

SUNITA BONDS & HOLDINGS LTD.

REGD. OFFICE: 40B, Princep Street, Kolkata, West Bengal, India, 700072

Corp Off: 324A, Third Floor, Agarwal Plaza, Sec-14, Rohini, Delhi-110085

CIN- L65925WB1983PLC035697

Website: www.sunitabonds.com Email: sbhlplc@gmail.com Contact No. +91- 9599919919

WHISTLE BLOWER POLICY / VIGIL MECHANISM POLICY

(As per Section 177 of the Companies Act, 2013 and Regulation 22 of SEBI (LODR) Regulations, 2015)

1. PREAMBLE

The Company is committed to maintaining the highest standards of ethical conduct, integrity, transparency, and corporate governance.

This Policy establishes a Vigil Mechanism / Whistle Blower framework enabling directors, employees, and stakeholders to report genuine concerns regarding unethical behavior, fraud, or misconduct without fear of retaliation.

2. OBJECTIVE

The objectives of this Policy are to:

- Encourage ethical conduct and transparency
 - Provide a secure mechanism to report wrongdoing
 - Ensure protection of whistleblowers
 - Enable timely investigation and corrective action
 - Comply with applicable statutory requirements
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3. APPLICABILITY

This Policy applies to:

- Directors
 - Employees (permanent/temporary/contractual/outsourced)
 - Ex-employees
 - Vendors, suppliers, consultants, and stakeholders
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4. SCOPE OF POLICY

This Policy covers, but is not limited to:

- Fraud, bribery, corruption, theft
 - Misappropriation of funds/assets
 - Financial misreporting or manipulation
 - Violation of laws and regulations
 - Breach of Code of Conduct
 - Conflict of interest
 - Abuse of authority
 - Harassment or discrimination
 - Leakage of confidential information
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5. REPORTING MECHANISM

5.1 Ethics Officer

Email: sbhlpic@gmail.com

Address: 40B, Princep Street, Kolkata, West Bengal, India, 700072

6. CONTENT OF DISCLOSURE

A complaint should include:

- Identity of complainant (optional)
 - Details of accused person(s)
 - Description of misconduct
 - Date, time, and place
 - Evidence (if any)
 - Witness details
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7. INVESTIGATION PROCESS

- Preliminary review by Ethics Officer
 - Formal investigation where required
 - Opportunity of hearing to the Subject
 - Use of internal/external experts if required
 - Submission to Audit Committee
 - Final action by Board/Management
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8. TIMELINES

Activity	Timeline
Acknowledgement	7 working days
Preliminary review	15 working days
Start of investigation	30 days
Completion	90 days (preferably)
Reporting	15 days after completion

9. PROTECTION TO WHISTLEBLOWER

The Company shall ensure:

- No retaliation or victimization
 - No termination or demotion due to complaint
 - Confidentiality of identity
 - Protection for good faith disclosures
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10. FALSE COMPLAINTS

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Knowingly false or malicious complaints will attract disciplinary action, including termination.

11. CONFIDENTIALITY

All parties shall maintain strict confidentiality of:

- Identity of whistleblower
- Nature of complaint
- Investigation details

12. DIRECT ACCESS TO AUDIT COMMITTEE

Whistleblowers may directly approach the Chairperson in cases involving:

- Senior management
- Ethics Officer involvement
- Fear of retaliation
- Serious misconduct or fraud

13. RECORD RETENTION

All records shall be maintained for a minimum of **8 years**.

14. REPORTING TO AUDIT COMMITTEE

A quarterly report shall include:

- Number of complaints received
 - Status of investigations
 - Actions taken
 - Pending cases
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15. WEBSITE DISCLOSURE

This Policy shall be placed on the Company's website and disclosed in the Annual Report.

16. AMENDMENT

The Board of Directors reserves the right to amend this Policy as required.

ANNEXURE – I

REPORTING PROCEDURE

- Ethics Officer or Audit Committee Chairperson
- Written disclosure preferred
- Anonymous complaints may be accepted in exceptional cases
- Investigation conducted in fair and confidential manner

ANNEXURE – II

WHISTLE BLOWER COMPLAINT FORMAT

1. Name: _____
2. Contact: _____
3. Accused: _____
4. Nature of Complaint: _____
5. Details: _____
6. Date/Place: _____
7. Evidence: Yes / No
8. Witnesses: _____

Declaration:

I declare that the information provided is true and made in good faith.

Signature: _____

Date: _____

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