



JCB INDIA GROUP

WHISTLE BLOWER POLICY

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1. What is whistleblowing?

Whistleblowing is the reporting of suspected wrongdoing or dangers in relation to JCB's activities. This may include:

- criminal activity;
- failure to comply with any legal obligation;
- breaches of legislation, such as product safety, competition or data protection laws;
- danger to health and safety;
- damage to the environment;
- fraud, bribery or financial mismanagement;
- unauthorised disclosure of confidential information; or
- the deliberate concealment of any of the above matters

A **whistleblower** is a person (either an employee or an external third party/person) who raises a genuine concern relating to any of the above. If you have any genuine concerns related to suspected wrongdoing or danger affecting any of JCB's activities (a whistleblowing concern) you should report it under this policy.

About this Policy

JCB is committed to conducting its business with honesty and integrity and we expect all personnel to maintain high standards of conduct. However, all organizations face the risk of things going wrong from time to time, or of unknowingly harboring illegal or unethical conduct. A culture of openness and accountability is essential in order to prevent such situations occurring and to address them when they do occur.

The aims of this policy are:

- to encourage stakeholders to report suspected wrongdoing as soon as possible, in the knowledge that their concerns will be taken seriously and investigated as appropriate, and that their confidentiality will be respected;
- to provide stakeholders with guidance as to how to raise those concerns; and
- to reassure stakeholders that they should be able to raise genuine concerns without fear of reprisals, even if they turn out to be mistaken.

This policy covers all individuals working for/with JCB including but not limited to suppliers, vendors, dealers, customers, employees (on rolls & contractual), apprentices, trainees, consultants, directors engaged in any of JCB's businesses (collectively known as **personnel/ stakeholders** in this policy).

This policy is not to be used to raise individual grievances relating to personal circumstances within the workplace or collective grievances. If such circumstances occur, please refer to the Company's policies.

This policy does not form part of any employee's contract of employment, and we may amend it at any time.

This policy covers all the stakeholders of JCB Group-India Companies (“JCB”) which are:

1. JCB India Limited
2. JCB Industries Private Limited
3. JCB Power Products India Private Limited
4. JCB Access India Private Limited
5. J. C. Bamford Investments Private Limited
6. JCB World Brands India Private Limited
7. Lady Bamford Foundation
8. JCB Literature Foundation

It also includes companies which may be incorporated in India under these companies or their holding companies.

2. Raising a Whistleblowing Concern

JCB hopes that in many cases you will be able to raise any concerns with your line manager. You may tell them in person or put the matter in writing if you prefer. They may be able to agree a way of resolving your concern quickly and effectively.

However, where the matter is more serious, or you feel that your line manager has not addressed your concern, or you prefer not to raise it with them for any reason, you should raise it with your HR Manager. If, however, you do not feel comfortable discussing concerns with your HR Manager, then you can raise it by sending email to the dedicated email id - ethics.jcbindia@jcb.com managed by designated officers approved by the Compliance Council.

The Compliance Council comprises senior management from India and the Group to ensure fairness, transparency, and accountability. The designated officers will receive the complaints and take them forward with the Compliance Council.

All concerns containing non-specific, vague, frivolous or malicious allegations, as may be recommended by the Compliance Council, will not be actioned upon and rejected.

3. Confidentiality

JCB hopes that personnel will feel able to voice whistleblowing concerns openly under this policy. While completely anonymous disclosures are harder to investigate, we strongly encourage you to identify yourself when raising concerns. Submitting a non-anonymous complaint demonstrates transparency and will help us fully address the issue. If you want to raise your concern confidentially, we will make every effort to keep your identity secret and only reveal it where necessary to those involved in investigating your concern.

4. External Disclosures

The aim of this policy is to provide an internal mechanism for reporting, investigating and

remedying any wrongdoing in the workplace. In most cases you should not find it necessary to alert anyone externally.

5. Investigation and Outcome

Once you have raised a whistleblowing concern, we will carry out an initial assessment to determine the scope of any investigation. You may be required to attend additional meetings in order to provide further information.

In some cases, we may appoint an investigator or team of investigators including personnel with relevant experience of investigations or specialist knowledge of the subject matter of the disclosure or may appoint external investigators. The investigator(s) may make recommendations for change to enable us to minimize the risk of future wrongdoing.

The need for confidentiality may prevent us giving you details of the investigation, or any disciplinary action taken as a result of the investigation. We will aim to inform you about the closure of your complaint. You should treat any information about the investigation as confidential.

While JCB cannot always guarantee the outcome you are seeking, we will try to deal with your concern fairly and in an appropriate way. By using this policy, you can help us to achieve this.

6. Protection and Support For Whistleblower

JCB aim to encourage openness and will support whistleblowers who raise genuine concerns under this policy, even if they turn out to be mistaken.

Whistleblowers must not suffer any detrimental treatment as a result of raising a genuine concern. If you believe that you have suffered any such treatment, you should inform your HR Manager immediately. If the matter is not remedied, you should raise it formally using the relevant Company's Policy.

Whistleblowers must not be threatened or retaliated against in any way. If you are involved in such conduct, you may be subject to disciplinary action.

However, if we conclude that a whistleblower has made false allegations maliciously, the whistleblower may be subject to disciplinary action or other appropriate actions as per law, in case the whistleblower is not an employee of the company.

7. Corrective Action

Following any investigation made under this policy, recommendations for change will be invited from the investigative team to enable us to minimize the risk of the malpractice or impropriety uncovered from happening again.

The Compliance Council will be responsible for reviewing and bringing these recommendations to the notice of the Management.

8. Monitoring and Review of Policy

The Compliance Council will be responsible for reviewing this policy at least annually or as and when the need arises.

References: Group Whistleblowing Policy