

WHISTLEBLOWER POLICY & SOP

1. PURPOSE:

This Whistle-blower Policy and Standard Operating Procedure (SOP) is established in alignment with ISO 27001 to provide a confidential, transparent, and secure process for reporting information security incidents or unethical behaviour within the organization. It enables employees, contractors, vendors, and others to report concerns without fear of retaliation.

2. SCOPE

This policy applies to all personnel of HMA Industries Pvt. Ltd., including employees, consultants, suppliers, vendors, and others.

3. REPORTING CHANNELS

- Email: sithik@hma-industries.com
- Drop Box
- Helpline: 9500010994
- Direct escalation to Managing Director (MD)

4. REPORTING PROCEDURE

Step 1: Incident Identification

- Any employee or others who identifies a potential information security breach, unethical act, or non-compliance issue must report it via the available channels.

Step 2: Acknowledgement

- The HR shall acknowledge the complaint within 2 working days.

Step 3: Incident Registration

- The complaint is logged in the Security/Whistle-blower Incident Register.

Step 4: Investigation

- Investigation is carried out confidentially. Evidence is gathered, and impact is assessed within 7 working days.

Step 5: Resolution & Root Cause Analysis

- Corrective actions and preventive measures are proposed within 10 working days.

Step 6: Closure and Feedback

- The whistle-blower is informed of the outcome, and the case is closed in the register.

Step 7: Escalation

- If not resolved, the case is escalated to Senior Management.

5. Protection & Confidentiality

All whistle-blower identities shall be protected. No retaliation or discrimination shall occur. Breach of confidentiality will be subject to strict disciplinary action.

6. Records & Documentation

All reports, findings, evidence, and closure actions shall be documented and retained securely for a minimum of 5 years.

7. Communication to Affected Individuals (If Required)

- Inform impacted parties in clear language.
- Describe incident nature, consequences, contact person, and remedial actions taken.

APPROVED BY:

M. Zubair Rahman

Managing Director

Date: 10-04-2024