

WHISTLE BLOWER POLICY

Objective: The purpose of this policy is to provide a structured and confidential mechanism for employees and all stakeholders, including customers, vendors, service providers, and any individuals directly or indirectly associated with the Company to report concerns about any irregularity, violations policies, procedures, unethical behavior, or any improper conduct.

This policy ensures such concerns can be raised without fear of retaliation, discrimination, or adverse consequences.

Scope: This policy is applicable to all the employees of R L Fine Chem Pvt Ltd and those directly and indirectly connected with the business of the company.

Effective Date: This policy comes into effect from 1st Jan 2026

Definitions:

Employee: Means every employee of the company including contract employee whether working in India or abroad) including the directors in the employment of the company.

Board: Board of directors of the company.

Company: Shall mean R L Fine Chem Pvt Ltd.

Ombudsman: The Ombudsman is a person appointed by the Board or any member of the Board to whom protected disclosures may be made. Such disclosures can be submitted via email at ombudsman@rlfinechem.com or by contacting - 9538997231.

Investigators: It means those persons authorized or appointed by the management or the representatives of the management.

Protected Disclosure: It means any communication made in the faith that discloses or demonstrates information that may be evidence of unethical or improper activity. Protective Disclosures should be factual and not speculative in nature.

Good Faith: An employee shall be deemed to be communicating in “good faith” if there is a reasonable basis for communication of unethical and improper practices or any other alleged wrongful conduct.

Whistleblower: An employee or any other person/s who are directly or indirectly connected with affairs of the company making protected disclosure under this policy.

Whistle Officer or Whistle Committee: It means an officer or committee of persons who is/are nominated /appointed to receive complaint under this policy and conduct detailed



investigation of the disclosure received from the whistle blower and recommend disciplinary action.

This policy covers malpractices and events which have taken place/ suspected to have taken place involving the list below but not limited to.

1. Breach of Quality Integrity

Actions that compromise product quality, data integrity, or compliance with GMP/GLP standards:

- Manipulation, alteration, or falsification of test results or analytical data
- Backdating or pre-dating records
- Destroying raw data or hiding test results
- Using uncalibrated or unauthorized instruments deliberately
- Bypassing quality checks to meet deadlines
- Failure to record deviations or intentionally avoiding deviation reporting
- Release of product without proper review or approval
- Using expired raw materials or reagents knowingly
- Failing to follow sampling procedures intentionally
- Overwriting entries without justification or approval
- Unauthorized re-testing to obtain desired results ("testing into compliance")

2. Breach of Safety integrity

Actions that endanger employees, customers, or environment:

- Ignoring safety protocols or PPE requirements intentionally
- Hiding safety incidents, accidents, or near-misses
- Using unsafe shortcuts during operations to save time
- Disabling safety devices or alarms intentionally
- Mishandling hazardous chemicals intentionally
- Failing to report unsafe conditions or damaged equipment
- Concealing incidents that could impact facility, personnel, or product safety
- Allowing untrained personnel to handle critical or hazardous operations

3. Breach of Personal Values & Ethics

Behaviors violating honesty, ethics, and expected moral conduct:

- Accepting or offering bribes, gifts, or favors for business advantage
- Misuse of company assets for personal gain
- Theft of inventory, materials, or confidential information
- Misrepresentation of credentials or experience
- Dishonesty in reporting attendance, work hours, or performance
- Discrimination, bullying, harassment, or intimidation

- Conflict of interest not disclosed
- Using company platforms or social media to defame or misrepresent the company
- Sharing confidential company data without authorization

4. Breach of Procedural Integrity

Violation of approved SOPs, work instructions, or regulatory procedures:

- Skipping mandatory steps in SOPs knowingly
- Conducting activities without required approval or documentation
- Unauthorized changes to SOPs, forms, or controlled documents
- Failure to follow GMP/GLP/GDP procedures intentionally
- Not performing required checks (line clearance, equipment checklists, etc.)
- Using outdated versions of SOPs knowingly
- Signing off tasks not actually performed ("ghost-signatures")
- Failure to maintain traceability or records as required

5. Breach of Process Integrity

Compromise of operational processes affecting efficiency, quality, or compliance:

- Deviating from validated processes without approval
- Concealing process failures or deviations
- Manipulating batch records to hide issues or missing steps
- Circumventing controls to speed up production
- Unauthorized process modifications affecting product quality or safety
- Incorrect entry of process parameters intentionally
- Failure to report equipment malfunction to avoid downtime
- Withholding critical process information from management or QA

6. Breach of IT, Data & Cybersecurity Integrity

- Sharing passwords or bypassing access controls intentionally
- Unauthorized system access or data extraction
- Altering electronic audit trails
- Tampering with LIMS/ERP/MES data
- Installing unauthorized software or tools
- Misuse of company email or networks for harmful activities

7. Breach of Other Integrity

- Abuse of authority
- Negligence - causing substantial and specific danger to public health and safety.
- Manipulation of company data/records/data integrity.
- Financial irregularities, including fraud or suspected fraud.
- Any unlawful act

- Bribery or corruption
- Sexual harassment
- Misuse of social media
- Breach of company policy or failure to implement or comply with any approved company Policy.

Guiding Principles:

- Any Whistleblower reporting a wrongdoing, that they reasonably believe to be true, made in good faith and without malice, will be protected under this policy.
- Protect the identity of the Whistleblower by not disclosing their name, so long as it does not hinder or frustrate any investigation.
- Protect the Whistleblower as far as possible from any defamation or reprisals. The company will not tolerate any instances of a Whistleblower being unfairly dismissed, demoted, subjected to any form of harassment, persecution, or discriminated against.
- Afford natural justice to the person who is the subject of the disclosure.
- Thoroughly investigate all allegations and take the most appropriate action. This may include notifying a government body or the police if illegal or criminal behavior is suspected.
- Report back to Whistleblower on the findings of the investigation.
- Keep written records of the disclosure details, results of the investigation and actions taken.

Anonymous Allegations:

Individuals are encouraged to disclose their name when making allegations of wrongdoing to facilitate a thorough investigation, but shall be in writing to the given mail ID. If a Whistleblower makes an allegation in good faith, which is not confirmed by subsequent investigation, no action will be taken against that individual. In making a disclosure the individual should exercise due care to ensure the accuracy of the information. If an individual makes malicious or vexatious allegations, and particularly if they persist with the allegation, disciplinary action may be taken against that individual/s.

Procedure:

On observance of any suspected act of wrong doing which may be detrimental to the interest of the company can be brought to the notice of the Ombudsman by writing to the Email ID as mentioned Nevertheless, this information will need to be passed on to those with a legitimate need to have this information and it may be necessary for individual/s to provide a written statement or act as a witness in any subsequent enquiry.

The person with whom individuals have raised their concern will acknowledge its receipt and will write to them within 10 days to let them know how their concern will be dealt with.

On receipt of the "Protected Disclosure information" ombudsmen will share the complaint received to the Whistle officer /committee headed by Head HR.

- The committee will conduct a preliminary investigation to collect necessary data and decide if further investigation is required or not, if not why.
- During the process of investigation, the committee may hold a meeting separately or jointly with the subject against whom the protected disclosure is made.
- On completion of the investigation the committee will submit its report to the Ombudsman with recommended action.
- Investigation shall be completed in one month on receipt of the complaint and shall submit the same to the ombudsman.

Disciplinary Action:

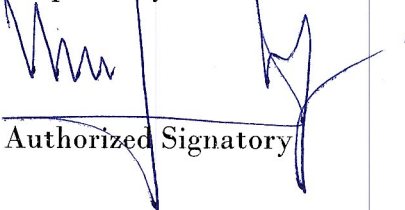
Depending upon the gravity/seriousness of the misconduct if it is proved. The following action/s can be taken against the subject as recommended by the investigation committee.

- Warning Letter
- Suspension without pay for not more than (7) seven working days.
- With hold of increment/promotion
- Termination including Filing of criminal charges.

Amendments:

The company reserves the right to change/ amend / add /delete/ modify this policy in whole or in part, at any time in the interest of the organization within the framework of law of the land. The employees acknowledge that they will not be personally advised of any such change/ amendment / addition /deletion/ modification.

Prepared by



Authorized Signatory

Approved by



Authorized Signatory