



The Metal Powder Company Limited

Thirumangalam

WHISTLE BLOWER POLICY

In compliance with Section 177 of the Companies Act, 2013, **The Metal Powder Company Ltd.**, has established this Whistleblower Policy under its Vigil Mechanism. This policy provides a secure platform for all stakeholders—including directors, employees, and their representatives—to freely and directly report any concerns about illegal or unethical practices, fraud, or code of conduct violations within the company. Its goal is to foster a strong organizational culture of transparency and trust.

Objective

To provide Directors, Employees, customers and vendors an avenue to raise concerns, in line with the commitment of MEPCO to the highest possible standards of ethical, moral and legal business conduct and its commitment to open communication.

Scope

To provide necessary safeguards for protection of Complainants (as defined below) from reprisals or victimization, for whistle blowing in good faith.

Coverage

All Directors, permanent Employees, customers and vendors of MEPCO.

This Policy covers any illegal, unethical or improper activity, malpractices and any event of misconduct which has taken place/ suspected to take place involving but not limited to:

misconduct which has taken place/ suspected to take place involving but not limited to:

- Committing of a criminal offence;
- A violation of any law;
- Breach of a legal or regulatory requirements;
- Breach of Contract;
- Any illegal activities ;
- Breach of a Company business policy and procedure including abuse of authority;
- Any action likely to seriously/ adversely impact the health, safety, human rights or well-being of an individual or group of people;
- Any action likely to impact the credibility and image of the Company;
- Any event which will cause damage to the environment;
- Wastage or misappropriation of the Company's resources;

- Gender discrimination/ victimization;
- Bribes or kickbacks;
- Acts involving theft, fraud, coercion, wilful omission or any other form of corruption;
- Manipulation of Company data/ records;
- Financial Irregularities including Fraud/ Suspected Fraud;
- Any other unethical, biased favoured, imprudent act;
- Disclosure of confidential/ proprietary information to any outsider;
- Breach of Employees' Code of Conduct;
- Any other illegal/ unethical/ biased/ favoured/ fraudulent activities.

The above list is illustrative and should not be considered as exhaustive. This Policy should not be used in place of the Company grievance procedures or be a route for raising malicious or unfounded allegations against any person.

Reporting Mechanism

The complaints should be preferably in writing and complete with related evidences, using the standard template as per Annexure -1 .The complaint can also be sent to e-mail id hrd@mepco.co.in

In case of urgent matters , the whistleblower/complainant may communicate verbally (through phone or person) but he/she must be put the case in writing at the first available opportunity .

- Concerns can be reported through the following channel:
 - Confidential Drop Box at Company premises.
- Reports may be made anonymous; however, providing contact details will help in effective investigation and resolution.
- The following types of complaints would ordinarily not be considered:
 - Illegible: if hand written
 - Vague:
 - Trivial or frivolous in nature:
 - The matters which are pending before court of law ,State or National Human Rights Commission or any other commission, Tribunal or any other judiciary or sub judiciary body:
 - Allegation which is not against the interest of MEPCO
 - Issue relates to civil dispute, such as property rights, contractual obligations ,etc :
 - Issue raised relates to service matters:

Investigation Process

- All complaints will be acknowledged within **7 working days**.
- Detailed investigations will be carried out fairly, independently, and in a timely manner.
- Findings will be reported to senior management and, where necessary, to regulatory authorities.
- If charges are substantiated ,or the complaint is found correct on investigation , following suitable actions may be recommended:
 - Counselling and Warning letter
 - Withholding of promotion /increment/annual bonus/incentive:
 - Termination
 - Legal Suit

The above are suggestive and the CEO shall decide on the actions to be taken on a case to case basis depending on the gravity of the offense and in line with on-going operating delegations in the company.

- The person against whom a complaint has been made will be given an opportunity to explain his view point before completing the investigation

Protection of Whistleblowers

- The Company ensures **confidentiality** of the whistleblower's identity.
- Retaliation, victimization, or harassment of whistleblowers is strictly prohibited.
- Any act of retaliation will result in disciplinary action against the responsible individual(s).

Confidentiality

The investigation proceedings shall be carried out in strict confidentiality, in an unbiased manner and shall ensure thorough fact finding. The Whistle Blower-Complainant, Top management representative and/or CEO, as relevant, and every internal and external stakeholder involved in the process shall:

- Maintain complete confidentiality / secrecy of the matter.
- Not discuss the matter in any informal / social gatherings / meetings.
- Keep the electronic mails / files under password.

Amendments

The CEO of the Company reserves its right to amend or modify this Policy in whole or in part, at any time without assigning any reason whatsoever.

Date : 01:04:2025

Template for Reporting Violation

To,
CEO
THE METAL POWDER COMPANY LIMITED
Maravankulam, Thirumangalam - 625 706. Madurai Dt., Tamilnadu, India.

Incident Details:

1. Date of Incident :
2. Location of Incident :
3. Type of Issue :

Parties involved & Evidence:

1. Person(s) responsible/accused :
2. Witness(es) (If any) :
3. Are there any documents, emails, or photos related to this? If yes, please describe what the evidence is:

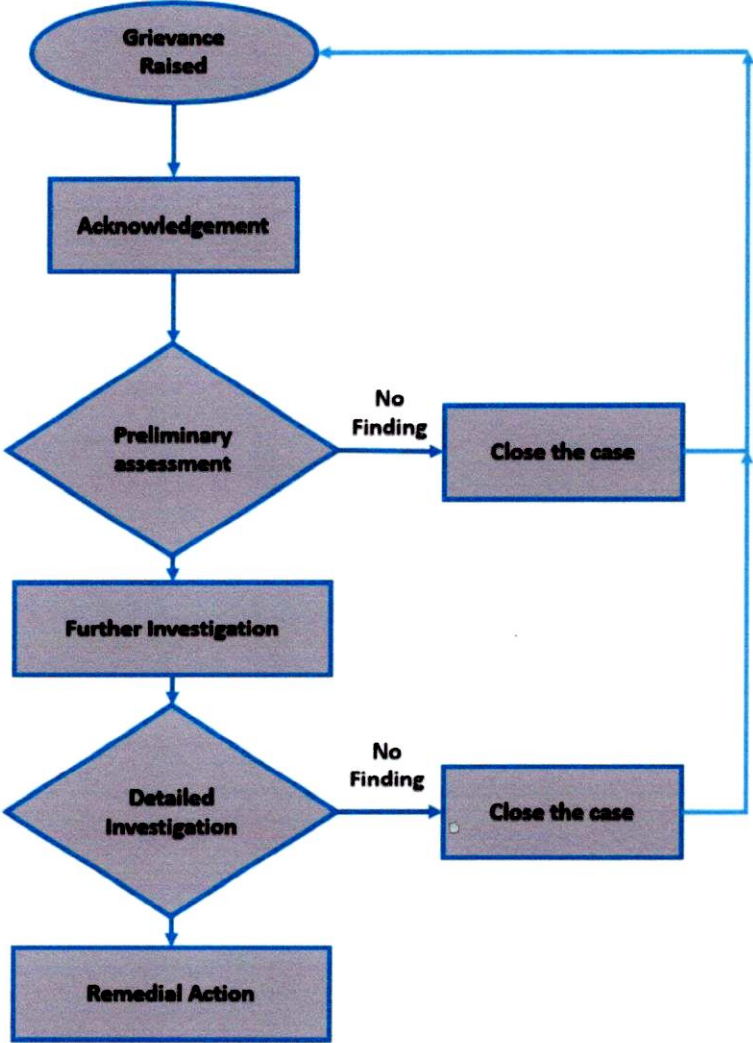
Name of Person Reporting & Designation :

Signature :

Contact Information :

Date :

VIGIL MECHANISM REPORTING PROCESS



Approving Authority:

Designation: Chief Executive Officer

Date: 30:03:2025