

Carlsberg India Private Limited



SPEAK UP MANUAL  
(VIGIL MECHANISM)

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## INTRODUCTION

Speak Up is the initiative of Carlsberg India Private Limited (“**CIPL**”) to encourage employees to speak up about any conduct in CIPL that is not in line with the ethics and values of CIPL and the Carlsberg Group as set out in the Code of Ethics & Conduct. CIPL is committed to conducting its business in a fair, responsible manner with integrity and full respect for the law. This means that we take the necessary corrective action in the event of any violation of laws or our internal rules.

This manual describes the Vigil Mechanism which CIPL is required to make for its employees and directors to report their actual or suspected concerns and grievances with respect to unethical behaviour and violation of law and internal rules (“**Manual**”).

If you observe or suspect any misconduct, in the form of violations of the Code of Ethics & Conduct, policies or other internal rules in CIPL or the law, we strongly encourage you to speak up. We truly value the help of employees who identify and speak up in good faith about suspected misconduct. By speaking up, you give the CIPL and the Carlsberg Group the opportunity to deal with issues appropriately, thereby making CIPL an even better place to work for all of us. You also help us to reduce the risk of financial and reputational loss as a result of fraud and/or misconduct.

Employees who speak up in good faith are protected and will not be penalised. We will not tolerate any form of retaliation against individuals who speak up.

This Manual explains how you can raise concerns about suspected or potential misconduct in confidence and without fear of retaliation. It also describes what you can expect from CIPL and the Carlsberg Group in terms of following up and taking necessary action.

## SCOPE AND APPLICATION

This Manual is aligned with the Speak Up Manual of the Carlsberg Group, which applies globally to the management, employees and contract workers of all entities in the Carlsberg Group.

## REQUIREMENTS AND GUIDANCE

### 1. WHAT CAN YOU SPEAK UP ABOUT?

**1.1.** You should raise concerns and all good-faith suspicion about any misconduct within CIPL that may violate the Code of Ethics & Conduct, relevant policies, or applicable laws and regulations.

**1.2.** Examples of concerns that can be raised via the Speak Up system are: fraud, bribery, violations of competition laws and rules, inadequate financial or non-financial record keeping, conflicts of interest, discrimination or harassment, improper use of company resources, insider trading, disclosure of confidential information, non-compliance with trade sanctions and export control laws, violation of data protection and privacy laws, environmental issues, and health and safety issues or any other breaches of the Code of Ethics & Conduct, policies or other internal rules in CIPL or the law.

**1.3.** You should **not** use the Speak Up system to report:

1. Routine employment issues (including in relation to vacation, salary and benefits, office climate, performance appraisals etc.), which should be raised with your line manager.
2. Events involving an immediate threat to life or property. If you need emergency assistance, please contact the relevant local authorities and the local security or health and safety representative.
3. Incidents that are required to be reported in accordance with the Crisis Management Policy, such as significant plant or equipment damage, natural catastrophes or terror attacks.

**1.4.** You must not misuse the Speak Up system by making accusations or filing reports that you know are false. We will not tolerate knowingly false reports and such behaviour may result in disciplinary measures being taken against you.

### 2. HOW DO YOU SPEAK UP?

You can speak up about suspected misconduct in various ways.

**2.1.** If you suspect any misconduct, we encourage you to address the matter directly with the person involved. If this would not be appropriate, please speak up through one of the following channels:

1. As a general rule, the first person to go to about suspected misconduct is your line manager.
2. You may also choose to discuss your concern with your HR Representative or Local Compliance Representative.
3. You can report your concern directly to Carlsberg Group Compliance by sending an e-mail to [speakup@carlsberg.com](mailto:speakup@carlsberg.com).
4. If you genuinely believe that the matter cannot be dealt with through channels 1-3, you can use the Carlsberg Group Speak Up line (telephone or web), which is run by an **independent** third party<sup>1</sup>. Instances where you may utilise this facility include situations where, you genuinely believe that

<sup>1</sup> More information on how to use this facility can be found in Annexes A and B.

the Local Compliance Representative, the Carlsberg Group Compliance or any member(s) of the Audit Committee of CIPL is involved or may have conflict of interests in the suspected misconduct.

### 3. REPORTING INFORMATION

**3.1.** When filing a report through your line manager, HR Representative, Local Compliance Representative, the Speak Up line or the Chairman of the Board of Directors of CIPL, we encourage you to provide as much relevant information as possible. Detailed information enables us to assess and review or investigate your concern more thoroughly and to take the right action where necessary.

**3.2.** Even if you do not have all the facts, we encourage you to speak up as soon as possible and to share the facts that you do have. We do not expect you to have all the answers and you are not expected to prove that the concern is well founded. CIPL or the Carlsberg Group, as relevant, will look into the matter to determine whether there is a genuine reason for concern. However, you are advised to refrain from repeatedly making complaints which may be frivolous in nature.

**3.3.** Do not investigate the matter yourself and do not seek evidence to build a case. We guarantee that no disciplinary measures or other actions will be taken against you if your genuine concern turns out to be mistaken or misguided.

### 4. REVIEW AND INVESTIGATION

CIPL and the Carlsberg Group take all reports of possible misconduct seriously and each report is investigated in accordance with the Misconduct Investigation Manual.

**4.1.** The Audit Committee of CIPL (the “AC” or the “**Audit Committee**”) has been appointed by the Board of Directors of CIPL to govern matters of misconduct in CIPL in coordination with Carlsberg Group Compliance, as further described in the Misconduct Investigation Manual.

**4.2.** The AC works under the supervision of the Board of Directors of the CIPL with regard to the vigil mechanism and misconduct matters. The Carlsberg Group Compliance function is monitored by the Carlsberg Integrity Committee. The AC and Carlsberg Group Compliance, as relevant, shall review and investigate Speak Up matters in an independent, fair and unbiased manner for all parties involved.

**4.3.** CIPL and the Carlsberg Group adopt a three-phase approach when handling reports of possible misconduct:

1. Preliminary review and inquiries: the purpose is to assess the concern and determine whether the matter requires further review and investigation (and, if so, by whom and in what form).
2. Investigation: the purpose is to assess whether the concern regarding the reported misconduct is grounded and whether any sanctions should and can be imposed on individuals. The investigation is conducted in a fair manner and provides an equal opportunity for hearing to the Subject.
3. Recommendation/Closure of the matter.

**4.4.** On average, closure of the matter can be expected within one to three months. The Reporter is not provided with any details of the outcome of the case (or any actions taken) for reasons of confidentiality, privacy and the legal rights of the people involved.

**4.5.** Where a report of suspected misconduct by the Reporter concerns the line manager or the HR Representative or the Local Compliance Representative or a member of the Audit Committee or a member of Carlsberg Group Compliance or the Chairman of the Board of Directors of CIPL or any other director of CIPL, that person shall be prevented from acting in relation to such a report. In case of doubt, the remaining member(s) of the Audit Committee, and in their absence, the remaining member(s) of the Carlsberg Group Compliance, or in both of their absence, the remaining member(s) of the Board of Directors of CIPL shall be responsible for determining whether the said person(s) must recuse himself or herself from acting in relation to the concerned report.

## **5. OBLIGATIONS CONNECTED WITH AN INVESTIGATION**

**5.1.** If you become involved in a Speak Up investigation, whether as a Reporter, a witness or a Subject, you need to cooperate and answer all legitimate questions completely and honestly. Deliberately withholding information or misinforming the people performing the investigation may result in disciplinary measures being taken, as will delaying or obstructing the investigation.

**5.2.** All parties involved in an investigation, including the Subject, are entitled to confidentiality in order to avoid unnecessary damage to their reputation. If you participate in or learn about an investigation, you must therefore keep the matter strictly confidential.

**5.3.** No employee, including compliance officers, members of (senior) management or other parties, involved in a Speak Up investigation may attempt to discover the identity of an individual who has chosen to report a concern anonymously.

**5.4.** If a Reporter approaches any Employee other than the Local Compliance Representative, with concerns pertaining to suspected misconduct, the same should be forwarded to the Local Compliance Representative or the Carlsberg Group Compliance, as maybe appropriate, for further necessary action. Appropriate care must be taken to keep the identity of the Reporter confidential. Having said the above, the Employees are encouraged to directly report all matters of genuine concern to either the Local Compliance Representative, the Carlsberg Group Compliance, the Speak Up line or the Chairman of the Board of Directors of CIPL, as appropriate.

## **6. APPROPRIATE MEASURES**

**6.1.** If misconduct has indeed taken place, appropriate measures will be taken where necessary and in accordance with relevant laws.

## **7. CONFIDENTIALITY**

**7.1.** We keep the details of any Speak Up report – including the identities of the reporter and anyone else mentioned in the report – confidential at all times, both during and after the investigation. We share such information with a limited number of people on a strictly need-to-know basis and only disclose it outside this small group if we are required to do so by law or an important public interest is at stake. For abundant clarity, any other Employee(s) assisting in the said investigation shall also be protected to the same extent as the Reporter.

**7.2.** No Employee, including compliance officers, members of (senior) management or other parties involved in a Speak Up investigations may ever attempt to discover the identity of a Reporter that has chosen to report a concern anonymously.

**7.3.** CIPL and the Carlsberg Group are obliged to inform the Subject that a complaint has been filed against them, but the reporter's or witness's identity will not be disclosed. Informing of the Subject can be postponed until the investigation has come to an end, for example if there is a risk that evidence will be destroyed.

## **8. DATA PRIVACY**

Data privacy regulations prescribe that CIPL and the Carlsberg Group protect the privacy of everyone involved. We guarantee that Personal Information collected during a Speak Up review or investigation will only be used for the purposes explained in this Manual. Furthermore, we will do everything reasonable to safeguard Personal Information from unauthorised access and to process Personal Information in accordance with relevant data protection laws.

**8.1.** Information regarding concerns reported via the Speak Up line is transferred to an independent third-party provider but may also:

- Need to be shared with relevant public authorities in case of criminal offences;
- Be transferred to an outside counsel such as a lawyer or (forensic) auditor in connection with an investigation;
- Be transferred to other companies within the Carlsberg Group where relevant for the purpose of carrying out the review or investigation of a Speak Up report.

**8.2.** Personal Information obtained during the course of a review of a Speak Up report will be **deleted** as follows:

1. The information will be deleted immediately if the report does not relate to events or incidents that are eligible to be reported in accordance with this Manual; if the preliminary review finds the allegations to be obviously groundless or if no police report has been filed within two months after the investigation is completed.
2. If the allegations have been reported to the police or other relevant authorities, the information will be deleted immediately after the matter has been closed with the relevant authorities.
3. If, based on the investigation, disciplinary measures are taken against the relevant employee, or if there are other grounds for it being reasonable and necessary to keep the information, the information will be kept in the employee's personal file but removed from the relevant case management system.
4. After termination of employment, the information under 8.2 may be kept for a period of up to eight years. . After this period, the information will be deleted.

**8.3.** Employees involved in Speak Up cases are not obliged to provide Personal Information about themselves. However, any Personal Information that is provided will be treated as confidential in accordance with the provisions of section 7 regarding confidentiality.

**8.4.** Any employee has a right to review their stored Personal Information. This means that:

1. You have a right to know whether your Personal Information is being processed and, if it is, to receive information about the processing and to be given access to the personal information.

2. If you suspect that your Personal Information is being inaccurately or unlawfully processed, you have a right to object and to have the inaccuracies rectified. You may also ask for the processing of your personal information to be put on hold while your objection is being reviewed.
3. Personal Information will be deleted if:
  - it has been processed unlawfully;
  - there are no overriding legitimate grounds for processing your Personal Information;
  - When it is no longer necessary for us to process your Personal Information.You have the right to object to deletion or request storage of the data for the purposes of establishing, exercising or defending a legal claim.
4. You may have the right to lodge a complaint with a supervisory authority, for example a data protection authority.

**8.5.** Exercising some of the above rights will require CIPL to be able to identify the Reporter. If you have reported anonymously, we may not be able to process your request unless you supply additional information that enables us to identify you. These rights are not absolute, as we must also consider the interests of others who might be affected.

## **9. RETALIATION**

**9.1.** Anyone who suspects that they may have been the subject of retaliation in violation of this Manual must report this immediately to the local Compliance representative or one of the members of the AC. The AC will decide on the next steps.

## **10. CONSEQUENCES OF BREACHES**

**10.1.** Employees, including members of (senior) management and compliance officers, who breach any of the provisions of this Manual may be subject to disciplinary action, criminal prosecution and/or civil liability.

**10.2.** Any Reporter who has not acted in good faith by reporting an alleged concern, or does not respect the confidentiality provisions of this Manual, may lose the rights and protections provided for in this Manual and be subject to disciplinary action.

**10.3.** Individuals reporting a concern that implicates their own conduct will not be given any automatic immunity from investigation, disciplinary action, criminal prosecution and/or civil liability. The same applies to any other employee who provides information, causes information to be provided or otherwise assists with a Speak Up investigation.

## **11. AMMENDMENTS**

The Board of Directors of CIPL shall have the authority to amend or modify this Manual, in whole or in part, at any time without assigning any reason, whatsoever and shall communicate the same to the Employees or any other stakeholders of CIPL.

## **12. REPORTING**

A quarterly report concerning the investigation and resolution of complaints received under this Manual shall be placed before the Audit Committee by the Local Compliance Representative.



## Roles and responsibilities

Body/function/individuals	Roles and responsibilities
CIPL Audit Committee	Monitors the effectiveness of the Speak Up Manual and oversees the prudent review and follow-up of material contained in Speak Up reports.
Carlsberg Group Compliance	Responsible for managing the Carlsberg Speak Up line.
Local compliance representatives and other employees involved in Speak Up investigations	Must comply with the requirements of this Manual and the associated Misconduct Investigation Manual when carrying out preliminary reviews and/or investigations.

## MONITORING AND CONTROL

This Manual supports the Code of Ethics & Conduct. The Audit Committee monitors the effectiveness of the Speak Up Manual.

## GLOSSARY

### Employee

Any employee or director of CIPL.

### Local Compliance Representative

Employee designated as the Local Compliance Representative of CIPL by the Audit Committee of CIPL

### Personal information

Any information relating to an identified or identifiable natural person (data subject). An identifiable natural person is someone who can be identified, directly or indirectly, for example by reference to an identifier such as a name, location, telephone number, payroll number etc.

### Reporter

An individual who reports a concern.

### Subject

An individual allegedly involved in misconduct.

### Speak Up channel or Chairman Disclosure

All mechanisms for reporting misconduct, such as addressing the matter to the line manager, HR, local compliance representatives, using the e-mail managed by Carlsberg Group Compliance ([speakup@carlsberg.com](mailto:speakup@carlsberg.com)) or contacting the Speak Up line.

Employees also have a right to make a confidential disclosure directly to:

- the Chairman of the Board of Directors of CIPL as follows: [●]

#### Speak Up line

Web ([www.speakup.carlsberg.com](http://www.speakup.carlsberg.com)) and telephone service hosted by an external provider that can be used for anonymous reporting.

#### Speak Up system

The overall designation for the ability to share concerns regarding (perceived) misconduct.

### ASSOCIATED POLICIES AND MANUALS

- Code of Ethics & Conduct
- Misconduct Investigation Manual

### CONTACT

For more information, please contact the local Compliance Representative. Or, you can contact Carlsberg Group Compliance by sending an e-mail to [compass@carlsberg.com](mailto:compass@carlsberg.com).

## APPENDIX A – HOW TO REACH THE SPEAK UP LINE

### SPEAK UP E-MAIL ADDRESS

[SpeakUp@Carlsberg.com](mailto:SpeakUp@Carlsberg.com)

### SPEAK UP WEBSITE ADDRESS

<http://speakup.carlsberg.com>

### SPEAK UP TELEPHONE NUMBER INDIA

No: 0008004401221, Access code 77274

## APPENDIX B – HOW TO USE THE SPEAK UP LINE

The Speak Up line is a facility that should only be used as a last resort when the standard reporting options are not appropriate. Through the Speak Up line, concerns can be raised anonymously in 20+ languages, 24-7, 365 days a year.

### HOW TO USE THE SPEAK UP LINE

- You can leave a message via the Speak Up telephone or web service. Whichever option you choose, it would be advisable to write down your message beforehand. This will mean that you are certain about the report you are going to leave and ensure that your message is comprehensive and to the point.
- To use the Speak Up telephone option, just dial the specific free phone number for your country. The full list of numbers can be found in Appendix A.
- To use the Speak Up web option, go to <http://speakup.carlsberg.com>. You will be asked to enter an access code. The full list of country-specific access codes and URLs can be found in Appendix A.
- When leaving your message, you will receive a randomly generated six-digit case number. It is important that you write down this number, as it will enable you to read or listen to the response from Group Compliance when you log back in or call back later.
- If you use the Speak Up **telephone** option, leave your message after the signal. Make sure you speak clearly, and ideally spell out names and locations. When you have finished, simply hang up.
- If you choose to use the Speak Up **web** option, type in your message. When you have finished, press the “send message” button. A screen with your case number and message will appear, which can be easily printed out. The Speak Up web option has the advantage that you can print out your exact message and upload relevant documents or e-mails.

### AFTER YOU HAVE USED THE SPEAK UP LINE

- If you have used the Speak Up line, a response will be ready for you on the same channel where you left your original message. So, if you left your message via the Speak Up telephone option, a response will be ready for you via that option; the same applies to the Speak Up web option.
- When using the Speak Up **telephone** option, you will be asked to press 1 if you already have a case number. To hear your response, press 1 and enter your case number. After you have listened to your response, you can immediately post a new follow-up message. If you need some additional time to think, you can simply hang up and call back another time.
- When you use the Speak Up **web** option, you can select the button “if you already have a case number” to read the response. You can post a follow-up message or log out and return to the web option at a later time.
- If you find that a response has not yet been left for you, please be assured that the message is being reviewed and that a response will be available in a few working days. It is wise to check for a response regularly.



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