

 IND-SWIFT LABORATORIES LIMITED	Ind- Swift Laboratories Ltd.	Doc. No – HR/ABMS/06
	Procedure for Whistle Blower	Rev. no -01
		Issue date – 01.06.2025

PURPOSE

The Purpose of this policy is to provide an opportunity for all employees, stakeholders and members of the public to report any improper conduct in accordance with the procedures as provided for under this policy and to provide protection for employees and members of the public who report such concerns.

The policy is designed to support to the following:

1. Be committed to the Company's business ethics of Honesty, Integrity and Transparency.
2. To provide a transparent and confidential process for all parties to give information on non-compliances to the Code of Ethics and Conduct, or any misconduct regardless of his or her position, to an independent party to investigate the allegations and take the appropriate actions; and
3. To uphold the moral duty being a Company by protecting the interest of all its stakeholders.

DEFINITION OF REPORTED MISCONDUCT

An improper conduct is any act or omission, which if proven, will constitute an act of misconduct pursuant to the Group's Code of Ethics and Conduct and/or a criminal offence under the relevant law in force and may be divided into the following categories:

1. Unlawful/Illegal Conduct/Intention

1. Fraudulent case;
2. Dishonesty, corruption, bribery, blackmail;
3. Failure to comply with any legal/regulatory obligation;
4. Breach of law, rules and regulation; and
5. Cheating, theft and corruption.

(Proposed By)	(Reviewed and Endorsed By)	(Approved By)
Policy Concerned SME Rev. No.	Head-HR	Managing Director
AB/MS/06 CHRP/HR/ Rajesh Kumar	Rev./01 Original Copy	
Rajesh Kumar, Sr Manager- HR	Akash Deep Sharma	N R Munjal

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Dated : 01/01/2023

Approved by

2. Conflict of Interest

1. All employees are not allowed by knowingly place him/herself in a position conflict with the interest/ statutory duties in the Company and shall at all time, avoid being caught in situation of conflict of interest;
2. Employees has to ensure that their personal financial circumstances and transactions do not jeopardise their independent judgement or adversely affect their job performance; and
3. Employees must not have any direct or indirect involvement in other employment (remunerated or otherwise) except otherwise agreed by the management.

The above list is not exhaustive and includes any act or omissions, which if proven, will constitute an act of misconduct under the Company's Code of Conduct and Ethics or any criminal offence under relevant legislations in force.

CONFIDENTIALITY AND ANONYMITY

All whistle-blowing reports are treated as confidential and or anonymous and not to reveal the blower's identity, if so wish. However, such consultation will not take place in the event the disclosure of identity is required by law. The whistle-blower is to be given an assurance that his/her identity will be only known be a few top management on a need to know basis and the outcome of the investigation will be fed back to the whistle-blower. This is to encourage and give confidence to the whistle-blower that the complaint will be investigated.

All whistle-blowing reports have to be made in good faith with reasonable belief that the information and allegation is true and not frivolously/ maliciously and not for personal gain; otherwise, disciplinary action may be taken against an employee whistle-blower.

PROTECTION TO WHISTLE-BLOWER

This policy provides assurance that the whistle-blower, if an employee of the Company, shall be protected against reprisals or retaliation, and immunity from disciplinary action from the whistle-blower's immediate supervisor or department/division head or any other person exercising power or authority over the whistle-blower in his/her employment, provided that:

(Proposed By)	(Reviewed and Endorsed By)	(Approved By)
Prop. No (Concerned SME) ABMS/06 HRP/HRY Rajesh	Reviewed and Endorsed By Head-HR Original Copy Akash Deep Sharma	Approved By Managing Director N R Munjal
Rajesh Kumar, Sr Manager- HR		

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1. only genuine concerns are reported, and the report is made in good faith with a reasonable belief that the information and any allegation in it are substantially true, and the whistle-blower does not provide false or misleading information knowingly, negligently or recklessly in the report;
2. the disclosure is not made with malicious intent or ill will;
3. the disclosure is not frivolous or vexatious; and
4. the report is not made for personal gain or agenda.

We trust that every whistle-blower must conduct themselves with high integrity and responsibility. To establish a sound relationship of trust, individuals who make disclosures are encouraged to identify themselves and their contact (phone number/email). This is especially so when more detail information is required. Whenever necessary, the whistle-blower may be required to stand as a witness for the Company for the appropriate disciplinary action to be effective.

All information received will be treated with strictest confidentiality.

REPORTING PROCEDURES

1. IndSwift Employees

1. Any bribery concern should be reported to the immediate supervisor. However, if it is not possible or appropriate to do so, the concern should then be reported to the Compliance Officer or the Managing Director
2. Where the employee wants to report the concern anonymously the employee can send the concern via email to : compliance@inswift.org
3. Upon receipt of the bribery concern, the Compliance Officer or the Managing Director o (depending on who is the recipient of the reporting) shall set up an investigating team to conduct investigation on the issue/concern raised.
4. The progress of the investigation shall be reported to the compliance function & the Managing Director by the compliance officer & the investigation team.
5. Upon completion of the investigation, the Investigators shall submit their full report together with recommendation to the compliance function &Managing Director.

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Policy No Concerned SME ABMS/06	Rev. No. Head-HR Original Copy	Managing Director <i>Wazirzai</i>
CHRP/HR/..... <i>Rajesh</i>	Rev. /..... <i>Akash</i>	
Rajesh Kumar, Sr Manager- HR	Akash Deep Sharma	N R Munjal

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6. Actions mandated shall be carried out accordingly.
7. If the whistleblower is not satisfied with the way the concern/matter is dealt with, he/she can escalate the report to the Group Chairman. Group chairman will deliberate the matter reported and decide on the appropriate action.

2. For Stakeholders to Make Reports

Stakeholders, who have suspected fraud, misconduct or any integrity concerns, are encouraged to fill up a Whistle Blowing Report Form as attached and email to:

Compliance Officer, Ind Swift

Company Address

Contact :

Compliance Officer Email:

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ABMS/06 CHRP/HR..... Rajesh Kumar	Original Copy	<i>Wazirzai</i>
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