Aldan Investments Private Limited
701 Heritage Plaza, JP Road
Andheri West, Mumbai 400053
CIN: U67120MH1995PTC084811

Whistleblower Policy

1. Purpose
Aldan Investments Private Limited (the "Company") is committed to conducting its business with integrity, transparency and in compliance with applicable laws and regulations. This Policy provides a channel for employees and other stakeholders to report, in good faith, suspected wrongdoing, unethical conduct or violations of law or Company policies. The Company will consider reports seriously and will not tolerate retaliation against a person who makes a report in good faith.

2. Scope
This Policy applies to all directors and employees of the Company and may also be used by clients, vendors, consultants and other stakeholders to report concerns relating to the Company or persons acting on its behalf. It should be read with the Company's other policies and applicable legal and regulatory requirements.

3. Matters that may be reported
A report may concern any suspected unlawful, unethical, improper or dishonest conduct, including violation of law or regulatory requirements, breach of Company policies or code of conduct, fraud or corruption, manipulation or falsification of records, misuse or misappropriation of Company funds or assets, unauthorised disclosure or misuse of confidential information, incorrect financial or regulatory reporting, abuse of authority, conflicts of interest, or conduct that may endanger health or safety.

4. Reporting a concern
A person wishing to make a disclosure should provide a written account of the concern, with as much specific and verifiable information as reasonably possible, including relevant dates, persons involved, transactions and supporting documents, where available. A report may be made in good faith even if the person is not certain that wrongdoing has occurred.
Reports may be sent by email to ***info@aldaninvestments.com*** or delivered in a sealed envelope marked "Private and Confidential" to ***Aldan Investments Private Limited, 701 Heritage Plaza, JP Road, Andheri West, Mumbai 400053, Maharashtra, India.***
The Board shall designate a director or senior employee to receive and coordinate reports under this Policy (the "Designated Officer"). The Company shall communicate the Designated Officer's details to employees. If the concern relates to the Designated Officer, it should be addressed directly to any other director who is not connected with the matter. If the concern relates to a director, it should be addressed to the Chairperson of the Board or another non-implicated director. A person may use the physical address above if they are unsure whom to contact.
Anonymous reports may be considered where they contain sufficiently specific and verifiable information. However, the Company may be unable to seek clarification or provide updates where the identity or contact details of the reporting person are not available.

5. Roles and responsibilities
Every director and employee is expected to report suspected wrongdoing promptly and to cooperate honestly with any review or investigation. A person making a report should act in good faith, provide information that they believe to be accurate, preserve relevant information and avoid conducting their own investigation or accessing information to which they are not authorised.

The Designated Officer will maintain a confidential record of reports, undertake an initial assessment and coordinate an appropriate review. The Board will oversee the handling of material complaints and decide on appropriate corrective or disciplinary action. A person who is the subject of a complaint or has a conflict of interest in relation to it, must not handle or decide the matter.

6. Review and investigation

The Company will assess each report promptly and determine whether further inquiry is warranted. Given the size of the Company, the review may be handled by the Designated Officer, a non-implicated director or, where appropriate, an independent external professional. The person reviewing the matter must be impartial and maintain confidentiality.

The review will be a fair fact-finding process. The person against whom allegations are made will, where appropriate and without compromising the review, be given an opportunity to respond. The Company may examine relevant records, seek explanations and take reasonable steps to establish the facts. The reporting person may be contacted for additional information where contact details are available.

The Company will aim to complete the review within 30 working days where practicable. If more time is required, the matter will be kept under review and the Board or relevant decision-maker will be informed of the reason for the delay. Where a concern is substantiated, the Company will take appropriate corrective, preventive or disciplinary action, having regard to the nature and seriousness of the matter and applicable requirements.

7. Confidentiality and protection against retaliation

The Company will take reasonable steps to protect the identity of the reporting person and the confidentiality of information received. Information will be shared only with persons who need it to assess, investigate or resolve the matter, or where disclosure is required by law or a regulatory authority.

No person shall be subjected to dismissal, demotion, harassment, discrimination, intimidation or any other adverse treatment for making a disclosure in good faith or assisting in a review under this Policy. Any alleged retaliation should be reported through the same reporting channels and will be examined promptly. This protection does not provide immunity for a reporting person's own involvement in the reported conduct.

8. False or malicious reports

A person who makes a report honestly and in good faith will be protected even if the concern is not substantiated. Knowingly making a false, malicious or deliberately misleading report, or providing false information during a review, may result in appropriate action in accordance with applicable law and Company policies.

9. Records and retention

The Company will maintain appropriate records of disclosures received, assessments, investigation material, findings and actions taken. Such records will be kept confidential and retained for at least eight years, or for a longer period where required by applicable law, regulation, litigation hold or regulatory direction.

10. Administration, review and amendment

The Board is responsible for overseeing this Policy. The Designated Officer will ensure that employees are made aware of the Policy and know how to raise a concern. The Policy will be reviewed at least annually and whenever required due to changes in applicable law, regulation or the Company's operations. Any amendment shall be approved by the Board.

11. Approval

This Policy shall come into effect 01ST December 2026.