

Formerly Known as : SS Retail Private Limited & SS Communication & Services Pvt. Ltd. CIN - U51599PN2016PLC164991
REGD Office : 399, 'E' Basant Bahar Road, Ratikamal Complex, Kolhapur, Maharashtra, India- 416003 Mob: +91 8600 666 111. Email - info@ssmobile.com

WHISTLE BLOWER POLICY / VIGIL MECHANISM POLICY

SS RETAIL LIMITED

CIN - U51599PN2016PLC164991

Registered Office: 399, E, Basant Bahar Road, Ratikamal Complex, Shop 6-7, Kolhapur, Maharashtra, India - 416003

Phone No: 9730318611

Email: compliance@ssmobile.com

Website: www.ssmobile.com

1. PREAMBLE

Pursuant to Section 177(9) of the **Companies Act, 2013** read with Rule 7 of the **Companies (Meetings of Board and its Powers) Rules, 2014**, and Regulation 22 of the **SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**, every listed company and such class of companies as may be prescribed is required to establish a **Vigil Mechanism** for directors and employees to report genuine concerns.

SS Communication and Services Private Limited ("the Company") has formulated this **Whistle Blower Policy / Vigil Mechanism** to encourage and empower employees, directors, and any other stakeholders to raise concerns regarding unethical behaviour, misconduct, fraud, or violation of the Company's Code of Conduct, without fear of retaliation or victimization.

2. DEFINITIONS

- **"Audit Committee"** means a Committee constituted by the Board of Directors of the Company in accordance with the guidelines of SEBI Listing Regulations and Companies Act, 2013.
- **"Board"** means the Board of Directors of the Company.
- **"Company"** means the SS Retail Limited
- **"Code"** means Code of Conduct for Directors and Senior Management Executives adopted by the Company
- **"Employee"** means all present employees of the Company, including those engaged through contractors, retainership, or service agreements, and also includes all Directors of the Company (including whole-time, part-time, executive, non-executive, and independent directors), whether based in India or abroad.
- **"Protected Disclosure"** means a concern raised by an employee of the Company, through a written communication and made in good faith which discloses or demonstrates information about an unethical or improper activity under the title "SCOPE OF THE POLICY" with respect to the Company. It should be factual and not speculative or in the nature of an interpretation / conclusion and should contain as much specific information as possible to allow for proper assessment of the nature and extent of the concern.
- **"Unpublished Price sensitive information"** shall have the same meaning assigned to it under the Securities Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and amendment thereon.
- **"Whistle Blower"** is an employee or group of employees, who has or had access to information, events, or data about an actual, suspected or anticipated Concern within or by the Company and who make a Protected Disclosure under this Policy and also referred in this policy as complainant.



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- “Vigilance and Ethics Officer” is the person designated to receive complaints, conduct preliminary scrutiny, and coordinate investigations.

3. PURPOSE

This policy is intended to:

- Provide a secure and confidential platform to report unethical behavior or suspected fraud and resolve concerns raised effectively.
- To provide for adequate safeguards against victimization of director(s) or employee(s) or any other person who avail the mechanism and also provide for direct access to the chairperson of the audit committee in appropriate or exceptional cases.
- Safeguard whistle blowers from retaliation or adverse actions.
- Establish fair and impartial investigation procedures.
- Promote accountability, transparency, and corporate ethics.

4. APPLICABILITY

This policy applies to:

All employees of the Company, Directors of the Company as well as any other stakeholders associated with the Company.

5. REPORTING MECHANISM

Concerns can be raised in good faith by submitting a written complaint or email, marked as:
“Protected Disclosure under Whistle Blower Policy” to the following:

Vigilance and Ethics Officer

[Insert Name]

Email: [Insert Email]

Phone: [Insert Contact Number]

Chairperson of the Audit Committee

Mr. Asit C Mehta

Email: asitcmehta@gmailcom

Phone: 9892516667



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6. GUIDING PRINCIPLES

- Whistle blowers will not face retaliation, victimisation or adverse consequences.
- Complaints will be treated confidentially and handled sensitively.
- Anonymous complaints will be considered based on merit and available information.
- Investigations will be fair, neutral, and without presumption of guilt.
- Any Vigilance and Ethics Officer, or member of the Audit Committee, who has a conflict of interest in a given case shall recuse themselves from the investigation and decision-making process.

7. INVESTIGATION AND REDRESSAL PROCESS

- All Protected Disclosures will be acknowledged and initially reviewed by the Vigilance and Ethics Officer or Chairperson of the Audit Committee.
- If required, a detailed investigation will be conducted internally or through external agencies.
- Investigation shall be completed within **45 days** or such extended period as permitted by the Audit Committee.
- Findings will be reported to the Audit Committee, and necessary corrective action will be taken.
- Whistle blowers will be updated on the status and closure of the investigation, subject to confidentiality norms.

8. PROTECTION TO WHISTLE BLOWER

- No retaliation, discrimination, or harassment shall be faced by any whistle blower for making a Protected Disclosure in good faith.
- If a whistle blower is found to have made a complaint with mala fide intent, appropriate disciplinary action shall be taken, which may include termination.
- Whistle blowers not satisfied with the resolution may escalate the matter to the Audit Committee (as per the escalation clause below).

9. ESCALATION MECHANISM

If the whistle blower is not satisfied with the resolution or actions taken, they may escalate the matter to:

- The **Board of Directors** of the Company, and/or
- Any **statutory authority or regulatory agency** having jurisdiction over the matter.



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This ensures that unresolved concerns have a clear escalation path for further review and redressal.

10. ACCESS TO AUDIT COMMITTEE CHAIRPERSON

In appropriate or exceptional cases, the whistle blower shall have direct access to the **Chairperson of the Audit Committee**, who is authorized to review the concern independently and recommend actions accordingly.

11. DOCUMENTATION AND RECORD KEEPING

All Protected Disclosures, investigation records, findings, and actions taken shall be documented and retained for a minimum of eight (8) years or such longer period as may be required under applicable law, whichever is more stringent.

12. COMMUNICATION OF THE POLICY

- This policy shall be circulated to all employees, directors, and relevant external stakeholders.
- It shall be **published on the Company's website (www.ssmobile.com)** under the investor relations or governance section.

13. POLICY REVIEW AND AMENDMENTS

- This policy shall be **reviewed annually** by the Board of Directors and/or Audit Committee.
- The Company reserves the right to modify or amend this policy at any time in line with applicable laws and evolving best practices.

Date of Approval by the Board: 05/09/2025

Effective Date: 05/09/2025

