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WHISTLE BLOWER POLICY			

Purpose:

Whistle blower policy means that the company gives freedom and allows their employees to report or telling the management the Facts and putting a Stop on all unethical immoral or illegal work. Whistle Blowing policy meaning and its objective is to create the open work environment practice within the organization to encourage employee to raise the voice on wrongdoings and enhance the belongingness. This policy is meant to guide individuals or employee as how to whistleblow on a company level at the time of an incident or discovered any improper act or wrongdoing within the organization. Any matter which is being taken care under harassment, complain, disciplinary action should not be taken under whistle blower policy. Please refer to whistleblower policy sample and example given below for example. The aim of this **Policy** is to encourage employees and others who have serious concerns about any aspect of the Council's work to come forward and voice those concerns.

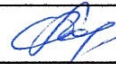


Scope: This policy is applicable to all employees permanent or contractual of the company. The policy covers malpractices and events which have taken place/suspected to take place involving: Abuse of authority

1. Breach of Contract
2. Negligence causing substantial and specific danger to public health and safety
3. Manipulation of Company data/ records
4. Financial irregularities, including fraud or suspected fraud
5. Deficiencies in internal control and check
6. Deliberate error in preparation of financial statements or misrepresentation of financial reports
7. Any unlawful act whether civil/criminal
8. Deliberate violation of law/ regulation
9. 1Perforation of confidential/proprietary information
10. Wastage/ misappropriation of Company funds/assets
11. Breach of Company policy or failure to implement or comply with any approved Company policy.

The Policy should not be used in place of the Company grievance procedures or to be a route for raising malicious or unfounded allegations against colleagues.

Responsibility: The whistle blowing process allows the whistleblower in the company can raise their concern to their manager or head of the department. However, they can also contact the following mentioned persons:

- A. Ombudsman
- B. Human resource
- C. Head of the department
- D. Legal department

Prepared by:	Position :- Manager of HR	Date: 28.05.2022	Signature: 
Checked by:	Position :- Director of HR	Date: 28.05.2022	Signature: 
Approved by:	Position :- General Director	Date: 28.05.2022	Signature: 



- E. Compliance Head
- F. CEO
- G. Management committee members
- H. In case of urgent situation, an employee can write directly to the chairman of the audit committee

Process Steps:

- a. The whistleblower can raise the concern in writing or verbally to the ombudsman. The complaint can be sent through email or verbally through the telephone. However, even for verbal complain a written draft is prepared by ombudsman.
- b. All complaints received by ombudsman or the audit committee which is constituted by ombudsman shall check whether any breach of the code of conduct has happened or not. In case of the review by the audit committee, if any illegal activity has happened committee can recommend that its whistleblowing at work complaint or not. The ombudsman or audit committee will respond to the concern within 2 days of receiving the complaint.
- c. The person who is a whistleblower may or may not disclose his/her identity.
- d. Even in case of whistleblower has not revealed the identity, the complaint will be taken with utmost seriousness. For better investigation it is suggested to disclosed identity, the final decision however is taken by the whistleblower. The identity of whistleblower is kept confidential in all cases.

Audit Committee:

- 1. Will be in contact with employee, vendor, and stakeholder to get the necessary information to carry out further investigation.
- 2. Will discuss the steps needed internally for investigation of the complaint.
- 3. It is advisable to keep all information confidential during the investigation. No information is shared outside either by the whistleblower or by the audit committee.
- 4. This secrecy is maintained to protect the uprightness of the whistleblower process and investigation.
- 5. It is the responsibility of the ombudsman to share the status and findings of investigation with the board of director. The final report must contain all the details and documentation deemed fit or necessary.

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