



VIGIL MECHANISM AND WHISTE-BLOWER POLICY

Sampre Nutritions Limited

1. Introduction

This Vigil Mechanism and Whistle Blower Policy (“**Policy**”) is established to encourage employees, directors, and other stakeholders of Sampre Nutritions Limited (“**the Company**”) to report any instances of unethical behaviour, actual or suspected fraud, illegal activities, or violation of Company policies or legal provisions. This mechanism is intended to be in compliance with applicable laws, including but not limited to the Section 177 of the Companies Act, 2013, Regulation 22 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), and other applicable regulations for listed companies.

2. Objective

The objective of this Policy is to:

- 2.1 Provide a formal mechanism for employees and directors to report concerns about unethical behaviour, fraud, or violation of Company policies.
- 2.2 Safeguard whistleblowers from any retaliation for disclosing information about potential wrongdoings.
- 2.3 Ensure compliance with regulatory requirements and promote a culture of transparency and accountability.

3. Applicability

This Policy is applicable to all employees, directors, stakeholders, and third parties associated with the Company.

4. Definitions

- 4.1 **Whistle Blower:** Any employee, director, stakeholder, or external third-party who makes a disclosure under the Vigil Mechanism.
- 4.2 **Disclosable Matters:** Any concerns related to unethical behaviour, fraud, misappropriation of funds, financial reporting irregularities, breach of Company policies, violation of applicable laws, or other similar concerns.
- 4.3 **Vigilance Officer:** A senior officer appointed to handle the complaints and issues arising under the vigil mechanism.
- 4.4 **Unethical Behaviour:** Any act or behaviour that contravenes the Company's code of conduct, policies, laws, and regulations.

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- 4.5 **Retaliation:** Any form of retaliation, discrimination, or victimization against a whistleblower reporting misconduct in good faith.

5. Scope of the Policy

The Policy covers:

- 5.1 Violations of the Company's code of conduct, ethical standards, and other policies.
- 5.2 Financial fraud or misrepresentation in financial statements.
- 5.3 Bribery, corruption, and unethical business practices.
- 5.4 Non-compliance with legal and regulatory requirements.
- 5.5 Insider trading or misuse of confidential information.
- 5.6 Any other concerns that could adversely affect the Company's reputation, business, or operations.

6. Reporting Mechanism

- 6.1 **Internal Reporting:** Employees or directors of the Company can report concerns to the Vigilance Officer through **gurbani@gurbanigroup.in**. All reports should be in writing and include sufficient details about the nature of the concern, the individuals involved, and any supporting evidence.
- 6.2 **External Reporting:** Stakeholders and third parties may report concerns through the designated whistleblower channel, as communicated by the Company.

7. Roles and Responsibilities

7.1 Whistle Blower:

- 7.1.1 Must disclose concerns in good faith and provide sufficient details.
- 7.1.2 Must cooperate during investigations if required.
- 7.1.3 Should ensure that the concern is not motivated by personal grievances or malice.

7.2 Vigilance Officer:

- 7.2.1 Shall be responsible for receiving and investigating the complaints.
- 7.2.2 Shall ensure confidentiality during the investigation.
- 7.2.3 Shall report the findings to the Audit Committee and management.

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7.2.4 Shall take necessary actions in case of substantiated violations.

7.3 Audit Committee:

7.3.1 Shall review the investigations and findings reported by the Vigilance Officer.

7.3.2 Shall take corrective actions based on the nature of the complaint.

7.3.3 Shall ensure that no whistleblower faces retaliation.

8. Procedure for Reporting and Investigation

8.1 **Step 1: Report Submission:** The whistleblower must submit a written report (anonymously or with identification) detailing the nature of the concern.

8.2 **Step 2: Acknowledgement:** The Vigilance Officer will acknowledge receipt of the complaint and assess its seriousness and validity within 7 business days.

8.3 **Step 3: Investigation:** Upon determining that the report requires investigation, the Vigilance Officer will initiate an inquiry, involving relevant personnel, as necessary. The process will be fair, unbiased, and transparent.

8.4 **Step 4: Resolution:** The Vigilance Officer will report findings to the Audit Committee and recommend actions. The Audit Committee shall ensure that appropriate measures are taken, including disciplinary action, if required.

8.5 **Step 5: Feedback:** The whistleblower will be kept informed about the progress of the investigation and the final resolution, provided that confidentiality is maintained.

9. Confidentiality

All reports and investigations under this Policy shall be treated with the highest level of confidentiality. Disclosure of the identity of the whistleblower will be made only to those directly involved in investigating the matter or as required by law.

10. Protection against Retaliation

The Company is committed to providing protection against retaliation to whistleblowers. No individual will face discrimination, harassment, or victimization as a result of their whistleblowing in good faith. In the event of retaliation, the whistleblower must immediately report the issue to the Vigilance Officer, who will investigate and take corrective action.

11. Role of the Audit Committee

The Audit Committee will have the following responsibilities under this Policy:

11.1 Review and approve the procedures for reporting and investigating complaints.

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11.2 Review the complaints and investigate any matters related to financial fraud, violations of laws, or unethical conduct.

11.3 Monitor the implementation of the whistleblowing mechanism to ensure it is functioning as intended.

11.4 Ensure that appropriate disciplinary actions are taken when necessary.

12. Compliance with Applicable Laws

The Company shall ensure that this Policy is in compliance with all applicable legal and regulatory requirements, including:

12.1 **The Companies Act, 2013:** The provisions relating to the Vigil Mechanism under Section 177(9) and (10).

12.2 **SEBI (Listing Obligations and Disclosures) Regulations, 2015:** Regulation 22 mandates the establishment of a Vigil Mechanism for listed companies to report genuine concerns.

12.3 **The Protection of Women from Sexual Harassment at Workplace Act, 2013:** If applicable, the policy will also address issues of harassment and ensure that complaints of such nature are reported and investigated under the relevant laws.

13. Awareness and Training

The Company will conduct regular training sessions to educate employees, directors, and other stakeholders about the Vigil Mechanism and whistleblower rights. Employees must acknowledge their awareness of this Policy and their role in upholding ethical standards within the Company.

14. Review of the Policy

The Audit Committee will review this Policy annually to ensure its effectiveness and make any necessary revisions to address changes in the regulatory environment, company practices, or feedback from employees and stakeholders.

15. No Retaliation for False Reports

While the Company encourages the reporting of genuine concerns, whistleblowers making false or malicious reports with the intent to harm or harass others will face disciplinary action.

16. Conclusion

The Vigil Mechanism and Whistle Blower Policy is a critical component of maintaining ethical standards and transparency within the Company. It empowers individuals to report misconduct and contributes to the overall integrity of the organization. Through this Policy, the Company seeks to promote a culture of accountability, trust, and fairness while complying with all relevant laws and regulations.

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17. Questions

If you have any questions concerning this Policy, please contact the Company Secretary at Unit-1: Plot No. 133, Industrial Estate, Medchal - 501401, Telangana, or through email at **gurbani@gurbanigroup.in**, or through phone at **(+91) 8418222428**.