

	Pheon Auto Tech Pvt Ltd	Format Ref.	F-MR-05
Format Name	Controlled Guidelines & Policies	Rev No/Dt	02/ 09.02.2022

Sec.	Description	Particulars			
1	Particulars	Type of Guideline	Policy ☒ Guidelines ☐		
		Name	Whistle-Blower Policy		
		Ref.	G-H-14		
		Department	Human Resource		
2	Purpose	The purpose of this policy is to: • Enable individuals to raise concerns about unethical, illegal, or improper conduct without Fear of retaliation. • Ensure such concerns are handled in a timely, fair, and confidential manner. • Promote a culture of openness, integrity, and accountability across our operations and Supply chain.			
3	Scope	This policy covers all employees, business associates, suppliers and contractors engaged in rendering the services of Pheon Auto Tech Pvt. Ltd.			
4	Owner	Manager HR & Admin			

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5	Guideline / Policy
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1. Our Commitment to Speak Up Culture

At Pheon Auto Tech, we are committed to doing business with integrity, transparency, and accountability. We encourage our employees, business partners, suppliers, and other stakeholders to speak up if they witness conduct that violates our values, policies, or the law.

This policy outlines our approach to whistleblowing, including the channels available to report concerns, how we handle disclosures, and how we protect those who speak up in good faith.

2. Definition

Whistle-blower: A person or entity making a disclosure of any unethical activity i.e. protected disclosure that they have observed. Whistle-blowers could be employees, contractors, contractor's employees, clients, vendors, Management trainee, internal or external auditors, law enforcement/regulatory agencies or other third parties.

Good Faith: An employee shall be deemed to be communicating in 'good faith' if there is a reasonable basis for communication of unethical and improper practices or any other alleged wrongful conduct. Good Faith shall be deemed lacking when the employee does not have personal knowledge of a factual basis for the communication or where the employee knew or reasonably should have known that the communication about the unethical and improper practices or alleged wrongful conduct is malicious, false or frivolous.

Investigation Committee: This team will consist of members nominated by the Whistle-blower Custodian to conduct the actual investigation of the concerns raised by the Whistle-blower. The size of the Investigation Committee will be decided by the Whistle- blower Committee. A minimum of 3 members would be required to investigate the matter.

Whistle-blower Committee: The Whistle-blower Committee consists of a team of senior Pheon Auto Tech Pvt. Ltd. personnel appointed by the Director of the company who are tasked to assess independently the concerns raised by the Whistle- blower. The office of the Whistle-blower Committee will be managed by the Whistle-blower Custodian.

Whistle-blower Custodian: The office of the Whistle-blower Committee will be managed by the Whistle-blower Custodian. The Whistle-blower custodian will be appointed by the members of the Whistle-blower committee.

3. What You Can Report

You can raise concerns relating to (but not limited to):

- Bribery, corruption, or fraud
- Accounting or financial irregularities
- Breach of health, safety, or environmental laws
- Harassment or discrimination
- Violation of company policies or Code of Conduct
- Retaliation against whistleblowers
- Insider trading or misuse of confidential information

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4. **Reporting Channels**

We offer multiple channels for raising concerns. Reports can be made:

- **Email:**
- **Phone:**
- **Direct:** Reporting to HR Manager.

All reports will be treated confidentially, and anonymity will be respected upon request.

5. **How We Handle Reports**

Once a report is received:

- It will be acknowledged (if contact is provided) within 7 working days.
- A preliminary assessment will be conducted to determine scope and assign investigator.
- An investigation will be carried out, and findings will be documented.
- Appropriate action will be taken based on the outcome, which may include disciplinary or corrective steps.
- Closure of the matter will be communicated to the whistleblower (where contact details are shared).

6. **Roles and Responsibility of Whistle-blower Committee:**

- The Whistle-blower Committee will be responsible for upholding the guiding principles of the Pheon Auto Tech Pvt. Ltd.
- The Whistle-blower Committee will determine whether the concern or complaint actually pertains to a compliance violation.
- The Whistle-blower Committee will review the findings of the Investigation Committee and will initiate appropriate corrective action.
- The Whistle-blower Committee will be responsible for ensuring that the investigation process is fair and transparent.
- The Whistle-blower Committee will provide sufficient and fair opportunity to the aggrieved person to prove/justify his stand and case, including personal hearing as may be required, and shall ensure complete fairness in the process of investigation.

7. **Protection Against Retaliation**

We do not tolerate retaliation against anyone who raises a concern in good faith, even if the concern turns out to be unfounded. Retaliation may include:

- Dismissal or demotion
- Harassment or intimidation
- Threats or adverse treatment

Any employee found engaging in retaliation will face disciplinary action, up to and including termination.

8. **Secrecy/Confidentiality:**

The Whistle Blower, the Subject, the Whistle Officer and everyone involved in the process shall:

- Maintain complete confidentiality/ secrecy of the matter.

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- Not discuss the matter in any informal/social gatherings/ meetings.
- Discuss only to the extent or with the persons required for the purpose of completing the process and investigations.
- Don't keep the papers unattended anywhere at any time.
- Keep the electronic mails/files under password.
- If anyone is found not complying with the above, he/ she shall be held liable for such disciplinary action as is considered fit.

9. Reporting:

A Half-Yearly report with number of complaints received under the Policy and their outcome shall be placed before the Audit Committee and the Board.

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Sec.	Description	Details			
		Particulars		From	Reference
6	Inputs				
7	Outputs				
8	Monitoring & Measurement	Frequency		KPI	Responsibility
		Half-Yearly		No of Complaint Received Vs Closed	
9	Revision History	Rev No.	Details of Revision	Date	DCR No.
		00	INITIAL RELEASE	01.09.2025	
		01			
10	Format Usage Related	Format Template Loc.	Not Applicable		
		Document Retention Format	Policies	To be Stamped and Signed by MD and then Retained in PDF Format.	
			Guidelines	Controlled Document to be retained in PDF Format	
		Document Retention Loc.	PAT Systems Data > PAT - Document Resource > Controlled - PAT - Guidelines and Policies > Human Resource (H) Related > Controlled G-H-14 - Whistle-Blower Policy		
		Retention Period	Perpetual		
		Circulation	MD, MIS, All Team Members		
11	Abbreviations				
12	Document Control	Particulars	Name	Date	Sign
		Prepared By	Devinder Singh	01.09.2025	
		Approved By	Gaurav Singhal 	01.09.2025	
		Controlled By	Mayank Mishra	01.09.2025	

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