 <b>KSHEMA.</b> Dependability: end to end.	<b>KSHEMA POWER INDIA PRIVATE LIMITED</b>	Doc. No.	IMS/P/006
		Rev. No.	04
		Rev. Date	12.12.2025
		Issue No.	04
		Issue Date	15.12.2025
<b>INTEGRATED MANAGEMENT SYSTEM- WHISTLE BLOWER POLICY AND VIGIL MECHANISM</b>			
ISO 9001:2015, ISO 14001:2015 & ISO 45001: 2018			

**1. Objective:**

The Company is committed to ensure compliance of all the applicable laws, Code of Corporate Governance & Ethics adopted by it and policies and procedures framed by it from time to time, by the Directors and employees of the Company.

The Purpose of this policy is to provide a framework through which all the Directors and employees as well as External Stakeholders (Customers, Vendors, Suppliers, Outsourcing Partners, etc.) report their genuine concerns and actual / potential violations to the designated officials of the Company fearlessly, as provided in Section 177 of the Companies Act, 2013 and Rules made thereunder, Regulation 22 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 as amended from time to time, and other applicable laws.

**2. Who can report:**

Any whistle-blower among the Directors, employees of the Company and External Stakeholders can report genuine concerns and actual or potential violations.

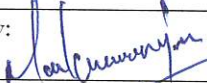

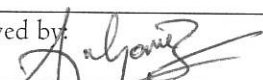
**3. Concerns / violations that can be reported:**

- a) Deliberate or unintentional non-compliance of the applicable laws,
- b) Improper and unlawful practices,
- c) Cases of frauds,
- d) Financial and accounting irregularities,
- e) Misappropriation of Company's funds,
- f) Violation of Code of Corporate Governance & Ethics inter-alia non-disclosure of conflict of interest or indulging in insider trading.

**4. Lodging of Complaints:**

Complaints on the matters listed at paragraph 3 above, including anonymous, can be directly reported/ lodged with the following designated official:

The Chairperson ,  
 Ethics Committee,  
 94, Defence Colony 13th Cross St,  
 Defence Colony, Ekkatuthangal, Chennai,  
 Tamil Nadu , India - 600032  
 Phone # : +91 9847400190  
 Landline # : 044-45821373  
 ethics@Kshemapower.com

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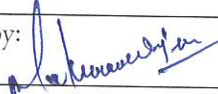
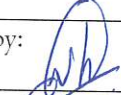
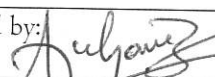
## 5. Investigation Procedure

- a) All the complaints received by the designated official as above shall be logged and thereafter shall be forwarded to the Ethics Committee (EC)
- b) EC may at its discretion appoint an Investigation Agency (IA) or ask the Internal Audit (IA) to investigate such complaints. The IA shall investigate and hear the parties, as may be needed, after due notice, and shall file its Closure Report or Investigation Report to the EC within two months of its appointment or such other extended time allowed by the EC.
- c) On receipt of the Closure Report or Investigation Report, the EC shall recommend action as it deems fit after considering the Closure Report or the Investigation Report and other relevant and material facts placed before it.
- d) EC will send a copy of the Complaint, Closure Report or Investigation Report and the suggested actions to be taken to the Chairman of the Audit Committee for consideration.
- e) EC shall also declare to the Audit Committee that the person engaged for carrying out investigation is not a whistle blower or complainant.
- f) The Chairman of the Audit Committee shall place the recommendation(s) of EC before the meeting of the Audit Committee for consideration. The Audit Committee may:
  - i. Either accept the recommendation of EC for implementation / taking suitable action, if it finds that no further investigation is required on the complaint,
  - ii. Or order a further investigation thereon, and;
  - iii. Take such action on the complaint as it may deem fit, based on the finding(s) of the further investigation.
- g) In case, any member of the Audit Committee has conflict of interest in any complaint, the remaining members of the Audit Committee shall deal with the matter.
- h) The Company Secretary shall revert to EC about action taken by the Company under (f) above.

## 6. Protection Safe Guard :

Both EC and the Audit Committee shall ensure

- i) protection of complainant/ witness, if any, against any harassment and victimization

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- j) protection of the complainant identity and to keep the documents and evidence submitted confidential. However, EC may share identity of the complainant and the documents and evidence, to the extent it is required, with the IA or GAIA for the purpose of investigation or with the Audit Committee or Statutory Auditors or any Statutory Authorities, as required under the applicable law.

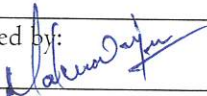
**7. Frivolous Complaints :**

Audit Committee shall take suitable action against the complainant for any frivolous complaint.

**8. Miscellaneous complaints:**

- a. All the relevant documents namely complaint or the gist of oral complaint, as the case may be, information/ document obtained during the investigation as evidence, including from witness, if any shall be fully secured to avoid any tampering and shall be preserved for a period of 2 years from the date of the closure report or the investigation report, as the case may be.
- b. In exceptional cases as may be decided by EC after considering the facts of such cases, the whistle blower / complainant shall be provided direct access to the Chairman of the Audit Committee.

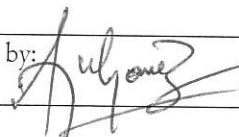
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