INDO-MIM Limited
Regd. Office: 45(P), KIADB Industrial Area, Hoskote, Bangalore 562114

CORPORATE POLICY STATEMENT ON INVESTOR RELATIONS
(v2/14-10-2026)

I. PURPOSE

INDO-MIM Limited (together with its subsidiaries, the "Company" or "INDO-MIM") is committed to providing timely, orderly, consistent and credible material information to the investing public, market analysts, media and other third parties.

The purpose of this Corporate Policy Statement on Investor Relations (the "Policy") is to state the principles followed for engagement with investors and analysts and to provide clear guidelines and procedures for disclosing material price sensitive information outside the Company in order to provide accurate and timely communications on a broadly disseminated basis to our shareholders and the financial markets. This Policy governs communications (including but not limited to written, oral, social media commentary) by our employees, and directors with members of the investment community including analysts, institutional and individual stockholders, and others.

II. POLICY

The Company is subject to certain obligations regarding the disclosure of information to the public. These obligations are imposed by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "SEBI Regulations") as amended, and the listing rules of the exchanges on which the Company's shares trade. Premature or otherwise unauthorized disclosure of material internal information relating to the Company could adversely affect the Company's ability to meet its disclosure obligations under the SEBI Regulations. In addition, unauthorized disclosure could cause competitive harm to the Company and, in some cases, result in liability for the Company.

This Policy requires that, whenever the Company (or a person acting on its behalf) intentionally discloses unpublished price-sensitive Information (also referred to as material non-public information) to certain specified persons (including broker-dealers, analysts and security holders), the Company must simultaneously disseminate the information to the public.

If the Chief Investor Relations Officer (CIRO) learns that there is an unintentional publication of price-sensitive information, then the CIRO, on behalf of the Company must publicly disseminate the information promptly and no later than 24 hours after discovering the unintentional disclosure or at the opening of trading on the National Stock Exchange of India Limited ("NSE"), BSE Limited India Limited ("BSE"), whichever is later.

The Compliance Officer, in consultation with and approval of the Company's Managing Director ("MD") or Chief Executive Officer ("CEO") or Chief Financial Officer ("CFO"), shall have the authority to make determinations of materiality and distribution covered by this Policy with respect to the information disclosed about the Company. The Compliance Officer or his/her

For INDO-MIM Limited

Company Secretary

designee, in each case, together with the Company's Investor Relations Department (if any) must pre-approve in consultation with MD or CEO or CFO, any deviation from the policies and procedures outlined in this Policy. This Policy is in line with the Company's Policy for Determining Materiality for Disclosures. Until a separate Chief Investor Relations Officer (CIRO) is designated by the Company, the Company Secretary shall be deemed to be the CIRO of the Company.

A. WHAT IS MATERIAL NON-PUBLIC INFORMATION OR UNPUBLISHED PRICE SENSITIVE INFORMATION

Information should be regarded as "material" and "price-sensitive" if there is a substantial likelihood that a reasonable investor would consider such information important in making a decision to buy, sell, or hold a security or where such information is likely to have a significant effect on the market price of the security. Either positive or negative information may be material. Materiality must be determined on a case-to-case basis depending on specific facts and circumstances relating to the information / event. The approach for determining materiality will be both qualitative and quantitative criteria which are outlined in this document.

Information is "non-public" or "unpublished" until it has been widely disseminated to the public (through, for example, a filing with the NSE, BSE, a press conference or a release) or is accessible to the public on a non-discriminatory basis and the public has had a chance to absorb and evaluate it.

Examples of information that would normally be regarded as "material" include the following, although the list is not exhaustive:

- Financial performance, financial condition, projections or forecasts
- Dividends (both interim and final);
- Known but unannounced future earnings or losses;
- Significant corporate events, such as a pending or proposed acquisition or joint venture;
- Plans to launch new products or product defects that have a significant impact;
- Significant developments involving business relationships with customers, suppliers or other business partners;
- Changes in auditors as per statutory requirement or otherwise or auditor notification that the issuer may no longer rely on an audit report;
- Events regarding the Company's securities (such as repurchase plans, stock splits or changes in dividends, changes to the rights of security holders, public or private sales of additional securities or information related to any additional funding);
- Bankruptcies, receiverships or financial liquidity problems;
- Positive or negative developments in outstanding litigation, investigations or regulatory matters with significant impact on financial results;
- Any changes to the Company's Board of Directors or the Company's key managerial personnel and key agreements with them; and
- Any significant changes to the Company's capital structure.

For the purpose of assessing whether a particular transaction or the amounts involved in that transaction are "material", the following information will also be considered, although the list is not exhaustive:

- The consideration involved in a given transaction as a percentage of INDO-MIM' consolidated annual revenue;
- The consideration involved in a given transaction as a percentage of INDO-MIM' consolidated net-worth or profit after tax on consolidated basis;
- Whether the transaction is in the ordinary course of business; and
- Whether the transaction is an exit from, or entry into, a significant line of business.

B. DISCLOSURE REQUIREMENTS

Company personnel should not disclose internal information about the Company with anyone outside the Company, except as required in the performance of regular duties for the Company. When in doubt, one should assume that the information is material and non-public. If employees have any questions as to whether information should be considered "material" or "non-public", they should consult the CIRO. The only persons authorized to speak on behalf of the Company to securities analysts, broker-dealers, security holders and any other finance industry professionals are the Company's MD, CEO, CFO, CIRO and any other persons authorized by above mentioned persons from time to time (each an "Authorized Spokesperson").

At various times, any one of the Authorized Spokespersons may designate others (the "Designated Officers") to speak on behalf of the Company and/or respond to specific inquiries when necessary. While others may be designated from time to time to speak on behalf of the Company, it is essential that the CIRO have knowledge of the information being disseminated by those individuals to facilitate the Company's compliance with other applicable legal and regulatory requirements in its external communications. Any person being designated as a "Designated Officer" should be authorized as far as practical in writing or confirmed in writing, soon thereafter CIRO should be informed of the same.

Selective disclosure is always prohibited. If the disclosure is made to any security holder under any circumstances, then the Company must simultaneously disseminate the information to all its security holders, unless it is shared for legitimate purpose to limited audience on confidentiality basis.

C. DISCLOSURE PROCEDURES

An Authorized Spokesperson should not disclose or discuss material non-public information about the Company with anyone who is or might be a finance industry professional. However, in the event of an inadvertent disclosure, the Authorized Spokesperson (or CIRO on behalf of Authorized Spokesperson) should notify MD or CEO or CFO, and CIRO about the disclosure. If it is determined that the information disclosed or discussed is material and non- public, the information must be disclosed to public either through a press release or through stock exchange notification as soon as reasonably practicable, but no later than 24 hours, after MD, CEO, CFO, and CIRO learns of the inadvertent disclosure.

The public must be given adequate advance notice of any conference call and / or webcast and the means to access it.

1. DAY-TO-DAY COMMUNICATIONS

Inquiries from analysts, security holders and other finance industry professionals in any

department and the offices of any of the Authorized Spokespersons must be forwarded to the CIRO. Under no circumstances should any attempt be made to handle these inquiries without prior authorization from the CIRO, another Authorized Spokesperson, or Compliance Officer.

Planned conversations must include at least one Authorized Spokesperson. It should be determined in advance whether it is intended that any material non-public information be disclosed. If so, the material non-public information should be disclosed prior to by the issuance of a press release or through intimation to stock exchange or at a conference call and/or webcast (for which the public must be given adequate advance notice).

2. PRESS RELEASES

The Company may issue press releases from time to time to disclose information that the management believes is important or of use to the public, whether or not the information is material. The Authorized Spokespersons or the Designated Officers will designate the appropriate officer to prepare press releases to be issued by the Company. All press releases will be reviewed and approved by the Authorized Spokespersons or the Designated Officers.

The Authorized Spokespersons or the Designated Officers may also designate the "Key Contact" for follow-up inquiries on the press releases. Alternatively, the Authorized Spokespersons or the Designated Officers may, at their discretion, determine that the Company's press release represents its sole response to inquiries on the matter.

If a director, member of management or employee of the Company learns of information that causes him or her to believe that a disclosure may have been misleading or inaccurate when made or may no longer be true, such person should report that information to the CIRO.

The CFO, CIRO, or other Authorized Spokespersons or a Designated Officer will supervise the transmission of financial press releases through appropriate communication channels. These duties may include:

- Transmission of press release to the stock exchanges.
- Transmission of financial press releases to the Company's investment bankers/analysts.
- Coordinating the transmission of financial press releases on a national wire service in applicable jurisdictions.
- Following confirmation of the transmission of a financial press release on a national wire service, the representatives of the local media may be contacted to inform them of the press release and, if appropriate, transmit a copy to them.

3. CONTACT WITH FINANCIAL ANALYSTS AND INVESTORS

Direct contact with financial analysts and investors will be limited to MD, CEO, CFO, CIRO, other Authorized Spokespersons, and Designated Officers.

Authorized Spokespersons and Designated Officers may, subject to the above, discuss the Company's technology, product and markets, as well as corporate information such as headcount and facilities, provided that such persons shall limit their discussions to the

specific areas of interest for which they have been designated. The CIRO, other Authorized Spokespersons, and Designated Officers may discuss financial results of operations for completed quarters, following the public disclosure of the results, but shall not disclose any material information regarding non-public results, the Company's internal projections or other matters.

The CIRO should preferably be present in all such meetings, wherever practical, along with the Authorized Spokesperson or Designated Officer. The MD, CEO or CFO in consultation with CIRO may decide to disseminate the information to the general public, so that members of the investing public will have equal opportunity to access the information.

The Company has adopted a "silent" period from the end of every quarter till the publication of financial results with the stock exchange. During this period, no representatives of the Company will meet with any analysts and investors to discuss information which is not in the public domain. During the silent period, the Company can continue to issue press releases and communicate with other regarding its business, products or operations, including releases or communications on historical financial information.

4. ANNUAL REPORTS, QUARTERLY REPORTS, COMPANY LITERATURE

The Company will provide an annual report of its financial condition and related business performance in a timely manner following the fiscal year-end. Interim reporting of the Company's financial and business performance will be provided quarterly between annual reports.

Adequate advance public notice must be given of any quarterly earnings conference calls and / or webcasts. Notice shall include a statement with information on date, time and accessibility details which will be posted on the Company's website. Also, a copy of the statement must be provided to the stock exchanges prior to issuance.

A quarterly earnings conference call and / or webcast must be open to analysts, media representatives and the general public. Any such conference call must be recorded and kept by the Company for at least one year. The Company will make certain that the date of the conference call and the oral forward-looking statement safe harbor is mentioned at the beginning of the call or webcast and included in the recording so that the date of the information discussed in the call or webcast is unmistakable to listeners of the archived material. This practice reinforces the historical nature of the information discussed in the call or webcast.

In addition, the Company will conspicuously include on its archive site the forward-looking statement safe harbor language for written communications as the archived webcast becomes written communication.

Auxiliary materials, such as corporate brochures, etc., may be provided as determined appropriate by an Authorized Spokesperson or Designated Officer.

- Preparation of such materials will be coordinated by an Authorized Spokesperson or Designated Officer.

- All the aforementioned material must be approved by an Authorized Spokesperson or CIRO.

5. PRESENTATIONS

Company personnel must receive approval by an Authorized Spokesperson or a Designated Officer prior to accepting any speaking or audio-visual engagement. The Authorized spokesperson /Designated Officer/ CIRO must approve the content of such presentations prior to disclosure.

6. HEADQUARTERS VISIT AND / OR FACILITIES VISITS

The Company may conduct visits to its headquarters and/or tours of its facilities for analysts or investors and take care to avoid opportunities where the visitor might gain material, non- public information in the process. The MD or CEO or CFO, or CIRO or his/her designee, whenever practical, should preferably be present during all visits with analysts, investors and fund managers along with the other Authorized Spokespersons or the Designated Officers.

7. ANALYST MEETINGS; INVESTMENT BANKER AND BROKER SPONSORED CONFERENCES AND ROADSHOWS

This Policy will apply to communications between Authorized Spokespersons or Designated Officers and finance industry professionals at analyst meetings, investment banker and broker conferences and roadshows (other than roadshows undertaken in connection with certain public offerings of the Company's securities). Prior to the meeting, conference or roadshow, the Company will disclose either through a press release, an open conference call or a webcast or by stock exchange notification, or any combination of these methods, any material information that is not already public and which may be discussed or presented at the meeting, conference or the roadshow.

8. EARNINGS GUIDANCE TO THE MARKETS

The Company and its employees cannot give revenue / earnings guidance in any form (including “soft” or indirect guidance) in non-public settings. The Company will use the quarterly earnings call to provide general guidance on the financials for the future periods. The Company should use a press release or notification to the stock exchanges to update the market on any material change in the earlier guidance provided by the Company. Any statements regarding earnings expectations will be limited to press releases, publicly available earnings or conference calls or webcasts.

Whenever the Company has issued any estimate regarding distributable earnings, periodical earnings or other financial measures, no employee other than the Authorized Spokespersons/Designated Officers will comment or response to media/investor/analysts queries on those projections during the quarter.

Analyst reports and earnings models may only be reviewed to correct errors that can be corrected by referring to publicly available, historical, factual information or to correct any mathematical errors. No other analyst feedback or guidance on earnings models may be communicated to an analyst. A written record should be kept of any comments

provided on an analyst's report. Such reports must be promptly forwarded to MD or CEO or CFO or the CIRO or his or her designee. Any review of an analyst report may only be done after obtaining the express approval of MD or CEO or CFO or the CIRO.

9. Distribution of analysts' reports

No Company employee should distribute (including via a web link) copies of, or refer to, selected analysts' reports to anyone outside the Company without the express approval of MD or CEO or CFO or the CIRO.

10. Dealing with rumors

Rumors concerning the business and affairs of the Company may circulate from time to time. The Company's general policy is not to comment upon such rumors. When it is learned that rumors about the Company are circulating, Authorized Spokespersons or Designated Officers should state only that it is Company policy to not comment on rumors. If the source of the rumor is found to be internal, the CIRO should be consulted to determine the appropriate response.

11. DETERMINING LEGITIMATE PURPOSES:

i) Legitimate purpose:

Legitimate means anything that is conforming to the laws or rule. Hence, a behavior, which is in conformance to the laws, is a legitimate act. Any act done with acceptable principles ofreasoning or is sensible and valid and can said to be a legitimate act

The term "legitimate purpose" shall include sharing of unpublished price sensitive information in the ordinary course of business by an insider with partners, collaborators, lenders, customers, suppliers, merchant bankers, legal advisors, auditors, insolvency professionals or other advisors or consultants, provided that such sharing has not been carried out to evade or circumvent the prohibitions under SEBI (Prohibition of Insider Trading) Regulations ("**PIT Regulations**") and **provided that such persons have entered** in to a Non-Disclosure Agreement with the Company **or are otherwise subject to a confidentiality obligation**, so that the recipient maintains the confidentiality of (and not inappropriately use) the material non-public information / UPSI.

Any person in receipt of unpublished price sensitive information pursuant to a "legitimate purpose" shall be considered an "insider" for purposes of PIT Regulations and due notice shall be given to such persons to maintain confidentiality of such unpublished price sensitive information in compliance with PIT Regulations.

Illustrative list of Legitimate Purposes. In following cases, the sharing of UPSI would be considered as having been shared for a Legitimate Purpose**:**

(a) Under any proceedings or pursuant to any order of courts or tribunals; *Example: National Company Law Tribunal, National Company Law Appellate Tribunal, Quasi-judicial authority, Other Appellate Tribunals, Arbitration Proceedings, etc.*

(b) For investigation, inquiry or request for information by statutory or

governmentalauthorities or any other administrative body recognized by law;

Example: Any call for information or query received from Ministry of Corporate Affairs, Income Tax Authority, Securities and Exchange Board of India ("SEBI"),Stock Exchanges, Reserve Bank of India, Sectoral Regulatory Body, etc.

(c) In compliance with applicable laws, regulations, rules and requirements;

Example: Company Law, Securities Law, Income Tax Law, Banking Law, etc.

(d) Arising out of any contractual obligations entered by the Company set forth in any contract, agreement, arrangement, settlement, understanding or undertaking;

(e) Sharing the information with intermediaries and fiduciaries such as Auditors, Merchant bankers, management consultants, partners, collaborators or other advisors or consultants;

(f) For the purpose of legal, financial or any other professional advice to be obtained or for accounting or audit or for defense to be prepared for court cases;

(g) For transactions that would entail an obligation to make an open offer under the Securities and Exchange Board of India (Substantial Acquisition of Shares andTakeovers) Regulations, 2011 ('Takeover Regulations') where the board of directors of the company is of opinion that sharing of such information is in the best interests of the company.

(h) For a transaction that does not attract the obligation to make an open offer under the takeover regulations but where the board of directors of the company is of opinion that sharing of such information is in the best interests of the company.

The transaction referred to above may include acquisitions, merger, amalgamations or any other corporate restructuring, seeking advice in relation to legal aspects involved in such transactions including carrying due diligence of Target/ Merging Companies or seeking advice on commercial aspectsincluding structuring or valuation of such transactions;

The information that constitute UPSI needs to be made Generally Available at least two trading days prior to the proposed transaction being effected in such form as it is adequate and fair to cover all relevant and material facts.

(i) Sharing financial information for preparation of consolidated financial statements of holding company;

(j) Sharing information with Statutory Auditors, Secretarial Auditors, Internal Auditors or Cost Auditors while obtaining any certificate required for placing

anytransaction for approval before the Board;

(k) For all those activities done by the company in furtherance of its objects as listedin its memorandum of association.

ii) Structural Digital Data Base:

The Compliance Officer under the supervision of Board of the Directors shall maintain names of the persons along with PAN (or any other identifier where PAN is not available) with whom information is shared in a digital database. (Requirement of PAN or any other identifier is not applicable to statutory requisitions). A digital database shall be maintained with adequate internal controls and checks such as time stamping and audit trails to ensure non-tampering of the database and non-leakage of UPSI. This database shall be kept confidential.

iii) Performance of Duties:

Performance of duties includes any task or performance that qualifies as a duty under a person's course of employment.

iv) Discharge of legal obligations

Discharge of legal obligations includes situations where a person communicates any unpublished information of a company to an outsider as he is bound by the law. Any person in receipt of unpublished price sensitive information pursuant to a "legitimate purpose" shall be considered an "insider" for purposes of these regulations and due notice shall be given to such persons to maintain confidentiality of such unpublished price sensitive information in compliance with these regulations.

III. MONITORING OF TRADING IN CONNECTION WITH MPM (MATERIAL PRICE MOVEMENT), IF APPLICABLE.

The trading activity of Company stock in connection with Material Price Movement (MPM) and rumor tracking, if applicable, and will be generally monitored by appointed outside agency or by CIRO, till the time such agency is appointed. Intimation to stock exchange on MPM and Rumors, will be provided by CIRO.

IV. VIOLATION OF THIS POLICY

Any violation of this policy by an employee, director or independent contractor of the Company or any of its subsidiaries shall be brought to the attention of the CIRO and may constitute grounds for disciplinary action including and up to termination of services This policy shall be periodically reviewed and updated.

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