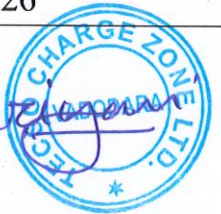


WHISTLE BLOWER POLICY

	HR POLICIES	Section no. HR-POL-002
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Kkharjani



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Reviewed By	Kinnari Hariyani
Approved By	Kinnari Hariyani
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02	16/07/2026	Letterhead and format changes.	HR	Kinnari Hariyani

Kinnari Hariyani



WHISTLE BLOWER POLICY

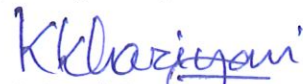
Introduction

ChargeZone believes in promoting fair, transparent, ethical, and professional work. While the ChargeZone expects high level of integrity and professional conduct from Employees, Directors and any person associated with the Company, the Whistle-blower Policy defines the mechanism for ChargeZone (hereafter referred to as “**Company**”) to report any unethical or unlawful practice. The Whistle-blower Policy is implemented not only as a safeguard against unethical practices, but it intends to provide a mechanism for reporting genuine concerns or grievances and ensure that all whistle-blower complaints are dealt with in a fair and unbiased manner. In terms of requirements under section 177 of the Companies Act, 2013 read with the rules as amended from time to time, the Company is required to establish Vigil Mechanism for Directors and Employees to report their genuine concerns or grievances through audit committee.

Definitions

Definitions of some of the key terms used in this mechanism are given below:

- **Board:** Board of Directors of the Company.
- **Company:** ChargeZone Limited.
- **Director:** A director appointed to the Board of the Company.
- **Disciplinary Action:** Any measure deemed appropriate considering the seriousness of the offence, including but not limited to a warning, imposition of fine, suspension from official duties, or any such measure as may be recommended by the Whistle-blower Committee shall be tabled to Audit Committee (as per Section 177 of Companies Act 2013 and Rules therein)
- **Employee:** A person working in or for the Company, whether permanent or temporary or contracted, traineeship, probationary, apprenticeship, part-time or working as a consultant or on a voluntary basis or engaged through an agent or contractor and would include all genders.
- **Good Faith:** Disclosure of potential/ suspected or actual misconduct made by any person covered under this Policy with honest belief or intention, with reasonable/verifiable basis without any underlying motive or intention to cause harm.
- **Investigators:** Selected employees or third parties appointed by the Whistle-blower Committee who are independent of the parties involved in the Protected Disclosure and of sufficient capability of conducting investigations to ascertain the creditability of such Protected Disclosure and may include the auditors of the Company.
- **Other Stakeholders:** Contractual employee, vendor, supplier, trainee, transporters, consultants or any other third-party associated with the Company.



- **Protected Disclosure:** Any disclosure of unethical practices reported in Good Faith under this Policy by a Whistle-blower that is protected from retaliation or any adverse action by the Company.
- **Policy or This Policy:** Whistle-blower Policy of the Company.
- **Subject(s):** Person(s) against whom, or in relation to whom a Protected Disclosure is made or evidence gathered during the course of an investigation.
- **Whistle-blower(s):** Employee(s), Director(s) or any other stakeholder of the Company who makes a Protected Disclosure under this Policy in Good Faith.
- **Whistle-blower Committee:** The list of selected Employees of the Company as set forth in Appendix A for the details of the Whistle-Blower Committee members, who are authorized to receive Protected Disclosures under this Policy. The Whistle-blower Committee will be specifically authorized by a resolution passed by the Board of the Company and shareholders and empowered with the powers under this Policy and allocated a budget for discharging its duties.

Applicability of the Whistle-blower Policy

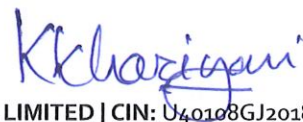
Protected Disclosures may be made by :

- Employees
- Directors
- Other Stakeholders with whom the Company has financial or commercial dealings

Coverage of the Whistle-blower Policy

Malpractices or events suspected of having taken place or to have occurred that involve the following are covered by the Policy. Please note that this is an indicative list and it may cover other areas that can be categorized as unethical in nature.

- Bribery and/or corruption
- Child labor
- Claiming of false reimbursement expenses
- Concurrent employment
- Conflict of interest or related party transactions
- Discrimination, victimization, bullying or harassment of any nature other than Sexual Harassment
- Financial fraud of any nature
- Inaccurate financial reporting
- Inappropriate use of social media
- Insider trading
- Misappropriation of assets or resources



- Misrepresentation of financial books or records
- Misuse of authority or justice
- Unauthorized sharing or use of confidential or proprietary information
- Unfair trade practices and/or anti-competitive behavior
- Violation of human rights
- Violation of environment, health, and safety guidelines
- Violation of Company policies or breach of any law or regulation applicable to the Company

Guiding principles of the Whistle-blower Policy

- To ensure effective implementation of the Whistle-blower Policy, the Company shall:
- ensure protection of the Whistle-blower against victimization for the Protected Disclosure made by him/her.
- ensure complete confidentiality of the Whistle-blower identity and information provided by him/her.
- ensure that the Protected Disclosure is acted upon within reasonable timeframes and no evidence is concealed or destroyed.
- ensure that the investigation is conducted honestly, neutrally and in an unbiased manner.
- ensure Whistle-blower shall not get involved in conducting any investigative activities other than as instructed or requested by the Whistle-blower Committee.
- ensure the Subject or other involved people in relation to the Protected Disclosure be given an opportunity to be heard by the Whistle-blower Committee.
- ensure Disciplinary Actions are taken against anyone who conceals or destroys evidence related to Protected Disclosure made under this mechanism.

Protection for Whistle-blower

- A Whistle-blower shall be given the option to keep his/her identity anonymous while reporting an incident and may choose to remain anonymous during the process as per his/her discretion. If the Whistle-blower's identity becomes known during the investigation, the Company will ensure that the identity of the Whistle-blower's identity will be kept anonymous and confidential to the extent possible unless required by law or required to be disclosed during legal proceedings.
- Any other Employee, Director or any other person associated with the Company covered under the Policy serving as a witness or assisting in the said investigation would also be protected to the same extent as the Whistle-blower.
- The Whistle-blower Committee would safeguard the Whistle-blower from any adverse action. This includes discrimination, harassment, victimization, retaliation, dismissal, demotion, suspension, or adoption of any unfair employment practices within the Company.

- Protection under this mechanism would not mean protection from Disciplinary Action arising out of false allegations made by a Whistle-blower.
- A Whistle-blower may not be granted protection under this mechanism if he/she is Subject to a separate complaint or allegations related to any misconduct or it has been proven through investigations to be involved in the Protected Disclosure made by him/herself.
- If a Whistle-blower believes that she or he has been treated adversely because of their use of the Whistle-blower Policy, he/she can approach the Whistle-blower Committee of the Company in confidence.

Reporting mechanism

- In the event an Employee, Director or any other stakeholders associated with the Company covered under the Policy becomes aware of any issue detailed under Section IV, he/she must make their concerns known through any of the means mentioned as below or may reach out to the members of the Whistle-blower Committee covered in Appendix A of the Policy.
- Employees can submit Protected Disclosures to the Whistle-blower Committee through the following channels, or directly to any member of the Whistle-blower Committee.

#	Reporting Channel	Contact details
1	Phone	+91/0-8069093251
2	Email	Chargezone.india@tip-offs.in
3	Web Portal/Chat bot	www.chargezone.tip-offs.in
4	Complaint Box/ Suggestion Box	Corporate office (with custody of Compliance Officer) (located near Mr. Kartikey's cabin)

- The Chairman of the Audit Committee will oversee the Whistle-blower Policy, and if any committee members have a conflict of interest in a particular case, they will recuse themselves and the remaining committee members will handle the situation.

Disqualification of Protected Disclosure

The Company reserves the right to not investigate under the following conditions:

- Concerns involving compensation, performance reviews, or issues other than those listed under Section IV - Coverage of the Whistle-blower Policy.
- Protected Disclosures made anonymously without the minimum required information listed below, which allows for a meaningful investigation to be performed.
- Name, designation, and location of the Subject(s)
- Detailed description of the incident



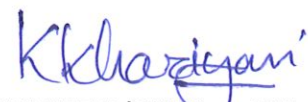
- Location and time or duration of the incident
- If the concerns pertain to customer complaints that, by its nature not related to Section IV - Coverage of the Whistle-blower Policy, as the Company has established an alternate redressal mechanism for such complaints.

Whistle-blower Committee

- The Company has established a Whistle-blower Committee for managing the Whistle-blower Policy. The current composition of the permanent members of the Whistle-blower Committee is provided in Appendix A.
- Whistle-blower Committee would be responsible to act on the Protected Disclosure received from a Whistle-blower in an unbiased manner.
- Whistle-blower Committee is responsible for establishing procedures to ensure the impartiality of all inquiries, confidentiality investigations, and rulings on issues reported.
- Whistle-blower Committee will identify relevant resources who would investigate, based on the nature of the issue reported.
- Whistle-blower Committee shall submit a quarterly or case-by-case report along with the outcome to the Board detailing the number of Protected Disclosures received in accordance with this Policy.
- Whistle-blower Committee would be responsible for recommending Disciplinary Action to the relevant Audit Committee against the Subject if the investigation proves to be in favor of the allegations raised by the Whistle-blower.
- The Audit Committee shall oversee the vigil mechanism through the Whistle-blower Committee

Investigation

- The investigation would be carried out to determine the authenticity of the allegations and for fact- finding process.
- The investigation team should not consist of any members with possible involvement in the said allegation.
- The identity of Subject(s) and Whistle-blower(s) would be kept confidential to facilitate effective conduct of an investigation.
- Subjects are required to cooperate with the Whistle-blower Committee or any Investigators conducting the investigation.
- Depending on the severity of the allegations, there may be a need to put the Subject on leave of absence for a duration as determined by the Whistle-blower Committee. However, the Subject is to remain contactable at all times during the course of the investigation.



- During the course of the investigation, Whistle-blower Committee will be given authority to take decisions related to the investigation.
- Any required information related to the scope of the allegation would be made available to the Investigators.
- The findings of the investigation should be submitted to the Whistle-blower Committee by the Investigator with all the supporting documents.
- After receiving the initial complaint, the Whistle-blower Committee is obligated to investigate the matter and produce a report on its findings within a maximum period of 90 calendar days from the date of receipt of the Protected Disclosure.

Maintaining confidentiality

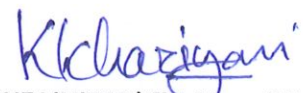
- The Company expects individuals involved in the review or investigation to maintain complete confidentiality. Disciplinary Action may be initiated against anyone found not complying with the below:
- Maintain complete confidentiality in the matter.
- The matter should not be discussed in social gatherings or with individuals who are not involved in the review or investigation of the matter.
- The matter should only be discussed to the extent or with the persons required for the purpose of completing the investigation.
- Ensure confidentiality of documents reviewed during the investigation should be maintained.
- Ensure that confidentiality of the Whistle-blower, Subject, Protected Disclosure, investigation team and witnesses assisting in the investigation is maintained.

Management decision

- The Audit Committee will take disciplinary action on the recommendation of Whistle-blower Committee against the Subject and can also take legal action, if required. The Subject shall recuse from decisions of the Audit Committee if the Subject is part of the Audit Committee.
- The decision of relevant Board/Audit Committee should be considered as final and no challenge against the decision would be entertained unless additional information becomes available.
- In case of repeated frivolous or false complaints, action may be taken against the Whistle-blower on recommendation of the Whistle-blower Committee.

Right to amendment

The Company reserves the right to amend or modify the Policy. Any amendment or modification of the Policy would be done by approval of the Board. The updated Policy would be shared with the stakeholders covered under this Policy thereafter.



Miscellaneous

- All Protected Disclosures in writing or documented along with the results of investigation relating thereto shall be retained by the Company for a minimum period of 8 years.
- All Employees are requested to sign the acknowledgment form provided in Appendix B

APPENDIX A – Details of Whistle-blower Committee Members

The details of the Company's designated Whistle-blower Committee are as follows:

Name	Designation	Email ID
Anuj Sharma	Compliance Officer	anuj.sharma@chargezone.co.in
Kinnari Hariyani	Director	kinnari.hariyani@chargezone.co.in
Sol Proops	Director	sol.proops@macquarie.com
Chairman of Audit Committee	Chairman of Audit Committee	whistleblower@chargezone.co.in

Escalation Matrix

Nominee 1	Nominee 2	Nominee 3	Nominee 4
Compliance Officer – Mr. Anuj Sharma	Director – Kinnari Hariyani	Sol Proops - Director	Chairman of the Audit Committee

Escalation Matrix:

All the complaints received by the Compliance Officer as per Section V will be presented to committee in the following matrix. Further, if any complaints are received from the Compliance Officer it will be reported to the Head of HR Department.

- Report is shared with nominees 1 and 2.
- Should nominee 1 be implicated the Report is escalated to nominee 2 only or vice-versa.
- Should nominees 1 and 2 be implicated, the Report is escalated to nominee 3.
- Should nominee 3 be implicated the Report is escalated to nominee 4.

K. Kharigani

Appendix B – Acknowledgment for the Whistle-blower Policy

I acknowledge that I have read the Whistle-blower Policy of ChargeZone and understand its contents. I agree to comply with the provisions set forth in the policy and to report any suspected misconduct, unethical behavior, or illegal activity in accordance with the procedures outlined in the Whistle-blower policy.

I understand that the Company prohibits retaliation against any employee who makes a good faith report of suspected misconduct, unethical behavior, or illegal activity, and that any such retaliation will not be tolerated. I also understand that the company takes all reports of suspected misconduct seriously and will take necessary action.

By signing below, I confirm that I have read and understand the Whistle-blower Policy and agree to abide by its provisions.

Employee Signature: _____

Employee Name: _____

Date: _____

TecSo ChargeZone Limited



Mrs. Kinnari Hariyani
Director