

WHISTLE BLOWER POLICY AND VIGIL MECHANISM

1. Objective:

The Company is committed to ensure compliance of all the applicable laws, Code of Corporate Governance & Ethics adopted by it and policies and procedures framed by it from time to time, by the Directors and employees of the Company.

Purpose of this policy is to provide a framework through which all the Directors and employees as well as External Stakeholders (customers, vendors, suppliers, outsourcing partners, etc.) report their genuine concerns and actual / potential violations to the designated officials of the Company fearlessly, as provided in Section 177 of the Companies Act, 2013 and Rules made thereunder, Regulation 22 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 as amended from time to time, and other applicable laws .

2. Who can report:

Any whistle-blower among the Directors, employees of the Company and External Stakeholders can report genuine concerns and actual or potential violations.

3. Concerns / violations that can be reported:

- a) Deliberate or unintentional non - compliance of the applicable laws,
- b) Improper and unlawful practices,
- c) Cases of frauds,
- d) Financial and accounting irregularities,
- e) Misappropriation of Company's funds,
- f) Violation of Code of Corporate Governance & Ethics inter-alia non-disclosure of conflict of interest or indulging in insider trading.

4. Lodging of Complaints:

Complaints on the matters listed at paragraph 3 above, including anonymous, can be directly reported/ lodged with the following designated official:

**The Secretary
Corporate Governance & Ethics Committee**

Address : RPG House, 3rd Floor,
463, Dr. Annie Besant Road,
Worli, Mumbai 400 030,
Maharashtra, India
Phone No. : +912224930621
Mobile No. : +917506337790
Email id : ethics@rpg.in

Alternatively, complaints can also be sent to The Chairman, Audit Committee of the respective Group Companies as mentioned below:

Company	Email ID
RPG Life Sciences Limited	cm.acm@rpgls.com

5. Investigation Procedure:

- a) All the complaints received by the designated official as above shall be logged and thereafter shall be forwarded to the Corporate Governance & Ethics Committee (CGEC).
- b) CGEC may at its discretion appoint an Investigation Agency (IA) or ask the Group Assurance & Internal Audit (GAIA) to investigate such complaints. The IA or GAIA shall investigate and hear the parties, as may be needed, after due notice, and shall file its Closure Report or Investigation Report to the CGEC within two months of its appointment or such other extended time allowed by the CGEC.
- c) On receipt of the Closure Report or Investigation Report, the CGEC shall recommend action as it deems fit after considering the Closure Report or the Investigation Report and other relevant and material facts placed before it.
- d) CGEC will send a copy of the Complaint, Closure Report or Investigation Report and the suggested actions to be taken to the Chairman of the Audit Committee for consideration.
- e) CGEC shall also declare to the Audit Committee that the person engaged for carrying out investigation is not a whistle blower or complainant.
- f) The Chairman of the Audit Committee shall place the recommendation(s) of CGEC before the meeting of the Audit Committee for consideration. The Audit Committee may:
 - i. Either accept the recommendation of CGEC for implementation / taking suitable action, if it finds that no further investigation is required on the complaint,
 - ii. Or order a further investigation thereon, and;
 - iii. Take such action on the complaint as it may deem fit, based on the finding(s) of the further investigation.

- g) In case, any member of the Audit Committee has conflict of interest in any complaint , the remaining members of the Audit Committee shall deal with the matter.
- h) The Company Secretary shall revert to CGEC about action taken by the Company under (f) above.

6. Protection and Safeguards:

Both CGEC and the Audit Committee shall ensure

- a) protection of complainant/ witness, if any, against any harassment and victimization
- b) protection of the complainant identity and to keep the documents and evidence submitted confidential. However, CGEC may share identity of the complainant and the documents and evidence, to the extent it is required, with the IA or GAIA for the purpose of investigation or with the Audit Committee or Statutory Auditors or any Statutory Authorities, as required under the applicable law.

7. Frivolous Complaints:

Audit Committee shall take suitable action against the complainant for any frivolous complaint.

8. Miscellaneous:

- a. All the relevant documents namely complaint or the gist of oral complaint, as the case may be, information/ document obtained during the investigation as evidence, including from witness, if any shall be fully secured to avoid any tampering and shall be preserved for a period of 2 years from the date of the closure report or the investigation report, as the case may be .
- b. In exceptional cases as may be decided by CGEC after considering the facts of such cases, the whistle blower / complainant shall be provided direct access to the Chairman of the Audit Committee.

VERSION HISTORY

Version	Approved by	Approval Date	Effective Date	Sections Modified
1	Board of Directors	30.04.2014	30.04.2014	NA
2	Audit Committee	02.11.2018	02.11.2018	5 & 7
3	Audit Committee	10.08.2020	10.08.2020	4
4	Audit Committee	28.04.2023	28.04.2023	Scope of policy

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