

BOMBAY POTTERIES & TILES LIMITED

Registered Office : Happy Home, 1st floor, 244 Waterfield Rd, Bandra (W), Mumbai 400 050

Tel.No: 022 46092152, Fax No: 2645 4914

Email id : mwadhwaconstructions@rediffmail.com

CIN : L26933MH1933PLC001977

Vigil Mechanism / Whistleblower Policy

1. Introduction

Bombay Potteries and Tiles Limited ("the Company") is committed to maintaining the highest standards of integrity, transparency, and accountability in its affairs. This Vigil Mechanism (Whistleblower Policy) is established in compliance with the Companies Act, 2013, and other applicable laws to enable directors, employees, and stakeholders to report genuine concerns about unethical behavior, actual or suspected fraud, or violations of the Company's policies.

2. Objectives

- To provide a framework for reporting concerns related to unethical practices or misconduct.
- To ensure a secure, confidential, and independent platform for whistleblowers.
- To protect whistleblowers from any form of retaliation.
- To ensure a fair and transparent investigation process.

3. Scope

This policy applies to all employees, directors, vendors, contractors, and stakeholders associated with the Company. It covers concerns related to:

- Fraud, financial malpractice, or misrepresentation of financial statements.
- Corruption, bribery, or any form of unethical business conduct.
- Violation of laws, regulations, or Company policies.
- Endangerment of health, safety, or the environment.
- Any other form of misconduct or improper activity.

4. Reporting Mechanism

- Whistleblowers may report concerns through:

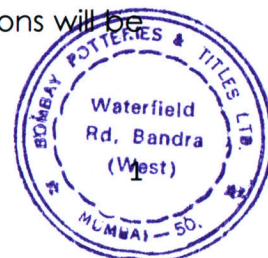
Email: mwadhwaconstructions@rediffmail.com

Written complaint to the Vigilance Officer/Committee

- The complaint should provide specific details and supporting evidence, if available.

5. Investigation Process

- The Vigilance Officer/Committee shall acknowledge receipt of the complaint within 7 days.
- A preliminary review shall be conducted to assess the validity of the complaint.
- If required, an independent investigation will be carried out.
- The findings shall be documented, and appropriate corrective actions will be taken.



BOMBAY POTTERIES & TILES LIMITED

Registered Office : Happy Home, 1st floor, 244 Waterfield Rd, Bandra (W), Mumbai 400 050

Tel.No: 022 46092152, Fax No: 2645 4914

Email id : mwadhwaconstructions@rediffmail.com

CIN : L26933MH1933PLC001977

- The whistleblower may be informed of the outcome, subject to confidentiality requirements.

6. Protection of Whistleblowers

- The Company ensures that whistleblowers will not face any retaliation, discrimination, or harassment.
- Whistleblowers acting in good faith will be protected, even if allegations turn out to be incorrect.
- Any retaliation against a whistleblower will be subject to disciplinary action.

7. Confidentiality

- The identity of the whistleblower and the details of the complaint shall be kept confidential, except as required by law.
- Anonymous complaints will be considered if they contain sufficient details.

8. Responsibilities of the Vigilance Officer/Committee

- To oversee the implementation of the Vigil Mechanism.
- To ensure proper investigation and resolution of complaints.
- To maintain records and report findings to the Board/Audit Committee.

9. Review and Amendment

- This policy shall be reviewed periodically and may be updated as required.
- Any amendments shall be approved by the Board of Directors.

10. Conclusion

This policy reinforces the Company's commitment to ethical conduct and encourages a culture of transparency and accountability. All employees and stakeholders are urged to use this mechanism responsibly and in good faith.

