
**CORPORATE GOVERNANCE – “WHISTLEBLOWER POLICY” RAK CERAMICS INDIA
PVT. LTD.**

1. Background

This Policy addresses the commitment of RAK Ceramics India Pvt. Ltd. (the "Company/RAK India") to integrity and ethical behaviour by helping to foster and maintain an environment where employees can act appropriately, without fear of retaliation. To maintain these standards, RAK India encourages its employees who have concerns about suspected serious misconduct or any breach or suspected breach of law or regulation that may adversely impact the Company, to come forward and express these concerns without fear of punishment or unfair treatment.

RAK India conducts business based on the principles of fairness, honesty, openness, decency, integrity and respect. It is the Company's policy to support and encourage its employees to report and disclose Improper or illegal activities, and to fully investigate such reports and disclosures. It is also the Company's policy to address any complaints that allege acts or attempted acts of interference, reprisal, retaliation, threats, coercion or intimidation against employees who report, disclose or investigate Improper or illegal activities (the "Whistleblowers") and to protect those who come forward to report such activities. The Company assures that all reports will be treated strictly confidentially and promptly investigated and that reports can be made anonymously, if desired.

2. Objectives of the Policy

The intended objectives of this policy are:

- ✓ To provide avenues for employees to raise concerns and define a way to handle these concerns.
- ✓ To enable Management and or the Board to be informed at an early stage about acts of misconduct.
- ✓ To reassure employees that they will be protected from punishment or unfair treatment for disclosing concerns in good faith in accordance with this procedure.
- ✓ To help develop a culture of openness, accountability and integrity.

3. Scope of the policy

This Whistleblower policy governs the reporting and Investigation of Complaints as well as protections for the Whistleblower. The complaints/concerns could be regarding, *inter alia*:

- ✓ Incorrect financial reporting
- ✓ Fraud and bribery.
- ✓ Theft and misappropriation.
- ✓ Unlawful activity.
- ✓ Activities that are not in line with Company policy, Including the Code of Business Conduct; or
- ✓ Activities, which otherwise amount to serious improper conduct.

4. Safeguards

Harassment or Victimization- Harassment or victimization for reporting concerns under this policy will not be tolerated. No employee who makes a report or raises genuinely held concerns will be dismissed or subject to any detriment or victimization. If employees believe that they are being victimized within the workplace as a result of having made the report or raised the concern, they should inform the Whistleblower Officer or Chief Legal Counsel Immediately.

RAC Ceramics is committed to investigating any such reports or disclosures fully, fairly, quickly and confidentially where circumstances permit. So far as the Whistleblower Officer or Chief Legal Counsel considers it appropriate and practicable, the employee who made the report will be kept informed of the progress of the Investigation.

Confidentiality: Every effort will be made to treat the complainant's identity with appropriate regard for confidentiality.

Anonymous Allegations - This policy encourages employees to put their names to allegations because appropriate follow-up questions and Investigation may not be possible unless the source of the information is identified. Concerns expressed anonymously will be explored appropriately, but consideration will be given to:

- ✓ The seriousness of the issue raised,
- ✓ The credibility of the concern; and
- ✓ The likelihood of confirming the allegation from credible sources

Bad Faith Allegations-Allegations in bad faith may result in disciplinary action.

5. Reporting and Handling of Whistle-blower Complaints

Reporting- The whistleblowing procedure is intended to be used for serious and sensitive issues. Such concerns, including those relating to financial reporting, unethical or illegal conduct, may be reported by email to Mr. Raman Garg, Whistleblower Officer & Director -RAK Ceramics India Pvt Ltd, Email: raman.garg@rakceramics.com or to Mr Manoj Aheeray, Whistleblower Officer & Director -RAK Ceramics India Pvt Ltd, Email: manoj.aheeray@rakceramics.com. If the Whistleblower does not feel comfortable in reporting by email, he/she may directly make his report to any of the member of Whistleblower Committee.

The contact details of the Whistleblower Committee are provided in **Annexure 1**.

Timing-The earlier a concern is expressed, the easier it is to take action.

Evidence - Although the employee is not expected to prove the truth of an allegation, the employee should be able to demonstrate to the person contacted that the report is being made in good faith.

The Whistleblower Committee shall investigate and complaints / concerns. Initial inquiries will be made to determine whether an investigation is appropriate, and the form that it should take. Some concerns may be resolved without the need for investigation. The Committee may involve other functions such as Internal Control, Legal, HR and Finance in their investigation. The Committee may also seek outside assistance including help from government /regulatory authorities if required. The action taken in

response to a report of concern under this policy will depend on the nature of the concern. The Audit Committee of RAK India shall receive anonymised information on each report of concern and follow-up information on actions taken.

Further Information -The amount of contact between the complainant and the Whistleblower Committee Investigating the concern will depend on the nature of the issue and the clarity of information provided. Further information may be sought from or provided to the person reporting the concern.

Control Change

Issued/ Revised	Effective Date	Key Changes
Initial Issue	26 th April 2017	Initial Issue after approval from the Audit Committee and the Board of RAK India
Revised	21 st January 2025	Revised issue after approval from the Audit and Risk Committee
Revised	27 th January 2026	The policy has been updated to reflect the changes to the new Whistleblower Officer and Committee Composition.

Annexure 1

Whistleblower Officer

1. Raman Garg, Director -RAK Ceramics India Pvt Ltd,
Email: raman.garg@rakceramics.com
Telephone: Direct Board line: +97172434477

2. Manoj Aheeray, Director -RAK Ceramics India Pvt Ltd,
Email: manoj.aheeray@rakceramics.com
Telephone: Direct Board line: +971 7 246 7273

RAK Ceramics Whistleblower Committee Contact Details

1. Ritika Sharma- Head Legal, RAK Ceramics India
Email: ritika.sharma@rakceramics.com
Telephone: +91 88284 63461

2. Sari Kanan - VP & General Counsel, RAK Ceramics PJSC.
Email: sari.kanaan@rakceramics.com
Telephone: Direct- +971 7 246 7600
Cell: +971 58 246 8569

3. Vibhuti Bhushan-Chief Governance & Sustainability Officer, RAK Ceramics PJSC
Email: vibhuti.bhushan@rakceramics.com
Telephone: Direct-009712467624 | Board line: 00971 246 7000 Extn. -7624
Cell: 00971504843428

4. Jasem Mohamed Alkhateri -CHRO, RAK Ceramics PJSC
Email: jasem.alkhateri@rakceramics.com
Telephone: Direct- +971 72467231
Cell: +971 504417776