



Whistle Blower and Vigilance Mechanism Policy

1. Purpose

NIRMITEE ROBOTICS INDIA LIMITED upholds the highest standards of professional ethics and requires all employees to adhere to these principles in the execution of their duties and responsibilities. This Policy is designed to empower employees to report any unethical practices or malpractices by an individual or group, regardless of their position of influence, both within and outside the Company.

This Policy provides employees with a secure avenue to report unethical behavior or practices involving any individual or group at Company. Employees are assured that they can anonymously report such incidents without their identity being disclosed at any time.

2. Scope

a) **Scope of Policy:** This policy is applicable to all employees of **NIRMITEE ROBOTICS INDIA LIMITED**, including permanent, temporary, and contract employees. All employees are encouraged to report any unethical practice or malpractice by any individual or group, within or outside the Company, without fear of retaliation or harm in any form.

b) **Role of the Whistle-Blower Committee:**

The Whistle-Blower Committee will be responsible for receiving and addressing all reported incidents. The committee will take appropriate remedial measures deemed necessary, based on the circumstances of each case.

3. Definitions

i) **Whistle Blowing**

For the purposes of this Policy, whistle blowing refers to the intentional and voluntary disclosure of individual or organizational unethical practices or malpractices (refer Clause 3.3) or any actual, suspected, or anticipated wrongdoing by an employee, group of employees, or even the Director of the Company. Such disclosures are to be made in accordance with the guidelines prescribed under the Companies Act, 2013 (as amended from time to time).

ii) **Whistleblower**

A whistleblower is defined as an employee (whether permanent, temporary, or contract) or a Director of the Company who reports incidents pertaining to whistle blowing. The whistleblower has the discretion to report these incidents either anonymously or discreetly, ensuring that their identity remains confidential.

iii) **Organizational Malpractice**

For the purpose of this policy, organizational malpractice is defined as:

- Corporate misconduct (refer to Clause 3.4).
- Improper business conduct (as detailed in Clause 3.5).
- Significant mismanagement of the Company's resources.
- Unfair practices in engaging vendor services.

iv) Corporate Misconduct:

Corporate misconduct is defined as any unlawful and intentional misrepresentation or inducement of action through deceit or dishonest conduct. This includes acts or omissions, as well as false statements made orally or in writing, with the objective of securing money or other benefits. Examples of dishonest activities include, but are not limited to:

- Forgery or alteration of documents.
- Misrepresentation of information on documents.
- Misappropriation of funds, supplies, or assets.
- Theft, disappearance, or destruction of assets.
- Improprieties in handling or reporting money transactions.
- Authorization or receipt of payments for goods not delivered or services not performed.
- Authorization or receipt of payments for unworked days.
- Violations of regulatory, statutory, or local laws concerning dishonest activities.
- Any other similar or related activity.

v) Improper Business Conduct:

Improper business conduct refers to any intentional promise, offer, or gift provided by an individual, directly or indirectly, as an undue advantage to another person. This applies to actions taken for personal or third-party benefit, and includes:

- ✓ Offering or requesting an undue advantage to act or refrain from acting in the execution of one's functions.
- ✓ Accepting offers or promises of such advantages to influence decisions or action

c) Whistleblower Committee

Whistleblower Committee Roles and Responsibilities

- ✓ The Whistleblower Committee shall comprise three (3) members to ensure the effective implementation of the Whistleblower Policy. The roles and responsibilities of the Committee include:
- ✓ Receiving and reviewing complaints along with supporting verifiable evidence or documents.
- ✓ Establishing facts from the Whistleblower to the extent possible.
- ✓ Conducting investigations into the complaints and interrogating the employees involved.
- ✓ Appointing an Investigator, if deemed necessary, and reviewing the Investigator's report.
- ✓ Preparing an Investigation Report and taking appropriate remedial measures or actions as required.

d. Submission of Reports

Based on the seriousness of the matter, the Committee shall submit its Investigation Reports along with recommendations to the CEO.

e. Committee Composition

The Committee shall comprise members as outlined in the Schedule.

f. Oversight by Audit Committee

The Audit Committee of the Board of Directors shall oversee the vigil mechanism outlined in this Policy. This includes accessing all relevant records and reports and providing necessary recommendations, as required under the circumstances.

g. The Audit Committee shall ensure that adequate measures and safeguards are taken that are fit and necessary in order to prevent victimization of the employees and/or directors. In all such cases, the Audit Committee shall involve its Chairperson, and in his/her absence the Director nominated by the Chairperson in arriving at a conclusion or decision as the case may be.

h. In case of repeated frivolous complaints being filed by such an employee and/or director, the Audit Committee may take suitable disciplinary action against such an employee and/or director including taking steps to reprimand him or her.

Quarterly Report:

1.1 Quarterly Reporting: The Committee shall compile a Quarterly Report at the end of each quarter and submit it to the Audit Committee of the Board of Directors.

1.2 Content of the Quarterly Report: The Quarterly Report shall include the following details:

- a) The total number of complaints received during the quarter.
- b) The total number of complaints resolved within the quarter, along with details of actions taken.
- c) The number of cases pending resolution for more than 90 (ninety) days.
- d) The number of workshops or awareness programs conducted as proactive measures to prevent such grievances.

The report as per clause 5.2 (b) would be furnished in the following format.

Complaint Date	Complainant's Name, Email, Contact number. Or in case its anonymous	Details of Complaint	Findings of the committee on the complaint	Action taken & date

Whistle blower coordinator

The Whistleblower Coordinator shall be designated to oversee and manage the core operations of this Policy, with the following roles and responsibilities:

- a) Ensuring effective implementation of the policy by creating awareness among employees and encouraging active participation.
- b) Serving as the primary point of contact for receiving phone calls, emails, and letters from employees seeking to make disclosures.
- c) Accepting disclosures made either orally or in writing.
- d) Impartially assessing allegations to determine if they align with the procedures outlined in this Policy.
- e) Taking all necessary measures to maintain confidentiality of the whistleblower's identity, as well as the identity of the person subject to the allegation.
- f) Liaising with other Whistleblower Committee members and the management team as required.
- g) Informing the CEO and the Board of Directors about complaints received, based on the seriousness of the matter.
- h) Ensuring the general welfare and protection of whistleblowers against reprisals or detrimental actions while safeguarding the safety and dignity of the accused until the disclosures are proven valid.

Whistleblower Coordinator Roles and Responsibilities

For the purposes of this Policy, the Whistleblower Coordinator shall be designated to oversee and discharge the following responsibilities:

- a) Serve as the primary authority accountable for the core operations of the Policy, fostering awareness among employees about the Whistleblower Policy and encouraging active participation.
- b) Act as the point of contact for receiving disclosures via phone calls, emails, or letters from employees.
- c) Accept disclosures made either orally or in writing.
- d) Impartially evaluate allegations to determine if they comply with the procedures outlined in this Policy.
- e) Ensure the confidentiality of both the whistleblower and the individual against whom the allegation is made.
- f) Collaborate with other members of the Whistleblower Committee and the management team as necessary.
- g) Inform the CEO and the Board of Directors about complaints, based on the seriousness of the matter.
- h) Safeguard the general welfare and protection of whistleblowers from reprisal or detrimental actions, while ensuring the safety and dignity of the accused until allegations are substantiated.

vi) Investigator

Investigator Responsibilities

The Investigator is tasked with conducting thorough investigations into disclosures made under this Policy. They may consult domain experts, with approval from the Whistleblower Committee, to ensure a comprehensive and accurate investigation. The Investigator is appointed by the Whistleblower Committee on a case-by-case basis, depending on the nature and specifics of the disclosure.

vii) Administrative Officer

- **Responsibilities of the Administrative Officer:** The Administrative Officer is responsible for coordinating with external agencies, if required, to ensure the smooth execution of investigations. The Officer must also ensure the physical safety of both the whistleblower and the accused during the course of the investigation.
- **Appointment of the Administrative Officer:** The Administrative Officer is appointed by the Whistleblower Committee on a case-by-case basis, depending on the specific requirements of the investigation.

viii) Reporting and investigation process

1.1 Disclosure of Unfair Practices: Employees identifying any unfair practice or malpractice are encouraged to make a written disclosure to the Whistleblower Committee promptly, either by sending an email to cs@nirmiteerobotics.com.

1.2 Alternate Disclosure Methods: If an employee is unable or unwilling to disclose in writing, they may approach the Whistleblower Committee's Coordinator directly or through their superior or any other employee. The coordinator will document a written summary of the disclosure on the employee's behalf.

1.3 Investigation of Complaints: The Whistleblower Committee is responsible for investigating all whistleblower reports in a timely and appropriate manner.

1.4 Appointment of Investigators: Should circumstances require, the Committee may appoint a senior officer or a group of managerial personnel to investigate the matter.

1.5 Defining Investigation Procedures: The Whistleblower Committee reserves the right to establish detailed procedures for conducting investigations.

1.6 Access to Information and Personnel: The Committee, appointed officer, or managerial personnel investigating the matter shall have the authority to request any relevant information, documents, or employee examinations, as deemed necessary.

1.7 Report Preparation: Upon completing the investigation, the Committee will prepare a comprehensive report.

1.8 Determination and Remedies: Based on the findings of the report, the Committee will decide the appropriate course of action and may implement remedies as deemed necessary.

1.9 Oversight by the Audit Committee: Complaints are to be received by both the Whistleblower Committee and the Chairman of the Audit Committee of the Board of Directors. Depending on the sensitivity of the complaint, the Chairman of the Audit Committee may provide guidance to the Whistleblower Committee or request additional information as necessary.

ix) Appeal/Escalation

- Appeal to the CEO If an aggrieved employee is dissatisfied with the action taken by the Committee, they may escalate the matter to the CEO. The decision or direction provided by the CEO shall be final and binding.
- Escalation for Non-Acknowledgment If the Committee fails to acknowledge the complaint within seven (7) working days, the complainant may escalate the issue to the CEO. Upon escalation, the CEO shall instruct the Committee to address the complaint immediately and ensure its prompt resolution.