EVERBRANDS INDIA LIMITED

WHISTLE BLOWING POLICY

(the name of the Company changed from 'EverBrands India Private Limited' to EverBrands India Limited consequent to conversion from private limited company to public limited company. Earlier known as Culinary Brands Private Limited)
Registered Office: C-5, First Floor, Arjun Marg, Defence Colony, New Delhi – 110024
CIN: U55100DL2017FLC326137
email ID: compliance@culinarybrands.in

WHISTLE BLOWING POLICY

1. Introduction:

Your Company is committed to maintaining the highest standards of integrity, transparency, and ethical conduct.

The term '**Company**' used in this Policy means EverBrands India Limited and its subsidiaries namely Culinary Brands India Private Limited, and Fresh And Honest Cafe Private Limited.

The Company is committed to developing an open and transparent culture where all Employees (as defined hereinafter), including part-time employees, consultants, directors etc, can freely communicate and report their bona fide concerns about any perceived wrongdoing, illegal or unethical practices, breach of Company's codes and policies, fraud, corruption, or unethical conduct within the Company.

This Policy therefore, envisages to provide an avenue to all stakeholders, including individual Employees and their representative bodies to freely report bona fide concerns over any perceived wrongdoing or illegal or unethical practices within the Company and also offer such whistleblowers protection from victimisation, harassment or unfair treatment.

It is clarified that the Policy is not designed to question financial or business decisions taken by the Company nor should it be used to reconsider any matters which have been investigated under any harassment, grievance or disciplinary policies and procedures. Further, the Policy neither releases Employees from their duty of confidentiality in the course of their work, nor is it a route for taking up a grievance about a personal situation.

Any actual or potential violations of Company's policies or applicable laws, howsoever insignificant or perceived as such, would be a matter of serious concern for the Company. The Policy has been prepared in line with the requirements of the vigil mechanism as envisaged under Section 177 of the Companies Act, 2013 (the "**Companies Act**"), rules framed thereunder and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**SEBI Listing Regulations**").

The Company is committed to fostering a "speak-up culture" and providing accessible, secure, and confidential mechanisms for reporting concerns. The Policy is aligned with applicable Indian laws and, where relevant, global best practices in whistleblower protection.

2. Definitions:

"Audit Committee" shall refer to the Audit Committee constituted by the Board of Directors of EverBrands India Limited **("Board"),** in accordance with Section 177 of the Companies Act and read with Regulation 18 of SEBI Listing Regulations , as amended.

"**Board**" means board of directors of EverBrands India Limited.

“**Director**” means a director appointed to the board of the Company.

"**Disciplinary Committee**" shall mean a permanent/standing Committee authorized to conduct the due diligence on or investigate any complaint/ concern and to take appropriate remedial action where the involvement of any Employee or Director is established.

The board of directors of each Company shall constitute its separate Disciplinary Committee as per this Policy, Accordingly, references to the Disciplinary Committee in this Policy shall mean the respective Disciplinary Committee constituted by the relevant Company.

The Chief Executive Officer or Whole-time Director of the respective Company may at his/her/their discretion re-constitute the Disciplinary Committee at any point of time.

“**Employee**” means every employee of the Company (whether working in India or abroad), and whether in full time or part time employment with the Company whether in permanent, probationary, whether currently or previously employed, whether on probation/notice period, contract employees, trainee, interns including the directors in the employment of the Company, consultants and associates.

“**Key Managerial Personnel**” or “**KMP**” shall mean:

(i) the chief executive officer, or the managing director or the manager;
(ii) the whole-time director(s);
(iii) the company secretary;
(iv) the chief financial officer;
(v) such other officer, not more than one level below the Directors who is in whole-time employment, designated as key managerial personnel by the board of directors of the Company; and
(vi) such other officer as may be prescribed under the rules framed under the Companies Act.

“**Policy**” shall mean this Whistle Blowing Polic.

“**Protected Disclosure**” means a concern raised by a written communication in good faith that discloses or demonstrates information that may evidence wrongdoing or illegal or unethical or improper activity in relation to the Company.

Protected Disclosures should be factual and not speculative in nature. For the purposes of this Policy, a Whistleblower shall be deemed to be communicating in “good faith" if there is a reasonable basis for communication of illegal or unethical or improper practices or any other alleged wrongful conduct. Good faith shall be deemed lacking when the Whistleblower does not have personal knowledge on a factual basis for the communication or where the

Whistleblower knew or reasonably should have known that the communication about the unethical and improper practices or alleged wrongful conduct is malicious, false or frivolous.

'**Senior Management**' shall mean officers and personnel of the Company who are members of its core management team excluding the board of directors and shall comprise all the members of management one level below the chief executive officer or managing director or whole-time director, (including chief executive officer and manager, in case they are not part of the Company's board) and shall specifically include the functional heads, by whatever name called and the persons identified and designated as KMPs other than the board, by the Company.

Explanation.—The expression "senior management'' means personnel of the Company who are members of its core management team excluding board of directors comprising all members of management one level below the executive Directors, including the functional heads

"**Subject**" means a person or group of persons against or in relation to whom a Protected Disclosure is made or evidence gathered during the course of an investigation under this Policy.

"**Whistleblower**" means any person mentioned under paragraph titled "**5.Coverage Of The Policy**" making a Protected Disclosure under this Policy.

"**Whistleblower Officer**" shall mean the person appointed by the Board or the Audit Committee to oversee the functioning of the whistleblower mechanism, under the purview of the Board/Audit Committee, to receive Protected Disclosures from the Whistle Blower, maintaining records thereof, placing the same before the respective Disciplinary Committee for its disposal and informing the Whistleblower the result thereto.

3. What is Whistleblowing?

Whistleblowing is the confidential disclosure by the Whistleblower to the Audit Committee or the Whistleblower Officer of any bona fide concern encountered in the workplace relating to a perceived wrongdoing.

The Company considers such wrongdoings to include any actual or suspected:

- Criminal or civil offences like, corporate fraud, corruption, bribery or theft, advances, favors from business partners/employees), which has been or is likely to be committed.
- Immoral, illegal or unethical business conduct and serious irregularities, regulatory or financial such as theft, violence or threatened violence, and criminal damage against property;
- Gross misconduct;
- Infractions of the Company's codes or policies;

- Infractions of the codes of conduct of all relevant professional institutions;
- Conflict of business interests;
- Misuse of Company assets/funds;
- Misuse/abuse of authority or discretion such as offering or accepting a bribe;
- Breach of contract;
- Wilful suppression of facts;
- Company's funds being used in any unauthorised manner;
- Mis-statement in the Company's financial records which include balance sheet, sales records and expense reports distorting the true nature of the transaction;
- Pilferation of confidential/proprietary information such as instances of leak of unpublished price sensitive information;
- Falsification of transactions/documents, fraud or money laundering;
- Miscarriage of justice or any injustice which has been or is likely to be done;
- Danger to health or safety of any individual/employee of the Company or public at large is likely to be endangered;
- Discrimination occurring to any Employee such as favouritism, bias etc;
- Breach of IT security and data privacy; or breach of Company policy or failure to implement or comply with any approved Company policy;
- Any other form of improper action or conduct.

The above list is illustrative and should not be considered as exhaustive.

4. Aim of the Policy:

1. Encouraging Whistleblowers and their representative bodies to feel confident in making Protected Disclosures;
2. Ensuring that the Protected Disclosures are addressed in a timely and effective manner;
3. Initiating action, where necessary, to set right the concern raised by the Protected Disclosure;
4. Reassuring the employees that if the concerns are raised in good faith, they will be protected from victimisation;
5. Ensuring that the Policy is not abused.

5. Coverage of the Policy:

This Policy applies to everyone who works for the Company in India or abroad, including but not limited to:

1. Employees;
2. Directors of the Company;
3. Employees of other agencies deployed for the Company's activities, whether working from any of the Company's offices or any other location;

4. Contractors, sub-contractors, vendors, suppliers or agencies (of any of their employees) providing any material or service to the Company;
5. Consultants, intermediaries, joint venture partners;
6. Retainers, interns or trainees;
7. Any other person having an any financial or commercial dealings with the Company.

A person belonging to any of the above mentioned categories can make a Protected Disclosure under this Policy.

6. Duty To Report:

Reporting is crucial for early detection, proper investigation and remediation. Accordingly, Whistleblower is required to report to the Company any actual or suspected violation of any applicable law, any of the Company's code of conduct or policies, accounting or financial reporting violations, insider trading, bribery, or violations of the anti-retaliation aspects of this Policy or any of the events mentioned in clause 3 above. 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.

The Whistleblower's role is that of a reporting party with reliable and verifiable information about illegal or unethical acts committed by Subject(s). A Whistleblower should not act on their own in conducting any investigative activities, nor prescribe any corrective or remedial action. The Whistleblower shall have no automatic right to participate in any investigative activities, other than when requested to do so during the investigation process.

The Company shall ensure multiple reporting channels to facilitate ease of access and encourage reporting without fear.

7. Guiding Principles and Assurance:

To ensure that this Policy is adhered to, and to assure that the Protected Disclosures will be acted upon seriously, the Company will:

1. Ensure that the Whistleblower and/or the person processing the Protected Disclosure are not victimized for doing so;
2. Take steps to minimize difficulties, which the Whistleblower may experience as a result of making the Protected Disclosure;
3. Ensure that any other Employee, Director, Whistleblower Officer, Disciplinary Committee, Audit Committee assisting in the said investigation shall also be protected to the same extent as the Whistleblower;
4. Treat victimization as a serious matter, including initiating disciplinary action on person/(s) indulging in victimization;

5. Ensure complete confidentiality of the Whistleblower and the Protected Disclosure to the extent possible and permitted under law. However, the Company is not accountable for maintaining anonymity where the Whistleblower has told others of the alleged misdemeanour;
6. Not attempt to conceal evidence of the Protected Disclosure;
7. Take disciplinary action, if any one destroys or conceals evidence of the Protected Disclosure made/to be made;
8. Provide an opportunity of being heard to the persons involved especially to the Subject.

8. Deliberate False Reporting:

If an Employee/Director/Whistleblower makes any Protected Disclosure that he/she believes to be true, but which upon investigation proves to be unfounded, no action will be taken against such an employee. If, however, the investigation reveals that the Employee/Director/Whistleblower has made a deliberately false allegation with or made with malicious intent or the intention of discrediting a fellow Employee /Director, or the Company or any other person or for any reason, he/she will be investigated to determine whether disciplinary action should be taken against him/her. Such disciplinary action could (among other things) also result in termination of employment. Further, this Policy may not be used as a defence by an Employee or Director against whom an adverse personnel action has been taken independent of any disclosure made by him and for legitimate reasons or cause under Company rules and policies.

Such disqualification / disciplinary action will also apply to those who make false statements or give false evidence during the investigations or attempt to jeopardise the investigation in any manner.

9. Mode and manner of reporting suspected practices:

The Audit Committee shall oversee the vigil mechanism, compliance and implementation of this Policy, who shall be assisted in the administration, application and monitoring compliance of this Policy by the Whistleblower Officer. If any of the members of the Audit Committee or the Disciplinary Committee have a conflict of interest in a given case, they should recuse themselves and the others on the Audit Committee or Disciplinary Committee would deal with the matter on hand.

The Group Chief Financial Officer of EverBrands India Limited is the designated Whistleblower Officer for this Policy.

If the Whistleblower Officer has a conflict of interest in any given case, then he/she should recuse himself/herself and the Board/Audit Committee / the Chief Executive Officer or the Whole-time Director of the respective Company shall deal with the matter on hand as it may deem fit. If any Employee or Whistleblower has a reason to believe that the Whistleblower

Officer or any function under his control and administration is involved in the violation or has any interest involved which might shadow his judgment, the concern may be reported to the Chief Executive Officer or the Whole-time Director of the respective Company.

A Whistleblower on their own or through their representative body can also approach the Audit Committee directly to report any such concern by writing to the Audit Committee:

1. By e-mail at whistleblowing@culinarybrands.in or
2. By forward a sealed envelope marked "For Audit Committee – Whistleblowing Policy" to the Whistleblower Officer, who will then notify about these sealed envelopes to the Audit Committee.
3. Written complaints can also be sent in a sealed envelope to registered office of the respective Company or to EverBrands India:
   i. **EverBrands India Limited**: C-5, First Floor, Arjun Marg, Defence Colony, New Delhi – 110024.
   ii. **Culinary Brands India Private Limited:** 6th floor, Vaman Techno Centre, Makwana Rd, Marol, Andheri East, Mumbai, Maharashtra 400059.
   iii. **Fresh And Honest Cafe Private Limited**: 3rd Floor, Hallmark Towers, #35 (SP), Thiruvika Industrial Estate, Guindy, Chennai – 600 032
4. Web-based reporting portal : [______]
5. Toll-free whistleblower hotline : [______]

Employees or Directors having any concerns are also encouraged to raise their concerns initially through the management channels by whatever route the Employee or Director may choose to raise his or her concern.

If a Protected Disclosure is received by any executive of the Company other than the Whistleblower Officer, the same should be forwarded to the Whistleblower Officer for further appropriate action. The identity of the Whistleblower will be kept confidential if asked to do so and will be disclosed only if it becomes necessary for investigation purposes or in certain circumstances where it is legally required to be so disclosed.

Any whistle blowing concern received by the Audit Committee (in writing or through email or through web-based reporting portal or toll-free hotline shall be forwarded to the Whistleblower Officer for further action.

If for any reason the Whistleblower is not comfortable making a Protected Disclosure in terms of above or in appropriate or exception cases a Protected Disclosure may also be addressed to the Chairperson of the Audit Committee, at [*chairperson.auditcommitee@culinarybrands.in]*

While there is no specific format for submitting a Protected Disclosure, the Whistleblower must provide the following information to enable effective investigation:

1. Name, address and contact details of the Whistleblower;
2. Brief description of the malpractice, including the names of those alleged to have committed or suspected to commit the malpractice;
3. Date, time and location of incident;
4. Value of any money or assets involved;
5. Evidence (if any);
6. Prior efforts to address the problem, if any;
7. Possible witnesses;
8. How did the Whistleblower became aware of the issue;
9. Relationship, if any, of the Whistleblower with the person(s) involved;
10. Any other information that may substantiate the concern.

Protected Disclosures may be in English, Hindi or the other regional language.

Protected Disclosures should be factual and not speculative or in the nature of a conclusion and should contain as much specific information as possible to allow for proper assessment of the nature and extent of the concern and the urgency of a preliminary investigative procedure.

A Whistleblower should make it clear that he/she is making the Protected Disclosure within the terms of this Policy. This will ensure the recipient of the Protected Disclosure realises this and takes the necessary action to investigate the Protected Disclosure and to protect the Whistleblower’s identity. A Protected Disclosure may be made anonymously. If a Protected Disclosure is made anonymously, the same must provide as much detail as possible to facilitate the investigation. However, complainant(s) are encouraged to disclose their identities while raising concerns under this Policy. This will assist in obtaining additional details or evidence as may be required during the inquiry.

Please note that complaints concerning professional development issues of employees or employees' compensation or other personal grievances are not Protected Disclosures for purposes of this Policy.

10. Investigation & actions arising from the investigation

The Whistleblower Officer will acknowledge receipt of the Protected Disclosure as soon as practical to do so, where the Whistleblower has provided his/her contact details.

The Whistleblower Officer, upon receipt of the Protected Disclosure shall immediately set in motion appropriate action to inquire into the matter.

Investigations will be launched only after a preliminary view taken by the Whistleblower Officer on whether:

a. the alleged act constitutes an improper or unethical activity or conduct, and
b. allegation is supported by information specific enough to be investigated.

In case the concern does not fall within the ambit of this Policy, the sender shall be informed that the concern is being forwarded to the appropriate department/authority for further action, as deemed necessary.

If the Protected Disclosures falls within the ambit of this Policy, the Whistleblower Officer shall refer such Protected Disclosure to the Disciplinary Committee to investigate the matter.

A separate Disciplinary Committee shall be constituted for each Company covered under this Policy and shall comprise of following:

i. For EverBrands India Limited – (i) the Chief Business Officer, (ii) the Chief Financial Officer and (iii) the Company Secretary;
ii. For Culinary Brands India Private Limited – (i) the Chief People Officer, (ii) the Chief Financial Officer and (iii) the Company Secretary;
iii. For Fresh And Honest Café Private Limited – (i) the Head of Human Resources, (ii) the Chief Operating Officer and (iii) the Chief Financial Officer. The Whistleblower Officer shall be a permanent invitee to all meetings and proceedings of the Disciplinary Committee.

The members of the Disciplinary Committee will be independent of the group/person against which concern is raised. The Disciplinary Committee has a duty of fairness, objectivity, thoroughness, ethical behavior, and observance of legal and professional standards. The Disciplinary Committee is required to adopt an approach of fact-finding and analysis. The Disciplinary Committee, being an independent group would be primarily responsible for investigation of the Protected Disclosure.

Technical and other resources may be drawn upon as necessary to augment the investigation.

Initial inquiries may be conducted by the Disciplinary Committee to determine whether a full investigation is required. In cases where a detailed investigation needs to be conducted, the Disciplinary Committee, if deemed necessary, may direct such investigation to be conducted by a special committee/ group of executives or an independent external agency as warranted by the gravity and seriousness of the complaint.

The investigation would be conducted on a fact-finding basis in a fair and timely manner and the Disciplinary Committee/ investigating authority will give appropriate chance to the Subject(s) to present his/her case.

Based on the findings, the Disciplinary Committee shall take appropriate remedial action as determined in case any Employee is involved/found guilty. In the event of any violation of applicable laws and policies, reported under this Policy, found to be true and existing, corrective/disciplinary measures shall be recommended by taking suitable action, which could result in any of the following dependent on the gravity of the misconduct:

- Suspension
- Stoppage of increments/promotion/wage freeze
- Dismissal
- Financial recovery / clawback
- Reporting to regulatory or law enforcement authorities, where required
- Any other action, legal or otherwise, including withholding/non- payment of employees dues, if the misconduct involves fraud, financial irregularities etc.

Employee(s) who fail to co-operate in an investigation or deliberately provide false information shall be subject to strict disciplinary action up to and including dismissal.

Once the investigation is completed, the Whistleblower Officer shall communicate the actions to be taken, if any, by respective groups within the Company and track closure of such actions. A Protected Disclosure shall be kept open until such actions are initiated/completed.

The Human Resource Function will be responsible for implementation of any human resource action against Subject(s). Based on the action taken by Human Resource Function, the Whistleblower Officer may decide to treat a Protected Disclosure as closed.

In case criminal breach of trust, fraud or such activity is detected during the course of investigation, falling within ambit of criminal proceedings, and / or if required under prevalent law / regulations, the Company may also initiate regulatory / criminal actions.

The Disciplinary Committee of each of the Company shall submit their report on the investigation and action arising on the investigation to the Whistleblower Officer in a time bound manner.

The Whistleblower Officer shall report at the subsequent Audit Committee meeting the concerns received and the status of inquiry and actions.

The Whistleblower will be kept informed of progress and the outcome of the investigation, within the constraints of maintaining confidentiality or observing legal restrictions generally. A confidential record of investigation process will be kept by the Company.

On a quarterly basis, the Whistleblower Officer will provide details to the Audit Committee of – all complaints received, existing open case(s) and cases closed. Details to be provided to the Audit Committee would include brief of the complaint, investigation status, actions taken and such other information as may be sought by the Audit Committee. Further, action / measures will also be taken by the Whistleblower Officer based on the instructions received from the Audit Committee.

The Protected Disclosure made by the Whistleblower may be handled and treated by the Whistleblower Officer *inter alia* in any of the following ways:

- By adopting procedures, especially with regards to dealing with certain types of complaints relating to accounting and internal controls.
- Through other relevant procedures/processes that are already in place.
- Internal investigation.
- Referring to external regulatory or law enforcement officials.
- Referring to external auditors or other investigators or firms, subject to the findings of an independent internal enquiry.
- Or a combination of the above.

All Protected Disclosures under this Policy shall be promptly and appropriately investigated. It shall be an endeavour that the investigation be completed normally within 45 days of the receipt of the Protected Disclosure or such period as may be extended by the Chief Executive Officer or Whole-time Director of the respective Company. The concerns requiring additional time for investigation shall be intimated to the Audit Committee at the time of reporting the status of investigation and actions on a quarterly basis. The decisions taken by the Audit Committee and/or the chairperson of the Audit Committee, on all matters, including on extension of time, action to be taken, manner of investigation, interpretation of any of the clauses of this Policy etc shall be final and binding on all concerned.

Based on the conclusion of investigation, Protected Disclosure will be categorized in three categories as follows:

(a) **Genuine**: Protected Disclosure substantially proven. In case of a genuine complaint, action will be initiated and will be reported to the Audit/Disciplinary Committee as outlined in this Policy .

(b) **Could not be proven**: Protected Disclosure could not be proven *inter alia* due to lack of evidence, incomplete information or lapse of substantial time between occurrence of the event and Protected Disclosure. In case of Protected Disclosure which could not be proven, any action is unlikely to be taken and as such, the status will be reported to Audit Committee accordingly.

(c) **False Alarms**: Protected Disclosure investigated and proven as “False”. In false alarm cases, if the investigators find proof that Protected Disclosure was made with a malicious intent and if the identity of the complainant is known or is traced by the investigators, the Disciplinary Committee may decide appropriate penal action against the complainant within the parameters of Company's Code of Conduct.

11. Rights of a Subject:

1. The decision to conduct an investigation taken by Whistleblower Officer, is by itself not an accusation and is to be treated as a neutral fact-finding process. The outcome of the investigation may not support the conclusion of the Whistleblower that an improper or unethical act was committed.
2. The identity of a Subject will be kept confidential to the extent possible given the legitimate needs of law and the investigation.

3. Subjects will normally be informed of the allegations at the outset of a formal investigation and have opportunities for providing their inputs during the investigation.
4. Subjects shall have a duty to co-operate with Whistleblower Officer, or any of the investigators during investigation to the extent that such co-operation will not compromise self-incrimination protections available under the applicable laws.
5. Subjects have a right to consult with a person or persons of their choice, other than Whistleblower Officer, investigators and/or the Whistleblower. Subjects shall be free at any time to engage counsel at their own cost to represent them in the investigation proceedings.
6. Subjects have a responsibility not to interfere with the investigation. Evidence shall not be withheld, destroyed or tampered with, and witnesses shall not be influenced, coached, threatened or intimidated by the Subjects.
7. Unless there are compelling reasons not to do so, Subjects will be given the opportunity to respond to material findings contained in an investigation report. No allegation of wrongdoing against a Subject shall be considered as maintainable unless there is good evidence in support of the allegation.
8. Subjects have a right to be informed of the outcome of the investigation. If allegations are not sustained, the Subject should be consulted as to whether public disclosure of the investigation results would be in the best interest of the Subject and the Company.

12. Safeguards for the Whistleblower:

The Company will ensure that no action will be taken against a Whistleblower who makes allegation/raises a concern in good faith, reasonably believing it to be true and does not act maliciously, neither makes any false allegations nor seek any personal or financial gain. The Company, as a policy, condemns any kind of discrimination, retaliation, harassment, victimization of any other unfair employment practice being adopted against the whistleblowers. Complete protection will, therefore, be given to Whistleblowers against any unfair practice like retaliation, threat or intimidation of termination/suspension of service, disciplinary action, transfer, demotion, refusal of promotion, or the like including any direct or indirect use of authority to obstruct the Whistleblower's right to continue to perform his/her duties/functions including making further Protected Disclosure.

Any other Employee, Director, Whistleblower Officer, Disciplinary Committee etc assisting in the said investigation shall also be protected to the same extent as Whistleblower.

Any act of retaliation shall be treated as serious misconduct and may result in disciplinary as well as legal consequences.

Any violation of this Policy may be reported to the chairperson of the Audit Committee, who shall have it investigated and based on the report of the investigation, recommend suitable actions to the management or the Board, as appropriate.

Any Whistleblower, who wishes to raise a concern in respect of any act of retaliation can approach the Whistleblower Officer for reporting the retaliation and can do so within 3 (three) months of such act which he/she/they believes to be an act of retaliation. After this time period has elapsed, such concerns regarding retaliation, if raised, shall not be treated as a concern under this Policy unless allowed or on an exceptional basis by the Whistleblower Officer/the Audit Committee.

On reporting or disclosure of retaliation, the remedies available to a Whistleblower against whom there has been retaliation shall be determined by the Disciplinary Committee based upon the findings and recommendations of the Investigators. The remedies shall be updated to the Audit Committee.

The Company will take steps to minimise difficulties which the Whistleblower may experience as a result of making the Protected Disclosure. Thus, if the Whistleblower is required to give evidence in criminal or disciplinary proceedings, the Company will arrange for the Whistleblower to receive advice about the procedure, etc.

13. Confidentiality:

The Whistleblower, Subject, the Whistleblower Officer, members of the Disciplinary Committee, members of the Audit Committee, every officer of the Company tasked with investigation or anyway involved, associated or aware, whether directly or indirectly, of the Protected Disclosures, investigation, etc shall maintain confidentiality of all matters under this Policy; discuss the same only to the extent or with those persons as required under this Policy for completing the process of investigations or as required for the purposes of complying with applicable laws; and keep all related documents/papers in safe custody.

All Protected Disclosures and any resulting investigations, reports and records, resulting actions associated with Protected Disclosures are considered confidential information and access to the same will be restricted and will generally not be made public except as required by any legal requirements or regulations or by any corporate policy in place at that time.

14. Retention of Documents:

All Protected Disclosures in writing or documented along with the records and results of investigation relating thereto shall be recorded in a register, kept confidential and maintained electronically by the Whistleblower Officer for a minimum period of 8 (eight) years or as required under applicable law.

15. Dissemination Of Information About The Policy:

The Whistleblower Officer shall lay down an appropriate mechanism to communicate the Policy periodically to all concerned and for its suitable display on the intranet of the Company.

Queries/clarifications under the Policy would be handled by the Whistleblower Officer or any other person nominated by him for the purpose.

This Policy shall also be published on the website of the Company.

The Policy will be reiterated to all concerned at least every 6 (six) months. Communications will be sent through email and records of the same will be maintained under record retention policy.

New hires should certify their understanding of the Policy and all employees are required to provide annual affirmations to the Policy (Refer Appendix).

16. Amendment and Review:

The Company is entitled to amend, suspend or rescind this Policy at any time. Any difficulties or ambiguities will be resolved in line with the broad intent of the Policy. The Company/ the Audit Committee/ the Whistleblower Officer may also establish further rules and procedures, from time to time, to give effect to the intent of this Policy and further the objective of good corporate governance.

In the event of any conflict between the provisions of this Policy and any applicable law, such applicable law in force, shall prevail over this Policy.

WHISTLE BLOWING POLICY (version 3.0)
ADOPTED ON 29th June 2026
EFFECTIVE FROM 29th June 2026

APPENDIX

ACKNOWLEDGMENT AND AGREEMENT

By signing below, I acknowledge that I have received read, understood, and agree to abide by the Company's **Whistle Blowing Policy** formed to report bona fide concerns about any actual or suspected wrongdoing, unacceptable, unethical practices, any violation of Company's codes, policies or any applicable laws.

I am aware of the mechanism to raise concern(s) and understand that the Company provides for adequate safeguards against victimisation to those who have raised concerns under the Policy or have provided evidence or are witness to any action / inaction.

I specifically agree that to the extent that I reasonably suspect there has been a violation of applicable laws or any of Codes or Polices of the Company, including any retaliation related to the reporting of such concerns, I will immediately report such conduct in accordance with the Company's Whistle Blowing Policy.

I further agree that I will not retaliate against any Employee or Director for reporting a reasonably suspected violation in good faith.

Employee's signature –

Employee's Name –

Date –