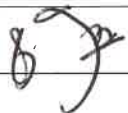


**Kewaunee Labway Private Limited  
Whistleblower's Protection**

<b>Policy Owner</b>	Sunil Kumar. D.
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<b>Reviewed by (VP- Finance, Treasury and Compliance)</b>	<i>Ravi Tibrewal</i>
<b>Approved by (Managing Director)</b>	

## 1.0 Introduction

Kewaunee Labway India Pvt. Ltd. ("Kewaunee Labway" or "the Company") is committed to conducting its business with the highest standards of ethical conduct, integrity, transparency, and accountability. The purpose of this Whistleblower Policy is to establish a formal, reliable, and confidential mechanism that enables employees and other stakeholders to report genuine concerns regarding unethical, illegal, or improper conduct without fear of retaliation.

This Policy reinforces the Company's commitment to good governance, ethical leadership, and responsible business practices. It seeks to foster a culture of openness and trust, where concerns can be raised and addressed constructively. The Policy is aligned with the principles of ISO 26000 (Social Responsibility), ISO 20400 (Sustainable Procurement), and ISO 37000 (Governance of Organizations), ensuring that issues related to governance, integrity, human rights, environmental responsibility, and fair operating practices are effectively identified, investigated, and resolved.

## 2.0 Scope and Applicability

This Policy applies to all individuals associated with Kewaunee Labway India Pvt. Ltd., including permanent, temporary, probationary, and contractual employees, Directors, officers, senior management, consultants, agents, intermediaries, suppliers, vendors, service providers, and other business partners.

The Policy covers concerns arising from the Company's own operations, management and governance practices, procurement and supply chain activities, and interactions with customers, regulators, and other stakeholders. It applies across all locations and business activities of the Company and extends to conduct that may have legal, ethical, social, environmental, or reputational implications for Kewaunee Labway India Pvt Ltd.

## 3.0 Principles

The implementation of this Policy is guided by the principles of integrity, transparency, accountability, fairness, and respect for stakeholders.

- Kewaunee Labway India Pvt Ltd encourages ethical behaviour at all levels of the organization and expects individuals to speak up when they become aware of conduct that is inconsistent with the Company's values, policies, or applicable laws.
- The Company is committed to ensuring confidentiality of disclosures, protecting whistleblowers from retaliation, and conducting impartial and objective assessments of all reported concerns.
- All disclosures made in good faith will be treated seriously and addressed through a structured and unbiased process, irrespective of the position, seniority, or function of the individuals involved.

## 4.0 Definition

- **Whistleblower** refers to any individual covered under this Policy who reports a concern or suspected wrongdoing in good faith, based on a reasonable belief that such conduct has occurred, is occurring, or may occur. A whistleblower need not have conclusive evidence of misconduct, provided the disclosure is made honestly and without malice.
- **Good Faith** refers to the honest intention to report a concern based on reasonable belief, without any intention to deceive, seek personal gain, or cause harm. A disclosure made in good faith will be protected under this Policy even if subsequent investigation determines that the concern is unsubstantiated.
- **Reportable Concern** means any actual or suspected act, omission, or practice that is unethical, illegal, unsafe, or inconsistent with the Company's Code of Conduct, internal policies, contractual obligations, or applicable laws and regulations. This includes concerns relating to governance failures, corruption, fraud, human rights violations, environmental harm, and unethical procurement or supply chain practices.
- **Retaliation** refers to any direct or indirect adverse action taken against a whistleblower as a result of making a disclosure under this Policy. This may include termination, demotion, denial of promotion, harassment, discrimination, intimidation, transfer, or any other action that negatively affects the whistleblower's employment, engagement, or working environment.
- **Compliance Officer / Ethics Committee** refers to the individual or body designated by the Company to administer this Policy, receive and assess disclosures, oversee investigations, and ensure confidentiality, fairness, and protection against retaliation.
- **Investigation** means a structured, impartial, and documented process undertaken to assess the validity of a reported concern, determine relevant facts, and recommend appropriate corrective or disciplinary actions.
- **Anonymous Disclosure** refers to a report made without revealing the identity of the whistleblower. While anonymous



disclosures will be accepted and assessed under this Policy, whistleblowers are encouraged to provide sufficient information to enable effective review and investigation.

## **5.0 Reportable Concerns**

This Policy provides a mechanism for reporting a broad range of concerns that may adversely affect the Company, its employees, its business partners, or society at large.

Reportable concerns include any act or omission that is unethical, illegal, unsafe, or contrary to the Company's Code of Conduct, internal policies, contractual obligations, or applicable laws and regulations. Such concerns may include, but are not limited to, bribery, corruption, fraud, financial irregularities, conflicts of interest, abuse of authority, manipulation or falsification of records, and misrepresentation to auditors, regulators, or other stakeholders. Concerns may also relate to failures in governance or internal controls, serious management misconduct, or non-compliance with statutory or regulatory requirements.

In alignment with ISO 26000, the Policy also covers concerns related to human rights and workplace practices, including harassment, discrimination, retaliation, unsafe or unhealthy working conditions, and violations of labour laws. In line with ISO 20400, concerns relating to unethical procurement practices, undue influence in supplier selection, conflicts of interest in sourcing decisions, or environmental and social non-compliance within the supply chain may also be reported. Additionally, concerns regarding environmental harm or adverse social impacts on communities and other stakeholders fall within the scope of this Policy.

## **6.0 Exclusions**

This Policy is not intended to replace or supersede existing grievance redressal mechanisms or human resources procedures. Matters that relate solely to personal employment grievances, such as performance appraisals, compensation, promotions, or interpersonal disputes, should ordinarily be addressed through established HR channels, unless such matters involve serious misconduct, ethical violations, or retaliation linked to a whistleblower disclosure.

## **7.0 Reporting Mechanisms**

Kewaunee Labway India Pvt Ltd has established multiple reporting channels to ensure that whistleblowers can raise concerns in a manner that is accessible, secure, and confidential. Disclosures may be made through a dedicated whistleblower email address managed by the Compliance or Governance function, through written communication submitted in a sealed and confidential manner to the Compliance Officer, or through an online or third-party reporting platform, where such a mechanism is available.

In exceptional circumstances, particularly where senior management or governance bodies may be involved, whistleblowers may escalate concerns directly to the Chairperson of the Audit Committee or Ethics Committee. While disclosures may be made anonymously, whistleblowers are encouraged to provide sufficient factual detail to enable a meaningful assessment and investigation of the concern.

## **8.0 Confidentiality and Anonymity**

The Company is committed to maintaining the confidentiality of all whistleblower disclosures to the maximum extent possible. The identity of the whistleblower, as well as any information that could reasonably lead to their identification, will not be disclosed without the whistleblower's consent, except where disclosure is required by law or is necessary for the effective conduct of an investigation.

All information relating to a disclosure will be handled with due care and shared strictly on a need-to-know basis, ensuring compliance with applicable data protection, privacy, and confidentiality requirements.

## **9.0 Protection Against Retaliation**

Kewaunee Labway India Pvt Ltd strictly prohibits any form of retaliation against individuals who raise concerns in good faith under this Policy. Retaliation may include termination of employment, demotion, transfer, harassment, discrimination, intimidation, or any other adverse action taken as a result of the disclosure.

Any act of retaliation will be treated as a serious violation of Company policy and may result in disciplinary action, up to and including termination of employment or contractual engagement, in addition to any other remedies available under law.

## **10.0 Roles and Responsibilities**

Whistleblowers are expected to report concerns honestly, responsibly, and in good faith, and to provide accurate and relevant information to the extent possible. The Compliance Officer or Ethics Committee is responsible for receiving, recording, and acknowledging disclosures, ensuring confidentiality and protection from retaliation, and overseeing the assessment and investigation process.

Management and employees are required to cooperate fully with investigations conducted under this Policy and to maintain strict confidentiality throughout the process in order to protect the integrity of the proceedings and the rights of all parties involved.

## **11.0 Investigation Process**

All disclosures received under this Policy will be assessed in a timely, structured, and impartial manner. Depending on the nature and severity of the concern, investigations may be conducted internally or with the support of independent external experts.

The investigation process will be appropriately documented, and findings will be evaluated objectively. Where necessary and feasible, the whistleblower may be contacted for additional information, subject to confidentiality considerations. Upon conclusion of the investigation, suitable recommendations and corrective actions will be identified and implemented.

## **12.0 Corrective and Disciplinary Action**

Where an investigation substantiates a reported concern, Kewaunee Labway India Pvt Ltd will take appropriate corrective and disciplinary action commensurate with the nature and severity of the misconduct. Such actions may include improvements to policies, procedures, or internal controls; disciplinary measures against responsible individuals; recovery of losses; or initiation of legal or regulatory proceedings, where required.

## **13.0 False or Malicious Complaints**

While the Company encourages the reporting of genuine concerns, any individual found to have knowingly made false, frivolous, or malicious allegations may be subject to disciplinary action. However, no action will be taken against a whistleblower who makes a disclosure in good faith, even if the concern is ultimately found to be unsubstantiated.

## **14.0 Record Keeping and Reporting**

All whistleblower disclosures, investigation records, and related documentation will be securely maintained in accordance with applicable record retention and data protection requirements. Periodic, anonymized summaries of whistleblower cases and outcomes may be reported to the Board of Directors or the Audit Committee to support effective governance oversight and continuous improvement, in line with ISO 37000 principles.

## **15.0 Awareness and Training**

Kewaunee Labway India Pvt Ltd is committed to promoting awareness of this Policy and fostering a strong speak-up culture across the organization and its value chain. The Company will communicate this Policy to employees and relevant external stakeholders, including suppliers and business partners, and will conduct periodic training and awareness programmes on ethics, compliance, and whistleblower protection.

## **16.0 Review and Amendment**

This Policy shall be reviewed periodically to ensure its continued relevance, effectiveness, and alignment with applicable laws, regulatory requirements, and international standards. Any amendments or revisions to the Policy shall be approved by the Board of Directors or its designated committee.

## **17.0 Policy Ownership and Approval**

This Policy is owned by the Compliance and Governance function of Kewaunee Labway India Pvt. Ltd. and has been approved by the Board of Directors. The Board retains ultimate oversight responsibility for ensuring the effective implementation and



enforcement of this Policy.