



BIRLA PRECISION TECHNOLOGIES LIMITED

WHISTLEBLOWER POLICY

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1. PURPOSE

Birla Precision Technologies Limited (“BPTL”) and its subsidiaries (collectively the “**BPTL Group**”) are committed to complying with the foreign and domestic laws that apply to them, satisfying the Company’s Code of Conduct and Ethics, and particularly to ensure that business is conducted with integrity and that the Company’s financial information is accurate.

Directors, employees, or any other person, including vendors, contractors, subcontractors, consultants, trainees, shareholders, former employees, job applicants, and any other third parties (collectively referred to hereinafter as “Person(s)”) must be able to raise concerns regarding such potential violations easily and free of any fear of retaliation. You are required to read this Policy and submit the attached certification that you will comply with it.

Section 177 (9) of the Companies Act, 2013 (“Companies Act”) read with Rule 7 of the Companies (Meetings of Board and its Powers) Rules, 2014 read with Regulation 4(2)(d)(iv) and Regulation 22 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”), requires every listed company to establish a vigil mechanism to report genuine concerns about illegal or unethical practices.

Regulation 9A (6) of Securities and Exchange Board of India (Prohibition of Insider Trading) Regulation, 2015, requires listed company to have a Whistle Blower Policy and make employees aware of such policy to enable employees to report instances of leak of unpublished price sensitive information.

The purpose of the Whistle-blower Policy (“**Policy**”) is as follows:

- To encourage the employees and other parties to report unethical behaviours, malpractices, wrongful conduct, fraud, violation of the Company’s policies & values, violation of law by any employee of the Company without any fear of retaliation.
- To build and strengthen a culture of transparency and trust within the organisation.
- To enable employees to report instances of disclosure of unpublished price-sensitive information, or suspected disclosure of unpublished price-sensitive information, to the Company

2. YOUR DUTY TO REPORT

Everyone is required to report to the Company any suspected violation of any law that applies to the Company and any suspected violation of the Company’s Code of Conduct and Ethics. It is important that you report all suspected violations.

You can report any of the following:

- Financial fraud, fake invoices, theft, or misappropriation of company assets
- Bribery, kickbacks, or any corrupt payment
- Insider trading or leak of price-sensitive information (UPSI)
- Violation of any law or regulation applicable to BPTL in India
- Safety violations, environmental violations
- Sexual harassment, bullying, discrimination, or abuse of authority
- Confidential data breach or misuse of company information
- Any other serious unethical behaviour

Consult the Company’s Code of Conduct and Ethics for a more detailed description of potential violations and other areas of particular concern. Retaliation includes adverse actions, harassment, or discrimination relating to your reporting of a suspected violation.

It is the Policy of the Company that you must, when you reasonably suspect that a violation of an applicable law or the Company’s Code of Conduct and Ethics has occurred or is occurring, report that potential violation. Reporting is crucial for early detection, proper investigation and remediation, and deterrence of violations of Company policies or applicable laws. You should not fear any negative consequences for



reporting reasonably suspected violations because retaliation for reporting suspected violations is strictly prohibited by Company policy. Failure to report any reasonable belief that a violation has occurred or is occurring is itself a violation of this Policy, and such failure will be addressed with appropriate disciplinary action, including possible termination of employment.

3. WHAT THIS POLICY IS NOT FOR (EXCLUSIONS)

The following will NOT be accepted under this policy and will be redirected

Not Covered here	Where to go instead
Salary, promotion, transfer, or appraisal disputes	HR Grievance process
Personal disputes between colleagues (no ethical violation)	HR / Line Manager
Customer or product quality complaints	Customer Service / Quality team
Trivial, frivolous, or hearsay complaints with no facts	Will be dropped after review
Matters already before a court or tribunal	Continue through legal process
Anonymous complaints with no details or evidence	Resubmit with more information
Matters more than 3 years old (unless ongoing)	Decided by CCO case by case

4. HOW TO REPORT

You can write to **cs@birlaprecision.com** or to the Compliance Officer. If you have concerns about reaching out to the Compliance Officer, your report may be made to the Chairperson of the Audit Committee through **“audit.chair@birlaprecision.com”**. Because you have several means of reporting, you need never report to someone you believe may be involved in the suspected violation or from whom you would fear retaliation.

Your report should include as much information about the suspected violation as you can provide. Where possible, it should describe the nature of the suspected violation; the identities of persons involved in the suspected violation; a description of documents that relate to the suspected violation; and the time frame during which the suspected violation occurred. Where you have not reported anonymously, you may be contacted for further information.

5. QUARTERLY REPORTING TO BOARD & AUDIT COMMITTEE

The Legal & Compliance team will prepare a Quarterly Whistleblower Report and present it at every Audit Committee. If no complaints were received, 'Nil' will be explicitly recorded and reported.

6. INVESTIGATIONS AFTER YOU REPORT

All reports under this Policy will be promptly and appropriately investigated, and all information disclosed during the course of the investigation will remain confidential, except as necessary to conduct the investigation and take any remedial action, in accordance with applicable law. Everyone working for or with the Company has a duty to cooperate in the investigation of reports of violations. Failure to cooperate in an investigation or deliberately providing false information during an investigation can be the basis for disciplinary action, including termination of employment. If, at the conclusion of its investigation, the Company determines that a violation has occurred, the Company will take effective remedial action commensurate with the nature of the offence. This action may include disciplinary action against the accused party, up to and including termination. Reasonable and necessary steps will also be taken to prevent any further violations of Company policy.

7. RETALIATION IS NOT TOLERATED

There shall not be any adverse action against any Person for complaining about, reporting, participating in, or assisting in the investigation of a reasonably suspected violation of any law, this Policy, or the Company’s Code of Conduct and Ethics. The Company takes reports of such retaliation seriously. Incidents of

retaliation against any Person reporting a violation or participating in the investigation of a reasonably suspected violation will result in appropriate disciplinary action against anyone responsible, including possible termination of employment. Those working for or with the Company who engage in retaliation against reporting Persons may also be subject to civil, criminal and administrative penalties.

8. DOCUMENT RETENTION

All documents related to reporting, investigation and enforcement pursuant to this Policy shall be kept in accordance with the Company’s record retention policy and applicable law.

9. MODIFICATION

This policy will be reviewed at least once a year by the Legal & Compliance team. The Audit Committee or Board may update it at any time. Major changes will be shared with all employees through HR and published on BPTL’s website as required under SEBI LODR.

Version	Date	By	Changes
1.0	October 12, 2022	Legal	Original version
2.1	May 29, 2026	Legal & Compliance	Full revision — Indian law, 5 reporting channels, anonymous drop box, timelines, exclusions list, quarterly Board reporting, complaint form



**ANNEXURE A
COMPLAINT REPORTING FORM**

Submit this form by email to cs@birlaprecision.com or post it confidentially to Legal & Compliance, BPTL. Your name is optional.

PART A — TYPE OF INCIDENT (tick all that apply)

- INCIDENT TYPE**
- 1. Misappropriation of company assets, funds, or resources
- 2. Conflict of interest
- 3. Financial fraud — falsification of records, fake invoices, manipulation of accounts
- 4. Inaccurate financial reporting
- 5. Bribery or corruption — giving / accepting bribes or kickbacks
- 6. Violation of gifts and entertainment policy
- 7. Insider trading/ leak of Unpublished Price-Sensitive Information (UPSI)
- 8. Non-adherence to safety guidelines / dangerous working conditions
- 9. Environmental violation
- 10. Sexual harassment
- 11. Bullying, victimization, discrimination, or abuse of authority
- 12. Unauthorised sharing of confidential data / data breach
- 13. Regulatory or legal violation
- 14. Retaliation against a whistleblower
- 15. Others: _____

PART B — PERSONS INVOLVED

Name	Department	Designation	Location
1			
2			
3			

PART C — INCIDENT DETAILS

When did it happen? (Approximate date is fine)

Where did it happen? (Location / Plant / Department)

How long has this been going on?

- Less than 1 month 1 to 6 months 6 to 12 months More than 1 year

Describe the incident in detail (what, who, when, where, amounts if any):

PART D — EVIDENCE

Do you have evidence to support your complaint?

- Yes No

If yes, describe the evidence (emails, documents, recordings, etc.):

Have you already reported this to anyone at BPTL?

- Yes — to whom: _____ No

PART E — YOUR DETAILS (optional — leave blank to remain anonymous)

Name (optional)

Employee ID / Designation

Department / Plant

Contact Number (optional)

Email (optional)

Date of Submission



Declaration: I confirm the information above is true to the best of my knowledge. I understand that a deliberately false complaint is a violation of this policy and may attract disciplinary action.

Signature (optional): _____

Date: _____

Submit to: cs@birlaprecision.com | Legal & Compliance, BPTL, Dalamal House, Nariman Point, Mumbai
- 400 021



ANNEXURE B
EMPLOYEE ACKNOWLEDGEMENT FORM

I confirm that I have received, read, and understood the BPTL Whistleblower & Vigil Mechanism Policy (v2.1).
I understand my duty to report violations, my right to protection, and the consequences of a false complaint.

Employee Name	Employee ID	Department	Signature & Date

Return signed form to: **HR Department, BPTL**