

KOTHARI HOSIERY FACTORY PRIVATE LIMITED

CIN: U17111WB1988PTC044899

Regd. Office: 29, Strand Road, Mohta House
2ND Floor, Kolkata-700001

Tel-22439371-75, **Email-**kothari.corp@khf.co.in

VIGIL MECHANISM / WHISTLEBLOWER POLICY

Kothari Hosiery Factory Private Limited

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1. BACKGROUND & APPLICABILITY

Pursuant to Section 177(9) of the Companies Act, 2013 read with applicable rules, every company having borrowings from banks and public financial institutions exceeding ₹50 crores is required to establish a Vigil Mechanism.

As the Company's aggregate borrowings from banks and public financial institutions exceed the prescribed threshold, this Policy has been adopted by the Board of Directors.

2. OBJECTIVE

To provide a framework for Directors and employees to report genuine concerns regarding unethical behaviour, fraud, misconduct or violation of Company policies in a secure and confidential manner.

3. APPLICABILITY

This Policy applies to:

- Directors
- Employees (permanent/contractual)

4. SCOPE OF REPORTING

Includes:

- Fraud / suspected fraud
- Financial irregularities
- Misuse of Company assets
- Violation of laws / policies
- Unethical conduct
- Abuse of authority

5. VIGIL MECHANISM COMMITTEE

The following shall oversee the mechanism:

- Shri Krishna Kumar Kothari
- Shri Manmohan Kothari
- Shri Keshav Kumar Kothari

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The Committee may, if required, seek assistance of an Independent External Advisor on a case-to-case basis. Such advisor shall act in an advisory capacity and be bound by confidentiality obligations.

Support Function:

- HR Head – for investigation assistance
- Company Secretary – for administration & compliance

6. REPORTING CHANNELS

Complaints may be reported through:

- Email: hrd@khf.co.in
- Written submission to Company Secretary

Anonymous complaints may be considered at the discretion of the Committee.

7. PROCEDURE

- Complaint to be recorded in Vigil Register
- Preliminary review within 7 days
- Investigation to be conducted (if required)
- Findings to be placed before Committee
- Appropriate action to be taken

8. PROTECTION AGAINST VICTIMISATION

- No adverse action shall be taken against whistleblower
- Any retaliation shall attract disciplinary action

9. CONFIDENTIALITY

- Identity of complainant shall be kept confidential
- Information shared strictly on need-to-know basis

10. FALSE COMPLAINTS

Malicious or knowingly false complaints may lead to disciplinary action.

11. REPORTING TO BOARD

A summary of complaints received, investigations conducted and actions taken shall be placed before the Board at least annually or earlier, if considered necessary by the Committee.

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12. RECORD KEEPING

- Maintain:
 - Complaint Register
 - Investigation Reports
 - Action Taken Reports

13. REVIEW

Policy shall be reviewed periodically by the Board.

14. EFFECTIVE DATE

This Policy shall be effective from 8th June 2026.

15. AMENDMENT

The Board of Directors reserves the right to amend, modify or revise this Policy, in whole or in part, at any time in accordance with applicable laws and business requirements.

Approved and adopted by the Board of Directors of Kothari Hosiery Factory Private Limited at its meeting held on 08th June 2026.