



Whistle Blower Policy



1. PURPOSE

The Policy has been put in place to ensure any concerns raised regarding any misconduct or improper state of affairs or circumstances in relation to the Company’s business are dealt with effectively, securely, appropriately, and in accordance with the Law. **LSKB Aluminium Foils Private Limited** (Hereinafter referred to as “**The Company**”) encourages the reporting of any instances of suspected unethical, illegal, corrupt, fraudulent or undesirable conduct involving the Company’s business and provides protections and measures to individuals who make a disclosure in relation to such conduct without fear of victimization or reprisal.

This policy will be provided to all employees and officers of the Company upon commencement of their employment or engagement.

2. SCOPE

This policy applies to any person who is, or has been, any of the following with respect to the Company:

- Employee
- Officer;
- Director;
- Contractor (including sub-contractors and employees of contractors); Supplier (including employees of suppliers);
- Consultant; Auditor; Associate; and
- Relative, dependent, spouse, or dependent of a spouse of any of the above.

This policy is intended to apply to the above persons in all geographies in which the Company operates a business.

3. REPORTABLE CONDUCT

You may make a report or disclosure under this policy if you have reasonable grounds to believe that a Company director, officer, employee, contractor, supplier, consultant or other person who has business dealings with the Company has engaged in conduct (Reportable Conduct) which is:

- Dishonest, fraudulent or corrupt;
- Illegal (such as theft, dealing in or use of illicit drugs, violence or threatened violence and criminal damage to property);
- Unethical including any breach of the Company’s policies such as the Code of Conduct; Oppressive or grossly negligent;
- Potentially damaging to the Company, its employees or a third party; Misconduct or an improper state of affairs;
- A danger or represents a danger to the public or financial system; Harassment, discrimination, victimization or bullying.

Any disclosures that do not fall within the definition of Reportable Conduct, will not qualify for protection under the Act. It will be at the Company’s discretion whether it considers there is a reasonable suspicion that



the Reportable Conduct is occurring and/or whether the conduct constitutes “misconduct or improper state of affairs” under the Act.

For the avoidance of doubt, Reportable Conduct does not include personal work -related grievances. A personal work-related grievance is a grievance about any matter in relation to a staff member’s current or former employment, having implications (or tending to have implications) for that person personally and that do not have broader implications for the Company. Examples of personal work-related grievances are as follows:

- An interpersonal conflict between the staff member and another employee;
- A decision relating to the engagement, transfer or promotion of the staff member;
- A decision relating to the terms and conditions of engagement of the staff member;
- A decision to suspend or terminate the engagement of the staff member, or otherwise to discipline the staff member.

Personal work-related grievances should be reported to your manager or in accordance with the Company’s Grievance Policy as mentioned in the HR/Employee Manual.

4. MAKING A DISCLOSURE

LSKB Aluminium Foils Private Limited relies on its employees maintaining a culture of honest and ethical behaviour. Accordingly, if you become aware of any Reportable Conduct, it is expected that you will make a disclosure under this policy.

There are several ways in which you may report or disclose any issue or behaviour which you consider to be Reportable Conduct.

4.1 Reporting

You may disclose any Reportable Conduct to the Whistle blower Protection Officers listed below:

- General/In-house Counsel/Legal Counsel
- Chief Executive Officer

You can make a disclosure outside of business hours by contacting the above Whistle blower Protection Officers via email.

You are also encouraged to contact the above Whistle blower Protection Officers to obtain any additional information you may require before making a disclosure or for any clarification regarding this policy.

If you are unable to use any of the above reporting channels, a disclosure can be made to an anonymous email to whistleblower@lskbfoils.com .

The Whistle blower Protection Officer or eligible recipient will safeguard your interests and will ensure the integrity of the reporting mechanism.

4.2 Anonymity

When making a disclosure, you may do so anonymously. It may be difficult for the Company to properly investigate the matters disclosed if a report is submitted anonymously and therefore the Company encourages you to share your identity when making a disclosure, however you are not required to do so.



You may only make a public disclosure if:

- You have previously disclosed the information to the Management or Whistle blower Officer;
- At least 90 days has passed since the previous disclosure was made;

5. INVESTIGATION

The Company will investigate all matters reported under this policy as soon as practicable after the matter has been reported. The Whistle blower Protection Officer will investigate the matter and where necessary, appoint an external investigator to assist in conducting the investigation. All investigations will be conducted in a fair, independent and timely manner and all reasonable efforts will be made to preserve confidentiality during the investigation.

If the report is not anonymous, the Whistle blower Protection Officer or external investigator will contact you, by your preferred method of communication to discuss the investigation process and any other matters that are relevant to the investigation.

Where you have chosen to remain anonymous, your identity will not be disclosed to the investigator or to any other person and the Company will conduct the investigation based on the information provided to it. Where possible, the Whistle blower Protection Officer will provide you with feedback on the progress and expected timeframes of the investigation. The person against whom any allegations have been made will also be informed of the concerns and will be provided with an opportunity to respond (unless there are any restrictions or other reasonable bases for not doing so).

6. PROTECTION OF WHISTLE BLOWERS

The Company is committed to ensuring that any person who makes a disclosure is treated fairly and does not suffer detriment and that confidentiality is preserved in respect of all matters raised under this policy.

The Company (or any person engaged by the Company) will not engage in ‘Detrimental Conduct’ against you if you have made a disclosure under this policy.

Detrimental Conduct includes actual or threatened conduct such as the following (without limitation):

- Termination of employment;
- Injury to employment including demotion, disciplinary action;
- Alternation of position or duties;
- Discrimination;
- Harassment, bullying or intimidation; Victimization;
- Damage to a person’s reputation;
- Damage to a person’s business or financial position; or
- Any other damage to a person.

The Company also strictly prohibits all forms of Detrimental Conduct against any person who is involved in an investigation of a matter disclosed under the policy in response to their involvement in that investigation.



7. PROTECTION OF CONFIDENTIALITY

All information received from you will be treated confidentially and sensitively.

You will not be required to provide your name when making a disclosure. To make a disclosure on an anonymous basis, it is recommended that you use a pseudonym and contact the Whistleblowing Protection Officers in the manner outlined above.

If you report on an anonymous basis, you will still qualify for the protections in this policy.

If you make a disclosure under this policy, your identity (or any information which would likely to identify you) will only be shared if:

- You give your consent to share that information; or
- The disclosure is allowed or required by law (for example where the concern is raised with a lawyer for the purposes of obtaining legal advice); or

Where it is necessary to disclose information for the effective investigation of the matter, and this is likely to lead to your identification, all reasonable steps will be taken to reduce the risk that you will be identified. For example, all personal information or reference to you witnessing an event will be redacted from any report, you will be referred to in a gender - neutral context, where possible you will be contacted to help identify certain aspects of your disclosure that could inadvertently identify you. Any disclosure under this policy will also be handled and investigated by qualified staff.

Policy Awareness Training to be provided to ensure coverage of 100% of all stakeholders including all employees till 2030.

This policy comes in force from the date of approval and shall supersede any such policy or content available before this date in any form.

This policy and its contents shall be reviewed every three years from the date of approval or immediately in the event of any trigger necessitating its review before the scheduled review date.