

## **OVERSEAS SYNTHETICS LIMITED**

### **WHISTLE BLOWER POLICY**

#### **The object of this policy**

Overseas Synthetics Limited is committed to complying with the domestic laws that apply to them, and particularly to assuring that business is conducted with in a fair and responsible manner and that the Company's financial information is correct and true and in compliance with applicable laws. If any potential violations of Company policies or applicable law are not identified and recognised and solved immediately, both the Company and those working for or with the Company could face government investigation including prosecution, levy of fines and penalties. That can be costly. Therefore, and in order to support the highest level of ethical standard, the Company will maintain a workplace that facilitates the reporting of the potential violations of Company's policy and applicable laws. Employees must be able to raise concerns regarding such potential violation easily and free of any fear of retaliation. That is the object of this policy. You are required to go through this policy and submit the attached certification that you will comply with it.

#### **Report requirements**

Everyone is required to report to the Company any violation of any law that applies to the Company and any suspected violation of the Company's code of conduct. It is important that you report all suspected violations. This includes possible accounting or financial reporting violations, insider trading, bribery, or violation of the anti retaliation aspects of this policy. Retaliation includes adverse action, harassment, or discrimination in your employment relating to your reporting of a suspected violation.

It is the policy of the Company that you must, when your reasonably suspect that a violation of an applicable law or the Company's Code of Conduct has occurred or is occurring, you must report that potential violation. Reporting is crucial for early detection, proper investigation and remediation, and prevention of violation of Company policies or applicable law. You should not fear any negative consequences for reporting reasonably suspected violations because retaliation for reporting suspected violation is strictly prohibited by Company policy. Failure to report any reasonable belief that a violation has occurred or is occurring is itself a violation of this policy and such failure will be addressed with appropriate disciplinary action, including possible termination of employment.

#### **Whom to Report**

You must report all suspected violations to (i) your immediate supervisor, if any; (ii) The Compliance Officer ; or (iii) anonymously, by sending an email to : [overseassltd@gmail.com](mailto:overseassltd@gmail.com).

If you have reason to believe that your immediate supervisor or the Compliance officer is involved in the suspected violation, you report may be made to the Audit Committee of Overseas Synthetics Limited 's Board of Directors(the "Audit Committee") at :

Chairperson, Audit Committee  
Overseas Synthetics Limited  
Block No. 355, Manjusar – Kumpad Road,  
Village : Manjusar, Taluka : Savli,  
District : Vadodara – 391775.

Your report should include as much information about the suspected violation as you can provide. Where possible, a description of documents that relate to the suspected violation; the identities of persons involved in the suspected violation, and the duration during which the suspected violation occurred. Where you have not reported anonymously, you may be contacted for further information.

### **Investigations after your Report**

All reports under this policy will be promptly and appropriately investigated, and all information disclosed during the closure of the investigation will remain secret and confidential, except as necessary to conduct the investigation and take any remedial and preventive action, in accordance with applicable law and regulation. Everyone working for or with the Company has a duty to cooperate in the investigation of reports of violations. If, at the conclusion of the investigation, the Company determines that a violation has occurred, the Company will take effective remedial action commensurate with the nature of the violation. This action may include disciplinary action against the accused party, up to and including termination. Reasonable and necessary steps will also be taken to prevent any further violation of Company policy.

### **Retaliation is not tolerated**

No one may take any adverse action against any employee for complaining about, reporting or participating or assisting in the investigation of, a reasonably suspected violation of any law, this policy or the Company's Code of Conduct. The Company takes report of such retaliation seriously and will result in appropriate disciplinary action against anyone responsible, including possible termination of employment and they may be also subjected to civil, criminal and administrative penalties.

### **Document Retention**

All documents related to reporting, investigation and enforcement pursuant to this policy shall be kept with the Company and according to applicable law.

### **Modification**

The Audit committee or the Board of Directors of Overseas Synthetics Limited can modify this policy unilaterally at any time without notice. Modification may be necessary among other reasons to maintain compliance with central, state or local regulations and / or accommodate organizational changes within the Company.

You are required to sign the acknowledgement form below and submit it to Company. This will let the Company know that you have received the Whistle Blower Policy and are aware of the Company's commitment to a work environment free of retaliation for reporting violations of any Company policies or any applicable laws.

## ACKNOWLEDGEMENT AND AGREEMENT REGARDING THE WHISTLE BLOWER POLICY

This is to acknowledge that I have received a copy of the Company's Whistle Blower Policy. I understand that the compliance with applicable laws and the Company's code of conduct is important and as a Public Company, the integrity of the financial information of the Company is important. I further understand that the Company is committed to a work environment free of retaliation for employees who have raised concerns regarding violations of this policy, Company's code of conduct or any applicable law and that the Company specifically prohibits retaliation whenever an employee makes a good faith report regarding such concerns. Accordingly, I specifically agree that to the extent that I reasonably suspect there has been a violation of applicable laws or the Company's code of conduct including any retaliation related to the reporting of such concerns, I will immediately report such conduct in accordance with the Company's Whistle Blower Policy. I further agree that I will not retaliate against any employee for reporting a reasonably suspected violation in good faith.

I understand and agree that to the extent I do not use the procedures outlined in the Whistleblower policy, the Company and its officers and directors shall have the right to presume and rely on the fact that I have no knowledge or concern of any such information or conduct.

\_\_\_\_\_  
Employee's signature

\_\_\_\_\_  
Employee's Name (Printed)

Date