



## 1. Philosophy

Tembo Global Industries Limited ('**the Company**') believes that every employee and Director of the Company is a trustee of its stakeholders and must conduct himself or herself at all times in a professional, responsible and ethical manner.

## 2. Purpose and Scope

This Policy ('**the Policy**') encourages Directors and employees of the Company to promptly bring to the Company's attention, instances of illegal or unethical conduct, actual or suspected incidents of fraud, actions that affect the financial integrity of the Company, or actual or suspected instances of leak of unpublished price sensitive information ('UPSII'), that could adversely impact the Company's operations, business performance and / or reputation. The Company will investigate such reported incidents in an impartial manner and take appropriate action to ensure that the requisite standards of professional and ethical conduct are always upheld.

Section 177(9) of the Companies Act, 2013 and Regulation 22 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 requires the Company to establish a vigil mechanism for its directors and employees to report genuine concerns.

Regulation 4(d)(iv) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 requires the Company to devise a whistle blower mechanism.

For the purpose of furthering the commitment of the Company stated above and in compliance with the above requirement of Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this Whistle Blower Policy ("Policy") has been formulated by the Company.



### **3. Objective**

The Company endeavours to:

- a. Provide an environment where every Director and employee of the Company feels free to report instances within the purview of this Policy;
- b. Investigate such reported incidents in a fair manner;
- c. Take appropriate disciplinary action against the delinquent employee(s);
- d. Ensure that no complainant is victimised or harassed for bringing such incidents to the attention of the Company.

The practice of this Policy will be overseen by the Audit Committee.

### **4. Reporting Mechanism**

- a. Complainants are encouraged to bring to the attention of the Company incidents pertaining, inter alia, to:
  1. Illegal or unethical conduct including that which adversely affects investors, shareholders, customers, suppliers, other employees, or the business performance or image or reputation of the Company;
  2. Actual or suspected incidents of fraud;
  3. Actions that affect the financial integrity of the Company;
  4. Conflict of interest with the Company;
  5. Leaking of confidential or proprietary information of the Company; and
  6. Actual or suspected instances of leak of UPSI pertaining to the Company.
- b. All Disclosures relating to Employees shall be made to the Compliance Officer either by (i) sending an e-mail or by (ii) sending a letter sealed in an envelope (which is distinctly marked "Confidential"), to below addresses



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**Compliance Officer-Tembo Global Industries Ltd.**

Plot No. D- 146/147, Turbhe MIDC, TTC Industrial Estate, S Central Rd, opp. Balmer Lawrie Vaan Leer, Navi Mumbai, Maharashtra 400705

E-mail id: [kiran.cs@tembo.in](mailto:kiran.cs@tembo.in)

Contact No: 70458 47430

With copy to Head – Human Resources & Employee Services at:

**Head – Human Resources- Tembo Global Industries Ltd.**

Plot No. D- 146/147, Turbhe MIDC, TTC Industrial Estate, S Central Rd, opp. Balmer Lawrie Vaan Leer, Navi Mumbai, Maharashtra 400705

E-Mail: [hr@tembo.in](mailto:hr@tembo.in)

Contact No: 70454 60961

- c. All Disclosures relating to the Compliance Officer or Directors shall be made to the Chairman of the Audit Committee either by (i) sending an e-mail or by (ii) sending a letter sealed in an envelope (which is distinctly marked "Confidential"), to below addresses:

**Chairman- Audit Committee- Tembo Global Industries Ltd.**

Plot No. D- 146/147, Turbhe MIDC, TTC Industrial Estate, S Central Rd, opp. Balmer Lawrie Vaan Leer, Navi Mumbai, Maharashtra 400705

E-mail id: [whistleblower@tembo.in](mailto:whistleblower@tembo.in)

- d. The Policy permits any Employee who is not satisfied with the investigation/ enquiry or its outcome or otherwise to approach the Audit Committee.
- e. Complaint for any actual or suspected instance of leak of UPSI should also be copied to the Company Secretary and the Chief Financial Officer.



- f. Anonymous complaints are not encouraged. However, such complaints may be entertained if the complaint sets out specific allegations and verifiable facts and is accompanied with supporting evidence.
- g. Complaints that are mischievous, mala fide, made with oblique or ulterior motive and / or sans evidence shall not be covered under the purview of this Policy.
- h. In order to facilitate effective investigation, the complaint should be supported with documents evidencing the complaint and should include all relevant information about the incident as the complainant is aware of, including the following:
  - 1. Nature, period and other details of the incident including the location and business unit where such incident has occurred; and
  - 2. Identity(ies) of the person(s) suspected to be involved in the incident.
- i. To facilitate investigation, complainants are encouraged to report incidents promptly upon becoming aware of the same, preferably within 30 days.

## **5. Investigation**

- a. On receipt of the Complaint, the Compliance Officer/the Chairman of Audit Committee, as the case may be, shall do an initial enquiry of the Complaint and thereafter based on the merits of the Complaint, may refer the Complaint to an Investigator or in alternate dismiss the same, within a period of 15 days of the receipt of the Complaint.
- b. The Compliance Officer / Chairman of the Audit Committee/ Investigator may in their discretion, consider involving other competent person(s) other than those interested in the Complaint for the purpose of initial enquiry/ investigation.

For the purpose of conducting an investigation, the Compliance Officer/Chairman of the Audit Committee is authorised to:

  - 1. seek any information it requires from any employee, who shall cooperate with any such request made by the Committee;



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2. seek assistance from any employee for conduct of investigation, as may be considered appropriate;
  3. obtain external legal or other independent professional advice and to secure the attendance of outsiders with relevant experience and expertise, if it considers necessary;
  4. call for such documents and representations, as may be deemed fit.
- c. The Compliance Officer / Chairman of the Audit Committee/ Investigator shall have access to and have the right to call for information/ document as may in their discretion, consider necessary for the purpose of initial enquiry/ investigation.
  - d. All Employees shall co-operate with the Compliance Officer / Chairman of the Audit Committee/ Investigator during initial enquiry/ investigation.
  - e. The decision to conduct an investigation taken by the Compliance Officer / Chairman of the Audit Committee is by itself not an accusation and is to be treated as a neutral fact-finding process. The decision of Compliance Officer / Chairman of the Audit Committee shall be free from any prejudice or presumption of guilt.
  - f. The investigation shall be completed normally within 30 days of the receipt of the Disclosure.
  - g. If the Investigator upholds the allegations, the Compliance Officer/Chairman of the Audit Committee shall recommend to the management to take such Disciplinary / corrective Action as may deem appropriate, subject to the employee/ personnel policy/ procedures. Alternatively, depending upon the seriousness of the proven allegations, the Compliance Officer/ Chairman of the Audit Committee may refer the matter to the Board of Directors or any authorized committee thereof.
  - h. The information disclosed during the course of an investigation, including the identity of the complainant, shall be kept confidential, except as necessary or appropriate to be disclosed for the purpose of the investigation or where required by law.
  - i. Complaint for any actual or suspected instance of leak of UPSI shall be dealt with in accordance with the Company's Policy for inquiry in case of leak of UPSI.



## **6. No Retaliation**

- a. This Policy is intended to encourage, facilitate and enable raising of genuine concerns. No complainant who reports an incident under this Policy shall suffer any harassment, retaliation or adverse employment conditions as a consequence of such reporting.
- b. Any employee who retaliates against a person reporting a violation will be subject to disciplinary proceedings, which may extend to termination of employment.
- c. If any complainant is victimised or harassed for reporting any genuine concern, he / she may file an application before the Chairman of the Audit Committee seeking redressal of the matter. The Chairman of the Audit Committee shall take appropriate action to attend to the complainant's concern.

## **7. Complaints to be made in good faith**

- a. A complainant must act in good faith and have reasonable grounds for forming a belief that his or her complaint constitutes an incident within the purview of this Policy.
- b. This Policy should not be used as a tool for making false or mala fide allegations.
- c. Any person who is found to be making baseless, reckless, malicious or deliberately false allegation, shall be subject to disciplinary proceedings, which may extend to termination of employment.

## **8. Confidentiality**

The Whistle Blower, the Compliance Officer/ Chairman of Audit Committee and every person involved in the process shall:

- a. maintain complete confidentiality/ secrecy of the matter;
- b. not discuss the matter in any informal/social gatherings/ meetings;
- c. discuss only to the extent or with the persons required for the purpose of completing the process and investigations;
- d. not keep the papers unattended anywhere at any time;
- e. Keep the electronic mails/files under password.



If the concerned person is found not complying with the above, he/ she shall be held liable for such disciplinary action as is considered fit.

**9. Retention of Documents**

All documents and information pertaining to the Disclosures, the initial enquiry, the investigation and matter related thereto shall be preserved and retained in the custody of Head of Human Resources department for a minimum period of 5 years.

**10. Applicability**

This Policy will be effective from 19<sup>th</sup> December 2020 and will be reviewed as and when deemed necessary.

*This Policy was approved by the Audit Committee on 19<sup>th</sup> December 2020 and last amended on 10<sup>th</sup> February 2025.*

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