



QUEST CORP LIMITED

WHISTLE BLOWER POLICY

(Approved by the Audit Committee and the Board of Directors of Quest Corp Limited on May 22, 2015 and reviewed on May 17, 2018)

QUESS CORP LIMITED

Whistleblower Policy

For the purposes of this Whistle blower Policy, references to Quesse Corp Limited mean Quesse Corp Limited and all of its subsidiaries. Quesse Corp Limited will attempt to ensure that this Policy is brought to the attention of all relevant people.

Whistleblowing

Quesse Corp Limited's Code of Business Conduct and Ethics requires every director, officer and employee of Quesse Corp Limited to report any violation of the Code which is known to or reasonably suspected by that individual. Directors, officers and employees must also report any other known or reasonably suspected improper conduct or incident in relation to Quesse Corp Limited, including any questionable accounting, internal accounting controls or auditing matters or potential violations of the law. Any matter that should be reported is referred to as an **"Improper Activity"**.

Reporting Procedures

Employees should immediately report Improper Activity:

1. To their immediate supervisor, or
2. To their immediate supervisor's manager, or
3. To the Whole-time Director and CFO, including in a situation where an employee is not satisfied with the actions taken by his or her supervisor or supervisor's manager.
4. Employees can also choose instead or additionally to report Improper Activity to the Chair of the Audit Committee.

Officers should immediately report Improper Activity:

1. To the Executive Director & CEO (who are the Chief Compliance officers for the purpose of this policy) or
2. To the Chair of the Audit Committee of Quesse Corp Limited.

Directors should immediately report Improper Activity to the Chair of the Audit Committee of Quesse Corp Limited.

The contact information for the Executive Director & CEO and the Chair of the Audit Committee is as follows:

Contact by email.

Communications may be sent to the email addresses of the respective individual addressees:

- Executive Director and CEO (Email id: alert@quesscorp.com)
- Chair of Audit Committee (Email id: ac@quesscorp.com)

Contact by mail or other physical delivery.

Communications may be mailed or delivered, addressed to the intended recipient:

- Quesse House, 3/3/2 Bellandur Gate, Sarjapur Road, Bangalore 560 103, Karnataka, India

Any such communication will be delivered by Quesse Corp Limited, unopened, to the intended recipient.

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Directors, officers and employees may also make reports regarding Improper Activity on a confidential and anonymous basis to the Audit Committee of Quesse Corp Limited.

Investigations

All reports will be taken seriously. Quesse Corp Limited will ensure that suitable guidance is available to anyone that receives a report and that appropriate procedures are in place for investigating and tracking reports. Quesse Corp Limited will ensure that every report will be promptly and thoroughly investigated. The actions taken by Quesse Corp Limited with respect to a particular report will depend upon the nature of the report. The report may be investigated internally by management, by the Board or an appropriate committee of the Board or be referred to the police and/or the appropriate regulatory authorities. Management will report quarterly to the Audit Committee on reports received and the status of outstanding investigations.

All information reported and disclosed during the course of an investigation will remain confidential and made available only on a need to know basis, except as necessary to conduct the investigation and to take any remedial action, and subject to any applicable law (that can compel disclosure in some circumstances). All directors, officers and employees have a duty to cooperate in the investigation of reports of Improper Activity.

If, at the conclusion of its investigation, Quesse Corp Limited determines that Improper Activity has occurred, Quesse Corp Limited will take effective remedial action equal to the severity of the offence. This action may include disciplinary action against the accused party up to and including termination, and reporting to police and/or regulatory authorities.

Quesse Corp Limited acknowledges that those who file reports need to be assured that their report has been properly addressed. Accordingly, subject to any legal constraints, Quesse Corp Limited will provide the complainant with appropriate information about the outcome of any investigation within a reasonable period of time (except in cases where the report was filed anonymously).

Retention

All documents related to the reporting, investigation, and enforcement of this Policy will be kept in accordance with Quesse Corp Limited's applicable policies and applicable law.

No Retaliation

This Policy is intended to encourage and enable directors, officers and employees of Quesse Corp Limited to raise serious good faith concerns without fear of adverse consequences to them by virtue of raising those concerns. Accordingly, Quesse Corp Limited will not carry out or, to the fullest extent reasonably within its power, permit any retribution or retaliation of any kind against any individual for submitting any report in good faith.