



THE WHISTLE BLOWER POLICY

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Purpose:

The purpose of this policy is to articulate the PCPL's point of view on *whistle blowing*, the process, and the procedure to strengthen the whistle blowing mechanism at the PCPL.

This policy:

- Provides a platform for the Employees and Directors to voice genuine concerns or grievances about unprofessional conduct without fear of reprisal.
- It provides an environment that promotes responsible and protected whistle blowing. It reminds Employees and Directors about their duty to report any suspected violation of any law that applies to the Company.
- Above all, it is a dynamic source of information about what may be going wrong at various levels within the Company, which will help the Company in realigning various processes and to take corrective actions as part of good governance practice.

Scope:

All Employees, Directors and Third parties who may wish to report a concern related to a potential violation of the PCPL Code of Conduct .

Policy:

Any Employee, Director or third party who discloses or demonstrates an evidence of an unethical activity or any conduct that may constitute breach of the PCPL's Code of Conduct. This whistleblower has come to the decision to make a disclosure or express a genuine concern/grievance/allegation, after a lot of thought.

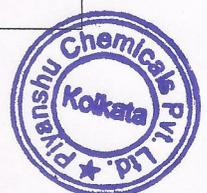
Protection :

The process is designed to offer protection to the whistle blower (employees and directors) provided that the disclosure made / concern raised / allegations made ("complaint") by a whistle blower is in good faith and the alleged action or non-action, constitutes a genuine and serious breach of what is laid down in the PCPL's Code of Conduct.

The Business affirms that it will not allow any whistleblower to be victimized for making any complaint. Any kind of victimization of the whistleblower brought to the notice of the Top management will be treated as an act warranting disciplinary action and will be treated so.

As a organization, we condemn any kind of discrimination, harassment, victimization or any other unfair employment practice adopted against whistleblowers. Complete protection will be given to whistleblowers against any unfair practices like retaliation, threat or intimidation, termination/suspension of service, disciplinary action, transfer, demotion, refusal of promotion, or the like, including any direct or indirect use of authority to obstruct the whistleblower's right to continue to perform his/her duties/functions in a free and fair manner.

| Date Of Issue | Prepared By | Checked By | Approved By |
|---------------|--------------------------|--------------------------|------------------------------|
| 01.07.2023 | Ujjwal Das <i>UJD</i> | Swapn Dutta <i>Sw</i> | Anshu Kejriwal <i>A.K</i> |





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Reporting in good faith :

Every Whistle Blower is expected to read and understand this policy and abide by it. It is recommended that any individual who wishes to report, do so after gathering adequate facts/data to substantiate the complaint and not complain merely based on hearsay or rumour. This also means that no action will be taken against the whistleblower, if the complaint was made in good faith, but no misconduct was confirmed on subsequent investigation.

However, if a complaint, after an investigation proves to be frivolous, malicious or made with an ulterior intent, the management shall take appropriate disciplinary or legal action against the concerned whistleblower.

List of exclusions :

The following types of complaints will ordinarily not be considered and taken up:

1. Complaints that are Illegible, if handwritten .
2. Any matter that is very old from the date on which the act constituting violation, is alleged to have been committed .
3. Issue raised, relates to service matters or personal grievance (such as increment, promotion, appraisal etc.) or also any customer/product related grievance.

Dealing with anonymity :

A whistleblower may choose to keep his/her identity anonymous. In such cases, the complaint should be accompanied with strong evidence and data.

Confidentiality:

Management will treat all complaints in a confidential and sensitive manner. In specific cases where the criticality and necessity of disclosing the identity of the whistleblower is important , it may be disclosed, on a 'need-to-know-basis', during the investigation process and only with the prior approval of the whistleblower.

Responsibility:

For the purpose of this policy, the whistle blower officer will be Company Secretary at a Business level (or in his/her absence, the Legal Head) and Finance/Commercial Head (or in his/her absence, the Legal Officer) act would as the Whistle Blower Officer of the relevant Unit.

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Procedure for raising a complaint:

A whistleblower has to complain through a sealed envelope in the mail box available in plants & as well as in HQ writing to the HR head or Business Head or Company Secretary or Unit Head.

Reporting process:

Quarterly report will be placed before the Management Committee.

Guidelines for communication and implementation of this policy:

A display of the policy will be done to create awareness about this policy with the existing employees and for new joiners.

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