



INDUS NET TECHNOLOGIES LIMITED

Whistle-blower/Vigil Mechanism Policy

1. Purpose & Objective

Indus Net Technologies Limited ("the Company") is dedicated to upholding the highest standards of ethics, integrity, and transparency. This Whistle-blower/Vigil Mechanism Policy ("Policy") provides a confidential and secure way for employees and stakeholders to report any unethical behavior, suspected fraud, or violations of the Company's Code of Conduct, laws, or regulations, ensuring they can do so without fear of retaliation. The Company values compliance with all relevant laws and is committed to accurate, ethical financial reporting.

To facilitate this, the Policy allows employees, directors, vendors, and other stakeholders to raise concerns about potential policy or legal breaches. This policy may include location-specific guidelines (Addendums), which will apply if they differ from the main policy. All associated individuals are encouraged to read and commit to this Policy, fostering a transparent, compliant, and ethical work environment.

2. Scope & Applicability

2.1 This policy outlines the methods stakeholders can use to raise concerns and ensures protection for whistle-blowers acting in good faith. Anyone with verifiable information or knowledge of any violation or engagement in illegal or unethical actions by an employee or director of the Company is encouraged to make a Protected Disclosure under this policy.

2.2 For the purposes of this policy, "stakeholders" include all associates (both permanent and contract-based), business partners (such as agents, contractors, vendors, and suppliers), as well as investors and subsidiaries of Indus Net Technologies Limited.

3. Definitions

- a. **"Audit Committee"** means the committee constituted by the Board of Directors of Indus Net Technologies Limited in accordance with Section 177 of the Companies Act 2013, a committee responsible for overseeing the implementation and investigation processes outlined in this Policy.
- b. **"Protected Disclosure"** is the information submitted in good faith concerning potential unethical or illegal activity.
- c. **"Whistle-blower"** means any Any employee, director, or stakeholder reporting a suspected violation under this Policy.

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Module- 532, SDF Building, Sector V, Salt Lake City, Kolkata 700091, IN | CIN- U72100WB2007PLC115875



4. Reporting Mechanism:

Methods: Concerns may be reported through email at cs@indusnet.co.in or by submitting a physical letter marked "Private and Confidential" to INT's Chief Compliance Officer or the Chair of the Audit Committee.

Content of Disclosure: The disclosure should include detailed information, such as the names of involved individuals, specific incidents, and supporting evidence if available.

Confidentiality and Anonymity: INT encourages Whistleblowers to identify themselves for follow-up; however, anonymous disclosures will also be investigated based on the information provided.

5. Investigation Process

The Compliance Officer or designated Ethics Officer will oversee all investigations. In exceptional cases, the Audit Committee may assign an external investigator.

Investigations will be conducted within a set time frame, typically not exceeding 45 days from the receipt of the report.

Outcomes, including corrective actions, will be communicated to the Whistleblower where applicable.

6. Protection Against Retaliation

INT prohibits any form of retaliation against individuals who report concerns in good faith. Protection extends to employees assisting in the investigation. Retaliatory actions are subject to disciplinary measures, up to termination.

7. False Allegations

While INT encourages reporting, malicious or knowingly false allegations will be subject to disciplinary action to maintain the integrity of the process.

8. Policy Amendments

The Board of Directors & Audit Committee reserves the right to review and amend this policy periodically, ensuring alignment with regulatory requirements and best practices.



Brief Overview

The INT Whistleblower Policy supports ethical conduct by providing a safe channel for reporting unethical or illegal activities. All employees, directors, and stakeholders are empowered to report such matters without fear of retaliation.

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