



1. Preamble

Reliable Autotech Private Limited ("RAPL"/ "Company") is committed to maintain the highest standards of professionalism, honesty, integrity, transparency, compliance, and ethical behavior.

The Company maintains a Code of Conduct for the employees as well as a separate Code of Conduct for suppliers. These Codes lay down the principles and standards that govern the conduct between the Company and its employees and suppliers.

The Company also maintains a Business Ethics Policy which lays down the principles and standards that govern the conduct of the Company towards all its stakeholders.

The Company's internal controls & operating procedures are intended to detect and prevent violations of such Codes and Policies.

2. Preface

Section 177 of the Companies Act, 2013 ("Act") read with the Companies (Meetings of the Board and its Powers) Rules, 2014 requires establishing a vigil mechanism:

- 2.1. For Directors and employees to report genuine concerns,
- 2.2. To provide for adequate safeguards against victimization of persons who use such mechanism.
- 2.3. To provide direct access to the Chairperson of the Ethics Committee of the Company in appropriate/exceptional cases.

This Policy is also applicable to the subsidiaries of the Company in India with such modification, if any, as the context may require.

3. Definitions

3.1. **Employee COC:** means the Code of Conduct for employees

3.2. **Supplier COC:** means the Code of Conduct for suppliers.

3.3. **Ethics Committee:** means the Committee constituted by the Board of Directors of the Company. This committee investigates the complaint objectively and confidentially & submits the final report to the Board. *(Annexure A)*

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WHISTLE BLOWER POLICY

CIN: U74994MH1996PTC101050

Effective From: 07-Sept-2023

Revision No.: 4

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3.4. Disciplinary Action: means any action that can be taken on the completion of or during the investigation proceedings including but not limited to a warning, imposition of fine, suspension from official duties or any such action as deemed fit by the Ethics Committee.

3.5. Employee: means every person in the employment of the Company (whether working in India or abroad), contractual or on the rolls of the Company including the directors on the Board of the Company, its subsidiaries, associates, joint ventures and group companies.

3.6. Investigator(s): means that person(s) authorised, appointed, consulted or approached by the Committee in connection with conducting investigation into a Protected Disclosure/ complaint and includes the employees and auditors of the Company, external person(s) or agencies of eminence and the Police or such other law enforcement authorities.

3.7. Vigilance Officer: means the Whistleblowing Officer primarily responsible for overseeing and managing ethics and compliance issues within the organization.

3.8. Reportable Events: shall include but not be limited to the following:

- 3.8.1. Any incidence of Fraud.
- 3.8.2. Financial irregularities, including fraud or suspected fraud
- 3.8.3. Violation of any policy & procedures indicating weakness in internal controls
- 3.8.4. Breach of Health and Safety Policy of the Company.
- 3.8.5. Breach of Code of Conduct or Business Ethics Policy of the Company.
- 3.8.6. Unauthorized use or release of confidential/proprietary information of the company.
- 3.8.7. Conflict of Interest.
- 3.8.8. Abusive or unfair labour/ employment practices.
- 3.8.9. Breach of the Policy for Prevention of Sexual Harassment at Workplace Policy
- 3.8.10. Breach of the Information Security Policies and procedures
- 3.8.11. Breach of Anti-Corruption and Bribery clauses.
- 3.8.12. Any other unethical or unjust incident under the ambit of applicable laws.

3.9. Protected Disclosure: means a written communication of Reportable Event(s) made in good faith, which discloses or demonstrates information that may evidence an unethical or improper activity, a malpractice or an event of misconduct, fraud or violation of the Company's Code of Conduct and Business Ethics Policy. No personal grievance shall be considered as Protected Disclosure. The disclosure should be factual and not speculative; and it must contain as much specific information as possible for appropriately assessing the nature and extent of the concern.

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3.10. Subject: means a person against or in relation to whom a Protected Disclosure has been made or evidence gathered during the course of an investigation.

3.11. Whistleblower: means an employee of the Company, or any person represented by a supplier, business associate, customer or contractor, who makes a Protected Disclosure, keeping the Company's interest in mind.

4. Objective

- 4.1. To provide a mechanism for whistleblowers to make a Protected Disclosure
- 4.2. To provide adequate safeguards against victimization of whistleblowers

5. Guiding Principles

5.1. To ensure that the concern is addressed appropriately and resolved in accordance with the rules and regulations and in an objective manner, the Company will:

- 5.1.1. Ensure complete confidentiality.
- 5.1.2. Not attempt to conceal evidence of the Protected Disclosure;
- 5.1.3. Take disciplinary action, if anyone destroys or conceals evidence of the Protected Disclosure made/ to be made;
- 5.1.4. Provide an opportunity of being heard to the persons involved especially in the subject.

5.2. To ensure that the concern is addressed appropriately and resolved in accordance with the rules and regulations and in an objective manner, the Whistleblower/s should not:

- 5.2.1. Influence or interfere in the investigation;
- 5.2.2. Conduct any unauthorized investigations on their own;
- 5.2.3. Participate in any investigation/s other than as may be explicitly requested by the Ethics Committee in writing;
- 5.2.4. Provide fake/ unverified/ tampered evidence or proof;
- 5.2.5. Misuse this reporting mechanism for any personal animosity/ vendetta
- 5.2.6. Waste the time and resources of the Company by making frivolous complaints

5.3. Further, if any of the members of the Ethics Committee have a conflict of interest, they should recuse themselves and the remaining members on the Committee will continue the proceedings.

5.4. Any operational grievance related to the terms & conditions of employment will not be regarded as a Reportable Event and it must be reported to the relevant HR Business Partner of the reporting location.

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6. Procedure for making Protected Disclosures

A Whistleblower can make a Protected Disclosure using any of the communication channels mentioned below:

6.1. By lodging a complaint on the whistleblower and redressal mechanism portal:
<https://akath-whistleblowing.reliableautotech.com/>

6.2. By writing an email to rapl.wbofficer@reliableautotech.com about the matter to be reported. Only the Vigilance Officer shall have access to this email ID.

6.3. Any member of the Ethics Committee may also be directly approached for an in-person disclosure.

6.3.1. Such disclosures will be recorded and a transcript of the same shall be given to the Whistleblower.

6.3.2. Only after the Whistleblower accepts, acknowledges and confirms the correctness, completeness and accuracy of the transcript by signing the document, such Protected Disclosure shall be admitted for further investigation.

6.3.3. A copy of the signed transcript will be handed over to the Whistleblower.

6.4. Written Protected Disclosures can be made by posting a letter through Registered Post, Speed Post or by courier in a sealed envelope to the following address or by way of email to:

Mr. Rohit Agharkar
The Vigilance
Officer
Reliable Autotech Private Limited
F79/80, Ambad MIDC,
Nashik 422013 Maharashtra, India
rohit.agharkar@reliableautotech.com

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6.5. If a Protected Disclosure is received by any employee of the Company other than the Vigilance Officer or any member of the Ethics Committee, the same should be forwarded to the Vigilance Officer.

7. Procedure for conducting investigations

7.1. The Vigilance Officer will be responsible to report the Protected Disclosures to the Ethics Committee within 7 calendar days of the receipt of such Disclosure.

7.2. The Ethics Committee shall meet within 15 calendar days of the receipt of the Protected Disclosure.

7.3. Investigation will be launched only after a preliminary review by the Ethics Committee upon establishing that:

- 7.3.1. The alleged act constitutes an improper or unethical activity pertaining to the Reportable Events; and
- 7.3.2. The allegation is supported by information specific enough to be investigated or in cases where the allegation is not supported by specific information, it is felt that the reported matter is worth investigating.

7.4. Where initial enquiries indicate that further investigation is necessary, the investigation will be carried out by the investigator/s nominated or appointed by the Ethics Committee for this purpose. The investigation would be conducted in a fair manner, as a neutral fact-finding process and without presumption of guilt. A written report of the findings would be made.

7.5. The Whistleblower/s shall cooperate with the Vigilance Officer and Investigator/s, during the investigation.

7.6. Subjects shall have right to access any document / information for their legitimate need to clarify / defend themselves in the investigation proceedings. Care must be taken to protect the identity of the Whistleblower & keep it confidential.

7.7. Subjects shall have a responsibility not to interfere with the investigation. Evidence shall not be withheld, destroyed or tampered with, and witnesses shall not be influenced, coached, threatened or intimidated by the Subjects.

7.8. The Whistle Blower/s / Subject/s have a right to be informed of the outcome of the investigation. If allegations are not sustained, the Subjects shall be consulted as to whether public disclosure of the investigation results would be in the best interest of the Subject and the Company.

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7.9. The investigation shall be completed within 60 days of the receipt of Protected Disclosure or such other extended period of time as may be permitted by the Ethics Committee.

8. Outcome of Investigation

8.1. An investigation report shall be submitted by the Investigator/s to the Vigilance Officer and the Ethics Committee upon completion of the investigation.

8.2. If an investigation leads to a conclusion that an improper or unethical act has been committed, the Ethics Committee shall submit its recommendation on the disciplinary action necessary (in writing) to the Board of Directors.

8.3. A quarterly report with number of complaints received under the Policy and their outcome shall be placed by the Vigilance Officer before the Ethics Committee and the Chairman of the Board.

9. Protection for Whistleblowers

9.1. No unfair treatment shall be given to a Whistleblower by virtue of him/her having reported a Protected Disclosure under this Policy.

9.2. All Protected Disclosures reported under this Policy will be thoroughly investigated by the Investigator.

9.3. Complete protection will be given to the Whistleblower against any unfair practice like retaliation, threat or intimidation or termination/suspension of service, disciplinary action, transfer, demotion, refusal of promotion, discrimination, any type of harassment, biased behavior or the like including any direct or indirect use of authority to obstruct the Whistleblower's right to continue to perform his duties/functions including making further Protected Disclosure.

9.4. The Company will take steps to minimize difficulties, which the Whistleblower may experience as a result of making the Protected Disclosure. Any attempt to deter employees from raising concerns or retaliation will be treated as a serious disciplinary offence.

9.5. Thus, if the Whistleblower is required to give evidence in criminal or disciplinary proceedings, the Company will arrange for the Whistle Blower to receive advice about the procedure, etc.

9.6. The identity of a Subject and the Whistleblower will be kept confidential to the extent possible given the legitimate needs of law and the investigation.

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9.7. Any other Employee assisting in the said investigation or furnishing evidence shall also be protected to the same extent as the Whistleblower.

10. Conditions for disqualification

- 10.1. Reporting personal matters regarding another person, which are not connected to the Company's business is strictly not allowed.
- 10.2. While it will be ensured that genuine Whistleblowers are accorded complete protection from any kind of unfair treatment, any abuse of this protection will warrant disciplinary action.
- 10.3. If the Protected Disclosure is made without the following mandatory information:
 - 10.3.1. Name, designation & location of the Subject;
 - 10.3.2. Detailed description of the incident;
 - 10.3.3. Location, time, date, period and duration of the incident;
 - 10.3.4. Specific evidence or source of evidence
- 10.4. Protection under this Policy does not include protection from disciplinary action arising out of false or frivolous allegations made by a Whistleblower knowing it to be false or frivolous or with a mala fide intention.
- 10.5. Whistleblowers who make 3 or more Protected Disclosures which have been subsequently found to be frivolous, baseless, or reported otherwise than in good faith, will be disqualified from reporting further Protected Disclosures under this Policy. In respect of such Whistleblowers, the Ethics Committee & Board would reserve the right to recommend appropriate disciplinary action.

11. Retention of Documents

All Protected Disclosures in writing or documents along with the results of investigation relating thereto, shall be retained by the company for a minimum period of 7 (seven) years or such other period as may be prescribed by law, whichever is longer.

12. Communication about the Policy

This policy including amendments thereof shall be communicated by the Vigilance Officer to all the employees of the Company and any other person dealing with the Company by displaying it on the Company's website as well as on the intranet website of the Company.

13. Amendment

The Company reserves its right to amend or modify this Policy in whole or in part, at any time without assigning any reason. Any amendment or modification would be approved by the Ethics Committee and the Board.

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RELIABLE**WHISTLE BLOWER POLICY****CIN: U74994MH1996PTC101050****Effective From: 07-Sept-2023****Revision No.: 4****Policy Type: Public****ANNEXURE - A**

The composition of the Ethics Committee constituted by Reliable Autotech Private Limited is as follows:

Sr. No.	Name	Committee Designation	Organizational Designation
1	Mr. Rohit Agharkar	Chairman	Lead - GRC & Vigilance Officer
2	Mr. Devendra Bapat	Member	Director & Chairman of the Board
3	Mrs. Sneha Agharkar	Member	Lead – HR Strategy & Excellence
4	Mr. Sourabh Kane	Member	Head – HR
5	Mr. Atul Borgaonkar	Member	Chief Operating Officer

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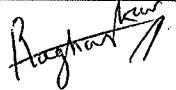
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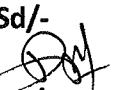
Document number	RAPL/CG/PLY16
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Recommended By	Title	Date of Recommendation	Signature
Rohit Agharkar	Lead – Governance, Risk & Compliance	7/9/2023	

Approved By	Title	Date of Approval	Signature
Devendra Bapat	Director	07/09/2023	

Confidentiality:

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Sd/-  Lead – Governance, Risk & Compliance	Sd/-  Director
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