

Business Ethics & Whistleblowing Policy

Naseem Bukhari Pvt. Limited

Effective Date: 01-Jul-2024

1. Introduction

At **Naseem Bukhari Pvt. Limited**, we are committed to conducting our business activities with the utmost integrity, transparency, and accountability. This **Business Ethics & Whistleblowing Policy** outlines our expectations for ethical behavior and provides a clear and secure mechanism for employees, contractors, suppliers, and stakeholders to report misconduct or ethical concerns without fear of retaliation.

This policy complements our Code of Conduct and other corporate governance frameworks, reaffirming our core values and supporting a culture of compliance and ethical responsibility.

2. Purpose

The purpose of this policy is to:

- Promote a culture of ethical conduct and responsible decision-making;
 - Provide a safe and confidential means of reporting unethical or illegal activities;
 - Ensure that reports are taken seriously and investigated thoroughly;
 - Protect individuals who report concerns in good faith from retaliation or adverse consequences.
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3. Scope

This policy applies to:

- All employees, officers, and directors of **Naseem Bukhari Pvt. Limited**;
- Contractors, temporary staff, interns, and consultants;
- Third-party stakeholders, including suppliers, agents, and customers.

It covers all types of misconduct, including but not limited to:

- Fraud, corruption, and bribery;
 - Conflicts of interest;
 - Unethical sourcing practices;
 - Unsafe working conditions or environmental hazards;
 - Violations of human rights or labor laws;
 - Discrimination, harassment, or abuse.
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4. Ethical Standards and Responsibilities

4.1 Individual Responsibility

All individuals associated with **Naseem Bukhari Pvt. Limited** are expected to:

- Act honestly and ethically in all business dealings;
- Avoid actions that could harm the company's reputation;
- Report any suspected violations of law, company policy, or ethical standards.

4.2 Managerial Responsibility

Managers are responsible for:

- Promoting awareness of this policy among team members;

- Ensuring a work environment where employees feel safe to raise concerns;
 - Escalating reported concerns to the appropriate channels for investigation.
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5. Reporting Concerns

Reports can be submitted via the following channels:

- **Direct Supervisor or Line Manager** – where appropriate;
- **Human Resources or Compliance Officer**;
- **Confidential Email:** [whistleblowing@naseembukhari.com];
- **Anonymous Reporting Platform:** if available and appropriate.

Reports should be made in good faith and should contain sufficient detail to allow proper investigation. False or malicious reporting is prohibited and may result in disciplinary action.

6. Confidentiality and Non-Retaliation

Naseem Bukhari Pvt. Limited strictly prohibits retaliation against any individual who reports a concern in good faith. This includes:

- Termination, demotion, suspension, harassment, or exclusion;
- Threats, intimidation, or coercion;
- Any other adverse treatment or discrimination.

All reports will be treated confidentially to the extent permitted by law and the needs of the investigation.

7. Investigation Procedure

Upon receiving a report, the company will:

- Acknowledge receipt where appropriate;
- Assign an independent internal or external party to investigate the concern;
- Ensure the investigation is fair, impartial, and timely;
- Document findings and implement corrective or disciplinary actions if warranted.

The reporting party will be informed of the outcome to the extent possible and permissible under law.

8. Protection and Support for Whistleblowers

Naseem Bukhari Pvt. Limited commits to providing:

- Psychological and professional support (where needed) for whistleblowers during investigations;
 - Prompt response to allegations of retaliation;
 - Transparent and effective communication on case closure, including remediation steps.
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9. Awareness, Training, and Communication

This policy will be made available to all stakeholders and is part of the onboarding and compliance training provided to employees. Periodic reminders and updates will ensure continued awareness of whistleblowing procedures and ethical expectations.

10. Oversight and Review

This policy is subject to review on an annual basis or sooner if significant changes occur in the regulatory landscape or business model. Revisions will be approved by the senior management team of **Naseem Bukhari Pvt. Limited** and communicated promptly to all relevant parties.

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