



## **INDO-MIM LIMITED**

Regd office: 45(P), KIADB Industrial Area, Hoskote, Bangalore 562114

### **WHISTLEBLOWER POLICY**

(v1 / Aug 07, 2025)

#### **1. Preamble**

Pursuant to provisions of Regulation 22 of The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR") and Section 177 of the Companies Act, 2013, the Board of Directors shall mandatorily frame a Policy for Vigil / Whistle Blowing Mechanism to report genuine concerns. The Act and Regulation shall also mandatorily provide for adequate safeguards against victimization of director(s), employee(s) or any other person who avail the mechanism and also provide for direct access to the chairperson of the audit committee in appropriate or exceptional cases.

In terms of Regulation 4(2)(d) (iv) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, it is a mandatory requirement for all listed companies to devise an effective whistle blower mechanism enabling stakeholders, including individual employees and their representative bodies, to freely communicate their concerns about illegal or unethical practices.

INDO-MIM Limited ("INDO-MIM") and its subsidiaries are committed to comply all applicable laws, Company's internal Code of Conduct and Ethics and particularly to ensure that business is conducted with integrity and that the Company's financial information is accurate. If potential violations of Company policies or applicable laws are not recognized and addressed promptly, the Company and those working for or with the Company could face governmental investigation, prosecution, fines, and other penalties which ruins the image and goodwill of the Company and Directors, employees and stakeholders associated with it. Consequentially, and to promote the highest ethical standards, the Company needs to maintain a workplace that facilitates the reporting of potential violations of Company

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policies and applicable laws. Employees must be able to raise concerns regarding such potential violations easily and free of any fear of retaliation.

Accordingly, the Board of Directors of INDO-MIM Limited has adopted this Vigil / Whistle Blowing Mechanism Policy which will be effective from the date of its adaptation by Board and shall be valid till it is modified, replaced or cancelled. In case of any contradiction between this policy and provision of any Act, Rules and Regulations, provisions of such Act, Rules and Regulations shall apply.

## **2. Applicability:**

This Policy is applicable to all Directors, Employees, Customers, Suppliers and other stakeholders of INDO-MIM Limited and its subsidiaries (collectively the "Company").

## **3. Duty to Report**

Everyone associated with the Company are encouraged to report to the Company any suspected violation of Law, Rules, Regulations, License conditions, breach of Company's internal code and ethics etc that apply to the Company and its subsidiaries. This includes without limitation, possible accounting or financial reporting violations, insider trading, leak of unpublished price sensitive information, bribery, corrupt practices, violations of the anti-retaliation aspects of this Policy etc.

The report can be of actual violation or alleged violation. The whistle blower (i.e. the person who reports) is hereby protected from any negative consequences for reporting reasonably suspected violations. Retaliation for reporting suspected violations is strictly prohibited by Company policy. Failure to report any reasonable belief that a violation has occurred or is occurring is itself a violation of this Policy and such failure will be addressed with appropriate disciplinary action, including possible termination of employment.

## **4. How to Report**

Report shall be intimated to the immediate reporting authority over e-mail to email id ***whistle-blower@indo-mim.com*** or to the Compliance Officer at ***cs@indo-mim.com*** . If any person has concerns about reaching out to the Compliance Officer, he/she can report to the Audit Committee of INDO-MIM Board of Directors (the "Audit Committee") at: *audit.committee@indo-*

mim.com .

Since there are several means of reporting, it shall not be informed to the person who is suspected to be involved in the violation or from whom the whistle blower fear retaliation.

The whistle blow report should include verifiable facts and information about the suspected violation. Wherever possible, it should describe the nature of the suspected violation; the identities of persons involved in the suspected violation; a description of documents that relate to the suspected violation; and the time frame during which the suspected violation occurred. Wherever required, the whistle blower may be contacted for further information.

## **5. Investigations after Report**

All reports under this Policy will be promptly and appropriately investigated, and all information disclosed during the course of the investigation will remain confidential, except as necessary to conduct the investigation and take any remedial action, in accordance with applicable law. Everyone working for or with the Company has a duty to cooperate in the investigation of reports of violations. Failure to cooperate in an investigation, or deliberately providing false information during an investigation, can be the basis for disciplinary action, including termination of employment. If, at the conclusion of its investigation, the Company determines that a violation has occurred, the Company will take effective remedial action commensurate with the nature of the offense. This action may include disciplinary action against the accused party, up to and including termination. Reasonable and necessary steps will also be taken to prevent any further violations of Company policy.

## **6. Retaliation is not Tolerated**

No one may take any adverse action against any employee for complaining about, reporting, or participating or assisting in the investigation of, a reasonably suspected violation of any law, this Policy, or the Company's Code of Conduct and Ethics. The Company takes reports of such retaliation seriously. Incidents of retaliation against any employee reporting a violation or participating in the investigation of a reasonably suspected violation will result in appropriate disciplinary action against anyone responsible,

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including possible termination of employment. Those working for or with the Company who engage in retaliation against reporting employees may also be subject to civil, criminal and administrative penalties.

Identity of the whistleblower will be protected to the fullest extent possible and any violation of this will be reported to the Audit Committee and the concerned person will be penalized which includes termination of employment and or fines and penalties.

## **7. Document Retention**

All documents related to reporting, investigation and enforcement pursuant to this Policy shall be kept in accordance with the Company's record retention policy and applicable law.

## **8. Modification**

The Audit Committee or the Board of Directors can modify this Policy unilaterally at any time without notice. Modification may be necessary, among other reasons, to maintain compliance with applicable law and policies of the Company.

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