TRENTAR PRIVATE LIMITED

CORPORATE SOCIAL RESPONSIBILITY POLICY

1) PREFACE:

Title	Vigil Mechanism / Whistle Blower Policy
Version No.	2
Effective Date	May 29, 2025
Authorized By	Board of Directors vide resolution dated May 29, 2025
Number of Revision (Since May 29, 2025)	1
Last Revised Date	10th September, 2026

2) INTRODUCTION:

Trentar Private Limited (hereafter referred to as "Company" in this document) believes in promoting a fair, transparent, ethical and professional work environment. While the company code of conduct defines the expectations from employees in terms of their integrity and professional conduct, the vigil mechanism defines the mechanism for reporting deviations from the standards defined in the code.

The Vigil mechanism is implemented not only as a safeguard against unethical practices and is intended to provide a mechanism for reporting genuine concerns or grievances and ensure that deviations from the company's Code of Conduct and Values are dealt with in a fair and unbiased manner as provided in Section 177 (9) and (10) of the Companies Act, 2013 **read with Rule 7 of the Companies (Meetings of Board and its Powers) Rules, 2014, as amended from time to time, to the extent applicable to the Company.**

Section 177 of the Companies Act, 2013, and the Rules made thereunder ('Act') **contain provisions relating to the establishment and operation of a Vigil Mechanism or Whistle Blower Mechanism, including Rule 7 of the Companies (Meetings of Board and its Powers) Rules, 2014, to the extent applicable to the Company.**

Moreover, **Trentar Private Limited** ("Company") believes in the conduct of its affairs in a fair and transparent manner by adopting and upholding highest standards of ethics, professionalism, honesty and integrity.

Through this policy, the Company shall enable all employees and / or associate to raise their complaints / concerns / grievances related to any form of misconduct, mismanagement or any kind of violation of laws, rules or regulations in the Company, in a prescribed method, without any fear of victimization and persecution. This Policy shall also ensure the confidentiality of the complainant's identity, complaints and disclosures as well as the identity of the person against whom the complaint has been

raised and investigation is being carried out by the competent authority, following the basic principles of natural justice.

3) TITLE, APPLICABILITY AND COMMENCEMENT:

1. This Policy shall be called as Vigil Mechanism / Whistle Blower Policy" ('Policy').
2. This Policy shall apply to all the employees (including temporary, outsourced and contractual), stakeholders and associates of the Company.
3. This Policy shall come into force with effect from **May 29, 2025**.

4) POLICY OBJECTIVES:

i. The Company is committed to maintaining the highest standards of ethical, moral and professional conduct in the conduct of its business and affairs.

ii. The Policy is intended to provide a safe and effective mechanism for Employees, Directors and other persons covered under this Policy to report genuine concerns relating to unethical conduct, misconduct, fraud, violations of applicable laws, regulations, policies or the Company's Code of Conduct.

iii. The Company shall provide adequate safeguards against retaliation, victimisation, discrimination, harassment or any other unfair treatment against a Whistle Blower who makes a Disclosure in good faith.

iv. This Policy does not release any person from their obligations relating to confidentiality and shall not be used for making malicious, frivolous or knowingly false allegations.

5) DEFINITIONS:

1. **"Associate"** shall mean, business associates of the Company including existing or proposed consultants, service providers, Lessors / Owners of Properties etc.

2. **"Board"** shall mean the Board of Directors of the Company.

3. **"Company"** shall mean Trentar Private Limited.

4. **"Policy"** shall mean this Vigil Mechanism / Whistle Blower Policy of the Company, including any amendments or modifications made thereto from time to time.

5. **"Protected Disclosure"** means a concern, complaint or disclosure made in good faith by an eligible person under this Policy relating to any actual, suspected or potential unethical, illegal, fraudulent, improper or wrongful conduct, violation of applicable law, Company policy, Code of Conduct or any other matter falling within the Scope of this Policy. A Protected Disclosure should, to the extent

possible, contain specific and factual information sufficient to enable an appropriate assessment and investigation of the concern.

6. **"Subject"** means any person against or in relation to whom a Protected Disclosure has been made or against whom evidence has been gathered during the course of an investigation under this Policy.

7. **" Disciplinary Action"** shall mean any disciplinary or corrective action that may be taken against a Subject where the investigation establishes misconduct, wrongful conduct or violation of applicable law, policy or the Company's Code of Conduct, in accordance with this Policy and the applicable rules and procedures of the Company.

8. **"Employee"** shall mean every employee including permanent employee, temporary employee, outsourced employee and contractual employee of the Company including Whole-time Directors.

9. **"Whistle Blower"** means an Employee, Director or other person covered under this Policy who makes a Protected Disclosure / Complaint under this Policy.

10. **"Alleged Wrongful Conduct"** means any actual, suspected or potential violation of applicable law, Company policy or Code of Conduct, fraud, misappropriation of funds or assets, abuse of authority, unethical conduct, or any other improper or wrongful conduct falling within the Scope of this Policy.

11. **"Retaliation"** means any direct or indirect adverse action, threat, harassment, victimisation, discrimination or other unfair treatment against a Whistle Blower or any person assisting in an investigation, on account of or in connection with a Protected Disclosure made in good faith.

12. **"Investigator"** shall mean any person or agency, whether internal or external, appointed or authorised by the Competent Authority to conduct or assist in an investigation under this Policy.

13. **Un-published Price Sensitive Information ("UPSI")** shall mean any information, relating to a Company or its securities, directly or indirectly, that is not generally available and which, upon becoming generally available, is likely to materially affect the price of the securities and shall, ordinarily include but not restricted to, information relating to the following:

    i. Periodical financial results of the Company;
    ii. Intended declaration of dividends (Interim and Final);
    iii. Change in capital structure i.e. Issue of securities, buy - back of securities or any forfeiture of shares or change in market lot of the Company's shares;
    iv. Mergers, De-mergers, Amalgamation, Acquisitions, De-listing of Securities, Scheme of Arrangement or Takeover, disposals, spin off or selling division of whole or substantially whole of the undertaking and expansion of business and such other transactions;

v. Any major expansion plans or execution of new projects or any significant changes in policies, plans or operations of the Company;
vi. Changes in Key Managerial Personnel;
vii. Words and expressions used and not defined herein but defined in Companies Act 2013, Securities Contracts (Regulation) Act 1956, SEBI Act, 1992, and Rules / Regulations framed therein, and the Listing Regulations shall have the meaning respectively assigned to them in those provisions.

6) ELIGIBILITY

All Employees, Directors and other persons covered under this Policy shall be eligible to make a Protected Disclosure in accordance with this Policy. The Whistle Blower is encouraged to disclose his/her identity while making a Protected Disclosure. Anonymous or pseudonymous disclosures may also be considered, at the discretion of the Competent Authority, depending upon the seriousness, credibility and availability of sufficient information or supporting material to enable an appropriate assessment or investigation.

7) SCOPE OF THE POLICY:

This policy has been designed for directors and employees to report genuine concerns. The policy shall also provide for adequate safeguards against victimization of director(s) or employee(s) or any other person who avail the mechanism and The Policy shall also provide for appropriate channels for reporting such concerns and, where considered necessary, for direct access to the Board of Directors or such person as may be designated by the Board for this purpose.

This Policy encourages all the Whistle Blowers to report any kind of misuse of Company's properties, mismanagement or misconduct prevailing / executed in the Company or any kind of violation of laws, rules and regulations, which the Whistle Blower in good faith, believes, evidences any of the following:

i. Breach of Company's Code of Conduct.
ii. Commission of gross misconduct and Business Ethics.
iii. Violation of any law or regulations, policies including but not limited to corruption, bribery, theft, fraud, coercion and willful omission and negligence.
iv. Criminal Offence having ramifications on the Company or its repute.
v. Rebating of Commission / benefit or conflict of interest.
vi. Procurement frauds.
vii. Mismanagement, gross wastage or misappropriation of Company's funds / assets.
viii. Manipulation and / or unethical sharing of Company's data / records.
ix. Misappropriating cash / Company's assets, leaking confidential or proprietary information.
x. Unofficial use of Company's property (tangible and intellectual) / human assets.
xi. Activities violating Company's policies.
xii. A substantial and specific danger to public health and safety.
xiii. An abuse of authority or fraud.
xiv. Leak of UPSI

xv. Any other activity (ies) or behavior or events, whether unethical or improper in nature, which are against the interests of the Company.

This Policy is not intended to provide a mechanism for raising routine personal grievances, matters relating to performance appraisal, compensation, rewards or other terms and conditions of employment, routine operational suggestions, or matters specifically covered under other applicable Company policies or statutory mechanisms, unless such matter involves fraud, misconduct, violation of applicable law, violation of the Company's Code of Conduct, unethical conduct or other wrongful conduct falling within the Scope of this Policy.

8) COMPETENT AUTHORITY UNDER THE POLICY:

"Competent Authority" shall mean **Mr. Sudhir Menon**, as nominated by the Board of Directors of **Trentar Private Limited**, who shall be responsible for administering and overseeing the Vigil Mechanism under this Policy and shall have the authority to receive, examine and deal with complaints or concerns raised under this Policy. Where a Protected Disclosure concerns the Competent Authority or any person who is directly or indirectly involved in the matter complained of, such person shall not participate in the receipt, assessment, investigation or decision-making in relation to such Protected Disclosure. The matter shall be referred to an appropriate alternate authority designated for this purpose.

9) THE POWERS AND FUNCTIONS OF THE COMPETENT AUTHORITY SHALL BE:

i. To conduct the enquiry / investigation in a fair and unbiased manner;
ii. To maintain confidentiality of the investigation / enquiry and the parties involved therein;
iii. To ensure that complete fact finding has taken place with regard to a particular investigation;
iv. To decide on the outcome of the investigation;
v. To recommend penal provisions / disciplinary actions to the to the appropriate authority of the Company against the subject , if found guilty (subject to final approval by the Chairman & Managing Director);
vi. To recommend an appropriate course of action and / or disciplinary action against the complainant including his / her accomplices, for false or malicious Complaints / claims under this Policy;
vii. To receive a Complaint raised by the Whistle Blower, by accessing the email id specifically created for receiving Complaints under this Policy and no other person apart from the Competent Authority shall get access the email id, without express written consent of the Competent Authority; Competent Authority may receive the Complaint in a hand written / typed letter form or in exceptional circumstances in verbal or telephonic form.
viii. To appoint investigating officer(s) / agencies (internal or external), if required.

10) ROLE AND RESPONSIBILITY OF WHISTLE BLOWER:

The Whistle Blower shall report his / her Complaint / Disclosure with reliable information. The Whistle Blower shall co-operate with the Competent Authority under this Policy and extend all necessary support including production of documentary evidence to investigate the Complaints.

He / she is neither required to act as investigator nor permitted to determine the appropriate or remedial action on behalf of the Company. The Whistle Blower shall make disclosures in good faith and shall not knowingly provide false, misleading, frivolous or malicious information. The Whistle Blower shall maintain confidentiality regarding the Protected Disclosure and the investigation, except where disclosure is required by law or authorised by the Company.

11) MALICIOUS WHISTLE BLOWING:

i. Whistle Blowers who shall report Complaints which are found to be mala fide, frivolous, baseless, malicious, or reported otherwise than in good faith, the Competent Authority would reserve its right to recommend / pronounce appropriate disciplinary action.

ii. If any Whistle Blower lodge Complaint, which is malicious in nature, in that case the Competent Authority may bar that Whistle Blower from making Complaint under this Policy for a period the Competent Authority deems fit; Competent Authority may take / recommend appropriate disciplinary action as well.

iii. A Protected Disclosure which is not substantiated after investigation shall not, by itself, be treated as a false or malicious complaint. However, where it is established that a Whistle Blower has knowingly made a false, frivolous, malicious or deliberately misleading Protected Disclosure, appropriate disciplinary or corrective action may be taken in accordance with the applicable rules and procedures of the Company.

12) DISCLOSURE / COMPLAINT:

i. The Whistle Blower may lodge his / her Disclosure / Complaint to the Competent Authority by sending an e-mail with proper information and details to **Mr. Sudhir Menon** at Dir2@dorfketal.com or by sending a handwritten / typed letter addressed to any of the office bearers who are ex-officio Competent Authority under this Policy or in exceptional circumstances by verbal or telephonic communication.

ii. Alternatively, complaints can also be sent to the to be below mentioned address by post/ courier.

To,
Mr. Sudhir Menon
Trentar Private Limited,
2, Moti Udyog Nagar, Ramchandra Lane Extn.,
Nr Parash Indl.Est., Malad West, Mumbai,
Maharashtra, India, 400064

iii. In case the Disclosure / Complaint made by a verbal or telephonic conversation, the Competent Authority may record the communication in a written or electronic / audio recording form at the earliest, to initiate next course of action.

iv. The Whistle Blower must indicate his / her name, contact details and relationship with the Company in the Complaint. Relevant supporting documents / evidences and a brief background must form an integral part of the written Complaint.

v. The name and contact details of the Whistle Blower shall not be disclosed by the Competent Authority to anyone except the Chairman & Managing Director of the Company and / or to the concerned office bearers of the Company who are required to be informed in case of such incident. Anonymous or pseudonymous Protected Disclosures may be considered by the Competent Authority depending upon the seriousness and credibility of the allegations and the availability of sufficient information or supporting material to enable an appropriate assessment or investigation. If the Complaint relates to a fact / incident, the Whistle Blower must lodge the Complaint within 30 days from the date he / she became aware of such fact / incident.

vi. The Whistle Blower shall exercise caution before lodging a Complaint to ensure that he / she is not doing so under influence of any person and / or any past incidence.

13) <u>INVESTIGATION:</u>

i. All relevant Disclosures / Complaint reported under this Policy will be recorded and duly investigated. The Competent Authority may at its sole discretion consider the involvement of any other investigator.

ii. If Disclosures / Complaint are made against any of the office bearer who is an ex - officio Competent Authority, such office bearer will be barred to act as Competent Authority in the said proceedings / investigation and shall extend co-operation to the Competent Authority if sought for in such proceedings.

iii. After completion of investigation process, if it is found that an improper / unethical act has been committed, the Competent Authority shall place their findings / recommendations **before the Chairman & Managing Director of the Company**to take such disciplinary / corrective actions as it may deem fit.

iv. The investigation shall be conducted in a fair, impartial and objective manner and shall be directed towards establishing the facts and circumstances of the matter.

v. The Subject shall ordinarily be given a reasonable opportunity to respond to the allegations and, where appropriate, to the material findings arising from the investigation.

vi. All persons involved in or assisting with the investigation shall maintain confidentiality and shall cooperate with the investigation. No person shall interfere with the investigation, influence or intimidate witnesses, or conceal, alter, destroy or tamper with any document, record or other evidence relevant to the matter.

vii. The Investigator may seek such further information, documents or assistance as may be reasonably required for completion of the investigation.

14) DECISION AND REPORTING

i. Upon completion of the investigation, the Investigator/Competent Authority shall document the findings and recommendations and place the same before the appropriate authority for consideration and necessary action.
ii. Where the investigation establishes misconduct, wrongful conduct or violation of applicable law, Company policy or the Code of Conduct, appropriate corrective or disciplinary action may be taken in accordance with the applicable rules and procedures of the Company.
iii. Where the allegations are not substantiated, the matter shall be closed with appropriate documentation of the findings.
iv. The fact that a Protected Disclosure is not substantiated shall not, by itself, result in any adverse action against the Whistle Blower.

15) DISCIPLINARY ACTIONS:

The Company may take the following punitive actions against the accused, where the Committee finds him / her guilty:

i. Issue of an official reprimand cum warning letter;
ii. Counselling;
iii. Bar from participating in performance bonus review;
iv. Cessation in increment of remuneration for a particular period as the Competent Authority deems fit;
v. Termination from employment;
vi. Cancellation of Orders placed as per Purchase / Work Order;
vii. Recovery of monetary loss suffered by the Company;
viii. Legal Suit or / and appropriate legal recourse under civil and criminal laws of the land;
ix. Any other punitive action which the Competent Authority deems fit, provided it shall be proportionate to the offence committed by the accused;

16) CONFIDENTIALITY:

During the period of investigation or even after completion of the investigation, the identity of the Whistle Blower and the subject should be confidential. Any disclosure of identity of the subject shall be only to the extent necessary having regard to the progress of the investigation and the legitimate requirements of the investigation, corrective or disciplinary action, or applicable law.

All persons involved in the receipt, assessment, investigation or resolution of a Protected Disclosure shall maintain strict confidentiality regarding the identity of the Whistle Blower and the Subject, the contents of the Protected Disclosure, investigation records, findings and other information relating to the matter. Such information shall be disclosed strictly on a need-to-know basis and only to the extent necessary for the purposes of investigation, taking appropriate action or as required by applicable law or any competent authority.

All documents, records and information relating to a Protected Disclosure and the investigation shall be appropriately secured and protected against unauthorised access, use or disclosure.

17) PROTECTION:

There will not be any retaliation or victimization against the Whistle Blower for disclosing in good faith any genuine concerns or grievances concerning unethical and improper practice or wrongful conduct prevailing in the Company, provided there is no Malice reporting
No Whistle Blower or person assisting in an investigation shall be subjected to retaliation, victimisation, discrimination, harassment, intimidation or other unfair treatment on account of making a Protected Disclosure in good faith or assisting in an investigation.

Protection under this Policy includes protection against termination, suspension, disciplinary action, transfer, demotion, denial of promotion or benefits, threats, intimidation or any other adverse action arising solely from or in connection with the Protected Disclosure.

Any concern regarding retaliation or victimisation may be reported to the Competent Authority, who shall take appropriate steps to address the same.

Nothing in this Policy shall prevent the Company from taking legitimate action against an employee or other person for reasons unrelated to the Protected Disclosure or for established misconduct or violation of applicable policies.

18) RECORD RETENTION

Records relating to Protected Disclosures, investigations, findings and actions taken pursuant to this Policy shall be maintained securely for such period as may be required under applicable law or the Company's record retention requirements, whichever is longer.

19) RIGHT TO AMENDMENT

i. The company holds the right to amend or modify the policy. The updated Vigil mechanism would be shared on company website.

ii. Any subsequent modification/amendment to the provisions of the Act / Regulations shall automatically apply to this Policy.

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