afc FURNITURE SOLUTIONS	**AFC SYSTEM PRIVATE LIMITED**	**Doc. No: AFC/HR/020**
		Origin Date: 01.04.26
	WHISTLEBLOWER POLICY	**Rev No: 0**
		Rev Date: 01.04.26

1. Purpose

AFC System Private Limited ("AFC" or "the Company") is committed to integrity, accountability, responsible business conduct and respect for human rights in line with our ESG & Sustainability commitments, our membership of the UN Global Compact Network India, and the Ten Principles on human rights, labour, environment and anti-corruption.

This Whistleblower Policy ("the Policy") provides employees, workers and other stakeholders with a safe, confidential and protected channel to raise genuine concerns about suspected wrongdoing, without fear of retaliation. It reinforces AFC's existing governance framework — including its POSH Policy, Fair Hiring & Recruitment Policy, Code of Conduct, Grievance redressal and ISO-certified management systems — by giving every concern a clear route to be heard and addressed.

2. Scope

This Policy applies to all:

- Directors, Key Managerial Personnel and employees of AFC across all locations, facilities and experience centres;
- Workers, contract staff and temporary personnel engaged at AFC's manufacturing and office sites;
- Vendors, suppliers, contractors, consultants and other business partners acting on AFC's behalf.

The Policy covers concerns relating to AFC's operations, its manufacturing facilities, supply chain, products, and conduct of any individual acting in connection with AFC's business.

3. Definitions

"Whistleblower" means any individual covered under the Scope of this Policy who, in good faith, reports a concern under this Policy.

"Protected Disclosure" means a good-faith report of suspected wrongdoing made in accordance with this Policy, whether or not the concern is subsequently substantiated.

"Retaliation" means any direct or indirect adverse action taken against a whistleblower, or anyone who assists in an investigation, because of a Protected Disclosure — including dismissal, demotion, harassment, exclusion, threats or unfavourable changes to duties.

4. What Can Be Reported

Concerns that may be raised under this Policy include, but are not limited to:

- Fraud, bribery, corruption, accounting manipulation, financial irregularities, concealment or destruction of evidence;
- Violations of laws or AFC's Code of Conduct, ethics standards or business policies;

- Child labour, forced or involuntary labour, or human trafficking;
- Discrimination or harassment;

  Complaints of sexual harassment covered by the POSH Act, 2013 shall be referred to the competent Internal Committee/authority under the POSH policy;
- Unsafe working conditions or breaches of health & safety, environmental or quality standards (including ISO 9001, 14001, 45001 and 50001 requirements);
- Violations of labour rights, including wages, working hours, freedom of association or collective bargaining;
- Data privacy or information security breaches;
- Conflicts of interest not properly disclosed;
- Any other unethical, illegal, or unsafe conduct connected with AFC's business.

5. Reporting Channels

A concern may be raised through any of the following channels:

- A dedicated whistleblower email address and contact number, accessible and monitored only by authorised personnel;
- A written submission at the company’s head office;
- Direct escalation to the HR team.

Reports may be made anonymously. Where a whistleblower chooses to identify themselves, their identity will be kept confidential to the fullest extent possible under law, consistent with the need to conduct a fair and thorough investigation.

A report should, where possible, include:

- A description of the concern, including relevant dates, locations and individuals involved;
- Any supporting documents, evidence or witnesses;
- Contact details, if the whistleblower wishes to be updated on progress (optional for anonymous reports).

6. Confidentiality

All reports will be handled with strict confidentiality, subject to lawful disclosure and fair-investigation requirements. Information will be shared only with individuals who need to know it in order to investigate and resolve the concern. Written records of investigations will be securely maintained and access-controlled.

7. Non-Retaliation Protection

AFC strictly prohibits retaliation of any kind against anyone who, in good faith, raises a concern under this Policy or participates in a related investigation. Any employee found to have engaged in proven retaliation will be subject to disciplinary action, up to and including termination of employment, regardless of their position or seniority.

This protection applies even if a concern, once investigated, is not substantiated — provided it was raised honestly and in good faith, and not maliciously or with knowledge that it was false.

8. Investigation Process

1. Acknowledgement: receipt of the report is acknowledged within the 2 working days.
2. Initial assessment: the HR team will review the report to determine whether it falls within the scope of this Policy and assigns it for investigation.
3. Investigation: where investigation is needed, a case-specific committee shall be constituted with approval of the appropriate non-conflicted management or board authority. The committee will conduct a fair and timely investigation, which may involve interviews, document review and, where appropriate.
4. Outcome: findings are documented, and appropriate corrective or disciplinary action is recommended to the appropriate non-conflicted management or Board authority for decision, with statutory oversight where applicable.
5. Closure & feedback: where contact details are available and confidentiality permits, the whistleblower is informed that the matter has been reviewed and closed.

AFC aims to conclude investigations promptly, balancing thoroughness with the need for timely resolution.

9. Roles & Responsibilities

Role	**Responsibility**
Management/Board	Provides oversight and approval of the Policy; reviews serious or senior-management-related concerns.
HR Department	Owns and reviews the Policy along with Compliance department.
Case-specific Investigation Committee	Constituted when required with non-conflicted internal members and external experts where necessary; investigates impartially and documents findings and recommendations.
Authorized Person/ HR	Owns and reviews the Policy along with Compliance department; receives, logs and monitors reports; coordinates case-specific investigations and corrective actions; safeguards confidential records. Support investigations and corrective action when required; ensure no retaliation occurs within their teams; reinforce awareness of the Policy.
All employees and workers	Expected to act in good faith, cooperate with investigations, and refrain from raising knowingly false or malicious reports.

10. False or Malicious Reports

This Policy is intended to protect genuine, good-faith concerns. Deliberately false, malicious or fabricated reports made with knowledge of their falsity will not be protected under this Policy and may result in disciplinary action against the individual making them.

11. Policy Review

This Policy will be reviewed at least annually by HR and other relevant functions as applicable. The department shall coordinate, review and submit material amendments to the appropriate authorised management for approval and updated as needed to reflect changes in law, regulation, and AFC operations. It forms part of AFC's broader governance and transparency framework, alongside its ISO-certified management systems, UN Global Compact commitments and annual Communication on Progress.

12. Channels for reporting and communication

All Employees, Directors, members, or other stakeholders associated with the Company may report an actual or suspected ethical violation, or seek guidance, through the following reporting channels:

S.No.	Reporting Channel	Contact Details	Availability
1	Phone	9588853651	All working days & hours
2	Email-id	corporatehr@afcindia.in	24x7
3	Post/Written Submission	Plot no. 33, Ecotech 12, Industrial Area, Greater Noida, Uttar Pradesh 201318	24x7

Prepared By – HR	**Approved By - Head-HR**