



SUTHERLAND[®]

WHISTLEBLOWER POLICY

POLICY DOCUMENT

VERSION: 1.0

EFFECTIVE DATE: JULY 24, 2023

POLICY OWNER(S): CORPORATE ETHICS

DOCUMENT NO. HR-EC-GL106

INTERNAL USE ONLY

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1. Introduction

At Sutherland (“Company”), we are committed to upholding the highest standards of integrity, ethics, and compliance in all aspects of our operations. Our [Code of Conduct](#) (Code) serves as a guiding framework, outlining the expectations we have for every member of our organization. While our Code reflects our strong commitment to ethical behavior, we acknowledge that in any large organization, there may be isolated instances where individuals deviate from these standards, intentionally or unintentionally.

We recognise the importance of promptly identifying and addressing any breach of law, policy, or client mandates within our organization. While our Code extensively outlines the whistleblowing mechanism, we also have a separate, dedicated Whistleblowing Policy (“Policy”) to augment its effectiveness.

This Policy sets forth the guidelines and procedures for reporting, investigating, and addressing concerns regarding unethical or illegal activities, financial improprieties, information security or data privacy breaches, or any other misconduct within our organization. It aims to create a safe and confidential reporting environment, protect whistleblowers from retaliation, and ensure that all reports are promptly and thoroughly investigated.

2. Scope

This Policy applies to all Sutherland Board members, employees, or any other person including clients, vendors, contractors, subcontractors, consultants, trainees, shareholders, former employees, job applicants and any other third parties doing business with Sutherland (collectively referred to as “Stakeholder(s)).” It covers any concerns or activities related to violations of laws, regulations, internal policies, financial mismanagement, fraud, corruption, harassment, discrimination, or any other wrongdoing that may have a detrimental impact on Sutherland or its stakeholders.

3. Duty to Report

All employees of Sutherland have a personal responsibility to uphold the company's values and to act in a way that is fair, honest, and ethical. When we see or hear about any wrongdoing, such as illegal or unethical activity, or violations of company policies and procedures, it is our duty to report it so that such wrongdoings can be investigated and addressed. Timely reporting of such incidents can help safeguard Sutherland’s reputation, protect our employees, and build trust with our stakeholders.

4. Reporting Procedure

- If employees become aware of misconduct, violations, or illegal activities, it is important to promptly report their concerns through the designated Reporting Channels mentioned below.
- The report should encompass comprehensive details concerning the nature of the concern, the involved individuals, supporting evidence, if any, and any other relevant information.

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- Once the report is received, the organization will initiate a timely investigation appropriate for the situation.
- Reporters are encouraged to follow up, as necessary.
- Updates on the status and progress of the investigation will be communicated to the reporter within the limits prescribed by law and organizational policy.

5. Reporting channels

Sutherland takes misconduct very seriously and provides several avenues for employees and stakeholders to report it. These include:

- **A manager or another trusted supervisor:** This is the most common way to report misconduct. The manager or supervisor will ensure that these reports are appropriately escalated and investigated.
- **A member of the Human Resources department:** HR is also a good resource for reporting misconduct. They have experience managing these types of reports and can provide support throughout the process.
- **The Infosec Incident Management team:** If the misconduct involves an information security issue, or compromise of client tools, it should be reported to the Infosec Incident Management team (InfosecIncidentManagement@sutherlandglobal.com). They will investigate the issue and take appropriate action.
- **Sutherland's Privacy Office:** A Personal Data breach is an incident that results in the accidental or unlawful access, destruction, loss, alteration, or unauthorized disclosure of personal data that could be transmitted, stored, or processed by the Company. [Click here](#) to report a suspected Personal Data Breach.
- **Designated Ethics Officers:** Sutherland has designated [Ethics Officers](#) who are available to receive reports of misconduct. They can also provide confidential advice and support.
- **Sutherland's confidential EthicsLine:** This is a confidential and secure reporting mechanism to report concerns of misconduct or to ask questions. Sutherland's [EthicsLine](#) is maintained by a third-party service provider and can be accessed online or by phone around the clock. It supports multiple languages and allows anonymous reporting.

No matter how misconduct is reported, each report will be taken seriously and investigated thoroughly.

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6. Confidentiality

Sutherland is committed to treating all whistleblower reports with the utmost confidentiality to the extent permitted by law and reasonably practicable. Whistleblowers are encouraged to provide their identity and contact information when reporting to enable a thorough investigation.

Whistleblowers also have the option to remain anonymous while filing a report. However, it is encouraged to provide contact information to facilitate communication and clarification during the investigation process.

7. Non-Retaliation

Sutherland strictly prohibits any form of retaliation against individuals who report concerns in good faith. Retaliation includes, but is not limited to, termination, demotion, harassment, discrimination, or any adverse employment action. Any individual found engaging in retaliatory behavior will be subject to disciplinary action, up to and including termination.

Whistleblowers who believe they have experienced retaliation should report the incident to their manager, Human Resources, Corporate Ethics, the Legal Team, or the EthicsLine for assistance.

8. Handling of Reports

- **Investigation Process:** All reports will be handled promptly, sensitively, and professionally. The organization will designate a team of qualified investigators to conduct thorough and objective investigations.
- **Whistleblower Protection:** All reasonable steps will be taken to protect the identity of the whistleblower, subject to the limitations imposed by applicable laws and the need to conduct a thorough investigation.
- **Fair Treatment:** Whistleblowers and individuals accused in reports will be treated fairly and afforded due process ensuring the principles of natural justice are followed.
- **Corrective Action:** Upon completion of the investigation, appropriate action will be taken based on the findings. This may include disciplinary action, changes to internal controls, policies, or procedures, and other corrective measures deemed necessary.
- **Communication:** All internal investigation reports are confidential and will not be shared with those reporting misconduct unless it is required by law. However, reporters will be provided with updates on the status of their reports.
- **Record Keeping:** The organization will maintain appropriate records of reports, investigations, and outcomes while ensuring compliance with applicable data protection laws and Sutherland's data retention policy.

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9. Rewards and Incentives

From time to time, Sutherland may offer monetary and non-monetary rewards and incentives to its employees who provide credible information that leads to detection of significant violations, or recovery of Sutherland or client assets.

The specifics of the rewards and incentives program, such as eligibility criteria, assessment procedures, and reward allocation, may be formulated at either the Corporate, Geo or Program level, and may include special campaigns to encourage reporting of misconduct. Sutherland will ensure that such programs do not compromise the confidentiality or anonymity of whistleblowers.

It may be noted that monetary rewards, if any, for reporting significant violations are at the sole discretion of Sutherland and not a matter of right.

9.1 Qualifying issue types

Only the following types of reports would qualify for rewards:

- Fraud, embezzlement, or misappropriation of company or client funds.
- Information Security violations including privacy breaches.
- Weaknesses or vulnerabilities in client systems that could lead to breaches or fraud.
- Violation of laws or regulations
- Significant risks to public health and safety or the environment.
- Unethical or illegal practices which, in the opinion of the Evaluation Committee, could cause substantial harm to the organization or its stakeholders.

9.2 Evaluation Committee

Each Geo shall be responsible for forming an Evaluation Committee, consisting of a minimum of three members and not exceeding five, as outlined below:

- Geo HR Leader
- A member of the Infosec team
- Regional Ethics Officer
- Up to two other senior members, at the discretion of the Country Head.

The Evaluation Committee will review all the reports submitted on each of the Reporting channels to arrive at their decision. It shall meet at least once every quarter to determine the eligibility of whistleblowers for monetary rewards and their quantum. Sutherland's Corporate Ethics Department will be responsible for tracking the awards throughout the organization to ensure consistency in the process, as applicable.

9.3 Reward criteria

In arriving at their decision, the Evaluation Committee will consider the following criteria, or a combination of the following criteria, depending on the kind of issue reported:

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- Credibility and quality of reports
- Severity of the reported misconduct
- Timeliness of the report
- Potential impact of the information on the organization.
- Level of assistance provided during the investigation.
- Degree of risk taken
- investigation outcome, or recovery of funds.
- Impact on preventing future misconduct.
- Uniqueness – where more than one notification about the same misconduct has been received.

9.4 Payment of reward

- All monetary rewards will be determined based on the Evaluation Committee's assessment, with a minimum of US \$100 and subject to approval from Corporate Ethics.
- For whistleblower awards more than US \$1000, additional levels of approval may be required. No upper cap on the quantum of monetary payments if these are reimbursed by the client.
- The reward amount will be subject to tax regulations and will be paid discreetly to the whistleblower to protect their identity.

10. Good faith reporting

Individuals who report concerns must do so in good faith and with a reasonable belief that the information provided is accurate. False, malicious, or misleading complaints waste valuable company resources and undermine the integrity of the reporting system. Such reports will be treated as a violation of our Code of Conduct and may result in disciplinary action.

11. Compliance with Laws

While Sutherland encourages employees to utilise internal reporting mechanisms to report concerns, it is essential to acknowledge that this Policy does not prevent individuals from reporting relevant information to the appropriate agencies and regulatory authorities in case they suspect a violation of central, federal, local, or state statutes or regulations. Furthermore, these laws might place constraints on the Company's investigation of a Whistleblower's complaint, particularly when it is submitted anonymously or by a non-employee. It is important to emphasize that this Policy does not contradict such laws.

12. Effective Date & Repealing Clause

This global policy shall take effect on 24 July 2023 and shall be reviewed periodically to ensure continued relevance and compliance with relevant regulations.

Amendments or updates to the Policy will be communicated to all relevant stakeholders. Any questions or concerns regarding this Policy may be addressed to the Global Head of Ethics at abhishek.agarwal@sutherlandglobal.com.

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13. Review & Approval History

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1.0	Abhishek Agarwal	New Policy	Global HR Policy Management Team	Sumitha Yogesh Anil Joseph Eric Tinch James S Lusk	July 24, 2023