	Policy Title:	Whistle Blower Policy
	Effective/Revision Date:	01.04.2023
	Policy Owner/Contact: (Position title only):	Compliance Officer

Inbrew Policy	Policy Approver: (Position title only):	Board of Directors
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1. PREAMBLE AND OBJECTIVE

To be fully compliant with all applicable laws as well as nurture a working environment, build on highest standards of ethical, moral and legal conduct of business operations. To maintain these high professional standards, Inbrew Beverages Private Limited (INBREW the Company) has adopted the Code of Business Conduct (COBC), which lays down the principles and standards that govern the actions of Inbrew and its employees.

INBREW encourages its employees to report any issues and concerns regarding any misconduct, actual or potential violations of the COBC and any other unethical, unlawful or improper practices, acts or activities at INBREW to the designated Management Committee confidentially and anonymously (at the employee's discretion) without fear of reprisal, discrimination or adverse employment consequences from anyone in the organization. Such reporting is commonly and hereafter referred to as "Whistleblowing".

2. REGULATORY REFERENCES

Securities And Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3. APPLICABILITY


The Policy is approved by the Board vide its resolution dated 31.03.2023 and shall be effective from 01.04.2023.

4. SCOPE OF THE POLICY

All Directors and Employees of the Company have been provided a mechanism to compliant/ record malpractices and events which may result in financial loss, impact the reputation and/or business continuity, of the company such as instances.

- 1) Actual or suspected fraud or violation of the COBC
- 2) Financial irregularities, Dishonesty, bribery and theft
- 3) Misconduct/ Inappropriate / Unethical behaviour
- 4) Related party transactions and Conflict of interest issues, insider trading
- 5) Environment, health, safety issues
- 6) Disclosure of confidential information in violation of employment contract.
- 7) Discrimination on grounds of gender, race, religion, colour, etc
- 8) Alcohol abuse and non-compliance with the responsible drinking guidelines laid out in the COBC.
- 9) Or any other misconduct or unethical behaviour or unethical behaviour or any act of omission or commission which can adversely impact business continuity, reputation, financial loss.

5. GUIDELINES

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a. Protection under Policy

The vigil mechanism shall provide for adequate safeguards against victimization of employees and directors or such whistle blower who avail of the vigil mechanism and report their genuine concerns or grievances. Confidentiality shall be maintained to the greatest extent possible.

b. Frivolous complaints

In case of repeated frivolous/ mala fide complaints being filed by a director or an employee, the audit committee may take suitable action against the concerned director or employee including reprimand.

6. PROCEDURE (Whistle Blower Mechanism)

Any employee or director shall submit a report of the genuine concerns or grievances via any of the following methods:

- a. Helpline Number: India (Toll-free) : 1800-102-6969
- b. Online portal : <https://whistleinbrew.integritymatters.in>
- c. Email : whistleinbrew@integritymatters.in
- d. Post : Chairperson of the Whistle Blower Committee
Inbrew Beverages Private Ltd.
2nd floor, Tower B, RMZ Millenia, Murphy Road
Ulsoor, Bengaluru, 560008


The access right to open/view/access the complaints is restricted only to the Ethics Officer. It will be sole responsibility of the Ethics Officer to maintain the secrecy of the Whistle Blower. User ID and password to access the mail will be with the Ethics Officer only.

He would ensure to separate name of the Whistle Blower while, taking print-out the complaint, to safeguard the identity of the complainant and accordingly place it before the Whistle Blower committee.

The vigil mechanism provides direct access to the Chairperson of the Audit Committee in following exceptional cases:

- a. Financial misappropriation and fraud.
- b. Procurement fraud.
- c. Conflict of interest.
- d. Inappropriate sharing of company sensitive information.
- h. Corruption & bribery.

Compliant Handling by self or outsource:

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The Ethics Officer shall place it before the Whistle Blower Committee (details mentioned below) for deliberation and taking appropriate course of action on the complaint.

The Whistle Blower committee may use the inhouse resources or third party for further investigation and after completion of the same Whistle Blower Committee shall submit its report to Audit Committee.

If any of the members of the committee have a conflict of interest in a given case, they should recuse themselves and the others on the committee would deal with the matter on hand.

Investigation:

Whistle Blower Committee (details mentioned below) shall appropriately investigate all grievances received. In this regard, Whistle Blower Committee to investigate into the matter and prescribe the scope and time limit, therefore. Whistle Blower Committee shall have right to outline detailed procedure for an investigation.

The Whistle Blower Committee or chairman, as the case may be, shall have right to call for any information/ document and examination of any employee or director of the Company or other person(s), as they may deem appropriate for the purpose of conducting investigation under this policy.

External technical and other resources may be drawn upon as necessary to augment the investigation depending on the nature of investigation. In case of appointment of external agency, it will keep Whistle Blower Committee informed through monthly reporting. Investigating agency, including investigators working for the agency, shall be bound to maintain confidentiality about identity of the Whistle Blower.

The findings of the investigation should be submitted to the Audit committee by the Whistle Blower Committee with all the supporting documents.


A report shall be prepared after completion of investigation and the Audit Committee shall consider the same.

Outcome

Based on conclusion of investigation, if the allegations proven, Audit committee shall take appropriate action.

If Allegation not proven due to any reason except false compliant, no action will be taken, and investigation will be closed.

If Allegation not proven due to false complaint and investigator has the proof of the same, then investigation to be conducted against the Whistle Blower.

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7. ROLE OF WHISTLE BLOWER COMMITTEE (INVESTIGATOR)

- a. A structured approach should be followed to ascertain the creditability of the charge.
- b. Ensure the confidentiality and secrecy of the issue reported and subject is maintained.
- c. Provide timely update to the Audit Committee on the progress of the investigation.
- d. Ensure investigation is carried out in independent and unbiased manner.
- e. Document the entire approach of the investigation.
- f. Investigation Report including the approach of investigation should be submitted to the Audit Committee with all the documents in support of the observations.

8. PROTECTION

Complete protection will be given to Whistle Blowers against any unfair practice like retaliation, threat or intimidation of termination / suspension of service, disciplinary action, transfer demotion, refusal of promotion 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 identity of the Whistle blower shall be kept confidential to the extent possible and permitted under law.

Any other Employee assisting in the said investigation shall also be protected to the same extent as the Whistle Blower.

A Whistle Blower may report any violations of the above clause to the Chairman of the Audit Committee, who shall investigate into the same and recommend suitable action to the management.

9. RETENTION OF DOCUMENTS

All Protected Disclosures in writing or documented along with the results of Investigation relating thereto, shall be retained by the Company for a period of 8 (Eight) years or such other period as specified by any other law in force, whichever is more.

10. RIGHT TO AMENDMENT

The Company reserves its right to amend or modify this Policy in whole or in part, at any time without assigning any reason whatsoever. However, no such amendment or modification will be binding on the Employees and Directors unless the same is notified to them in writing.