

TVS SRICHAKRA LIMITED
CIN: L25111TN1982PLC009414
Regd. Office: TVS Building, 7-B, West Veli Street, Madurai 625 001.
Website: www.tvseurogrip.com. Tel:+91452 2443300.

Whistle-Blower Policy
(With effect from 12th November 2024)

Objective:

- TVS Srichakra Limited (“TSL”) is committed to conducting all its businesses as responsible corporate entity, adhering to the applicable legal framework both in spirit and in letter. We strongly encourage our employees and directors to offer feedback, voice suggestions, and raise concerns regarding the conduct of business operations.
- The whistleblower policy aims to establish a mechanism for reporting concerns about unethical behavior, actual or suspected fraud, violation of the company’s code of conduct, or any improper activity that may have a detrimental impact on the organization.
- This policy encourages employees & directors of the Company to report such concerns without fear of retaliation, ensuring confidentiality, and providing an effective system for investigation and appropriate action.
- The whistle-blower policy is a crucial component of our dedication to fostering a work environment where employees and directors feel empowered to raise concerns without fear of reprisal.

Scope / Applicability:

This policy is adopted by the TSL and is applicable to all employees, & directors of the Company:

Effective Date:

This policy is effective from 12th November 2024.

Reportable matters / incidents for Whistleblowing:

The policy encompasses concerns related to financial matters, accounting irregularities, unethical behavior, violation of regulatory obligations, or any other wrongful conduct. Reporting matters in the context of this policy may be the following or similar matters:

- serious or suspected frauds,
- concerns about financial matters/reporting,
- indulging in insider trading/leak of unpublished price sensitive information
- unethical or illegal conduct,
- violations of the code of conduct,
- actions not aligned with company policies,
- actions impacting the company’s image or reputation,
- actions amounting to harassment,
- serious improper conduct,
- and any other unethical or illegal conduct

Whistle-Blower:

Any employee making a disclosure under this policy will be considered as "whistle-blower" or "Complainant" The whistleblower must provide sufficient grounds for their concern without making malicious allegations leading to disciplinary actions.

Reporting on matters:

Complaints on the aforesaid matters / incidents can be directly reported/ lodged with the designated official or the Chairman of Audit Committee.

Timeline for Reporting

The whistleblower is required to raise the matter / incident before the designated official or the Chairman of the Audit Committee within a reasonable period, in any case not later than two months from the event/action or from the date on which he or she comes to know about it.

Any complaining employee or director having any information or knowledge regarding the existence of any violation or suspected violation of the Insider trading Code with respect to leakage of UPSI (unpublished Price Sensitive Information) can report the violation or suspected violation.

Manner of Reporting

The report of the incident should be elaborate by providing detailed information in his or her possession including information about the nature of the violation, related documents, financial or other impact, and the outcome if the issue was previously raised.

Making a Protected Disclosure:

Disclosures can be made in writing, addressed to the designated official email ID.

Whistle Blower must put his/her name to allegations, for timely resolutions of the issue and to ensure that adequate protection is granted to him/her under the policy.

The written disclosure must ensure the following.

- Disclosure to be typed or written in legibly either in English or Hindi or in the regional language of place of employment.
- Clear understanding of the issue, and it is not merely speculative.
- Specific information is provided to the maximum extent to facilitate proper investigation.

- Financial or other impact (if any) to be detailed.
- In case the issue was previously brought out, the outcome of the same.

Investigation

Upon receipt of a complaint, a designated official will conduct a thorough and impartial investigation. The investigation will be conducted in a timely manner respecting the principles of natural justice and fairness. Any individual involved in the investigation process shall maintain strict confidentiality and not disclose information except on a need-to-know basis.

Closure / Investigation Report may be submitted to the Audit Committee or Board of Directors of the Company.

Resolution and Corrective Action

Based on the findings of the investigation, appropriate corrective actions will be taken to address the reported concerns.

The whistleblower will be informed about the outcome of the investigation, subject to maintaining confidentiality and privacy rights of involved parties.

Safeguards Against Victimization:

TSL strictly prohibits any form of retaliation or discrimination against whistleblowers. Any retaliation against individuals reporting concerns will be subject to disciplinary action.

No adverse action shall be taken against a whistleblower in retaliation for whistleblowing. Harassment /victimization of the whistleblower will constitute sufficient grounds for dismissal of the concerned employee. The source of information will be disclosed to facilitate the investigation, and efforts will be made to protect the whistleblower's identity according to the law.

The protection and the safeguards are available provided that:

- i) The communication/disclosure is made in good faith.
- ii) The whistleblower reasonably believes that information, and allegations are substantially true.
- iii) The whistleblower is not acting for personal gain.

Policy Changes:

The management reserves the right to change, amend, modify, suspend, or terminate any part of this procedure at any time with notice.

Vigil Mechanism Policy

The vigil mechanism policy required to be implemented under the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is implemented through this Whistle-blower Policy.

Management reserves the right to amend the policy from time to time.
