	APEX COCO AND SOLAR ENERGY LIMITED	Doc No : APEX/POL/10
		Rev No : 0.0
	Whistleblowing Policy	Date : 01/04/2023

Introduction

Apex Coco is committed to integrity, transparency, and full compliance with applicable laws. This Policy establishes a vigil mechanism that enables covered individuals to report concerns related to unethical behavior, actual/suspected fraud, violations of Apex Coco’s Code of Conduct or policies, and leak or suspected leak of Unpublished Price Sensitive Information (UPSI), with protection against retaliation and confidential handling.

This mechanism is established pursuant to Section 177(9)–(10) of the Companies Act, 2013 and Regulation 22 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR); UPSI-related measures reflect SEBI (Prohibition of Insider Trading) Regulations, 2015 (PIT), incl. Reg. 9A.


Applicability

This Policy covers concerns including, but not limited to, financial misconduct and integrity breaches such as falsification of records, misreporting, misappropriation or theft, bribery, kickbacks and other forms of corruption; violations of Apex Coco’s Code of Conduct and applicable laws or company policies, including anti-bribery and anti-corruption requirements, competition law, conflicts of interest, data privacy and information security, safety, environmental and product-quality issues such as process-safety lapses, serious EHS violations, significant product safety or quality failures and recall worthy defects and where relevant to food manufacturing, hygiene, sanitation or adulteration risks; leaks or suspected leaks of unpublished price sensitive information and any conduct contravening insider-trading rules; and human-rights or workplace-behavior concerns including discrimination, bullying and harassment (with sexual-harassment matters routed to the ICC under applicable law). The mechanism is not intended for purely personal HR grievances-such as individual salary or appraisal matters unless they indicate a violation of policy or law such issues should be raised through the existing HR grievance channels.

Definitions

- **Whistleblower:** Covered individual who makes a Protected Disclosure in good faith.
- **Protected Disclosure:** A written/electronic communication evidencing unethical/improper activity, UPSI leak/suspected leak, or violation of law/policy.
- **Subject:** Person against whom allegations are made or about whom evidence is gathered.
- **Audit Committee:** Committee constituted under Sec. 177 with oversight of this mechanism

Examples of Illegal or Dishonest Activities

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- Breaking federal, state, or local laws
- Charging for services not provided or goods not delivered
- Misleading financial reporting

Procedure(s) for Reporting

Employees who are aware of or suspect illegal or unethical conduct should report their concerns to their immediate supervisor or Human Resources. It is essential to use good judgment to avoid making unfounded accusations. Employees who deliberately make false claims will be subject to disciplinary action, up to and including termination.

Protections for Whistleblowers:

There are two key areas of protection for Whistleblowers: confidentiality and protection from retaliation.

1. Confidentiality:

- The confidentiality of the whistleblower will be protected to the extent possible. However, their identity might need to be revealed to conduct a thorough investigation, comply with legal requirements, and allow accused individuals to defend themselves.


2. Protection from Retaliation:

- Apex Coco will not tolerate retaliation against whistleblowers. This includes any negative employment actions such as firing, salary reduction, poor job assignments, or threats of physical harm.
- Whistleblowers who feel they are being retaliated against should contact Human Resources immediately. Protection from retaliation does not exempt whistleblowers from disciplinary action if they are found to have engaged in wrongdoing.

Compliance with the Defend Trade Secrets Act (DTSA) – Protection from Liability for Confidential Disclosure of Trade Secrets to the Government or in Legal Proceedings:

1. Protection:

- An individual will not be held criminally or civilly responsible under any federal or state trade secret law for revealing a trade secret if the disclosure:

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- (A) is made:
 - I. (i) confidentially to a federal, state, or local government official, either directly or indirectly, or to an attorney; and
 - II. (ii) solely for the purpose of reporting or investigating a suspected violation of law; or
- (B) is made in a complaint or other document filed in a legal proceeding, provided that the filing is made under seal.

2. Use of Trade Secret Information in Retaliation Lawsuits:



- An individual who files a lawsuit for retaliation by an employer for reporting a suspected violation of law may disclose the trade secret to their attorney and use the trade secret information in the court proceeding if the individual:
 - (A) files any document containing the trade secret under seal; and
 - (B) does not disclose the trade secret except by court order.

Investigation and Resolution:

All reports of illegal or unethical activities will be promptly forwarded to the Bord of committee who will oversee the investigation and corrective actions.

Inquiries:

Employees with questions about this policy should contact Human Resource Department.

Prepared by:		Approved by:	
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