SHREM INFRA INVEST PRIVATE LIMITED

WHISTLE BLOWER POLICY

Approved By	Board of Directors
Effective Date	April 04, 2026
Version	2.0

WHISTLE BLOWER POLICY

1. PREFACE

Shrem Infra Invest Private Limited ("Company") is committed to conducting its affairs with integrity, transparency, and ethical standards. This Policy provides a mechanism for reporting concerns regarding unethical practices or misconduct.

2. OBJECTIVE

The objectives of this Policy are to:

- Provide a platform to report unethical behaviour, fraud, or violations
- Ensure protection against retaliation
- Promote a culture of transparency and accountability

3. SCOPE

This Policy applies to:

- Employees (permanent, contractual, trainees)
- Directors
- Vendors, consultants, customers, and other stakeholders

4. DEFINITIONS

Whistle Blower: Any person reporting a concern under this Policy.
Protected Disclosure: A good faith report of unethical or improper activity.
Subject: Person against whom the complaint is made.
Compliance Officer: Officer appointed to receive and process disclosures.

5. COVERED MATTERS

This Policy covers concerns relating to:

- Fraud or financial irregularities
- Violation of laws or regulations
- Misuse of company funds or assets
- Breach of Code of Conduct
- Conflict of interest
- Data manipulation or misrepresentation
- Any unethical or improper conduct
- Actual or suspected leak of Unpublished Price Sensitive Information (UPSI) as per the SEBI (Prohibition of Insider Trading) Regulations, 2015."

This Policy is not a substitute for normal grievance procedures.

6. REPORTING MECHANISM

Concerns may be reported to:

- Immediate superior, or
- Compliance Officer via email: **shremgroup@shrem.in**
- exceptional cases, or where the complaint is against the Compliance Officer or Senior Management, the Whistle Blower shall have the right to directly access the Chairman of the Audit Committee.

Disclosures should be factual and supported by available evidence. Anonymous complaints may be considered based on seriousness and supporting information.

7. INVESTIGATION PROCESS

- All disclosures will be reviewed by the Compliance Officer
- A committee (up to 3 members) may be constituted for investigation
- Investigations will be conducted fairly and confidentially
- The subject will be given an opportunity to respond
- Investigation should normally be completed within 30 days

8. PROTECTION TO WHISTLE BLOWER

The Company ensures:

- Protection from retaliation, discrimination, or harassment
- Confidentiality of identity
- No adverse action for reporting in good faith

Any retaliation will be treated as misconduct.

9. FALSE OR MALICIOUS COMPLAINTS

Knowingly making false or malicious allegations may result in disciplinary action.

10. CONFIDENTIALITY

All disclosures and investigation details will be kept confidential and shared only on a need-to-know basis.

11. REPORTING

A quarterly status report on the total number of complaints received during the period, with summary of the findings of the committee and the corrective actions taken will be sent to the Chairman of the Company and it shall be further shared with Chairman of Audit Committee.

12. RECORD RETENTION

All records shall be maintained for a minimum period of 7 years.

13. POLICY REVIEW AND AMENDMENT

This Policy shall be reviewed at least annually and the Company reserves the right to amend this Policy with approval of the Board.

This Policy is effective from April 04th ,2026.

Approved by the Board of Directors
For Shrem Infra Invest Private Limited

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Nitan Chhatwal
Director
DIN: 00115575