



ATHARVA POLYPLAST
CIN : U25209PN2014PLC150099

WHISTLE BLOWER POLICY

[As per Companies Act 2013 & SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

I. Objective

The purpose of this policy is to:

- Provide a secure and confidential platform for employees, directors, and stakeholders to report unethical behaviour, fraud, or violations of Company policies and laws.
- Establish a mechanism for impartial investigation and ensure protection against victimization of whistleblowers.

II. Regulatory Framework

This policy is framed in accordance with:

- **Section 177(9) & (10) of the Companies Act, 2013**
- **Regulation 22 of the SEBI (LODR) Regulations, 2015**
- Applicable provisions under the Companies (Meetings of Board and its Powers) Rules, 2014

III. Applicability

This policy applies to:

- All directors, employees, and stakeholders of the Company
- Contractors, consultants, service providers, or any person with business dealings with the Company

IV. Scope of Reportable Matters

Whistleblowers can report concerns relating to:

- Unethical business conduct
- Fraud, misappropriation, or financial irregularities
- Violation of laws, regulations, or Company's Code of Conduct
- Abuse of authority, harassment, discrimination



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- Insider trading or data privacy breaches
- Any activity that may cause reputational harm to the Company

V. Whistleblower Protection

The Company assures that:

- Whistleblowers will be protected against any form of retaliation, harassment, or discrimination.
- The identity of the whistleblower will be kept confidential, unless required by law or with the whistleblower's consent.
- Reports may be made anonymously, although complete anonymity may limit investigation effectiveness.

VI. Reporting Mechanism

Whistleblowers may report concerns through:

1. Email to: [Insert Email – e.g., whistleblower@[company].com]
2. Letter in a sealed envelope marked “Private & Confidential” to:
Chairman – Audit Committee / Compliance Officer
[Insert Registered Office Address]
3. Hotline Number (if available): [Insert Number]
4. Anonymous web portal (if implemented)

VII. Investigation Process

- Upon receipt, the complaint will be acknowledged and reviewed by the Whistleblower Committee or Audit Committee.
- A preliminary assessment is made, followed by an investigation if necessary.
- Investigations will be fair, unbiased, and conducted in a timely manner.
- A detailed report will be submitted to the Audit Committee or Board, with appropriate recommendations and corrective action.

VIII. Roles and Responsibilities



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Audit Committee

- Monitor the implementation of this policy
- Review reports and oversee disciplinary action if necessary

Whistleblower Committee / Compliance Officer

- Maintain a register of complaints and track resolution
- Ensure confidentiality and follow-up

Employees

- Raise concerns in good faith
- Cooperate in investigations when required

IX. False Allegations

If a complaint is found to be malicious, false, or made with the intent to harass, disciplinary action may be taken against the complainant, after due investigation.

X. Retention of Records

All complaints, investigation reports, and documents shall be retained for 8 years or as required by applicable laws.

XI. Dissemination

- This Policy shall be hosted on the **Company's website**.
- A statement affirming that no personnel have been denied access to the Audit Committee shall be disclosed in the **Corporate Governance Report**.

XII. Review and Amendments

This policy shall be reviewed periodically and may be amended with the approval of the **Board of Directors**, based on regulatory updates or as recommended by the Audit Committee.