

CLAUSE 26: WHISTLEBLOWER POLICY

- The company is committed to maintaining the highest standards of business conduct and ethics. The Company has established this Whistleblower Policy to encourage and enable employees and other stakeholders to raise serious concerns internally so that the Company can address and correct inappropriate conduct and actions.
- A "whistleblower" is someone who discloses information that they reasonably believe is evidence of:
 - o Abuse of authority
 - o Breach of contract
 - o Negligence causing substantial and specific danger to public health and safety
 - o Manipulation of company data/records
 - o Financial irregularities, including fraud or suspected fraud or deficiencies in internal processes/records
 - o Control and check or deliberate errors in the preparation of financial statements or the misrepresentation of financial reports
 - o Any unlawful act, whether criminal/ civil
 - o Pilfering of or unauthorised disclosure of confidential/proprietary information
 - o Deliberate violation of laws/regulations
 - o Wastage/misappropriation of company funds/assets
 - o Breach of Company policy or failure to implement or comply with any approved Company policy

- **Reporting Channels**

Whistleblowers may submit concerns through any of the following channels:

1. Hotline number: **+91-2482-262371**

2. Email: whistleblower@growindigo.co.in

3. In Writing: Sealed envelope marked "**Confidential**" addressed to:

Chief Human Resources Officer (CHRO)

Grow Indigo Private Limited

19, Raj Mahal Building, 4th Floor,

84 Veer Nariman Road, Churchgate, Mumbai 400020, Maharashtra, India

- While anonymous complaints will be accepted and investigated, whistleblowers are encouraged to provide the following information to facilitate effective investigation:
 - o Detailed description of the concern or incident
 - o Date and location of the incident
 - o Names of individuals involved or witnesses
 - o Any documentation or evidence supporting the allegation

- o Prior attempts to address the issue, if any
- The Company strictly prohibits retaliation against any person who, in good faith, reports a concern or participates in an investigation.

- **INVESTIGATION PROCESS**

All reports will be acknowledged and registered by the HR Department.

- o The HR department will conduct an initial assessment to determine:
 1. Whether the matter falls within the scope of this policy
 2. The appropriate investigative approach
 3. The urgency and severity of the concern

Investigation

- o Once the complaint has been lodged, an appropriate Investigating Committee shall be constituted by the Management and the Chief Human Resource Officer.
- o All such members of the Investigating Committee shall be independent of and in no way associated with the whistleblower or the person against whom the allegations are being made.
- o While conducting such investigations, the Investigating Committee shall be bound by the principles of justice, equity and good conscience. The Investigating Committee must ensure transparency in all the proceedings, detailed fact-finding and maintain confidentiality of the highest order.
- o The Investigating Committee shall be empowered to provide for the safety of the whistleblower and his / her supporters or witnesses, if any. If required, the Investigating Committee may also recommend action to be initiated against the person/persons indulging in the intimidation of the whistleblower and/or the supporters and witnesses.
- o The parties to the complaint shall, during the investigations, be given a fair opportunity to be heard and put forth their side of the case. The statements made by each of the parties should be recorded by the Investigating Committee and included in the final report.

Timeline

- o All such investigations must be completed within a span of 30 (thirty) days from the date on which the complaint was made. Delays, if any, ought to be brought to the notice of the Management with reasonable justifications for such delay.
- o Upon completion of the investigations, but in no event later than 15 (fifteen) working days, the Investigating Committee shall provide the Management with a detailed report highlighting its findings and the decision/recommendations.
- o The Management will take these into consideration and decide the next steps.

If misconduct is substantiated, the Company will take appropriate corrective action, which may include:

- o Disciplinary action up to and including termination
- o Legal action when warranted
- o Strengthening of internal controls

To the extent appropriate and permissible, the whistleblower may receive information about the outcome of the investigation unless the complainant is anonymous.

If a whistleblower makes an allegation in good faith that is not confirmed by investigation, no action will be taken against them. However, deliberately making false allegations is a serious offense and may result in disciplinary action.

- **COMMUNICATION & AWARENESS**

This policy will be:

- Included in employee onboarding materials
- Uploaded on HR Portal & Company Website
- Periodically communicated through internal channels

APPENDIX 1: WHISTLEBLOWER REPORT FORM

CONFIDENTIAL

This form is provided for anyone wishing to report a concern under Grow Indigo's Whistleblower Policy. Your information will be kept confidential to the extent possible during the investigation process.

REPORTER INFORMATION (Optional)

You may choose to remain anonymous. However, providing your contact information may help us conduct a more thorough investigation and allow us to follow up with you.

Name: _____

Employee ID (if applicable): _____

Department/Location (if applicable): _____

Contact Information:

- **Email:** _____
- **Phone:** _____

REPORT DETAILS

Detailed Description of the Concern or Incident:

Please provide comprehensive detail of what happened, including background and context. Be specific about the misconduct.

Date(s) and Time(s) of Incident(s): _____

Location(s) of Incident(s): _____

Names and Positions of Individuals Involved:

Primary individuals involved in the misconduct:

1. Name: _____ Position: _____
2. Name: _____ Position: _____
3. Name: _____ Position: _____

Documentation/Evidence:

Please list any documents, emails, or other evidence that supports your report. Attach copies if available.

DECLARATION

- I believe the information provided above is true and correct to the best of my knowledge
- I am making this report in good faith
- I understand that deliberately making false allegations is a serious offence that may result in disciplinary action

Signature: _____ **Date:** _____ (Optional)

FOR OFFICE USE ONLY

Report received by: _____ Date: _____

Case reference number: _____

Initial assessment completed by: _____ Date: _____

Investigation assigned to: _____

SUBMISSION INSTRUCTIONS

This form can be submitted through any of the following channels:

1. **Email:** whistleblower@growindigo.co.in
2. **In Writing:** Sealed envelope marked "Confidential" addressed to:
CHRO, Grow Indigo Private Limited

Office Address: 19, Raj Mahal, 84, Veer Nariman Road, Mumbai - 400020