

DHYAANI INC

The reporting channels are managed by an independent third party. Complainants will be provided a reference number for their complaint that can be used to provide any additional information or seek feedback or updates on actions taken by the Company.

The Helpline will prepare the report based on the information provided by the whistle-blower and will share the incident report with the Audit Committee in next 2 (two) business days. In case, any member of the Audit Committee is the subject of the complaint or have perceived conflict of interest, the incident report would be sent to the remaining members of the Audit Committee.

Any member of the Audit Committee, or any Board Committee formed to investigate any complaint who may have a perceived conflict will recuse themselves from further discussions or meetings on the subject.

Complainants may also directly report concerns to any of the Audit Committee members as stated under this Policy.

Directors may report their concerns or complaints to Audit Committee directly. In addition, under exceptional circumstances where a complainant wants to complain directly to the Managing Director or Chairman of the Audit Committee, he or she may do so at the email address provided in **Appendix A** to this document. For any complaints made to the Managing Director or Chairman of Audit Committee directly, it is mandatory for the complainant to disclose their identity and provide their contact information. The Managing Director or Chairman of the Audit Committee may choose to discuss the matter with the complainant prior to initiating any review or investigation.

H. Investigation

- a. The investigation would be carried out to determine the authenticity of the allegations and for fact-finding process.
- b. The investigation team should not consist of any member with possible involvement in the said allegation.
- c. During the course of the investigation:
 - (i) Audit Committee will be given authority to take decisions related to the investigation.
 - (ii) Any required information related to the scope of the allegation would be made available to the investigators.
- d. The findings of the investigation should be submitted to the Audit committee by the investigator with all the supporting documents.

I. Role of investigator

- a. A structured approach should be followed to ascertain the credibility of the charge.
- b. Ensure the confidentiality and secrecy of the issue reported and subject is maintained.
- c. Provide timely update to the Audit Committee on the progress of the investigation.
- d. Ensure investigation is carried out in independent and unbiased manner.
- e. Document the entire approach of the investigation.
- f. Investigation Report including the approach of investigation should be submitted to the Audit Committee with all the documents in support of the observations.

WHISTLE BLOWER POLICY (VIGIL MECHANISM POLICY)

J. Maintaining secrecy and confidentiality

Company expects individuals involved in the review or investigation to maintain complete confidentiality. Disciplinary action may be initiated against anyone found not complying with the below:

- a. Maintain complete confidentiality and secrecy of the matter.
- b. The matter should not be discussed in social gatherings or with individuals who are not involved in the review or investigation of the matter.
- c. The matter should only be discussed only to the extent or with the persons required for the purpose of completing the investigation.
- d. Ensure confidentiality of documents reviewed during the investigation should be maintained.
- e. Ensure secrecy of the whistle-blower, subject, protected disclosure, investigation team and witnesses assisting in the investigation should be maintained.

K. Disqualification

- a. Issues other than those listed under Section F "Coverage of the Vigil mechanism. Maintain complete confidentiality and secrecy of the matter.
- b. The complainant is not able to provide specific information that covers at least some of the following points:
 - (i) Location of incident;
 - (ii) Timing of incident;
 - (iii) Personnel involved;
 - (iv) Specific evidence;
 - (v) Frequency of issues.
- c. In case the complainant is unable to provide adequate information, the Audit Committee reserves the right to not investigate the reported matter.

L. Management decision

- a. Board of Directors will take disciplinary or corrective action against the Subject as per the Company's disciplinary procedures and can also take legal action, if warranted.
- b. The decision of Board of Directors should be considered as final and no challenge against the decision would be entertained, unless additional or material information becomes available at a later stage.
- c. In case of frivolous or false complaints, action may be taken against the complainant.

M. Right to amendment

The Company holds the right to amend or modify the Policy. Any amendment or modification of the Policy would be done by an appropriate authority as mandated in law. The updated Vigil mechanism would be shared with the employees, suppliers and vendors thereafter.

B. Appendix A: Reporting channels

S. No.	Reporting Channel	Contact Person	Contact Information
--------	-------------------	----------------	---------------------

DHYAANI INC

WHISTLE BLOWER POLICY (VIGIL MECHANISM POLICY)

1	Phone (toll number)	Managing Director	079 4100 5865, 91044 06666
2	Email		md@dhyaniinc.com cs@dhyaniinc.com info@dhyaniinc.com