AMIN TANNERY LIMITED
Regd. Office : 7/94-J, Tilak Nagar, Kanpur-208002
email: mail@amintannery.in
website : www.amintannery.in

Vigil Mechanism and Whistle Blower Policy

1. Introduction:-

1.1 Amin Tannery Limited, hereinafter referred as `the company' is committed to conducting business with integrity, including in accordance with all applicable laws and regulations.

1.2 Employees are required to report actual or suspected violations of applicable laws and regulations and the Code of Conduct, and Superhouse Limited has an obligation to ensure that there is a procedure in place to enable the reporting of such violations.

2. Scope and Exclusion :-

2.1 This Vigil Mechanism and Whistle-blower Policy (the "Policy") sets out the procedure to be followed when making a disclosure.

2.2 This Policy applies to all Employees, regardless of their location. Violations will result in appropriate disciplinary action.

3. Terms and References:-

In this Policy, the following terms shall have the following meanings:

3.1 **"Audit Committee"** means the committee constituted by the company in accordance with Section 177 of the Companies Act, 2013, which has responsibility for supervising the development and implementation of this Policy.

3.2 **"Employee"** means any employee or director of Amin Tannery Limited.

3.3 **"Compliance Task Force"** means the committee designated by the Audit Committee to process and investigate Protected Disclosures, comprising the Company's Head of Audit, the Chief Financial Officer (CFO) Head of HR and Representative from Chairman's Office. The Chief Financial Officer (CFO) shall serve as the Chairman of the Compliance Task Force.

3.4 **"Protected Disclosure"** means the disclosure of a Reportable Matter in accordance with this Policy.

3.5 **"Reportable Matter"** means a genuine concern concerning actual or suspected:

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a. fraudulent practices, such as improperly tampering with the company's books and records, or theft of company property;
b. corruption, including bribery and money laundering;
c. breaches of the Code of Conduct.

Please note that complaints concerning personal grievances, such as professional development issues or Employee compensation, are not Reportable Matters for purposes of this Policy.

3.6 **"Whistle-blower"** means any Employee who makes a Protected Disclosure under this Policy.

4. **Policy:-**

4.1. Responsibility to Report:-

Protected Disclosures are to be made whenever an employee becomes aware of a Reportable Matter. The Protected Disclosure should be made promptly upon the Employee becoming aware of the Reportable Matter. Reportable Matters should be made pursuant to the reporting mechanism described in Section 4.2 below.

The role of a Whistle-blower is limited to making a Protected Disclosure. A Whistle-blower should not engage in investigations concerning a Reportable Matter that is the subject of a Protected Disclosure. Neither should a Whistle-blower become involved in determining the appropriate corrective action that might follow from the submission of a Protected Disclosure.

4.2. Reporting Mechanism

4.2.1 The company has established a Compliance Task Force to process and investigate Protected Disclosures. The Compliance Task Force operates under the supervision of the Audit Committee. Protected Disclosures are to be made to the Compliance Task Force in the prescribed manner.

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4.2.2 Moreover, in exceptional cases, Employees have a right to make Protected Disclosures directly to the Chairman of the Audit Committee as follows:

a. by **email**
b. by **letter** addressed to the Audit Committee, marked “Private and Confidential", and delivered to the Chairman of the Audit Committee,

4.2.3 To enable the proper investigation of any Reportable Matter, a Protected Disclosure should include as much information as possible concerning the Reportable Matter. To the extent possible, the following information should be provided:

a) the nature of the Reportable Matter
b) the names of the Employees to which the Reportable Matter relates (for example, please provide the name of the business unit that is alleged to have violated the Code of Conduct);
c) the relevant factual background concerning the Reportable Matter.
d) the basis for the Protected Disclosure (for example, where knowledge of the alleged violation is based upon documents in the Whistle-blower's possession or control, please provide a copy of the pertinent documents).

4.2.4 To enable further investigation of Reportable Matters, Whistle-blowers are strongly encouraged to provide their name and contact details whenever they make a Protected Disclosure under this Policy. If a Whistle-blower does not provide his or her name and contact details when making a Protected Disclosure, the company’s ability to investigate the subject-matter of the Protected Disclosure may be limited by its inability to contact the Whistle-blower to obtain further information.

4.2.5 All Protected Disclosures are taken seriously and will be promptly investigated by the company in accordance with the Guidance on Responding to Protected Disclosures.

4.3. **Protection of Whistle-Blowers:-**

4.3.1 If a Whistle-blower does provide his or her name when making a Protected Disclosure, the company will treat as confidential the identity of the Whistle-Blower and the fact that a Protected Disclosure has been made, except as otherwise required by law and to the extent possible while allowing an investigation to proceed.

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4.3.2 A Whistle-blower may make a Protected Disclosure without fear of retaliation or intimidation. The company prohibits its Employees from engaging in retaliation or intimidation that is directed against a Whistle-blower. Employees who engage in retaliation or intimidation in violation of this Policy will be subject to disciplinary action, which may include dismissal.

4.3.3 However, if a Whistle-blower has been found to have made a deliberately false Protected Disclosure, that Whistle-blower may be subject to disciplinary action, which may include dismissal.

4.4. **Role of the Audit Committee:-**

4.4.1 The Audit Committee is responsible for supervising the development and implementation of this Policy, including the work of the Compliance Task Force. The Audit Committee shall periodically review the Policy to consider whether amendments are necessary, and, if so, it shall communicate any such amendments to all Employees as soon as possible.

4.4.2 The Audit Committee shall receive reports from the Compliance Task Force concerning the investigation and resolution of Protected Disclosures made pursuant to the Policy on a quarterly basis as per the guidelines given by the Audit Committee. In addition, the Audit Committee shall have responsibility for coordinating the investigation of any serious Protected Disclosures concerning the alleged violation of laws or regulations that apply to the company.

4.5 **Conflicts of Interest :-**

Where a Protected Disclosure concerns any members of the Compliance Task Force or the Audit Committee, that member of the Compliance Task Force or the Audit Committee shall be prevented from acting in relation to that Protected Disclosure. In case of doubt, the Chairman of the Board of Directors shall be responsible for determining whether a member of the Compliance Task Force or the Audit Committee must recuse himself or herself from acting in relation to a Protected Disclosure.