KANDHARI GLOBAL BEVERAGES PRIVATE LIMITED

Whistle Blower/Vigil Mechanism Policy
{ Revision Date : 15/07/2026 }

Introduction

Kandhari Global Beverages Private Limited (hereinafter referred to as the company or "KGBPL") is committed to conduct its business with the highest standards of integrity, ethics, and moral values in accordance with all applicable laws and regulations. With an aim to uphold these values, this Policy establishes a robust, secure framework to empower Employees, Directors and other stakeholders to report concerns about unethical behavior, actual or suspected fraud, or violations of the Company's Code of Conduct, whether within or affecting the Company, without fear of retaliation or victimization.

This policy encourages employees and other stakeholders to report any concerns or misconduct honestly and in good faith. The policy also provides clear guidelines for reporting and addressing whistleblower complaints in a transparent and impartial manner. This policy is designed as per the provisions of the Companies Act, 2013.

Policy Objectives

This Policy aims to articulate the Company's point of view on whistleblowing, the process, and the procedures to strengthen the whistleblowing mechanism in the Company.

The objectives of this Policy are:

- ✓ To provide an effective mechanism for reporting unethical conduct or misconduct.
- ✓ To provide adequate safeguards against victimization of persons.
- ✓ To ensure that reported concerns are investigated promptly and fairly.
- ✓ To provide an environment that promotes responsible and protected whistleblowing.
- ✓ To encourage employees to share, disclose and complain about actual or suspected misconduct, non-adherence to rules, fraud, non-compliance, unethical behaviour.

Scope of the Policy

The Policy covers malpractices and events which have taken place/ suspected to have taken place misuse or abuse of authority, fraud or suspected fraud, violation of Company rules, manipulation, negligence causing danger to public health and safety, misappropriation of monies, and other matters or activity on account of which the interest of the Company is affected. This Policy does not override employees' duty of confidentiality and must not be used to make false, malicious, or unfounded allegations against any person.

All the Directors and Employees of the company are eligible to make Protected Disclosures under this Policy, provided such disclosures are made in good faith and pertain to matters concerning the Company.

Definitions

“Employee” means any individual employed by Kandhari Global Beverages Pvt. Ltd. Including its directors.

“Protected Disclosure” means the disclosure of a Reportable Matter in accordance with this Policy.

“Vigilance Officer” means an officer appointed to receive protected disclosures from whistle blowers, maintaining records thereof, investigate the matter for its disposal and informing the Whistle Blower the result thereof.

In the event of a conflict of interest or in exceptional cases, the Board of directors shall act as the Vigilance officer.

“**Reportable Matter**” under this policy shall relate to any act that violates the organization’s ethical code, values, or statutory obligations. These include, but are not limited to:

i) Financial misconduct or fraud
ii) Corruption, bribery and Abuse of authority
iii) Discrimination, harassment, or victimization
iv) Breach of confidentiality or information misuse
v) Conflict of interest
vi) Violation of environmental, health, and safety standards
vii) Other unethical or unlawful behaviour that affects the integrity, reputation, or governance of the Company.

Matters pertaining to the following shall be excluded.

- ✓ Such matters must be reported through the dedicated redressal mechanism under respective policies; Sexual harassment: To be reported to the Internal Complaints Committee (ICC) under the POSH Policy
- ✓ Interpersonal conflicts or grievances related to appraisal, promotions, transfers, or working conditions.
- ✓ Personal disputes or allegations that do not have any ethical or legal implications for the Company.
- ✓ Customer, distributor or vendor complaints.

Whistle Blower” is someone who makes a Protected Disclosure/Complaint(s) under this Policy.

Procedure

Our Employees, Directors can make a Protected Disclosure either in writing — via email, by post addressed to the Vigilance Officer. Alternatively, such Whistle blower Complaints can be raised via a call on below mentioned contact number.

The contact details of the Vigilance Officer are as under:

Name and Address of Vigilance Officer:

Name: Mr. Aditya Vasishtha

Designation: Vice President (Govt. Affairs & Strategic Partnerships)

Address: CDS Corporate Tower, Plot No. 390, 5th Floor, Phase 3, Shanker Chowk Road Udyog Vihar, Industrial Complex Dundahera, Gurgaon, Haryana (India) - 122016

E-mail: aditya@kgbpl.com

Contact No. : 9810007189

Protection

In order to protect the identity of the complainant, the Vigilance Officer will not issue any acknowledgement to the complainants and they are not advised to write their name / address on the envelope. Anonymous / Pseudonymous disclosure shall not be entertained by the Vigilance Officer. On receipt of the protected disclosure the Vigilance Officer shall detach the covering letter bearing the identity of the Whistle Blower and process only the Protected Disclosure.

Investigation

All Protected Disclosures under this policy should be reported to the vigilance officer within 15 consecutive days from the date the individual becomes aware of the concern. However, complaints submitted beyond this period may be accepted if supported by sufficient justification. The Vigilance Officer will carry out an investigation either himself/herself or by involving any other Officer of the Company.

The Vigilance officer, if deems fit, may call for further information or particulars from the complainant and at its discretion, consider involving any other/additional Officer of the Company for the purpose of investigation. The investigation by itself would not tantamount to an accusation and is to be treated as a neutral fact finding process.

The Vigilance officer shall make a detailed written record of the protected disclosure which includes the following:

- ✓ the documents, evidence or other information submitted in support of the Protected Disclosure;
- ✓ the nature and particulars of the alleged misconduct or Reportable Matter
- ✓ the names of the person(s) against whom the allegations have been made, if known;
- ✓ Any other documents, records, information or material considered relevant.

The investigation shall be completed as expeditiously as possible. If the Vigilance Officer or any other officer has any conflict of interest in relation to the matter, he/she shall promptly disclose such conflict of interest and shall not participate in or deal with the investigation.

Decision and Reporting

If an investigation leads to a conclusion that an improper or unethical act has been committed, the vigilance officer shall take such disciplinary or corrective action as it may deem fit. Depending on the gravity of the offense, such actions may include, but are not limited to formal written warnings, reprimands, or suspension from official duties, termination of employment or business relationships, recovery of financial losses caused to the Company through imposition of fines, withholding of dues, as permitted by applicable law and forfeiture of performance linked bonuses and initiation of civil or criminal legal proceedings.

The decisions reached by the officer are final and binding on the Whistleblower, the Subject, and all other concerned parties. A complainant who makes false allegations of unethical & improper practices or about alleged wrongful conduct of the Subject to the Vigilance Officer shall be liable to appropriate disciplinary action in accordance with the rules, Procedures and policies of the Company.

Confidentiality

The Complainant, vigilance officer and everybody involved in the process shall, maintain confidentiality of all the matters under this policy, discuss only to the extent or with the those persons as required under this policy for completing the process of investigations and keep the papers in safe custody.

Disclosure

This policy shall be published on the website of the Company.

Retention of documents

All Protected disclosures in writing or documented along with the results of Investigation relating thereto, shall be retained by the Company for a period of 5 (five) years or such other period as specified by any other law in force, whichever is more.

Amendment

Subject to applicable laws, the Board may amend, suspend, or rescind any part of this Policy at its sole discretion. Any disputes or ambiguities pertaining to the Policy will be resolved by the Board in a manner consistent with the Policy's core intent of transparency and integrity. The Board may establish additional rules or administrative procedures from time to time to effectively implement the Policy's objectives. In the event of a conflict between this Policy and any newly enacted law, rule, or regulation, the applicable statutory law will take precedence.