



DECCAN TRANSCON LEASING LIMITED



WHISTLE BLOWER POLICY

(Effective from 11th November 2025)

INTRODUCTION

In accordance with the provisions of **Section 177 of the Companies Act, 2013, Regulation 22 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and Section 9A(6) of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, Deccan Transcon Leasing Limited** (the "Company") has established a **Vigil Mechanism** for its directors and employees to report any genuine concerns regarding unethical, illegal, or improper practices within the organization.

The Company has adopted a **Whistle Blower Policy** that provides a secure and confidential channel through which employees and other stakeholders can raise concerns about misconduct, fraud, or violations of company policies and procedures. This policy is in line with **Regulation 4(2)(d)** of the SEBI (LODR) Regulations, which mandates all listed companies to have an effective whistleblower mechanism to address concerns regarding unethical behaviour, actual or suspected fraud, or violation of the Company's Code of Conduct and policies.

The Vigil Mechanism and Whistle Blower Policy applies to all employees, directors, and subsidiaries of the Company. The Company ensures that there will be no discrimination, retaliation, or adverse action taken against any individual who reports a concern in good faith. All reports are treated with the utmost confidentiality and are thoroughly investigated by the Vigilance and Ethics Officer to ensure fair handling.

In addition, the Company's **Code of Conduct for Directors and Senior Management** sets forth the principles, values, and ethical standards that govern the behaviour and actions of the Company's leadership team. Any violation of these standards can be reported through the Vigil Mechanism.

The establishment of this Vigil Mechanism underscores the Company's commitment to transparency, ethical business conduct, and maintaining the highest standards of corporate governance.

DEFINITIONS

"Audit Committee" refers to a committee constituted by the Board of Directors of the Company in accordance with Section 177 of the Companies Act and Regulation 18 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

"Code of Conduct" refers to a framework that defines the standards of ethical and professional behaviour for individuals associated with an organisation, ensuring integrity, compliance, and accountability in all business dealings.

"Employee" refers to any individual employed by the Company, including all employees and members of the Board of Directors.

"Executive Committee/ Working Committee/ Finance Committee" refers to a committee constituted by the Board of Directors to support and assist the Board in carrying out its executive management functions, in accordance with the authority and responsibilities delegated to it.

"Protected Disclosure" means the reporting of a concern in good faith and in accordance with the procedures laid down under this Policy.

"Reportable Matter" refers to any legitimate and serious concern involving:

- i. Any activities, including the manipulation of Company records or unauthorised use of Company assets;
- ii. Any practices, such as bribery, kickbacks, or money laundering;
- iii. Violations of the Company's Code of Conduct or other internal policies.

Note: Personal grievances related to performance evaluations, promotions, compensation, or interpersonal conflicts are not considered Reportable Matters and should be addressed through the Human Resources department.

“**Whistle Blower**” means an employee or a group of employees who report a Reportable Matter through a Protected Disclosure under this Policy and are hereinafter referred to as the Complainant.

“**Vigilance and Ethics Officer**” refers to an officer designated by the Company, authorised to receive Protected Disclosures, conduct a preliminary review, coordinate investigations, and report the findings to the Audit Committee. The Vigilance and Ethics Officer will act as the central point of contact for all whistle-blower matters under this Policy.

OBJECTIVE OF THE POLICY

The objective of this Policy is to provide a formal mechanism for Directors and Employees of **Deccan Transcon Leasing Limited** (“the Company”) to report genuine concerns about unethical behaviour, actual or suspected fraud, or violation of the Company’s **Code of Conduct** or any other internal policies.

This **Vigil Mechanism / Whistle Blower Policy** aims to promote responsible and secure reporting by ensuring that such concerns are raised in a confidential manner and are appropriately addressed. The Policy provides for direct access to the **Chairperson of the Audit Committee**, in appropriate or exceptional cases, to ensure independence and transparency in the review process.

The Company is committed to maintaining the highest standards of integrity and ethical conduct and, accordingly, provides adequate safeguards to protect Whistleblowers from any form of retaliation, victimisation, or unfair treatment arising from a good faith disclosure made under this Policy.

This Policy, however, is not intended to be used for personal grievances concerning employment terms, career advancement, or interpersonal conflicts, which are dealt with through existing **Human Resource grievance redressal mechanisms**. Further, this Policy does not absolve employees of their duty of confidentiality, nor shall it be used to make baseless or malicious allegations.

REPORTING MECHANISM

Employees are encouraged to promptly report a **Protected Disclosure** as soon as they become aware of any **Reportable Matter** under this Policy. Such disclosures should be made in good faith and in accordance with the **reporting procedure** prescribed herein.

The role of the **Whistle Blower** is limited to raising a genuine concern and providing all relevant information available to them.

The responsibility for evaluating, investigating, and resolving reported concerns rests solely with the **Designated Authority** as defined under this Policy, which may include the **Vigilance Officer, Audit Committee**, or such other body as may be prescribed by the Company.

1. RESPONSIBILITY TO REPORT

All **Employees** of the Company are eligible to make a **Protected Disclosure** regarding any instance of suspected misconduct, malpractice, non-compliance with applicable laws and regulations, or any other **Reportable Matter** covered under this Policy.

The Company is committed to upholding the highest standards of integrity, transparency, and ethical conduct in all its operations. It maintains a **zero-tolerance approach** towards any form of impropriety, unethical behaviour, or violation of statutory obligations. This Policy has been instituted to **empower employees to raise concerns responsibly and without fear**, ensuring that individuals who make disclosures in good faith are protected against any form of retaliation, discrimination, or adverse employment consequences.

To facilitate effective examination and timely resolution of concerns, all **Protected Disclosures** should preferably be made **in writing** and submitted **at the earliest possible opportunity** after the Whistle Blower becomes aware of the issue.



2. REPORTING MECHANISM

Employees can report Protected Disclosures to the **“Vigilance and Ethics Officer”** through one of the following channels:



By writing to legal@deccantrans.com with the subject line: *“Protected Disclosure under the Whistle Blower Policy.”*



By mailing a letter in a sealed envelope clearly marked *“Protected Disclosure under the Whistle Blower Policy”* to the following address: 5th floor, Image Capital Park, 507, Capital Pk Rd, VIP Hills, Madhapur, Hi Tech City, Hyderabad, Telangana 500081

In exceptional circumstances, employees may exercise the option to directly submit Protected Disclosures to the Chairperson of the Audit Committee, as detailed below:



By writing to ram.ramasundar@gmail.com with the subject line: *“Protected Disclosure under the Whistle Blower Policy.”*



By mailing a letter in a sealed envelope clearly marked *“Protected Disclosure under the Whistle Blower Policy”* to the following address: D-502, Ivy Garden Court, A Block, Sushant Block 1, Gurugram, Haryana.

Anonymous Disclosures

Employees may also choose to make a **Protected Disclosure** on an **anonymous basis**, without disclosing their identity. Such disclosures will be **reviewed by the Company** and may, at its discretion, be taken up for further investigation. In deciding whether to proceed with an anonymous disclosure, the Company shall consider, inter alia, the following factors:

1. The seriousness and materiality of the concern raised;
2. The credibility of the information received; and
3. The likelihood of substantiating the allegation based on verifiable facts and supporting evidence.

Upon receipt, all **Protected Disclosures** shall be initially reviewed by the **Chairman's Office**. Thereafter:

- Disclosures pertaining to the **Vigilance and Ethics Officer** shall be **escalated to the Chairperson of the Audit Committee** for appropriate review and direction.
- Disclosures relating to any other employees shall be **referred to the Vigilance and Ethics Officer** of the Company for examination and necessary action, in accordance with this Policy and the contact details provided above.

3. RECEIPT, INVESTIGATION, AND DISPOSAL OF PROTECTED DISCLOSURES

Upon receipt of a **Protected Disclosure**, the **Vigilance and Ethics Officer** or the **Chairperson of the Audit Committee**, as applicable, shall formally record the disclosure and, where practicable, confirm with the complainant that they are the original source of the information. An initial review or preliminary inquiry shall be carried out—either personally or through a designated officer of the Company—to assess the nature and substance of the concern before escalation to the **Audit Committee** for further examination and appropriate action.

The documentation of each Protected Disclosure shall, inter alia, include the following details:

- a. A summary of the key facts and allegations;
- b. Information on whether the matter has been raised previously and, if so, the outcome thereof;
- c. Details of any preliminary review or actions undertaken by the Vigilance and Ethics Officer or the Chairperson of the Audit Committee; and
- d. The preliminary findings and proposed recommendations, if any.

The **Audit Committee** may, where considered necessary, seek additional information, documents, or clarification from the Vigilance and Ethics Officer or the complainant to facilitate a comprehensive evaluation of the matter.

Investigation

The decision to conduct an investigation does not imply any presumption of wrongdoing; it is strictly a neutral fact-finding process. The individual concerned will typically be informed in writing about the allegations at the beginning of a formal investigation and will be given the opportunity to present their inputs during the process.

The individual concerned is expected to fully cooperate with the Vigilance and Ethics Officer, the Chairman of the Audit Committee, or any Officer appointed to carry out the investigation. Failure to cooperate or the deliberate provision of false information may result in strict disciplinary action, up to and including immediate dismissal.

The individual concerned has the right to consult with any person of their choice, except the Vigilance and Ethics Officer, Investigators, members of the Audit Committee, or the Whistle-blower. They must not interfere with the investigation in any manner. Evidence must not be withheld, destroyed, or tampered with, and witnesses must not be influenced, coached, threatened, or intimidated.

Unless there are compelling reasons otherwise, the individual concerned will be given an opportunity to respond to material findings included in the investigation report. No allegation will be treated as maintainable unless supported by substantial evidence. The individual concerned also has the right to be informed of the investigation outcome. If the allegations are found to be unsubstantiated, they may be consulted on whether public disclosure of the investigation results is in their best interest and that of the Company.

The investigation shall generally be completed within 90 days of receipt of the Protected Disclosure. This period may be extended if deemed necessary by the Vigilance and Ethics Officer or the Chairman of the Audit Committee.

All information disclosed during the course of the investigation will remain confidential, except where disclosure is necessary or appropriate for conducting the investigation and implementing remedial actions, in accordance with applicable laws and regulations. The Company also reserves the right to refer any concerns or complaints to the appropriate external regulatory or legal authority.

Disposal

Upon completion of an investigation, if the **Vigilance and Ethics Officer** or the **Chairperson of the Audit Committee** concludes that an improper, unethical, or non-compliant act has occurred, they shall recommend to the Company's management appropriate **disciplinary or corrective measures**, proportionate to the severity of the violation. A copy of the findings or investigation report shall also be submitted to the **Chairman's Office**, as applicable.

The Company may implement reasonable and necessary measures to **prevent recurrence** of similar incidents that led to the Protected Disclosure. Any disciplinary or corrective actions taken shall be in accordance with the Company's **established staff conduct and disciplinary procedures**.

The **Vigilance and Ethics Officer** shall periodically submit a report to the **Audit Committee** summarizing all Protected Disclosures received since the previous report, along with the outcomes of any related investigations.

In instances where a complainant is found to have knowingly made **false or malicious allegations**, or has deliberately misrepresented facts against an individual, appropriate **disciplinary action** shall be initiated in accordance with the Company's policies, rules, and procedures.

PROTECTION



Employees who make a **Protected Disclosure** or report a concern in **good faith** shall be protected from retaliation, harassment, discrimination, or any form of adverse employment action. Any act of retaliation against a whistleblower is strictly prohibited and may attract disciplinary measures, up to and including termination of employment.

In the event an employee believes they are being subjected to any form of reprisal following the submission of a Protected Disclosure, they should promptly report the matter to their immediate supervisor. Alternatively, in exceptional circumstances, the matter may be escalated directly to the **Chairman's Office**, the **Vigilance and Ethics Officer**, or the **Chairperson of the Audit Committee** to ensure timely investigation and resolution.

The identity of the whistleblower shall be maintained in **strict confidence**, to the extent legally and practically possible. Employees who assist in the investigation process shall be extended the same protections against any form of retaliation or adverse treatment.

In exceptional cases, the whistleblower may approach the **Chairperson of the Audit Committee** directly, who is authorized to take all necessary measures to safeguard the individual and ensure the integrity of the investigation process.

AMENDMENT TO THE POLICY

The Company reserves the right to revise, amend, or modify this Policy, in whole or in part, at any time without prior notice or assigning any specific reason. Such changes may be required to ensure compliance with applicable local, state, or central laws and regulations, or to reflect internal organisational changes.

However, any such amendment or modification shall become effective and binding on the Employees and Directors only after it has been formally communicated to them in writing.