

## VIGIL MECHANISM / WHISTLE BLOWER POLICY

Policy No. : JDF046  
Prepared By : Legal Department

Adopted on : 29<sup>th</sup> Sep, 2022  
Approved By : Board of Directors

## 1. SCOPE & PREAMBLE

This Policy supplements the John Deere Code of Business Conduct and related compliance policies and procedures established by Deere & Company and John Deere Financial India Private Limited, as amended from time to time (collectively, "Deere Global Policies"). The Deere Global Policies shall prevail to the extent of any conflict, difference or inconsistency with this Policy, except to the extent such conflict, difference or inconsistency is required in this Policy to comply with applicable laws and regulations in India.

The Head Legal & Compliance shall be responsible for maintaining this Policy and any updates to this Policy shall be approved by Board of Directors based on suggestion provided by Head Legal & Compliance and changes required as per the applicable laws and regulations.

Currently, provisions of The Companies Act, 2013, Scale Based Regulation issued by Reserve Bank of India and Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 ('SEBI LODR') as amended from time to time, requires certain class of companies, to establish a vigil mechanism for the directors and employees to report genuine concerns or grievances in such manner as may be prescribed.

John Deere Financial India Private Limited has formulated this policy to govern the actions of the company, directors and its employees pursuant to above referred regulations.

## 2. OBJECTIVE

Protecting the company's reputation for integrity is everyone's job. The company values the help of employees who report potential violations of law or policy.

This policy establishes a mechanism for Directors, employees, stakeholders, service providers, business associates etc. to express their concerns about unethical behavior, actual or suspected fraud, or a breach of Code of Business Conduct or any other policies and regulations application to the Company.

The Company aspires to cultivate a culture of professionalism, high standards of behavior, ethical practices while doing the business. To accomplish this, the Company has developed this policy, to raise alarm on any violations of rules, regulations and policies applicable to the Company and to ensure good governance and transparency of the business. Further it will enhance the monitoring controls, the conduct of investigations, and employee awareness training.

## 3. APPLICABILITY

This policy applies to all John Deere Financial India Private Limited directors, employees, and business associates who engage with the company. All suspected or actual frauds, violations of business code of conduct, policies and regulations must be reported in accordance with the terms of this policy.

## 4. POLICY



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Compliance is the responsibility of every individual in the organization. To satisfy this responsibility, all personnel shall promptly report any actual or potential breach of the Code of Conduct, as well as any other unlawful, unethical, or improper practices, act, or activity involving the company, stakeholders, employees, directors or management.

This policy outlines responsibilities for preventing, detecting, early reporting, and investigating potential violations of law or company policy. Some examples of reportable conduct include the following:

- accounting or financial misconduct.
- improper payments to government officials or private entities.
- legal or regulatory violation.
- theft or misuse of company resources.
- unauthorized disclosure of confidential company information.
- expense report falsification.
- retaliation for reporting misconduct or participating in an investigation.
- Discrimination and harassment must also be reported
- Against Discrimination & Harassment.

Employees are protected for reporting in good faith, and the company does not tolerate retaliation against employees who report or who participate in investigations. This policy, our reporting process, and the company's commitment to non-retaliation are critical to protecting employees, the company, and the brand from harm.

## 5. PROCEDURE

Everyone working for or on behalf of the company has a responsibility to report concerns of actual or potential misconduct. If you witness or learn about misconduct, you must immediately, and without investigating, report it. You must also report if you are asked to commit a violation yourself.

A report can be made to any one of the following:

- Chairman of the Audit Committee of the Company.
- The John Deere Compliance Hotline

Reporting to Chairman of the Audit Committee of the Company:

All alleged wrongful conducts should be reported in writing by providing the following information such as –

- i. Background
- ii. History of the fraud
- iii. Grounds for raising the concern
- iv. Identity of the Subject or subjects
- v. Documentary evidence, wherever available



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to ensure clear understanding of the issue(s) raised in writing. The material must be factual rather than speculative, and it must include as much clear information as possible to enable for an accurate assessment of the nature and scope of the issue(s). The Chairman of Audit Committee can take cognizance of the issue(s) accordingly.

Reporting to John Deere Compliance Hotline:

The Compliance Hotline can be used by anyone within or outside of the company to make a confidential report. An independent third party administers the Compliance Hotline website and telephone in multiple languages 24 hours a day, seven days a week. Calls to the Compliance Hotline will not be traced or recorded.

To report via the Compliance Hotline, use one of the following:

1. On the Internet: <https://johndeere.ethicspoint.com>
2. By telephone: local country toll-free phone numbers available on bulletin board posters in local units or on the website above
3. Reports can also be made by postal mail, using the following address: Compliance Hotline, PO Box 1192, Moline, IL 61266-1192, USA

Anonymous reports will be accepted where permitted by law.

## 6. INVESTIGATION PROCESS

### 1. Complaints received by Chairman of the Audit Committee:

All Complaints (Protected Disclosures) should be addressed to the Chairman of the Audit Committee. It should be reported in writing by the Whistle Blower (Complainant) as soon as possible, not later than 30 days after it comes to his knowledge. The Protected Disclosure should be submitted with a covering letter signed by the Complainant in a closed and secured envelope and should be described as "Protected disclosure under the Vigil (Whistle Blower) Mechanism" or sent through email addressed to [jyotikumpandey@gmail.com](mailto:jyotikumpandey@gmail.com) with the subject "Protected disclosure under the Vigil (Whistle Blower) Mechanism".

If the Company determines after its inquiry that a violation has occurred, it will take effective remedial measures commensurate with the seriousness of the infraction. Disciplinary action against the implicated party may be taken.

### 2. Complaints received at Compliance Hotline:

Upon receiving a report of an alleged violation, the company will investigate. The investigation will be tailored to the circumstances and specific country requirements and practices.

Employees are required to fully cooperate and refrain from interfering with any company investigations. The investigation will be completed in a timely fashion.



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If an investigation confirms a violation of the policy has occurred, the company will take appropriate disciplinary or other corrective action. Any employee, regardless of position or title, whom the company determines has violated the policies will be subject to disciplinary action, up to and including termination of employment. The disciplinary action will depend upon the facts and circumstances of the situation and will be applied according to the specific country's disciplinary policy and laws.

## 7. DISQUALIFICATIONS

Protection under this policy does not immune from disciplinary action if a whistleblower makes false or spurious claims knowingly that they are false or bogus, or with a malafide intent. While real whistleblowers will be given entire protection from any form of unjust treatment as outlined herein, any abuse of this protection will result in disciplinary action.

## 8. IMMUNITY

Whistleblowers are protected from retaliation, threats or intimidation of termination/suspension of service, disciplinary action, transfer, demotion, refusal of promotion, or the like, as well as any direct or indirect use of authority to obstruct the Whistleblower's right to continue performing his duties/functions, including making additional Protected Disclosure. If a whistleblower is called to testify in a criminal case, the Company will provide legal counsel and physical protection to the whistleblower. Any other employee who assists with the investigation will be protected in the same way as the whistleblower.

## 9. POLICY IMPLEMENTATION

The Board of Directors shall be responsible for approval and implementation of this policy. Any modifications to this policy shall require approval of the Board.

### Decision and reporting

If an investigation leads to a conclusion that an improper or unethical act has been committed, the Chairman of the Audit Committee shall recommend to the Board of Directors of the Company to take such disciplinary or corrective action as it may deem fit.

A quarterly report with number of complaints received under the Policy and their outcome shall be placed before the Audit Committee and the Board. A complainant who makes false allegations of unethical & improper practices or about alleged wrongful conduct of the Subject to the Vigilance Officer or the Audit Committee shall be subject to appropriate disciplinary action in accordance with the rules, procedures and policies of the Company.

## 10. DOCUMENT RETENTION

All documents related to reporting, investigation and enforcement pursuant to this Policy shall be kept in accordance with the Company's record retention policy and applicable law.

## 11. AMENDMENT TO THE POLICY

JOHN DEERE FINANCIAL INDIA PRIVATE LIMITED



**JOHN DEERE**  
FINANCIAL

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