PUKHRAJ ADDITIVES LLP

WHISTLE-BLOWING POLICY

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1. Purpose

Pukhraj Additives LLP is committed to maintaining the highest standards of honesty, integrity, transparency, and accountability in all its business activities. This policy establishes a safe and confidential mechanism through which employees, contract workers, and other stakeholders can report suspected misconduct, malpractice, unethical practices, or violations of applicable laws and Company policies without fear of retaliation.

The policy is guided by the principles of the vigil mechanism under Section 177 of the Companies Act, 2013, and Rule 7 of the Companies (Meetings of Board and its Powers) Rules, 2014, as applicable, and is adopted as part of the Company's commitment to good corporate governance.

2. Scope

This policy applies to all employees, trainees, contract workers, consultants, and other personnel engaged by Pukhraj Additives LLP. It also extends to external stakeholders, including customers, suppliers, contractors, and vendors, who wish to report concerns relating to the Company's business activities.

3. Matters That May Be Reported

Concerns that may be reported under this policy include, but are not limited to, the following:

1. Fraud, corruption, bribery, or other unethical practices.
2. Theft, misappropriation, or misuse of Company assets or funds.
3. Violations of applicable laws, regulations, or Company policies.
4. Serious health, safety, or environmental risks.
5. Falsification or manipulation of records, accounts, quality records, or compliance documentation.
6. Any other misconduct that may adversely affect the Company, its employees, or its stakeholders.

Note: Complaints relating to sexual harassment shall be reported through the Company's POSH Policy (Section 43) and not through this whistle-blowing mechanism.

4. Reporting Channels

Any person wishing to report a concern may use one or more of the following channels:

1. **Email:** hrinfo@pukhrajzincolet.com
2. **Telephone:** 8879330142, available on working days from 9:30 AM to 6:00 PM.
3. **Written Communication:** Addressed to the Human Resources Department or Management.
4. **In-Person Reporting:** By requesting a confidential meeting with a member of the Grievance Redressal Committee or Management.

Where a whistleblower requests a face-to-face meeting, the Company shall offer a meeting within seven working days of receiving the request.

5. Internal Reporting and Investigation Process

Upon receiving a report, the Company shall follow the process outlined below:

1. The Human Resources Department or designated authority shall acknowledge receipt of the report promptly and record the relevant details.
2. A preliminary review shall be conducted to assess the nature of the concern and determine whether a formal investigation is required.
3. Where an investigation is warranted, it shall be conducted impartially, ensuring that relevant parties are given a fair opportunity to present their information and explanations.
4. The investigation findings and recommended corrective or preventive actions shall be submitted to Management for review and decision.
5. The whistleblower shall be informed of the outcome, to the extent permitted by confidentiality requirements and applicable laws.

6. External Whistle-Blower Reporting: Customers, suppliers, contractors, vendors, and other external stakeholders are encouraged to report genuine concerns relating to unethical practices, fraud, bribery, corruption, human rights violations, child labour, forced labour, environmental violations, or health and safety issues through any of the following channels:

- **Email:** hrinfo@pukhrajzincolet.com
- **Telephone:** 8879330142, available on working days from 9:30 AM to 6:00 PM.
- **Website:** www.pukhrajzincolet.com
- **Written Communication:** Addressed to the Human Resources Department or Management.
- **In-Person Reporting:** By requesting a confidential meeting with a member of the Grievance Redressal Committee or Management.

All reports received from external stakeholders shall be handled with the same commitment to confidentiality, impartiality, and protection against retaliation as reports received from internal stakeholders.

7. Confidentiality

The Company shall maintain the confidentiality of the whistleblower's identity and the information provided, to the extent reasonably practicable. Information shall be disclosed only to persons who need it for reviewing or investigating the concern, or where disclosure is required under applicable law.

8. Protection Against Retaliation

The Company strictly prohibits retaliation, victimisation, intimidation, or adverse treatment against any person who raises a concern in good faith. Such protection shall apply regardless of whether the reported concern is ultimately substantiated.

Any suspected act of retaliation shall be brought to the attention of the Human Resources Department or Management for appropriate review and action.

9. False or Malicious Reports

Any person who knowingly makes a false allegation or submits a report with malicious intent may be subject to appropriate disciplinary or other action in accordance with applicable Company rules and laws.

However, a report that cannot be substantiated following an investigation shall not, by itself, be considered false or malicious, provided the concern was raised in good faith.

10. Responsibility and Review

The Human Resources Department, in coordination with Management, shall be responsible for implementing this policy, maintaining appropriate records of reports and investigations, ensuring confidentiality, and coordinating necessary corrective or preventive actions.

This policy shall be reviewed periodically to ensure its continued suitability, effectiveness, and alignment with applicable legal requirements and the Company's governance practices.

Approved By



Karina Nagpal
Managing Partner
Pukhraj Additives LLP