

## WHISTLE-BLOWER POLICY

### 1. Introduction

Nexdigm Group (“**Organization**”) believes in upholding high ethical standards at workplace by creating an environment where individuals can raise any matters of genuine concern, including potential violations of any of the Organization’s policies and applicable laws, without fear of retaliation, discrimination, or disadvantage.

The Whistle-Blower Policy is applicable to every officer, director, employee including part-time and temporary employees, consultants, interns/trainees, suppliers, sub-contractors, and resources on contract (hereinafter collectively referred to as ‘**Persons**’).

Any misconduct that is occurring within the Organisation should be promptly reported. Misconduct includes, but is not limited to, potential or actual fraud, corruption or violation of the Organization’s policies, laws and regulations, abuse of authority, sexual, physical or verbal abuse, breaches of health and safety requirements, leaking/misuse of unpublished, sensitive and confidential information which could cause serious damage or loss to the Organization, bribery, forgery, unauthorised use or manipulation of computer files, theft, destruction/falsification of Organization’s records, authorizing/receiving compensation for services not performed, fraudulent insurance claims, misappropriation of funds, pursuit of a benefit/advantage in violation of Organization’s interest, any conflict of interest, violations of the anti-retaliation aspects of this Policy, or any other unethical practices (“**Misconduct**”).

### 2. Purpose of this Policy

The Organization is committed to complying with applicable domestic and foreign laws and its policies. To promote the highest ethical standards, the Organization is committed to maintaining a workplace and an environment that facilitates the reporting of any Misconduct without fear of retaliation.

### 3. Your Duty to Report

If you observe or suspect any potential violation of the Organization’s policies, laws, or regulatory requirements, any unethical behaviour, or Misconduct, it is important to report your concerns as soon as possible. You may refer to the Organization’s policies for a more detailed description of potential violations, misconduct, and other areas of particular concern. Reporting is crucial for early detection, proper investigation, remediation, and deterrence of any Misconduct. You should not fear any negative consequences for reporting any suspected violation made in good faith.

If a Misconduct is not recognized and addressed promptly, the Organization and those working for or with the Organization could face governmental investigation, prosecution, fines, and other penalties resulting in irreversible damage, financial, reputational, or otherwise.

### 4. Protecting Whistle-blowers

The Organization is committed to protecting the rights of any Person who reports concerns under this Policy to the Organization. We prohibit retaliation against any Person who, in good faith, reports suspected violations. Retaliation includes adverse actions, harassment, discrimination in your employment relating to your reporting of a suspected violation, or any unfair prejudicial practices. The Organization takes reports of such retaliation seriously. Incidents of retaliation against any Person reporting a violation or participating in the investigation of a reasonably suspected violation will result in appropriate disciplinary action against anyone responsible, including possible termination of employment or association, as the case may be. Those working for or with the Organization who engage in retaliation against the reporting Person or a Person participating in the investigation of a reasonably suspected violation may also be subject to civil, criminal, and administrative penalties.

While this Policy safeguards the rights of reporting Persons, it must be understood that effective whistle blower protection rests upon the principle of good faith reporting. This principle ensures that Persons who report suspected wrongdoing are safeguarded, provided their complaint is made honestly, and

based on a reasonable belief that Misconduct has occurred, even if the complaint is subsequently found to be untrue. This protection is essential to encourage openness, uphold accountability, and ensure that Persons can report concerns without fear of retaliation. It is recommended that Persons reporting concerns under this Policy should do so after gathering adequate facts/ information and not make complaints on hearsay or rumours. However, if a complaint made by a Person, after an investigation, is proved to be malicious, frivolous, or made with an ulterior intent, then the committee constituted in accordance with this Policy shall take appropriate actions against such Person.

## **5. How to Report**

You can report your concerns by writing an email to [whistleblower@nexdigm.com](mailto:whistleblower@nexdigm.com). Your report should include as much information about the suspected violation as you can provide. Where possible, it should describe the nature of the suspected violation; the identities of persons involved in the suspected violation along with their position or professional title; a description of documents that relate to the suspected violation; and the time frame during which the suspected violation occurred.

Upon receipt of your complaint, the Organization will conduct investigation in the manner detailed in paragraph 6 below. You may be contacted for further information and details as may be necessary in order for the committee to investigate the matter properly, hence you are required to provide contact number, email address or proof of identity along with your complaint.

## **6. Investigations after you Report**

On receiving any such report, a committee consisting of designated personnel by Board or Management (as applicable) will be constituted. Post a thorough investigation, the outcomes will be presented to the senior management. If, at the conclusion of the investigation, the Organization determines that a violation has occurred, the Organization will take effective remedial action commensurate with the nature of the offense. This action may include disciplinary action against the accused party, training, coaching, counselling, up to and including termination of employment or association. Any Disciplinary action (in case of employees) will be taken in consultation with senior management in accordance with the Organization's Employee Handbook. Appropriate reporting to enforcement authorities will be made, if required. Organization may also share information with any third party to whom information on fraud or Misconduct needs to be reported. Organization would take reasonable and necessary steps to prevent any further violations which may also include implementation of new policies or procedures for the Organization.

All information disclosed during 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 Organization 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 or association with the Organization.

## **7. Document Retention**

All documents related to reporting, investigation, and enforcement pursuant to this Policy shall be kept in accordance with the Organization's record retention policy and applicable law under appropriate security and with restricted access on a need-to-know basis.

## **8. Board Reporting**

All cases reported under this Policy will be presented to the Board by the Legal team on an annual basis.

## **9. Modification**

The Board of Directors can modify this Policy unilaterally at any time without prior notice. Modification may be necessary, among other reasons, to maintain compliance with federal, state, or local regulations and/or accommodate changes within the Organization.