

PRAGYAWAN TECHNOLOGIES LIMITED



Whistle Blower & Vigil Mechanism Policy

(Under Section 177 of the Companies Act, 2013 and Section 22 of the Listing Obligation and Disclosure Requirements) Regulations, 2015)

CIN: U29292DL2011PLC222502

**Registered Address: Flat No. 2, 2nd Floor, Plot No. 70-A/31 Guru Nanak Pura, Laxmi Nagar,
110092, Delhi, India**

WHISTLE BLOWER & VIGIL MECHANISM POLICY

1. PREAMBLE

- 1.1 As per the provisions of section 177 of the Companies Act, 2013, every listed company and such class or classes of companies as prescribed in the Companies (Meetings of Board and its Powers) Rules, 2014 is required to establish a vigil mechanism through the “Whistle Blower Policy” for directors and employees to report concerns of unethical behaviour, actual or suspected fraud or violation of the Company’s code of conduct. (“**Whistle Blower Policy**”)
- 1.2 Regulation 22 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (“**Listing Regulations, 2015**”) mandates all listed companies to formulate a vigil mechanism through the “Whistle Blower Policy” or directors and employees to report their genuine concerns to the management.
- 1.3 In terms of regulation 4(2)(d) of Listing Regulations, 2015, it is mandatory requirement for all listed companies to devise an effective whistle blower mechanism enabling stakeholders, including individual employees and their representative bodies, to freely communicate their concerns about illegal or unethical practices.
- 1.4 The vigil mechanism shall 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.
- 1.5 Pragyawan Technologies Limited (“**Company**”) believes in promoting a fair, transparent, ethical & professional work environment and is committed to adhere to the highest standards of ethical, moral and legal conduct of business operations. In order to maintain these standards, the Company encourages its directors and employees who have genuine concerns about suspected misconduct to come forward and express these concerns without fear of punishment or unfair treatment. The Whistle Blower Policy offers employees a safe way to raise genuine concerns about any malpractice for the reasons stated in scope and coverage mentioned under point III of this policy. Further, the Whistle Blower Policy is also intended to promote a culture of openness and shared sense of integrity by engaging all employees to act responsibly in order to uphold the reputation of the company.
- 1.6 The Board has adopted the policy at its meeting held on January 15, 2026, which can be amended from time to time and shall come into effect immediately.

2. OBJECTIVE

- 2.1. The Company is committed to developing a culture where it is safe for any Whistle Blower to raise concerns about any actual or potential unacceptable practice, any event of misconduct / unethical / improper practices or any other wrongful conduct in the Company.
- 2.2. The Company is committed to complying with various applicable laws, satisfying the Company’s code of conduct and ethics, and particularly to ensure that the business is conducted with integrity and that the Company’s financial information is accurate. The Company is committed to adhering to the highest standards of ethical, moral and legal conduct of business operations. If potential violation(s) of the Company’s policies or applicable laws are not recognized and addressed promptly, both the Company and the persons working for or with the Company can face governmental investigation, prosecution, fines, and other penalties that can be a costly affair and which may adversely impact the reputation of the Company.
- 2.3. Consequently, and to promote the highest ethical standards, the Company is committed to maintaining an ethical workplace that facilitates the reporting of potential violations of the Company’s policies and the applicable laws. To maintain these standards, the Company encourages its employees who have concern(s) about any actual or potential violation of the legal & regulatory requirements, incorrect or misrepresentation of any financial statements and reports, etc. any claim of theft or fraud, and any claim of retaliation for providing information to or otherwise assisting the Audit Committee, to come forward and express his/her concern(s) without fear of punishment or unfair treatment.

2.4. This Policy aims to provide an avenue for employee(s) to raise their concerns that could have a grave impact on the operations, performance, value and reputation of the Company, and it also empowers the Audit Committee of the Board of Directors to investigate the concerns raised by the employees.

2.5. This Policy should not be used in place of the Company's grievance procedure or as a route for raising malicious or unfounded allegations against colleagues.

3. DEFINITIONS

3.1. **"Alleged Wrongful Conduct"** means violation of applicable laws or of the Company's code of conduct or ethics policies, mismanagement of money, actual or suspected fraud, substantial and specific danger to public health and safety or abuse of authority or any illegal act(s);

3.2. **"Audit Committee" or "Committee"** means the committee of the Board of Directors of the Company constituted under Section 177 of the Companies Act, 2013 and the rules made thereunder, which shall include any modification or amendment thereof;

3.3. **"Compliance Officer"** means the company secretary of the Company who may be designated as the Compliance Officer under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;

3.4. **"Disciplinary Action"** means any action that can be taken on the completion of/ during the investigation proceedings, including but not limited to a warning, imposition of a fine, suspension from official duties or any such action as is deemed to be fit considering the gravity of the matter;

3.5. **"Employee(s)"** means employee(s) of the Company, its subsidiary companies, and associate companies (whether working in India or abroad);

3.6. **"Fact Finder"** shall mean the person(s) or outside entity agency appointed by the chairperson of the Audit Committee to investigate a Protected Disclosure;

3.7. **"Good Faith"** means a director or an employee(s) shall be deemed to be communicating in 'good faith' if there is a reasonable basis for communication of unethical and improper practices or any other alleged wrongful conduct. Good faith shall be deemed lacking when the employee(s) does/ do not have personal knowledge of a factual basis for the communication or where the employee knew or reasonably should have known that the communication about the unethical and improper practices or alleged wrongful conduct is malicious, false or frivolous;

3.8. **"Protected Disclosure"** means a concern(s) raised by a written communication made in good faith that discloses or demonstrates information that may evidence improper practice. Protected Disclosures should be factual and not speculative in nature;

3.9. **"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;

3.10. **"Managerial Personnel / Managers"** shall include all employees at the level of manager and above, who have the authority to make or influence significant employment decisions;

3.11. **"Policy or "This Policy"** means the **"Whistle-blower Policy"**;

3.12. **"Unethical and Improper Practices"** include –

- (i) Criminal offence (e.g. fraud, corruption or theft) committed/ likely to be committed;
- (ii) Failure to comply with law / legal/ regulatory obligations;
- (iii) Breach of client promise by the Company;
- (iv) A miscarriage of justice occurred/ likely to occur;
- (v) Company funds used in an unauthorised manner;
- (vi) Sexual or physical abuse / harassment of a member of staff, service recipient or service provider;

- (vii) Discrimination against a member of staff, service recipient or service provider on the grounds of sex, caste, religion or disability;
- (viii) Actions which endanger the health or safety of employees or the public;
- (ix) Any other form of improper action or misconduct;
- (x) Information relating to any of the above, deliberately concealed or attempts being made to conceal the same;
- (xi) An act which does not conform to the 'approved standard' of social and professional behaviour;
- (xii) An act which leads to unethical business practices;
- (xiii) Breach of etiquette or morally offensive behaviour;
- (xiv) Misrepresentation of financial information, which may lead to incorrect financial reporting;
- (xv) Practices not in line with the applicable Company's policy;
- (xvi) Financial irregularities of any nature;
- (xvii) Breach of Information Security Policy of the company or Breach of any Staff Policies;
- (xviii) Forgery, falsification or alteration of documents;
- (xix) Unauthorized alteration or manipulation of computer files, internet data;
- (xx) Providing (unauthorized) confidential information to external agencies.

3.13. "Whistle-blower/ Complainant" means an individual who discloses in good faith any unethical & improper practices or alleged wrongful conduct.

4. SCOPE

The Policy is applicable to all the employees, consultants (part time, full time and temporary employees) of the Company and its subsidiary companies and its associate companies under the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, whether in India or out of India and any such persons as mentioned above are required to report to the Company any suspected violation of any law that applies to the Company and any suspected violation of the Company's code / rules of conduct.

The policy covers any suspected or factual misconduct, malpractice, unethical and improper practice involving the Company. Illustrative lists of acts which may constitute misconduct/wrongful act involving but not limited to:

- (a) Breach of the Company's policies including code of conduct;
- (b) Breach of business integrity, contracts and Ethics;
- (c) Breach of terms and conditions of employment and rules thereof;
- (d) Intentional Financial irregularities, including fraud or suspected fraud;
- (e) Deliberate violation of applicable laws/regulations to the Company, thereby exposing the Company to penalties/ fines;
- (f) Gross or wilful negligence causing substantial and specific danger to health, safety and environment;
- (g) Manipulation of Company data/records;
- (h) Disclosure of confidential / proprietary information to unauthorized personnel;

- (i) Gross Wastage/misappropriation of Company funds/assets;
- (j) Sexual harassment;
- (k) Abuse of authority;
- (l) Breach of trust;
- (m) Any unlawful act, whether criminal (e.g., theft) or a breach of the civil law (e.g., slander or libel); and
- (n) Any other activities whether unethical or fraudulent in nature and injurious to the interests of the Company.

List of exclusions

The following types of complaints will ordinarily not be considered and taken up:

- Complaints that are Illegible, if handwritten;
- Complaints that are trivial or frivolous in nature;
- Matters which are pending before a court of Law, State, National Human Rights Commission, Tribunal or any other judiciary or sub judiciary body;
- Any matter that is very old from the date on which the act constituting violation, is alleged to have been committed; and
- Issue raised, relates to service matters or personal grievance (such as increment, Promotion, appraisal etc.) also any customer/product related grievance.

5. SAFEGUARDS

The Company shall ensure that no adverse action is taken or recommended against the Whistleblower/Complainant in retaliation for his disclosure of any unethical and improper practices or alleged wrongful conduct. This Policy protects such director(s) and employee(s) from unfair termination, harassment and unfair prejudicial employment practices. Any abuse of this protection will warrant disciplinary action.

6. DISQUALIFICATION

- 6.1.** While it will be ensured that genuine Whistle-blowers are accorded complete protection from any kind of unfair treatment as herein set out, this Policy does not protect director(s)/ employee(s) from disciplinary action arising out of deliberate false allegations made with mala fide intentions.
- 6.2.** In the event a Whistle-blower who knowingly makes false Protected Disclosures, which have been subsequently found to be mala fide, frivolous, baseless, malicious or reported otherwise than in good faith, may be disqualified from reporting further Protected Disclosures under the Policy. In respect of such Whistle-blower, the Company/ Audit Committee would reserve its right to take / recommend appropriate disciplinary action.
- 6.3.** However, this Policy does not protect the Whistle-blower from an adverse action which occurs independently of his disclosure of unethical and improper practice or alleged wrongful conduct, poor job performance, any other disciplinary action, etc., unrelated to a disclosure made pursuant to this Policy.

7. GUIDING PRINCIPLES

- 7.1.** To ensure that this Policy is adhered to, and to assure that the concern will be acted upon seriously, the Company and the Audit Committee will:

- A. Ensure that the Whistle-blower and/or the person processing the Protected Disclosure are not victimized for doing so. But this does not extend to immunity for involvement in the matters that are the subject of the allegations and investigation;
- B. Treat victimization as a serious matter, including initiating disciplinary action on such person/(s);
- C. Ensure confidentiality;
- D. Not attempt to conceal evidence of the Protected Disclosure;
- E. Take disciplinary action, if anyone destroys or conceals evidence of the Protected Disclosure made/to be made;
- F. Provide an opportunity of being heard to the persons involved, especially the Subject;
- G. This Policy may not be used as a defence by an employee against whom an adverse action has been taken, independent of any disclosure of intimation by him and for legitimate reasons or cause under the Company's rules and policies.

8. ANONYMOUS DISCLOSURES

- 8.1.** An anonymous complaint, that is, any complaint or concern raised without any of the following information, viz. name, address and contact details of the complainant / person raising the concern, shall not be considered a valid Protected Disclosure, except where the Audit Committee treats it as a special case and decides to take it up under this Whistle-blower Policy.
- 8.2.** The Audit Committee shall record the reasons why it is treating such a complaint or concern as a special case.
- 8.3.** The Audit Committee may decide to treat a complaint or concern as a special case based on the following:
 - A. How serious and material the issue raised is;
 - B. How credible the concern appears;
 - C. How feasible it appears to corroborate the facts with attributable sources;
 - D. Does the concern appear to have been in good faith; or
 - E. Does the concern appear factual and not speculative in nature.
- 8.4.** A record of the anonymous complaints received shall be maintained along with the details of how they were received and dealt with.

9. PROTECTION TO THE WHISTLE-BLOWER

- 9.1.** If a Whistle-blower / complainant raises any concern under this Policy, he/she will not be at risk of suffering any form of reprisal or retaliation. Retaliation includes discrimination, reprisal, harassment or vengeance in any manner, risk of losing her/ his job or suffer loss in any other manner like transfer, demotion, refusal of promotion, or the like including any direct or indirect use of authority to obstruct the Whistle-blower's right to continue to perform his/ her duties/ functions including making further Protected Disclosure, as a result of reporting under this Policy. The protection is available provided that:
 - A. the communication/ disclosure is made in good faith;
 - B. the Whistle-blower reasonably believes that information, and any allegations contained in it, are substantially true; and
 - C. the Whistle-blower is not acting for any personal gain.
- 9.2.** Anyone who abuses the procedure (for example, by maliciously raising a concern knowing it to be untrue) will be subject to disciplinary action, as will anyone who victimizes a colleague by raising a concern

through this procedure. If considered appropriate or necessary, suitable legal actions may also be taken against such individuals.

- 9.3.** However, no action will be taken against anyone who makes an allegation in good faith, reasonably believing it to be true, even if the allegation is not subsequently confirmed by the investigation.
- 9.4.** The Company will not tolerate the harassment or victimization of anyone raising a genuine concern. As a matter of general deterrence, the Company may publicly inform employees of the penalty imposed and discipline any person for misconduct arising from retaliation. Any investigation into allegations of potential misconduct will not influence or be influenced by any disciplinary or redundancy procedures already taking place concerning an employee reporting a matter under this Policy.
- 9.5.** Any other Employee assisting in the said investigation shall also be protected to the same extent as the Whistle-blower.

10. DUTIES & RESPONSIBILITIES

10.1. WHISTLE-BLOWER

- A. Bring to the attention of the Company any Improper Practice that the Whistle-blower becomes aware of. Although the Whistle-blower is/ are not required to provide proof, the Whistle-blower must have sufficient cause for concern;
- B. Follow the procedures prescribed in this Policy for making a Protected Disclosure;
- C. Co-operate with the investigating authorities;
- D. Maintain confidentiality of the subject matter of the disclosure and the identity of the persons involved in the alleged Improper Practice. It may forewarn the subject, and important evidence is likely to be destroyed.

10.2. CHAIRPERSON OF AUDIT COMMITTEE AND AUDIT COMMITTEE/ FACT-FINDER

- A. Conduct the enquiry in a fair, unbiased manner;
- B. Ensure complete Fact-Finding;
- C. Maintain confidentiality;
- D. Decide on the outcome of the investigation, whether an Improper Practice has been committed and if so by whom;
- E. Recommend an appropriate course of action - suggest disciplinary action, including dismissal, and preventive measures;
- F. Minutes of the committee deliberations and document the final report.

10.3. COMPLIANCE OFFICER

The Compliance Officer shall facilitate all assistance to the Audit Committee and its chairperson to conduct the investigation against any complaint under this Policy, will assist the Chairperson of the Audit Committee in holding any enquiry and in finalisation of the Fact Finder and in reporting to the Board of Directors of the Company for the reports under this Policy.

11. PROCEDURE FOR REPORTING & DEALING WITH DISCLOSURES

11.1. How should a Protected Disclosure be made and to whom?

- A. A Protected Disclosure and other communication should be made in writing by email addressed to the Compliance Officer in the following Email-IDs: cs@pragyawan.com, addressing the Compliance Officer.

11.2. Is there any specific format for submitting the Protected Disclosure?

- A. While there is no specific format for submitting a Protected Disclosure, the following details must be mentioned:
 - 1. Name, address and contact details of the Whistle-blower. (Except in special cases referred to in clause 7)
 - 2. Brief description of the Improper Practice, giving the names of those alleged to have committed or about to commit an Improper Practice. Specific details such as time and place of occurrence are also important.
 - 3. In case of letters, the Protected Disclosure should be sealed in an envelope marked “Whistle-blower” and addressed to the Chairperson of the Audit Committee.
 - 4. In case of e-mail, the Protected Disclosure should be marked “Confidential” and the subject line should contain “Whistle-blower” and be addressed to the Chairperson of the Audit Committee.

11.3. What will happen after the Protected Disclosure is submitted?

- A. The Chairperson of the Audit Committee shall acknowledge the receipt of the Protected Disclosure as soon as practically possible (preferably within 07 days of receipt of a Protected Disclosure), where the Whistle-blower has provided his/her contact details.
- B. The Chairperson of the Audit Committee either himself or along with the Compliance Officer or by appointing a Fact Finder with the assistance of the Compliance Officer will proceed to determine whether the allegations (assuming them to be true only for the purpose of this determination) made in the Protected Disclosure constitute an Improper Practice by discussing with the other members of the Audit Committee. If the Chairperson of the Audit Committee determines that the allegations do not constitute an Improper Practice, he/ she will record this finding with reasons and communicate the same to the Whistle-blower.
- C. An employee or a director who knowingly makes false allegations shall be subject to disciplinary action, up to and including termination of employment, removal from the office of directorship in accordance with Company rules, policies and procedures.
- D. In the event that any member of the Committee has a conflict of interest in a given case, they will recuse themselves and the others on the Committee will deal with the matter at hand.
- E. If the Chairperson of Audit Committee determines that the allegations constitute an Improper Practice, he / she will proceed to investigate the Protected Disclosure with the assistance of the Audit Committee, which may take the help from the Compliance Officer, internal auditor and a representative of the relevant division / department where the breach has occurred, as he / she deems necessary. If the alleged Improper Practice is required by law to be dealt with under any other mechanism, the Chairperson of the Audit Committee shall refer the Protected Disclosure to the appropriate authority under such mandated mechanism and seek a report on the findings from such authority.
- F. The Subject will be informed of the allegations at the outset of a formal investigation and will have opportunities to provide their input during the investigation. The Subject may be informed of the outcome of the inquiry/ investigation process.
- G. The investigation may involve the study of documents and interviews with various individuals. Any person required to provide documents, access to systems and other information by the chairperson of the Audit Committee or the Audit Committee for the purpose of such investigation shall do so. Individuals with whom the chairperson of the Audit Committee or the Audit Committee requests an interview for the purposes of such investigation shall make themselves available for such interview at reasonable times and shall provide the necessary co-operation for such purpose.

- H. If the Improper Practice constitutes a criminal offence, the Audit Committee will bring it to the notice of the Executive Chairman and take appropriate action.
- I. The Audit Committee shall conduct such investigations in a timely manner and shall submit a written report containing the findings and recommendations to the Board of Directors as soon as practically possible and in any case, not later than 30 days from the date of receipt of the Protected Disclosure or such other additional time as may be required based on the circumstances of the case.

11.4. What should a Whistle-blower do if he / she faces any retaliatory action or threats of retaliatory action as a result of making a Protected Disclosure?

If a Whistle-blower faces any retaliatory action or threats of retaliatory action as a result of making a Protected Disclosure, he / she should inform the chairperson of the Audit Committee in writing immediately. The chairperson of the Audit Committee will treat reports of such actions or threats as a separate Protected Disclosure and investigate the same accordingly, and may also recommend appropriate steps to protect the Whistle-blower from exposure to such retaliatory action and ensure implementation of such steps for the Whistle-blower's protection.

- 11.5. Anonymous emails shall not be entertained.
- 11.6. The Fact Finder must comprise Managerial Personnel at least two grades higher than the employee(s) against whom the complaint has been raised and not have any reporting relationship, either primary or secondary, with the latter.
- 11.7. Under circumstances after or during investigation, if the Whistle-blower has reasons to believe that he/she has been subject to any form of discrimination, retaliation or harassment for having reported the alleged wrongful conduct, the whistle blower must immediately bring it to the notice of the Chairperson of the Audit Committee and/ or the Compliance Officer.
- 11.8. Harassment, victimization of the Whistle-blower or the adoption of any other unfair employment practice towards the Whistle-blower will not be tolerated and could constitute sufficient grounds for dismissal of the concerned employee.

12. INVESTIGATION

- 12.1. All protected disclosures received by the Chairperson of the Audit Committee will be promptly and thoroughly investigated. All information disclosed during the course of the investigation will remain confidential, except as necessary to conduct the investigation and take any remedial action, in accordance with applicable laws.
- 12.2. The decision of the Chairperson of the Audit Committee to conduct an investigation, by itself, is not an accusation and is to be treated as a neutral fact-finding process. Also, the outcome of such investigative action need not conclusively support the Whistle-blower's complaint that a wrongful act was actually committed. The employee/s against whom the complaint has been made shall be informed of the allegations and provided opportunities to present facts and other information to defend his/ her/ their case, subject to legal constraints.
- 12.3. The Chairperson of the Audit Committee will make a detailed written record of the Protected Disclosure, which will include the following:
 - A. Facts of the matter;
 - B. Whether the same Protected Disclosure was raised previously by anyone, and if so, the outcome thereof;
 - C. Whether the financial / otherwise loss which has been incurred / would have been incurred by the Company;
 - D. Findings of the investigation carried out by the Fact Finder/ Chairperson of the Audit Committee;
 - E. Recommendations of the Chairperson of the Audit Committee.

- 12.4.** All directors, employees and managers have a duty to cooperate in the proceedings of the investigation of a complaint. If the employees fail to cooperate or deliberately provide false information during an investigation, they will be subject to disciplinary action, including termination of services from the Company.
- 12.5.** Everyone working for or with the Company has a responsibility to cooperate in the investigation of reports of violations. The Company will have access to all property in the investigation, i.e., Company Laptop, Mobile Phone (Company-provided / Personal). Failure to cooperate in an investigation or deliberately providing false information during an investigation may result in disciplinary action, which can also include termination from employment.

13. DOCUMENTATION & RETENTION

- 13.1.** The Fact Finder / Chairperson of the Audit Committee shall have the right to call for any information/document and examination of any employee of the Company or other person(s), as they may deem appropriate for the purpose of conducting an investigation.
- 13.2.** A report shall be prepared after completion of the investigation, and the Chairperson of the Audit Committee shall document the same. All discussions of the proceedings would also be documented, and the final report shall be prepared subsequently. The decision of the Chairperson of the Audit Committee shall be final and binding. If and when the Chairperson of the Audit Committee is satisfied that the alleged unethical & wrongful conduct existed or is in existence, then the Chairperson of the Audit Committee may-
- A. Recommend to the concerned authority to reprimand, take disciplinary action, and impose penalty/punishment when any alleged unethical & improper practice or wrongful conduct of any employee is proved.
 - B. Recommend termination or suspension of any contract or arrangement, or transaction vitiated by such unethical and improper practice or wrongful conduct.
 - C. All documents related to reporting, investigation and enforcement pursuant to this Policy shall be kept in accordance with the Company's record retention policy and applicable law.

14. SECRECY/ CONFIDENTIALITY

- 14.1.** All involved in the process of investigation, i.e., the Whistle-blower, Subject, the Compliance Officer, the Audit Committee, or Chairperson of the Audit Committee, shall-
- A. Maintain complete confidentiality / secrecy in the matter;
 - B. Not discuss the matter in any informal / social gatherings / meetings;
 - C. Discuss only to the extent or with the persons required for the purpose of completing the process and investigations;
 - D. Not keep the papers unattended anywhere at any time;
 - E. Keep the electronic mails/files under a password.
- 14.2.** In the event that Management realizes that anyone is not complying with the above, he/ she shall be held liable for such disciplinary action as is deemed fit by the Management.

15. COMPANY'S POWERS

The Board of Directors of the Company may subject to applicable laws and at the recommendation of the Audit Committee is entitled to amend, suspend or rescind this Policy at any time. Any difficulties or ambiguities in the Policy will be resolved by the Audit Committee in line with the broad intent of the Policy and in consultation with the Board of Directors. The Board 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. The modifications, if any, made to the Policy shall be disclosed on the website of the Company.

16. COMMUNICATION

The Company shall make employees and directors aware of establishment of this policy to enable them to report protected disclosures. The Whistle Blower Policy shall be also be made available on the website of the Company.

17. RETENTION OF DOCUMENTS

All protected disclosures in writing or other relevant documents along with the results of Investigation relating thereto, shall be retained by the Company for a period of 7 (seven) years or such other period as specified by any other law in force, whichever is more.

18. REVIEW AND AMENDMENT

This Whistle Blower Policy shall be reviewed and amended by Audit Committee from time to time and all such amendments/ modifications shall take effect from the date stated therein. However, no such amendment or modification will be binding on the directors, employees and stakeholders unless the same is notified to the directors and employees in writing and displayed on the website in case of stakeholders.

19. WEBSITE

As per regulation 46(2)(e) of the Listing Regulations, 2015, Whistle Blower Policy shall be disclosed on the Company's website and a web link thereto shall be provided in the Annual Report.

Version approved by: The Board of Directors

Effective Date: January 15, 2026

Place: Noida

Note: Approved in the meeting dated January 15, 2026