



Whistleblower Policy

1. Purpose

This policy aims to establish a secure, transparent, and confidential channel for all employees and stakeholders to report actual or suspected misconduct, unethical behavior, policy violations, or unlawful acts within SUPL without fear of retaliation.

2. Scope

This policy applies to:

- All permanent, temporary, and contractual employees
- Interns, trainees, and consultants
- Suppliers, vendors, and service providers
- Any third party who engages in work with SUPL

3. Policy Statement

SUPL is committed to maintaining the highest standards of honesty, integrity, and accountability. The Company encourages all stakeholders to report concerns about violations of:

- Code of Conduct
- Company policies
- Legal and regulatory obligations
- Ethical standards (e.g., bribery, fraud, corruption, harassment)

4. What Can Be Reported

Whistleblowers may raise concerns related (but not limited) to:

- Financial fraud or irregularities
- Bribery, corruption, or abuse of authority
- Safety violations or environmental hazards
- Discrimination, harassment, or sexual misconduct
- Violation of laws, company policies, or contracts
- Theft or misuse of company resources
- Retaliation against whistleblowers

5. Reporting Channels

Concerns can be reported through the following channels:

✉ supl@shraddhagroups.com (Official Ethics Reporting Email)

✉ Written letter to: *Compliance Officer, SUPL Corporate Office*

All reports must be factual, made in good faith, and preferably include supporting documentation or witness details where applicable.

6. Confidentiality and Protection

- The identity of the whistleblower will be kept **confidential** to the maximum extent possible.
- **Anonymous complaints** are accepted, though specific follow-up may be limited.
- SUPL strictly **prohibits retaliation** against any individual who raises a concern in good faith.

7. Investigation Process

1. **Acknowledgment:** The complaint will be acknowledged within 7 working days.
2. **Initial Review:** Preliminary screening to assess whether a full investigation is required.
3. **Investigation:** Conducted by the Compliance Officer or designated committee.
4. **Resolution:** Corrective and disciplinary actions are taken if the complaint is validated.
5. **Closure:** Whistleblower may be informed of the outcome, subject to confidentiality rules.

8. False Allegations

- Deliberate misuse or knowingly filing false complaints will result in disciplinary action.
- Honest mistakes or inaccurate information submitted in good faith will not be penalized.

9. Responsibilities

Role	Responsibilities
Whistleblower	Report concerns honestly and responsibly
Compliance Officer	Receive and investigate complaints
Managers/Supervisors	Promote awareness and support the whistleblowing process
Ethics Committee (if constituted)	Oversee high-level or sensitive cases

10. Review and Amendment

This policy will be reviewed annually or as required due to changes in legal or regulatory requirements.