

DRAFT

Andhra Pradesh Tanneries Limited

WHISTLE BLOWER POLICY

1. Objective:

The Company is committed to ensure compliance of all the applicable laws, Code of Corporate Governance & Ethics adopted by it and policies and procedures framed by it from time to time, by the Directors and employees of the Company.

Purpose of this policy is to provide a framework through which all the Directors and employees report their genuine concerns and actual / potential violations to the designated officials of the Company fearlessly, as provided in Section 177 of the Companies Act, 2013 and Rules made there under.

2. Who can report:

- a) Individual employees and their representatives
- b) Stakeholders and their representatives
- c) Directors of the company

3. Concerns / violations that can be reported:

- a) Deliberate or unintentional non compliance of the applicable laws,
- b) Improper and unlawful practices,
- c) Cases of frauds,
- d) Financial and accounting irregularities,
- e) Misappropriation of Company's funds,
- f) Violation of Code of Corporate Governance & Ethics inter-alia non disclosure of conflict of interest or indulging in insider trading.
- g) Leak or suspected leak of unpublished Price Sensitive Information, where "**Unpublished price sensitive information**" means any information, relating to a company or its securities, directly or indirectly, that is not generally available which upon becoming generally available, is likely to materially affect the price of the securities and shall, ordinarily including but not restricted to, information relating to the following: –
 - (i) financial results;
 - (ii) dividends;
 - (iii) change in capital structure;
 - (iv) mergers, de-mergers, acquisitions, delistings, disposals and expansion of business and such other transactions;
 - (v) changes in key managerial personnel;

- (vi) such other information as determined by the Board of Directors/Chief Executive Officer/Chief Operating Officer/Chief Financial Officer from time to time.
(Regulation 2(1)(n))

4. Lodging of Complaints:

Complaints on the matters listed at paragraph 3 above, including anonymous, can be directly reported/ lodged with the following officials:

Name : A N REDDI
Address : Leather Complex Area,
Nellimarla, Vizianagaram,
Andhra Pradesh-535217
Phone No. : +9122-24934923
Mobile No. : +91 8652790093
Email id : csaptl12@gmail.com

Alternatively, complaints can also be sent by email to the Audit Committee at :
sugandhas78@rediffmail.com

5. Investigation Procedure.

- a) All the complaints received by the designated officials as above shall be logged.
- b) The designated officials will suitably investigate the complaint and take appropriate action.
- c) The designated officials will send copy of the complaint, investigation report and the 'action taken report' to the Chairman of the Audit Committee.
- d) The designated officials shall also declare to the Audit Committee that the person engaged for carrying out investigation is not a whistle blower or complainant.
- e) The Audit Committee may choose to initiate further investigation.
- f) In case of conflict of interest between the Audit Committee members, the remaining members of the Audit Committee shall deal with the matter.
- g) The Audit Committee, if it deems fit, may engage an independent external agency to conduct investigation.
- h) Investigation in case of leak or suspected leak of UPSI, the procedure to be followed shall be as per Leak of UPSI Policy as may be formulated by the company under as per Regulation 9A of Securities And Exchange Board Of India(Prohibition Of Insider Trading) Regulations, 2015

6. Protection and Safeguards:

Both the designated officials and the Audit Committee shall ensure

- a) protection of complainant/ witness, if any, against any harassment and victimization
- b) protection of the complainant identity

7. Frivolous Complaints:

The designated officials shall take suitable action against the complainant for any frivolous complaint.

8. Miscellaneous:

- A) All the relevant documents namely complaint or the gist of oral complaint, as the case may be, information/ document obtained during the investigation as evidence, including from witness, if any shall be fully secured to avoid any tampering and shall be preserved for a period of 2 (two) years.
 - B) In exceptional cases as may be decided by the designated officials after considering the facts of such cases, the whistle blower / complainant shall be provided direct access to the Chairman of the Audit Committee.
 - C) The Whistle Blower Policy as formed by the Company shall be reviewed by the Board from time to time.
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