION

GE T&D India Limited, a GE Group Company (hereinafter referred to as “Company”) is committed to corporate practices based on principles of transparency, accountability, fairness and integrity to create long term sustainable value for its Stakeholders. The Company encourages its Stakeholders who have Concerns about any actual or potential integrity violation including violations of the legal and regulatory requirements and The Spirit & The Letter (S&L), to report such Concerns without fear of retaliation or unfair treatment.

Accordingly, this Ombuds & Open Reporting Procedure is formulated to ensure the establishment of vigil mechanism and has been formulated in accordance with the extant relevant provisions of Section 177 of the Companies Act, 2013 and the requirements of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, to provide an avenue to all Stakeholders to report Concerns, whether actual or potential, about integrity violation or violation of law.

### 2. DEFINITIONS

Term	Description
The Spirit & The Letter	The Spirit & The Letter is a set of global Company policies that cover GE’s integrity commitments on critical subjects and risk areas adopted by the Company. The reference to the Spirit & Letter (“S&L”) as is available at the website of the Company
Concern	Grievance related to any actual or potential violation of law and the S&L including unethical practices, incorrect or misrepresentation of any financial statements and reports, any claim of theft or fraud, conflicts of interest and any claim of unfair employment practices.
Concern Raiser	Any Stakeholder of the Company reporting a Concern.
Audit Committee	Audit Committee of the Board of Directors of the Company.
Respecting confidentiality	The Company respects confidentiality and allows Concern Raisers to raise Concerns, anonymously if they prefer anonymity.
Stakeholders	All employees, directors, officers, subsidiaries, affiliates as well as third parties representing the Company.

### 3. OBJECTIVE

This Vigil Mechanism (Ombuds and Open Reporting Procedure) has been established in line with the extant provisions of the Companies Act, 2013 and the Listing Agreement(s) with the Stock Exchanges, to achieve the following objectives:

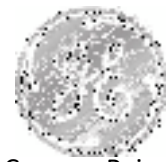
- 3.1. Establish a no threat window; whereby an individual, who is aware of any, perceived wrong-doing in the Company, is able to raise Concerns regarding perceived wrong-doing easily and free of any fear and retaliation.
- 3.2. Ensure necessary investigations and timely remedial action.

### 4. ELIGIBILITY

All Stakeholders are eligible to report a Concern under this Vigil Mechanism (Ombuds & Open Reporting Procedure).

### 5. SAFEGUARDS TO THE CONCERN RASIER

- 5.1. The Company commits that Concern Raiser will not suffer from any form of retaliation, such as a change of status, harassment or any other form of discrimination including but not limited to, threats of physical harm, loss of job, punitive work assignments, or impact on salary or wages, as a result of raising a Concern, supporting an investigation or disclosing information in good faith.



5.2. The Company will take all measures in Respecting Confidentiality of the Concern Raiser. The Concern Raiser may choose to remain anonymous. Even if the identity of the Concern raise is known it will only be shared on a “need-to-know” basis as follows:

5.2.1. The individual agrees to be identified;

5.2.2. Identification is necessary to allow the Company or law enforcement officials to investigate or respond effectively to the report;

5.2.3. Identification is required by law; or

5.2.4. The individual accused of compliance violations is entitled to the information as a matter of legal right in disciplinary proceedings.

5.3. If a Concern Raiser faces any retaliation as a result of reporting a Concern or supporting an investigation, he/she should inform the Chairman of the Audit Committee.

## 6. CONCERN RASIIING PROCEDURE

### 6.1. Reporting a Concern

Any Stakeholder may use the Company’s Vigil Mechanism (Ombuds & Open Reporting Procedure), if they have reason to suspect a violation of the law or the S&L. This Ombuds & Open Reporting Procedure provides Stakeholders with several channels for raising Concerns and they may use the channel that is most comfortable for them. These channels are as follows:

- Supervisor or manager
- Human resources leader
- Compliance leader or auditor
- Company legal counsel
- Next level of management
- Business or region GE ombudsperson
- A GE Corporate ombudsperson – you can voice your integrity Concerns as follows:

 **By Phone:**  
1 800 227 5003 (U.S.A)  
+1 617 443 3077

 **By E-Mail:**  
[Ombudsperson@corporate.ge.com](mailto:Ombudsperson@corporate.ge.com)

 **By Mail:**  
GE Corporate Ombudsperson  
General Electric Company  
One Financial Center, Suite 3700  
Boston, MA 02111

- In exceptional and appropriate circumstances, such as concerns that could materially affect financial reporting or controls or that relate to Financial securities law matters, a concern can be raised directly to the Audit Committee Chairman at mail id : [reombudsconcerns@ge.com](mailto:reombudsconcerns@ge.com).

### 6.2. Investigation

6.2.1 A Concern received through any of the above channels will be promptly and appropriately investigated, and all information disclosed during the course of the investigation will remain confidential, except as necessary to conduct the investigation and take any remedial action. Everyone working for or with the Company has a duty to cooperate with the investigation process. Failure to cooperate in an investigation, or deliberately providing false information during an investigation, can be the basis for disciplinary action, including termination of employment. The Company’s code of conduct prohibits any employee from retaliating or taking any adverse action against anyone for raising or helping to resolve an integrity concern.



### 6.3. Review by the Audit Committee

- 6.3.1 For exceptional concerns raised directly to the Audit Committee Chairman at mail id : [reombudsconcerns@ge.com](mailto:reombudsconcerns@ge.com), the Global GE Renewable Energy Ombudsperson shall have access to this mail id and he/she shall inform the Audit Committee Chairman regarding all such concerns to before/parallel to the investigation. All such concerns will be tracked on a separate board of directors' ombuds docket, but handled by the GE's Ombuds, Finance and Legal staff in the normal manner, except as the Audit Committee Chairman may request. The status of such concerns will be reported to the Chairman of the Audit Committee and if the Chairman of the Audit Committee directs, to the Audit Committee or the full Board. The Chairman of the Audit Committee chair may request special treatment, including the retention of outside counsel or other advisors, for any concern addressed to him or her.
- 6.3.2 With respect to all other concerns/communications, the Global GE Renewable Energy Ombudsperson's Office and Regional Compliance Officer provide regular reports to the Audit Committee. These reports summarize the concerns/communications by subject matter and frequency, and break out significant concerns. The reports also include a summary of the status of significant matters that are under review or investigation in response to a concern. This approach ensures that concerns are raised to the directors in an effective manner that accurately informs them of the nature and frequency of the concerns.
- 6.3.3 If, at the conclusion of its investigation, it is found that a violation has occurred, corrective action commensurate with the nature of the violation will be taken. The corrective actions may include disciplinary action including but not limited to termination. Concerns received as part of the Ombuds & Open Reporting Procedure and respective corrective actions shall be placed before the Audit Committee
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