

Whistle Blower Policy

Introduction

As per section 177 of the Companies Act, 2013, The Companies (Meetings of Board and its Powers) Rules 2014, **Frontier Warehousing Private Limited** (the “Company”) has adopted the “**Whistle Blower Policy**” by passing a Board resolution on 27th November, 2020. The Company has formulated the policy to provides a channel to employees and Directors to report to the management concerns about unethical behavior, actual or suspected fraud or violation of the Codes of Conduct or any Policy of the Company.

Applicability:

This policy applies to all employees of **Frontier Warehousing Pvt Ltd**. All employees are expected to familiarize themselves with the policy and to act in accordance therewith at all times.

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1. Message from Managing Director

Dear Colleagues,

Frontier Warehousing Private Limited (“FWPL”) started its journey in May 2010. Over the years, FWPL has been known not only for its warehousing & logistics business but is equally well known for its ethical business practices. We are committed to the welfare of the tenant and maintain the trust of our partners. To shoulder this responsibility we are all required to follow our values and have good corporate governance in all activities.

This whistle blower policy ensures that all employees have free access to appropriate management levels for bringing up any actual or potential issues which has/ have violated or potentially violate our policies or the local laws / industry code of conduct. I would like all of you to read and understand this policy. Please use this policy in the appropriate way to follow our values and protect the reputation of the Company.

Gautam Agarwalla

2. Preamble

The Complaint Management Policy of the Frontier Warehousing Pvt. Ltd., has been adopted in Board Meeting held on 27.11.2020 and applies to all employees. The purpose of the present policy, applicable to employees of Frontier Warehousing Pvt. Ltd., is to be consistent with the relevant provisions of the Companies Act, 2013.

The Companies Act, 2013 require our Company have a Whistle Blower policy and to establish a vigil mechanism for Members of the Board of Directors and employees to report concerns about unethical behavior, actual or suspected fraud or violation of the Company's code of conduct or ethics policy. The mechanism should also provide for adequate safeguards against victimization of Director(s)/ Employee(s) who avail of the mechanism and also provide for direct access to the Chairman of the Audit Committee in exceptional cases.

3. Concern Reporting

3.1. Principle of Reporting:

If, FWPL employee believes in good faith that a rule or one of the principles laid down in FWPL Code of Conduct & Ethics has been or is about to be violated, he or she should inform his or her superior or the Compliance Department of his or her concerns regarding possible illegal act or ethical violation. Any employee, who has any concerns relating to actual or potential illegal or unethical practices in finance, accounting, internal control, free competition or the fight against corruption should report his/her concerns under this policy. When in doubt whether an activity or behavior is a violation or not, employee should report the same.

3.2. What to Report

Below are few examples though non-exhaustive of the areas where non-compliance may be reported:

- Harassment or Discrimination & Workplace Violence
- Protection of Confidential Information and intellectual property
- Privacy breach
- Fraud or questionable accounting/financial reporting
- Corruption and improper transactions
- Improper promotion and improper sales practices
- Conflicts of Interest
- Environmental Health and Safety issues
- Insider Trading
- Anti-competitive behavior
- Theft, misuse of company's assets
- Retaliatory action as mentioned in this policy

- Any Illegal or unethical Practices

3.3. Channels of raising Concerns

Members of the Board of Directors of FWPL and Management Committee members can report directly, in writing, to the Chairman of the Audit Committee.

Employees of FWPL are free to choose the reporting channel for their complaints and can report to the immediate supervisor or any Manager in the line of command or directly to:

- Human Resources
- Head of Department
- Business Unit Heads
- Site Heads
- Legal Department
- Internal Audit
- Company Secretary
- Compliance Director
- Managing Director
- Management Committee Members

All complaints should be sent to the Compliance Director and/ or the Company Secretary and under exceptional circumstances an employee can also send complaint, in writing, directly to the Chairman of the Audit Committee on the following email address:

rashaind@hotmail.com

All HR related complaints received should be forwarded to Senior Director- Human Resources for action.

In case, where concern is raised with deliberate and/or ill motive to tarnish the reputation of employee/s and department/s of the Company, the person raising such concern will undergo the investigation process and disciplinary action.

4. Investigation and Disciplinary Action

Compliance Director will take effective steps to respond to any concern which has been reported. The person raising such concern will also be informed of the outcome of the investigation. In case detailed investigation needs to be conducted, the Audit Committee may direct such investigation to be conducted, if necessary, by an independent external agency. The Compliance Director would be responsible to obtain such internal approvals as may be required. Based on the report of the Investigating Authority or upon his own findings, Compliance Director will recommend disciplinary action in consultation with the Disciplinary Committee. All disciplinary action recommended will be in accordance with applicable laws.

Disciplinary Committee presently comprises of the following members:

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| • Director- Compliance | Mr. Amit Agarwalla |
| • Head of Industrial Affairs | Mr. Dipanker Biswas |
| • Head of HR Department; and | Mrs. Luna Ghosh |
| • Head of Legal Department | Mrs. Milan Bhatia |

5. Management Assurance

5.1. Identity of the Complainant

Members of the Board of Directors and employees are encouraged to report the incident by identifying themselves. Such identification helps the investigation process. In case the complainant decides not to disclose his/her identity, an ANONYMOUS report can be submitted. It is the responsibility of each person to report an incident regardless of the choice of disclosing or not disclosing his/ her identity. The identity of the complainant will be kept confidential if asked to do so and will be disclosed only if it becomes necessary for investigation purposes or in certain circumstances where it is legally required to be so disclosed.

5.2. No Retaliation

The Company assures that there will be no retaliatory action against any person who has reported any incident of non-compliance in good faith, using any appropriate channel of communication as provided for in this policy.

6. Report to Audit Committee

A quarterly report will be submitted to the Audit Committee by the Company Secretary on the number of complaints received in the preceding quarter, action taken on the complaints and results of investigations, if carried out.

7. Retention of Documents

All the documents in relation to concern received and gathered during investigations shall be kept by the Compliance Director for a period of five years.

8. Amendment

The Company may amend / modify this policy in whole or part from time to time, with the approval of the Audit Committee.