

WHISTLE BLOWER POLICY

INTRODUCTION:

Saboo Sodium Chloro Limited (SSCL in brief) is committed to conducting business with integrity, including in accordance with all applicable laws and regulations. SSCL's expectations with respect to business ethics are contained in the Code of Business Conduct and Ethics (the "Code of Conduct").

As per Sec.177 of the Companies Act, 2013 and Regulation 46 (2) (e) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, every listed company has to establish Vigil/Whistle-blowing mechanism to report any unethical behaviour or other concerns to the management.

PURPOSE OF THIS POLICY:

The purposes of this policy are:

1. To bring transparency and trust among employees, Directors and stakeholders of the company.
2. To encourage employees to bring ethical and legal violations they are aware of to an internal authority so that action can be taken immediately to resolve the problem.
3. To minimize the organization's exposure to the damage that can occur when employees circumvent internal mechanisms.
4. To let employees know the organization is serious about adherence to codes of conduct.

APPLICABILITY:

This policy is applicable on every employee of the SSCL.

DEFINITIONS:

In this Policy, the following terms shall have the following meanings:

1. **"Audit Committee"** means the committee constituted by SSCL in accordance with Section 177 of the Companies Act, 2013, which has responsibility for supervising the development and implementation of this Policy.
2. **"Employee"** means any employee or director of SSCL.
3. **"Protected Disclosure"** means the disclosure of a Reportable Matter in accordance with this Policy.

4. **“Reportable Matter”** means a genuine concern concerning actual or suspected: a. fraudulent practices, such as improperly tampering with SSCL books and records, or theft of company property; b. corruption, including bribery and money laundering; c. breaches of the Code of Conduct. Please note that complaints concerning personal grievances, such as professional development issues or Employee compensation, are not Reportable Matters for purposes of this Policy.
5. **“Whistle-blower”** means any Employee who makes a Protected Disclosure under this Policy.
6. **“Company”** means the Saboo Sodium Chloro Limited.

PROCEDURE:

- STEP 1:** Whistle Blower raises a concern and submits it in a format enclosed below to the Chairperson of the Audit Committee.
- STEP 2:** The Chairperson of Audit Committee considers the concern.
- STEP 3:** After consideration an enquiry is initiated and if further investigation is required then an Investigator is appointed.
- STEP 4:** After duly conducted investigation, a disciplinary action and preventive measures are taken if the concern is proved.

- Note:** - **“Investigator”** refers to any person appointed by the Chairperson of the Audit Committee for investigating into the matter.
- The identity of the Whistle Blower shall be kept Confidential.
 - The Whistle Blower shall cooperate with the Investigating team.
 - The Investigation shall complete within 30 days of receipt of the Complaint Form.

RETENTION OF DOCUMENTS:

The company shall retain all the complaint forms, investigation report and results of the Investigation for a minimum period of 5 years.

DISCLOSURE AND AMENDMENT:

The chairperson of the Audit Committee has a right to amend this policy as and when required with the approval of Board. The company shall disclose this policy on its website and on the Notice Board of the Office premises.

FORMAT OF COMPLAINT FORM

Date	:	-
Name of the Employee/Director	:	-
E- mail id of the employee/Director	:	-
Communication Address	:	-
Contact No.	:	-
Subject matter which is reported	:	-
Name of the person/ event focused at	:	-
Brief about the concern	:	-
Evidence (enclose, if any)	:	-

Signature: