

**TRILIANCE POLYMERS LIMITED (FORMERLY KNOWN AS LEENA
CONSULTANCY LIMITED)**

(CIN: L74110MH1983PLC031034)

Regd. Off: 14th Floor, 1420-B, B & C Wing, C/66 G Block, One BKC, Opp Bank Of Baroda, Bandra (E) Mumbai-400051
Email : triliancepolymerslimited@gmail.com

**WHISTLE BLOWER POLICY (VIGIL MECHANISM)
(EFFECTIVE FROM 1ST APRIL, 2019)**

1. Preface

- 1.1 As a Public Limited Listed Company, Leena Consultancy Ltd. (the "Company") is committed to the integrity of its financial information which is relied upon by its shareholders, the financial markets and other stakeholders. In accordance with the provisions of Section 177 (9) of the Companies Act 2013 and principles of good corporate governance, the Audit Committee of the Company is committed to adopting procedures to receive and address any concern or complaint regarding questionable accounting or auditing matters, internal accounting controls, disclosure matters, reporting of fraudulent financial information to our shareholders, any government entity or the financial markets or any other company matters involving fraud, Personnel misconduct, illegality or health and safety and environmental issues which cannot be resolved through normal management channels and also instances of Leak of unpublished price sensitive information.
- 1.2 Personnel of the Company may use the procedures set out in this Whistleblower Policy (the "Policy") to submit confidential and/or anonymous complaints. This Policy allows for disclosure by any personnel, of such matters internally, without fear of reprisal, discrimination or adverse employment consequences, and also permits the Company to address such disclosures or complaints by taking appropriate action, including, but not limited to, disciplining or terminating the employment. The Company will not tolerate any retaliation against any Personnel for reporting in good faith any inquiry or concern.
- 1.3 The purpose of this policy is to provide a framework to promote responsible and secure whistle blowing. It protects any personnel wishing to raise a concern about serious irregularities and also instances of leak of unpublished price sensitive information within the Company. The policy neither releases Personnel from their duty of confidentiality in the course of their work, nor is it a route for taking up a grievance about a personal situation.

2. Policy

- 2.1 This Policy is for the Directors and the Employees as defined hereinafter.
- 2.2 The Policy has been drawn up so that the Directors and Employees can be confident about raising a concern. The areas of concern covered by this Policy are summarized in paragraph 5.

3. Definitions

- 3.1 "Director" means a Director on the board of the Company whether whole-time or otherwise.
- 3.2 "Disciplinary Action" means any action that can be taken on the completion of / during the investigation proceedings including but not limiting to a warning, imposition of fine, suspension from official duties or any such action as is deemed to be fit considering the gravity of the matter.

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- 3.3 "Personnel" means any employee, director and/or officer / Designated Personnel of the Company.
- 3.4 "Protected Disclosure" means any communication made in good faith that discloses or demonstrates information or reportable matter that may evidence unethical or improper activity or instance of leak of unpublished price sensitive information.
- 3.5 "Reportable Matters" means Questionable Accounting or Auditing matters (defined above) and leak of Unpublished Price Sensitive information and / or any other company matters involving abuse of authority, breach of Leena Consultancy Limited Code of Conduct, non-observance of prudent business practices, neglect/non-observance of diligence while discharging one's duties/contractual obligations, fraud, bribery, corruption, Personnel misconduct, illegality, health and safety, environmental issues, wastage/ misappropriation of company funds/assets and any other unethical or inappropriate conduct.
- 3.6 "Subject" means a person against or in relation to whom a Protected Disclosure is made or evidence gathered during the course of an investigation.
- 3.7 "Whistle Blower" is defined as any Personnel (defined above) who has or had access to data, events or information about an actual, suspected or anticipated Reportable matters, within the organization and whether anonymously or not, makes or attempts to make a deliberate, voluntary and protected disclosure or complaint of organizational malpractice, non observance of prudent practices, deliberate neglect of observance of principles of prudent practices by any other officer, consultant, contractor, supplier of the Company..
- 3.8 "Whistle Officer" or "Committee" means an officer or Committee of persons who is nominated/appointed to conduct detailed investigation.
- 3.9 "Ombudsperson" will be the chairman of the Audit Committee for the purpose of receiving all complaints under this Policy and ensuring appropriate action.
- 3.10 "Questionable Accounting or Auditing Matters" include, without limitation, the following:
- a) fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
 - b) fraud or deliberate error in the recording and maintaining of financial records of the Company;
 - c) deficiencies in or non-compliance with the company's internal accounting controls;
 - d) misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the company; or
 - e) deviation from full and fair reporting of the company's financial condition.
 - f) Any misrepresentation, non-disclosure and/ or hiding of material facts, and frauds, which an Personnel was bound to disclose to his seniors either in the ordinary course of his employment obligations or as a special incident coming to his notice/knowledge.

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- g) Non-observance of due diligence, care and caution while discharging his liability causing financial and non-financial losses/damages to the company, including but not limited to risks of litigations/claims against the company.
- h) Failure to disclose/prevent mistakes in the Functions like, Material Purchase, Projects Site Execution Works, Non-renewal of permits, licenses and permissions.
- i) Failure to renew and/or seek renewal of bank guarantees promptly.
- j) Failure to deduct and pay taxes, Provident Fund and ESIC Contributions, other statutory payments,
- k) Failure by the officials, Personnel, suppliers, contractors, consultants, sub-contractors, internal and external auditors and directors, of their duty of care, caution, honesty, prudence either knowingly or unknowingly or deliberate dereliction of their duties in their respective capacities, while being associated with the Company.

3.11 “Leak of Unpublished Price Sensitive information”.

"Unpublished Price Sensitive Information" means any information, relating to a company or its securities, directly or indirectly, that is not generally available which upon becoming generally available, is likely to materially affect the price of the securities and shall, ordinarily including but not restricted to, information relating to the following: –

- (i) financial results
- (ii) dividends;
- (iii) change in capital structure
- (iv) mergers, de-mergers, acquisitions, delistings, disposals and expansion of business
- (v) changes in key managerial personnel

4. The Guiding Principles

- 4.1 To ensure that this Policy is adhered to, and to assure that the concern will be acted upon seriously, the Company will:
 - 4.1.1 Ensure that the Whistle Blower and/or the person processing the Protected Disclosure is not victimized for doing so;
 - 4.1.2 Treat victimization as a serious matter including initiating disciplinary action on such person/(s);
 - 4.1.3 Ensure complete confidentiality.
 - 4.1.4 Not attempt to conceal evidence of the Protected Disclosure;
 - 4.1.5 Take disciplinary action, if any one destroys or conceals evidence of the Protected Disclosure made/to be made;
 - 4.1.6 Provide an opportunity of being heard to the persons involved especially to the Subject;

5. Coverage of Policy

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- 5.1 The Policy covers malpractices and events which have taken place/ suspected to take place involving:
1. Abuse of authority
 2. Breach of contract
 3. Negligence causing substantial and specific danger to public health and safety
 4. Manipulation of company data/records
 5. Financial irregularities, including fraud, or suspected fraud
 6. Criminal offence
 7. Pilferation of confidential/propriety information
 8. Deliberate violation of law/regulation
 9. Wastage/misappropriation of company funds/assets
 10. Breach of employee Code of Conduct/Ethics Policy or Rules
 11. leak of Unpublished price sensitive information
 12. Any other unethical, biased, favoured, imprudent event
- 5.2 Policy should not be used in place of the Company grievance procedures or be a route for raising malicious or unfounded allegations against colleagues.

6. Disqualifications

- 6.1 While it will be ensured that genuine Whistle Blowers are accorded complete protection from any kind of unfair treatment as herein set out, any abuse of this protection will warrant disciplinary action.
- 6.2 Protection under this Policy would not mean protection from disciplinary action arising out of false or bogus allegations made by a Whistle Blower knowing it to be false or bogus or with a *mala fide* intention.
- 6.3 Whistle Blowers, who make any Protected Disclosures, which have been subsequently found to be *mala fide*, *frivolous* or *malicious* shall be liable to be prosecuted under Company's Code of Conduct.

7. Manner in which concern can be raised

- 7.1 Employees can make Protected Disclosure to Ombudsperson, as soon as possible but not later than 30 consecutive days after becoming aware of the same.
- 7.2 Whistle Blower must put his/her name to allegations. Concerns expressed anonymously WILL NOT BE investigated.
- 7.3 If initial enquiries by the Ombudsperson indicate that the concern has no basis, or it is not a matter to be investigation pursued under this Policy, it may be dismissed at this stage and the decision is documented.
- 7.4 Where initial enquiries indicate that further investigation is necessary, this will be carried through either by the Ombudsperson alone, or by a Whistle Officer/Committee nominated

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by the Ombudsperson for this purpose. The investigation would be conducted in a fair manner, as a neutral fact-finding process and without presumption of guilt. A written report of the findings would be made.

7.5 Name of the Whistle Blower shall not be disclosed to the Whistle Officer/Committee unless required for the purpose of investigation.

7.6 The Ombudsperson/Whistle Officer/Committee shall:

i) Make a detailed written record of the Protected Disclosure. The record will include:

a) Facts of the matter

b) Whether the same Protected Disclosure was raised previously by anyone, and if so, the outcome thereof;

c) Whether any Protected Disclosure was raised previously against the same Subject;

d) The financial/ otherwise loss which has been incurred / would have been incurred by the Company.

e) Findings of Ombudsperson/Whistle Officer/Committee;

f) The recommendations of the Ombudsperson/Whistle Officer/Committee on disciplinary/other action/(s).

ii) The Whistle Officer/Committee shall finalise and submit the report to the Ombudsperson within 15 days of being nominated / appointed, unless more time is required under exceptional circumstances.

7.7 On submission of report, the Whistle Officer /Committee shall discuss the matter with Ombudsperson who shall either:

i) In case the Protected Disclosure is proved, accept the findings of the Whistle Officer /Committee and take such Disciplinary Action as he may think fit and take preventive measures to avoid re-occurrence of the matter;

ii) In case the Protected Disclosure is not proved, extinguish the matter;

Or

ii) Depending upon the seriousness of the matter, Ombudsperson may refer the matter to the Committee of Directors (Whole-time Directors) with proposed disciplinary action/counter measures. The Committee of Directors, if thinks fit, may further refer the matter to the Audit Committee for necessary action with its proposal. In case the Audit Committee thinks that the matter is too serious, it can further place the matter before the Board with its recommendations. The Board may decide the matter as it deems fit.

7.8 In exceptional cases, where the Whistle Blower is not satisfied with the outcome of the investigation and the decision, s/he can make a direct appeal to the Chairman of the Audit Committee.

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8. Protection

- 8.1 No unfair treatment will be meted out to a Whistle Blower by virtue of his/her having reported a Protected Disclosure under this Policy. The Company, as a policy, condemns any kind of discrimination, harassment, victimization or any other unfair employment practice being adopted against Whistle Blower. Complete protection will, therefore, be given to Whistle Blower against any unfair practice like retaliation, threat or intimidation of termination/suspension of service, disciplinary action, transfer, demotion, refusal of promotion, discrimination, any type of harassment, biased behavior or the like including any direct or indirect use of authority to obstruct the Whistle Blower's right to continue to perform his duties/functions including making further Protected Disclosure. The Company will take steps to minimize difficulties, which the Whistle Blower may experience as a result of making the Protected Disclosure. Thus, if the Whistle Blower is required to give evidence in criminal or disciplinary proceedings, the Company will arrange for the Whistle Blower to receive advice about the procedure, etc.
- 8.2 The identity of the Whistle Blower shall be kept confidential.
- 8.3 Any other Employee assisting in the said investigation or furnishing evidence shall also be protected to the same extent as the Whistle Blower.

9. Secrecy / Confidentiality

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

- a. maintain complete confidentiality/ secrecy of the matter
- b. not discuss the matter in any informal/social gatherings/ meetings
- c. discuss only to the extent or with the persons required for the purpose of completing the process and investigations
- d. not keep the papers unattended anywhere at any time
- e. 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.

10. Reporting

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

Tabled and adopted by the Board of Directors of the Company by Resolution No. 5 of dated 11th February, 2023