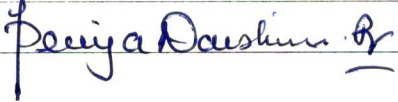
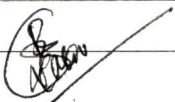


Policy name- Whistleblower Policy
 Version number – SIL/2025/08.002
 Approval Date- 15/10/2025
 Revision Date- 02/05/2026
 Policy Effective Date-01/11/2025

<u>Prepared & verified by</u>	<u>Approval L1</u>	<u>Approval L2</u>
Priyadarshini KR SGM- HCM	Giridhar Kumar COO	Board of Directors Sumadhura
		

WHISTLEBLOWER POLICY

1. PURPOSE

The purpose of this Whistle Blower Policy is to provide a safe, transparent, and confidential channel for employees and stakeholders to report concerns about unethical practices, misconduct, fraud, or violations of laws and policies. It aims to promote integrity and accountability while protecting whistleblowers from retaliation.

2. DEFINITION

- “Protected Disclosure” means any communication made in good faith that discloses or demonstrates information that may provide evidence of unethical or improper activity.
- “Whistle Blower” means an employee making a Protected Disclosure under this policy.
- “Vigilance Officer” is an external person nominated/appointed by the Board of Directors to receive Protected Disclosures from a Whistle Blower, maintaining records thereof, placing the same before the Board for its reference and informing the Whistle Blower the result thereof.

3. ELIGIBILITY

All Employees of the Company are eligible to make Protected Disclosures under the Policy in relation to matters concerning the Company.

Note: Whistle Blowers, who make any protected disclosures, which have been subsequently found to be mala fide or malicious or Whistle Blowers who make three or more protected disclosures, which have been subsequently found to be frivolous, baseless or reported otherwise than in good faith, will be disqualified from further reporting of protected disclosures under this Policy.



Disclaimer

This HCM Policy document supersedes and overrides all previously issued policies, guidelines, or communications on the subject. In case of any conflict or inconsistency, the provisions outlined in this document shall prevail and be considered final.

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4. POLICY

- A Whistle Blower may report on any unethical or wrongful practices or conduct they have observed in the Company. All Protected Disclosures should be reported in writing by the Whistle Blower as soon as possible.
- The Whistle Blower's role is that of a reporting party with reliable information. He/she is not required or expected to act as an investigator or a finder of facts, nor would he/she determine the appropriate corrective or remedial actions that may be warranted in each case.
- It will be ensured that genuine Whistle Blowers are accorded complete protection from any kind of unfair treatment or victimization.
- Any abuse of this protection will warrant disciplinary action.
- Whistle Blowers who make any Protected Disclosures which subsequently have been found to be mala fide, malicious, frivolous, baseless, or reported otherwise than in good faith will be subject to disciplinary/other action.
- Concerns may be reported anonymously. However, whistleblowers are encouraged to provide their identity and contact details to facilitate effective investigation. All such details will be kept strictly confidential.
- Protected Disclosures should be reported, in writing, so as to ensure a clear understanding of the issues raised in English, Hindi or in the regional language of the place of employment of the Whistle Blower.
- All Protected Disclosures should be addressed to the Vigilance Officer through compliance monitoring mechanism.
- The Vigilance Officer or another officer appointed for such purpose having any conflict of interest with the matter concerned shall disclose his/her concern/interest forthwith and shall distance himself/ herself from the matter under investigation.
- The Vigilance Officer of the Company shall oversee the implementation of this policy.

5. INVESTIGATION PROCEDURE

- A Disclosure must have the following details:
 - Name, address, and contact details of the Whistle Blower (including Employee Code, if the Whistle Blower is an employee). Concerns may be reported anonymously. However, whistleblowers are encouraged to provide their identity and contact details to facilitate effective investigation. All such details will be kept strictly confidential.
 - Description of the Malpractice, giving the names of those alleged to have committed or about to commit a Malpractice. Specific details such as time and place of occurrence are also important.



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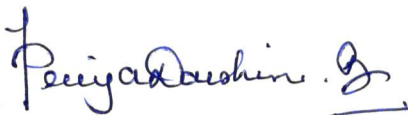
- In case of letters, the disclosure should be sealed in an envelope marked “Whistle Blower” and addressed to the Vigilance Officer.
- The Vigilance Officer shall acknowledge receipt of the Disclosure preferably within 07 days of receipt of a Disclosure, where the Whistle Blower has provided his/her contact details.
- In case the disclosure is anonymous then no acknowledgement will be sent by the Vigilance Officer, but the complaint will be recorded, and the investigation will be carried out.
- The Vigilance Officer will proceed to determine whether the allegations (assuming them to be true only for the purpose of this determination) made in the Disclosure constitute a Malpractice. If the Vigilance Officer determines that the allegations do not constitute a Malpractice, he/she will record this finding with reasons and communicate the same to the Whistle Blower. *If found to be mala fide or malicious or Whistle Blowers who make three or more protected disclosures, which have been subsequently found to be frivolous, baseless or reported otherwise than in good faith, will be disqualified from further reporting of protected disclosures under this Policy.*
- If the Vigilance Officer determines that the allegations constitute a Malpractice, he/she will proceed to investigate the Disclosure with the assistance of the Whistleblower Committee comprising of Senior Level Employees of HCM , Corporate Governance, and a representative of the Division/Department where the breach has occurred, as he/she deems necessary. If the alleged Malpractice is required by law to be dealt with under any other mechanism, the Vigilance Officer shall refer the Disclosure to the appropriate authority under such mandated mechanism and seek a report on the findings from such authority.
- The investigation shall be completed normally within 30 days of the receipt of the Protected Disclosure.

6. ACCESS TO VIGILANCE OFFICER

The Whistle Blower has a right of access to the nominated Vigilance Officer and the HCM department is authorized to prescribe suitable directions in this regard.

Details of Vigilance officer:-

Name	Priyadarshini K R
Email	priyadarshini.kr@sumadhuragroup.com
Contact number	+91 9866114256



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