

## **WHISTLE BLOWER POLICY**

The Whistle Blower Policy has been formulated with a view to provide a mechanism for employees of the company and Directors to approach the Audit Committee of the Company.

Alufluoride Limited and its subsidiaries are committed to complying with the foreign and domestic laws that apply to them assuring that business is conducted with integrity and that the Company's financial information is accurate. If potential violations of Company policies or applicable laws are not recognized and addressed promptly, both the Company and those working for or with the Company could face penalties. In order to promote ethical standards, the company will maintain a workplace that facilitates reporting of potential violations of Company policies and applicable laws. Employees must be able to raise concerns regarding such potential violations easily and without any fear of retaliation.

The policy covers malpractices and events which have taken place/suspected to take place involving.

01. Abuse of authority
02. Breach of Contact
03. Negligence causing substantial and specific danger to public health and safety.
04. Manipulation of Company data/records
05. Financial irregularities, including fraud or suspected fraud
06. Deficiencies in internal control and check.
07. Deliberate error in preparation of financial statements or misrepresentation of financial reports.
08. Any unlawful act whether civil or criminal.
09. Deliberate violation of law/regulation.
10. Perforation of confidential/proprietary information.
11. Wastage/misappropriation of company funds/assets.
12. Breach of company policy or failure to implement or comply with any approved company policy.
13. Leak of unpublished price sensitive information or suspected leak of unpublished price sensitive information.

All protected disclosures concerning financial/accounting matters should be addressed to the Chairman of the Audit Committee of the Company for investigation.

In respect of all other protected disclosures, those concerning the employees at the levels of COO/ Director – Finance & Commercial and above should be addressed to the Chairman of the Audit Committee of the company and those concerning all other employees should be addressed to the authorized officer appointed in this regard, i.e. The Compliance Officer at the Registered Office of the Company