



## **Company Policy Handbook**

## **Whistleblower Policy**

Concept Kart is committed to maintaining a transparent and ethical workplace. In this regard, we have set up the whistleblower policy so that employees can report any issues of misconduct or unethical behavior happening within or against the company.

Employees are encouraged to inform the management of any problems, misconduct, or unethical practices they identify in the company. We assure the employees that reporting such issues will be handled with the utmost integrity and confidentiality. The identity of the whistleblower will be kept confidential and will not be disclosed. Employees should not be concerned about job security or the potential impact on their position within the organization.

### **1.1 Identifying Issues or Misconduct**

Employees who identify any issues or misconduct should take the concerns to the management directly. Such issues may include, but are not limited to, fraud, violations of various company policies, errors in finance, and any other behaviors that undermine the integrity of the company.

### **1.2 Confidentiality Assurance**

The identity of the whistleblower will be kept private and not disclosed to people who are not part of the management. This non-disclosure policy guarantees that employees may file a report without being concerned that their identity will be revealed or that they will be penalized for making the report.

### **1.3 No Retaliation**

Employees should not be concerned about job security or the potential impact on their position within the company. The company does not allow any form of retaliation against whistleblowers. If the employee being reported is a higher-up member of the company, the whistleblower's position will not affect the credibility of their report.

### **1.4 Handling of Reports**

Management will handle all the reports with utmost integrity and confidentiality. Each and every report will be thoroughly investigated, and appropriate actions will be taken based on the proofs & findings. The whistleblower will also be informed about the results. Hence, there will be clear transparency in the process.

### **1.5 Protection for Whistleblowers**

The company is committed to the protection of the rights and well-being of whistleblowers. Trying to retaliate against or threaten a whistleblower will lead to disciplinary action, including

termination of employment. The policy is for all employees in the company, irrespective of position. It involves the emergence of any unethical behavior, such as misconduct, violations of company policies, and procedures.

Release Date: 12 June, 2025

Version: v.1.0