TATA COMMUNICATIONS



WHISTLEBLOWER POLICY

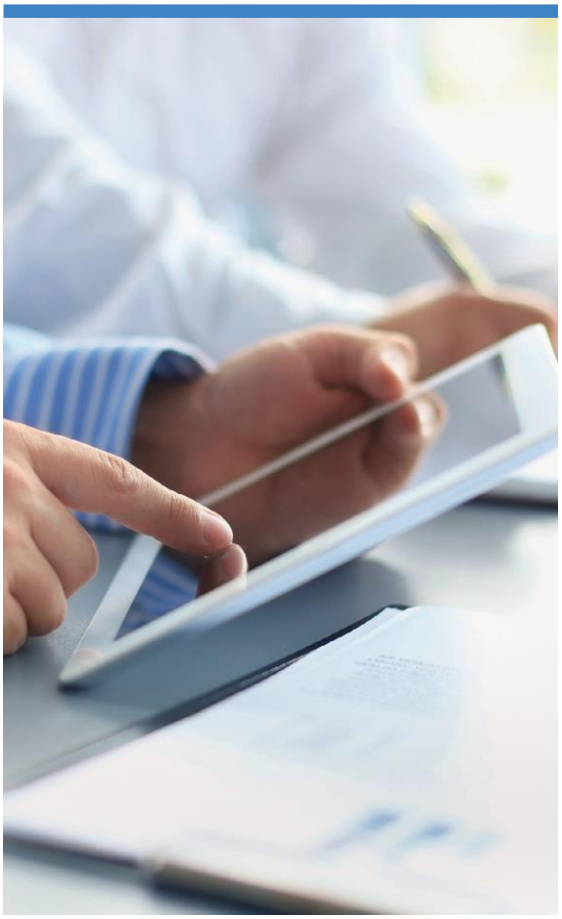
October 2026

Corporate Policies and Procedures: Whistleblower

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1 THE PURPOSE OF THIS POLICY



Tata Communications Limited and its wholly-owned subsidiaries (the "Company" or "Tata Communications") is committed to the integrity of its financial information which is relied upon by its shareholders, the financial markets and other stakeholders. In compliance with applicable laws, the Audit Committee has adopted this Policy to receive and address any concern or complaint regarding questionable accounting or auditing matters, internal accounting controls, infringement of human rights including privacy rights and freedom of expression, disclosure matters, reporting of fraudulent financial information to our shareholders, any government entity or the financial markets, or any other company matters involving fraud, employee misconduct, illegality or leak of unpublished price sensitive information or health and safety and environmental issues which cannot be resolved through normal management channels.

Employees of the Company, directors, customers, suppliers, contractors and/or third-party intermediaries such as agents and consultants ("Personnel") may use the procedures set out in this Whistleblower Policy (the "Policy") to submit, anonymously if they wish, confidential complaints. This Policy allows for good faith disclosure by any category of Personnel of confidential complaints internally, without fear of reprisal, discrimination or adverse employment or commercial consequences, and also permits the Company to address such disclosures or complaints by taking appropriate action, including but not limited to, disciplining or terminating the employment and/or services of those responsible for any substantiated wrongdoing and taking remedial action to correct, undo or otherwise address the wrongdoing. The Company will not tolerate any retaliation against any employee, customer and/or third party intermediary for reporting in good faith any inquiry or concern.

Any person that is not a member of the set of Personnel defined above may also use the procedures set out in this Policy to submit a complaint or any concern(s) stated above and they are actively encouraged to do so. As whistleblowing legislation is generally directed at those who have a connection to the company that is responsible for any wrongdoing, such as an employee relationship, different rules and processes may apply in relation to a complaint brought by someone other than a member of Personnel. The Company's ability to investigate the complaint may therefore be more limited and will be addressed in a manner deemed to be appropriate and legitimate by the Company's internal ethics committee.

The purpose of this Policy is to provide a framework to promote responsible and secure whistle blowing by anyone. It protects Personnel wishing to raise a concern about serious irregularities within the Company. The Policy neither releases employees, customers and/or third-party intermediaries from their duty of confidentiality in the course of their work, nor is it a route for taking up a grievance about a personal situation.

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2 DEFINITIONS

Terms used but not otherwise defined shall have the following meanings:

"Audit Committee" means the Audit Committee constituted by the Board of Directors of the Company.

"Ethics Helpline" is a helpline managed by an independent third party which enables a Whistleblower to report a potential wrongdoing through different channels such as phone, email, web portal, fax and PO Box.

"**Personnel**" means any employee, director, officer, customer, supplier, contractor and/or third-party intermediary engaged to conduct business on behalf of the Company, such as agents and consultants.

"Questionable Accounting or Auditing Matters" without limitation, the following:

- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
- fraud or deliberate error in the recording and maintaining of financial records of the Company;
- deficiencies in or non-compliance with the Company's internal accounting controls;
- misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Company; or
- deviation from full and fair reporting of the Company's financial condition.



"Reportable Matters" means Questionable Accounting or Auditing Matters (defined below), and/or any other Company matters involving abuse of authority, breach of the Tata Code of Conduct or any of the Company's internal policies, fraud, bribery, corruption, breach of competition and antitrust laws, employee misconduct, illegality, health and safety violations, breach or infringement of human rights including the rights to privacy and freedom of expression, environmental issues, wastage / misappropriation of company funds / assets, leak of *unpublished price sensitive information and any other illegal or unethical conduct.

"Whistleblower" is defined as any person who has or had access to data, events or information about an actual, suspected or anticipated Reportable Matter within or by the organisation, and, whether anonymously or not, makes or attempts to make a deliberate, voluntary and protected disclosure of organisational malpractice.

**Unpublished price sensitive information ("UPSI") means any information, relating to Tata Communications Limited or its securities, directly or indirectly, that is not generally available which upon becoming generally available, is likely to materially affect the price of securities and shall, ordinarily include but not restricted to, information relating to the following:*

(a) Financial results; (b) Dividends (c) change in capital structure (d) mergers, demergers, acquisitions, delisting, disposal and expansion of business; and such other transactions and (e) changes in key managerial personnel.

3 REPORTING **RESPONSIBLY**

Personnel and other persons associated with or affected by the operations of the Company, will often be the first to realise instances of impropriety and the facts relating to misstatements in the Company's financial statements and other wrongdoing. All Personnel have an obligation to report any of the Reportable Matters, of which they are or become aware, to the Company. However, due to various reasons which include indifference to the issue, fear of reprisal or plain non-clarity on the issue, such instances may go unreported. This Policy is intended to encourage and enable Personnel and any person other than Personnel to raise serious concerns within the Company prior to seeking resolution outside the Company.

The Company does not tolerate any malpractice, impropriety, statutory non-compliance or wrongdoing. This Policy ensures that Personnel are empowered to pro-actively bring to light such instances without fear of reprisal, discrimination or adverse employment consequences.

This Policy is not, however, intended to question financial or business decisions taken by the Company that are not Reportable Matters nor should it be used as a means to reconsider any matters which have already been addressed pursuant to disciplinary or other internal procedures of the Company. Further, this Policy is not intended to cover career related or other personal grievances.

The Whistleblower's role is that of a reporting party. Whistleblowers are not investigators or finders of facts; neither can they determine the appropriate corrective or remedial action that may be warranted.



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4 FALSE **COMPLAINTS**

While this Policy is intended to protect genuine Whistleblowers from any unfair treatment as a result of their disclosure, misuse of this protection by making frivolous or bogus complaints is strictly prohibited. Any Personnel who makes such complaints will be subject to strict disciplinary action.



5 REPORTING MECHANISMS

Wherever possible, Personnel should raise Reportable Matters with someone who is in a position to address them appropriately. In most cases, a Personnel's supervisor, manager or point of contact is in the best position to address an area of concern. Anyone who is not a defined member of Personnel should endeavour to raise any Reportable Matters with their point of contact at the Company first, unless doing so is impossible in the circumstances (such as where anonymity is required). Supervisors, managers or points of contact to whom Reportable Matters are raised are required to report the same immediately to the Ethics Helpline, the Chief Ethics Officer, the Chief Legal and Compliance Officer or Chairperson of the Audit Committee.

Notwithstanding the foregoing, any person (including anyone who is not a Personnel) can lodge a complaint through any one of the reporting channels set forth in Annex A, which may be updated by the Company from time to time.

A complaint may be made anonymously. If a complaint is made anonymously, however, the complainant must be detailed in their description of the complaint and must provide the basis of making the assertion therein.

Although a Whistleblower is not required to furnish any more information than what he/she wishes to disclose, it is essential for the Company to have all critical information in order to enable the Company to effectively evaluate and investigate a complaint. It is difficult for the Company to proceed with an investigation without sufficient details.
The complaint must therefore provide as much detail and be as specific as possible, including names and dates, in order to facilitate the investigation.

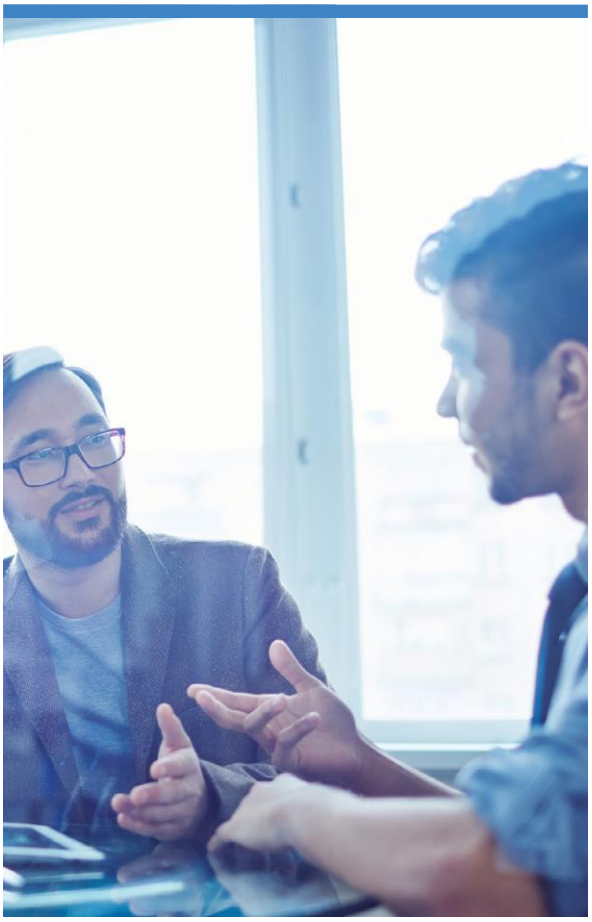
To the extent possible, the complaint must include the following:

1. The employee, and/or outside party or parties involved;
2. The sector of the Company where it happened (division, office, branch);
3. When did it happen: a date or a period of time;
4. Type of concern (what happened);
    a. Financial reporting;
    b. Legal matter;
    c. Management action;
    d. Employee misconduct;
    e. Ethical breach or breach of the Tata Code of Conduct or any other Company Policy and/or
    f. Health and safety and environmental issues
    g. Breach of privacy rights and human rights including freedom of expression
    h. Leak of unpublished price sensitive information
5. Submit supporting documentation (if any);
6. Who to contact for more information, if possible; and/or
7. Prior efforts to address the problem, if any

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6 INVESTIGATIONS

Upon receipt of a complaint, the Chief Legal and Compliance Officer or his/her designees will make an assessment thereof and place an appropriate complaint before the Audit Committee. The Audit Committee shall address all concerns or complaints regarding Reportable Matters which are placed before them and ensure resolution of the same.



The Chief Legal and Compliance Officer may, in consultation with the Audit Committee, either direct the complaint to the organisation / department best placed to address it (while maintaining oversight authority for the investigation) or lead the investigation in person to ensure prompt and appropriate investigation and resolution.

All information disclosed during the course of the investigation will remain confidential, except as necessary or appropriate to conduct the investigation and take any remedial action, in accordance with any applicable laws and regulations. The Company reserves the right to refer any concerns or complaints regarding Reportable Matters to appropriate external regulatory authorities. All Personnel have a duty to cooperate in the investigation of complaints reported as mentioned hereinabove.

Depending on the nature of the complaint, any concerned Personnel, at the outset of formal investigations, may be informed of the allegations against him/her and provided an opportunity to reply to such allegations.

Personnel shall be subject to strict disciplinary action up to and including immediate dismissal, if they fail to cooperate in an investigation, or deliberately provide false information during an investigation. cooperate in an investigation, or deliberately provide false information during an investigation.

If, at the conclusion of its investigation, the Company determines that a violation has occurred, or the allegations are otherwise substantiated, the Company will take effective remedial action commensurate with the nature of and severity of the offence.

This may include disciplinary action against the concerned Personnel and any appropriate remedial action within the Company's power to address any harm, loss, detriment or other negative consequences for the Company or any person that may have arisen out of the violation. The Company may also take reasonable and necessary measures to prevent any further violations which may have resulted in a complaint being made. In some situations, the Company may be under a legal obligation to refer matters to appropriate external regulatory authorities.

7 NON-RETALIATION

No Personnel who, in good faith, makes a disclosure or lodges a complaint in accordance with this Policy shall suffer reprisal, discrimination or adverse employment or commercial consequences.

Accordingly, the Company strictly prohibits discrimination, retaliation or harassment of any kind against a Whistleblower who, based on his/her reasonable belief that one or more Reportable Matters has occurred or are occurring, reports that information. Any Personnel who retaliates against a Whistleblower who has raised a Reportable Matter in good faith, will be subject to strict disciplinary action up to and including immediate termination of employment or termination of his/her relationship with the Company.

If any Personnel who makes a disclosure or complaint in good faith, believes that he/she is being subjected to discrimination, retaliation or harassment for having made a report under this Policy, he/she must immediately report those facts to his/her supervisor, manager or point of contact, or the Chief Legal and Compliance Officer. If, for any reason, he/she does not feel comfortable discussing the matter with these persons, he/she should bring the matter to the attention of the Audit Committee. It is imperative that such Personnel brings the matter to the Company's attention promptly so that any concern of reprisal, discrimination or adverse employment consequences can be investigated and addressed promptly and appropriately.



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8 DOCUMENT **RETENTION**

The Company shall maintain documentation of all complaints or reports subject to this Policy. The documentation shall include any written submissions provided by the complainant, any other Company documents identified in the complaint or by the Company as relevant to the complaint, a summary of the date and manner in which the complaint was received by the Company and any response by the Company to the complainant. All such documentation shall be retained by the Company for a minimum of six (6) years from the date of receipt of the complaint. Confidentiality will be maintained to the extent reasonably practicable depending on the requirements and nature of the investigation, as indicated above.



9 ADDITIONAL ENFORCEMENT **INFORMATION**

In addition to the Company's internal complaint procedure, anyone considering notifying a Reportable Matter should also be aware that certain central, federal, local and state law enforcement agencies and regulatory authorities are authorised to review questionable accounting or auditing matters, potentially fraudulent reports of financial information or other breaches of applicable law, such as antitrust law. Nothing in this Policy is intended to prevent any person from reporting information to the appropriate agency when the person has reasonable cause to believe that the violation of a central, federal, local or state statute or regulation has occurred. In addition, such laws may restrict the way and extent to which the Company can investigate a Whistleblower's complaint, especially where made anonymously or by someone who is not a Personnel. Nothing in this Policy is intended to contradict such laws.



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10 MODIFICATION

The Company may modify this Policy unilaterally at any time without notice. Modification may be necessary, among other reasons, to maintain compliance with local, state, central and federal regulations and/or accommodate organisational changes within the Company.



11 CONCLUSION

The Tata Code of Conduct as well as the Company's policies and practices have been developed as a guide to our legal and ethical responsibilities to achieve and maintain the highest business standards. Conduct that violates the Company's policies is viewed as unacceptable by the Company. Certain violations of the Company's policies and practices could even subject the Company and any individual employee involved to civil and criminal penalties. Before issues escalate to such level, Personnel are encouraged to report any violations covered herein above, or any reprisal, discrimination or adverse employment consequences related to such reports.



For any queries / concerns regarding the Tata Communications Limited Whistleblower Policy, contact:

Mr. Troy Reynolds
Chief Legal and Compliance Officer
Tata Communications (America) Inc.
11911 Freedom Drive, Suite 250
Reston, VA 20190
U.S.A.
Phone: + 1 703 657-8410
Email: troy.reynolds@tatacommunications.com

If you are based in India, you may additionally contact:

Mr. Aman Gupta
Chief Ethics Counsellor, CHRO
Tata Communications Limited
5th, Next Gen Tower, New IDC Building,
Ho Chi Minh Marg, Opposite Savitri Cinema,
VSNL Colony, Greater Kailash I,
New Delhi, Delhi 110048
India
Email: aman.gupta@tatacommunications.com
Additional contacts for any Reportable Matter arising under this policy are set out in Annex A.

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12 FAQS RELATED TO THE WHISTLEBLOWER POLICY

What is the "Whistleblower Policy"?

This Whistleblower Policy has been put in place to encourage the reporting of concerns on any questionable accounting or auditing matters, any other company matters involving fraud, bribery, corruption, employee misconduct, illegality, leak of UPSI, breach of company policy, privacy concerns, breaches of environment health and safety laws, breach or infringement of human rights, including, without limitation, the following:

- fraud or deliberate errors in the preparation, evaluation, review or audit of any financial statement of the Company;
- fraud or deliberate error in the recording and maintaining of financial records of the Company;
- deficiencies in or non-compliance with the Company's internal accounting controls;
- misrepresentation or false statement to or by a senior officer or accountant, regarding a matter contained in the financial records, financial reports or audit reports of the Company;
- deviation from full and fair reporting of the Company's financial condition; or
- breach of human rights and freedoms such as freedom from slavery, the right to privacy and freedom of expression

How can these concerns be expressed?

An employee or third party engaged by the Company can report any of the issues covered under this Policy to his/her supervisor, manager or point of contact. Complaints can also be directed to the Ethics Helpline, the Chief Ethics Counsellor, the Chief Legal and Compliance Officer or directly to the Audit Committee of Tata Communications.

An email can be sent to whistleblower@tatacommunications.com or tatacommunications@ethicshelp.com

Does this Policy protect Complainants?

Yes, the Policy provides protection to employees and third parties engaged by the Company from reprisal, discrimination or any other adverse employment consequences as a result of their reporting any concerns specified under this Policy.

Which concerns are not covered under this Policy?

- frivolous and bogus complaints;
- business and financial decisions taken by the Company that do not involve wrongdoing or illegality;
- any matter already addressed pursuant to disciplinary or other
- procedures of the Company;
- career related or other personal grievances.

Can anonymous complaints be sent?

Yes. The Whistleblower has the option of sending anonymous complaints if for any reason he/she wishes to be unidentified. However, for any action to be initiated on such complaints they have to be detailed in their description and provide the basis of making the assertion therein.

Who investigates these concerns?

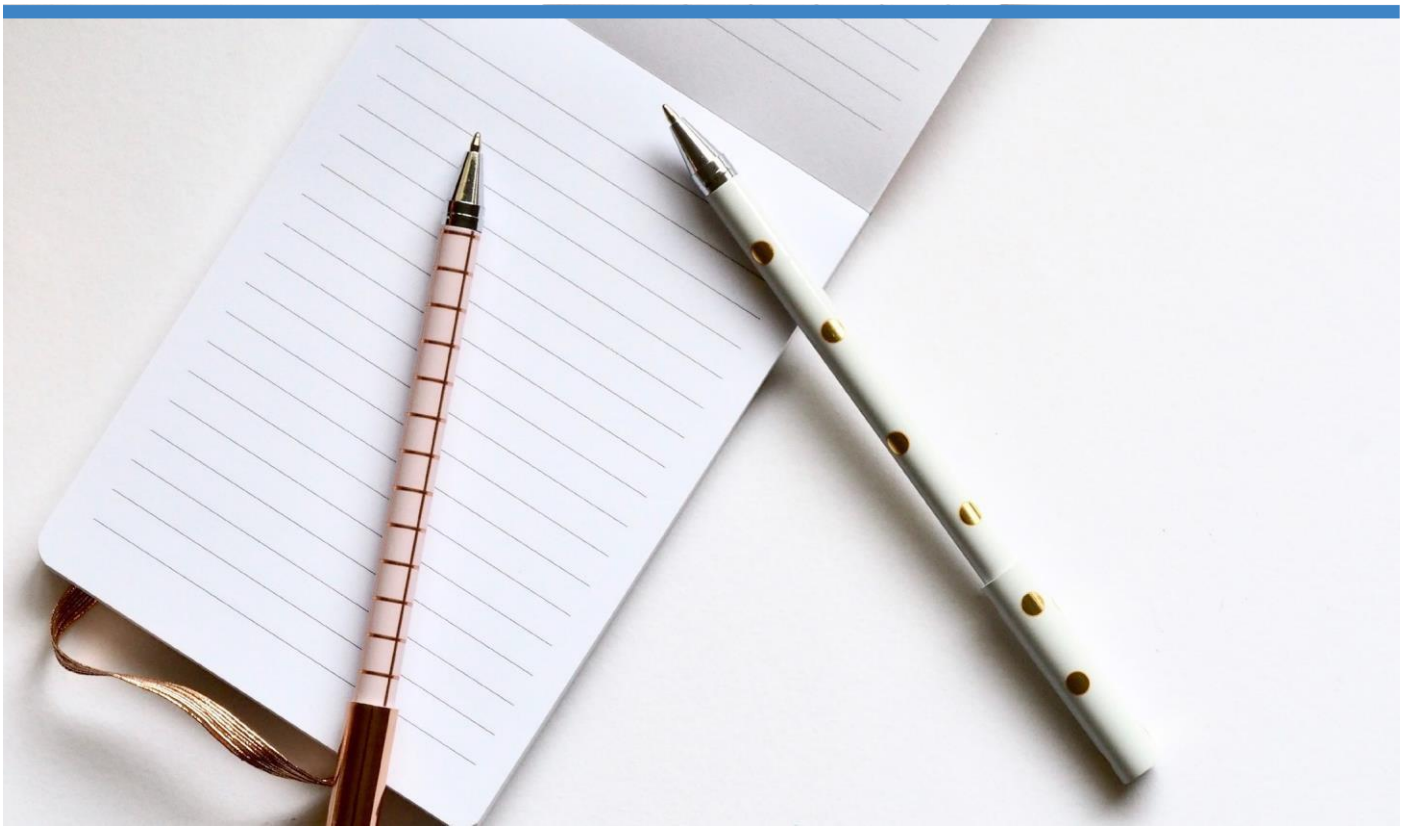
While the Audit Committee is ultimately responsible for ensuring that all concerns or complaints falling within the scope of this Policy are addressed, the Chief Legal and Compliance Officer is primarily responsible for investigation and/or coordination with relevant investigators of all complaints.

What are the options available when an employee or third party engaged by the Company feels discriminated as result of disclosure under this Policy?

The employee or third party engaged by the Company should promptly report the facts related to any discrimination, retaliation or harassment for having made a report under this Policy to his / her supervisor, manager or point of contact, or the Chief Legal and Compliance Officer. If, for any reason, he / she does not feel comfortable discussing the matter with these persons, he / she should bring the matter to the attention of the Audit Committee.

What if I feel that the behaviour I wish to report is wrong or unethical, but I am not sure if it is technically illegal?

There will be many situations where conduct falls within a grey area and it will not be immediately clear that there is genuinely something unlawful about the conduct. The potential for conflict between national laws and individual's human rights and the careful balance between the two is one such area. Another area, particularly relevant to telecommunications, is the fact that national laws do not always keep pace with technological change resulting in numerous privacy, data protection and information security "scandals" where it is not clear whether those involved were doing anything illegal or were aware that they were. Nevertheless, something that is lawful may still be unethical and contrary to the Tata Code of Conduct. If you genuinely believe in good faith that the conduct you are aware of is wrong and unethical, you should raise it. It will then be for the Company, acting through the Chief Legal and Compliance Officer and in consultation with the Audit Committee, to make an assessment and take appropriate action. The Company's non-retaliation policy equally applies to such "grey areas" and where reports are not upheld if the report was made in good faith.



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ANNEX A

ETHICS HELPLINE CHANNELS

REPORTING CHANNEL	COUNTRY	CONTACT INFORMATION	AVAILABILITY	CHOICE OF LANGUAGE
Email	All countries*	tatacommunications@ethicshelp.com	24 hours, 365 days	English, French, Hindi, Tamil, Telegu, Marathi, Malayalam, Kannada and Bengali
	All countries	whistleblower@tatacommunications.com	24 hours, 365 days	English
Web Portal*	All countries	www.ethicshelp.com	24 hours, 365 days	
Phone* (Toll-Free)	India	1800-102-6969	24 hours, 365 days	English and Hindi
			10 a.m. to 7 p.m. IST (Monday - Friday)	Tamil, Kannada, Telugu, Marathi and Gujarati
	Outside India	(+91) 9595-146-146	24 hours, 365 days	English
	US	(+1) 888-436-0393	24 hours, 365 days	English
	Poland	(+48) 800088123	24 hours, 365 days	English
	United Kingdom	(+44) 8083044704	24 hours, 365 days	English
	Germany	(+49) 80018017222	24 hours, 365 days	English
Post Box*	All Countries	Tata Communications Limited, C/o Integrity Matters, Unit 1211, CENTRUM, Plot No C-3, S.G. Barve Road, Wagle Estate, Thane West – 400604, Maharashtra, India	24 hours, 365 days	Off-office hours (India): Voicemail facility available
Chairman of the Audit Committee	All Countries	Mr. Sujit Verma **Email ID:** auditchairwb@tatacommunications.com	9:30 a.m. to 6 p.m. IST (Monday – Friday)	English
Chief Legal and Compliance Officer	All Countries	Mr. Troy Reynolds **Email ID:** troy.reynolds@tatacommunications.com **Phone:** +1 703 657-8410	9:30 a.m. to 6 p.m. EST (Monday – Friday)	English
Chief Ethics Counsellor	All Countries	Mr. Aman Gupta **Email ID:** aman.gupta@tatacommunications.com	9:30 a.m. to 6 p.m. IST (Monday – Friday)	English

***Note:** At the time of raising concern through this reporting channel, please provide the access code **TATACOMM**

TATA COMMUNICATIONS

ADDENDUM TO WHISTLEBLOWER POLICY

(APPLICABLE ONLY FOR TATA COMMUNICATIONS (AUSTRALIA) PTY LIMITED)

I. "Personnel" as defined under Definitions on page 4 of the Policy is amended to include "Relative of Personnel" and "Dependent of Personnel".

II. "Reportable Matters" as defined under Definitions on page 4 of the Policy is amended to include "Public Interest Disclosure" and "Emergency Disclosure".

III. Additional definitions

"Relative of Personnel" means a spouse, parent, child, brother, or sister.

"Dependent of Personnel" means a person, particularly a family member, who relies on another for financial support.

"Reasonable Grounds" means that there must be the kind of reliable information provided by the whistleblower, that a reasonable, prudent person would rely on which makes it more likely than not that something is true.

"Public Interest Disclosure" means a disclosure about wrongdoing in the public sector that serves the public interest.

"Emergency Disclosure" means a disclosure of an imminent threat of death or serious physical injury to a person.

"Actuary" means a business professional who deals with the measurement and management of risk and uncertainty, such as insurance premiums and pension contributions.

IV. Para 2 of Section 7: Non – Retaliation should read as follows:

Accordingly, Tata Communications (Australia) Pty Ltd (TC Australia) strictly prohibits discrimination, retaliation, or harassment of any kind against a Whistleblower who, on Reasonable Grounds believes that one or more Reportable Matters has occurred or are occurring, reports that information. Any Personnel who retaliates against a Whistleblower who has raised a Reportable Matter on Reasonable Grounds, will be subject to strict disciplinary action up to and including immediate termination of employment or termination of his/her relationship with TC Australia.

V. Reference to Reasonable Cause mentioned in Section 9 to be read as "Reasonable Grounds."

VI. Reference to "in good faith" mentioned in the Policy to be read as "on Reasonable Grounds."

VII. Following to be added under Annex A of the Policy as eligible recipient to receive disclosures from Personnel:

(i) Internal or external auditor/s;
(ii) An Actuary;

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ADDENDUM TO WHISTLEBLOWER POLICY

(APPLICABLE ONLY FOR TATA COMMUNICATIONS (AUSTRALIA) PTY LIMITED)

(iii) The Australian Securities and Investments Commission ('ASIC'). To lodge a report with ASIC, you should do so through their online misconduct reporting form or by writing to ASIC: https://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/whistleblower-rights-and-protections/

(iv) The Australian Prudential Regulation Authority ('APRA'). To lodge a report with APRA, you should contact an authorized officer by email: whistleblower@apra.gov.au;

(v) The Australian Federal Police ('AFP'); To lodge a report with the AFP visit their website: https://www.afp.gov.au/

(vi) A legal practitioner who is consulted by the whistleblower for the purpose of obtaining legal advice or legal representation.

VIII. Additional clauses relating to Public Interest Disclosure and Emergency Disclosure:

(i) Public Interest Disclosure and Emergency Disclosure

Any Personnel would further qualify for protection under certain circumstances when any Reportable Matters are either a Public Interest Disclosure or an Emergency Disclosure provided that:

- a previous disclosure has been made by the Personnel as per Annex A;
- the Whistleblower does not reasonably believe that any action has been taken; and
- that the following additional criteria's have been met:

(a) 90 days have passed since the previous disclosure was made, in the case of a Public Interest Disclosure;

(b) The Whistleblower has Reasonable Grounds to believe that the information concerns a danger to health and safety of a person/s or to the natural environment, in the case of an emergency disclosure (the discloser is not required to wait 90 days); and

(c) The Whistleblower provides written notice to TC Australia that they intend making the Public Interest Disclosure or Emergency Disclosure

(ii) Public Interest Disclosures and Emergency Disclosures may be made to:

(d) A member of the parliament of the commonwealth, the parliament of a state or the legislature of a territory; or

(e) A journalist.

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