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WHISTLE BLOWER POLICY/ VIGIL MECHANISM POLICY

Yogiji Digi Limited (Formerly Known as Yogiji Digi Private Limited) (“**Yogiji**” or the “**Company**”) believes in conducting the affairs of its constituents in a fair and transparent manner by adhering to the highest standards of professionalism, honesty, integrity, and ethical behaviour.

The Company has adopted the Yogiji Digi Limited Code of Conduct and Disciplinary Procedure (the “Code”), which establishes the principles and standards that should govern the Company's and its employees' actions. Any actual or potential violation of the Code, no matter how minor or perceived to be, would be cause for grave concern for the Company. The importance of employees (*as defined below*) in pointing out Code violations cannot be overstated.

The Company must protect the Whistle-Blower (*as defined below*), and any attempt to intimidate him or her is a violation of the Code.

Section 177 (9) of the Companies Act, 2013, as amended (the “Companies Act”) read with Rule 7 of the Companies (Meeting of Board and its Powers) Rules, 2014 mandates the following classes of companies to constitute a vigil mechanism:

- Every listed company;
- Every other company which accepts deposits from the public;
- Every company which has borrowed money from banks and public financial institutions in excess of Rs. 50 crores.

Further, Regulation 4(2)(d)(iv) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the “**SEBI Listing Regulations**”) mandates every listed company to inter alia devise an effective whistle blower mechanism enabling stakeholders, including individual employees and their representative bodies, to freely communicate their concerns about illegal or unethical practices.

Regulation 22 of the SEBI Listing Regulations requires every listed company to formulate a vigil mechanism /whistle blower policy for directors and employees to report genuine concerns. Regulation 46(2)(e) of the SEBI Listing Regulations requires every listed entity to disseminate details of establishment of vigil mechanism/ Whistle Blower policy on its website. Part C of Schedule II read with Regulation 18(3) of the SEBI Listing Regulations empowers the Audit Committee (*as defined below*) to review the functioning of the whistle blower mechanism.

Further Regulation 9A(6) of the SEBI (Prohibition of Insider Trading) Regulations, 2015, as amended, provide that the listed companies shall have a whistle-blower policy and make employees aware of such policy to enable Employees to report instances of leak of unpublished price sensitive information.

Accordingly, this Whistle-Blower Policy (the “**Policy**”) has been formulated with a view to provide a mechanism for Directors and employees of the Company to approach the Audit Committee and in exceptional cases approach the Chairman of the Audit Committee of the Company and raise concerns regarding any violations of legal or regulatory requirements, misrepresentation of any financial statements and reports, etc

1. Purpose

The purpose of the Policy is to provide mechanism for employees and other stakeholders of Company and its subsidiaries, a platform to report to the management any instances of unethical behavior, actual or suspected fraud or violation of the Organization’s Code of Conduct and Disciplinary Procedure, to report breach of Company’s Code of Conduct to regulate, monitor and report Insider Trading including any incident involving leak or suspected leak of unpublished price sensitive information and report the same to Audit Committee and in exceptional cases approach the Chairman of the Audit Committee. Company is committed to upholding highest standards of professionalism, honesty, integrity, ethical behavior, and moral and legal conduct of business operations. The Whistle blower Policy shall be displayed on the website of the Company.

While the Policy is intended to protect genuine Whistle-Blowers from any unfair treatment as a result of their disclosure, misuse of this protection by making frivolous and mala fide complaints is strictly prohibited. Personnel who make a complaint with mala fide intention and which is subsequently found to be false with a mala fide intention will be subject to strict disciplinary action.

2. Scope

This Policy is applicable to all Employees (including directors, interns, probationers, part-time or full-time employees, contract employees, consultants by whatever name called) of the Company including but not limited to investors, business associates, clients, suppliers, service providers, vendors of the Company (hereinafter collectively referred to as “Stakeholders”). All Employees and Stakeholders of the Company and the employees and Stakeholders of subsidiary companies are eligible to make protected disclosures under the Policy. This Policy intends to cover serious concerns that could have grave impact on the operations and performance of the business of the Company and aims to provide a platform for Employees and Stakeholders of the Company to raise concerns on any violations of legal or regulatory requirements, incorrect or misrepresentation of any financial statements and reports, leak of Unpublished Price Sensitive Information (the “UPSI”) etc., in line with the commitment of maintaining highest possible standards in ethical, moral and legal business conduct of the Company. This Policy neither releases Employees (*as defined below*) or Stakeholders from their duty of confidentiality in the course of their work, nor is it a route for taking up a grievance about a personal situation.

3. Terms

1. “Audit Committee” means the Audit Committee constituted by the board of directors of the Company in accordance with Section 177 of the Companies Act. The Audit Committee is the final oversight authority which shall be responsible for assessing, investigating, and deciding on the validity of any protected disclosure. It is also the organizational body for advising any further action following the investigation as appropriate;
2. “Company” means the company implementing the Policy including Yogiji Digi Limited and its subsidiaries, if any;
3. “Disciplinary Action” means any action that can be taken by the Audit Committee on completion of /during the investigation proceedings including but not limited to a warning, imposition of fine, suspension or termination from official duties or any such action as is deemed to be fit considering the gravity of the matter;
4. “Employee” means every employee of the Company (whether working in India or abroad), including the directors in the employment of the Company;
5. “Good Faith” An employee shall be deemed to be communicating in ‘good faith’ if there is a reasonable basis for communication of unethical and improper practices or any other alleged wrongful conduct. Good Faith shall be deemed lacking when the employee does not have personal knowledge on a factual basis for the communication or where the employee knew or reasonably should have known that the communication about the unethical and improper practices or alleged wrongful conduct is malicious, false or frivolous;
6. “Investigators” Those persons/entities authorized, appointed, consulted or approached by the Company, for carrying out the due diligence on the whistle blower complaint/ concern and/ or to carry out investigation of the complaint and/ or any part constituent of the same;
7. “Protected Disclosure” means a concern raised in good faith that discloses information that may evidence unethical, improper, or illegal activity. Protected Disclosures should be factual and not speculative in nature;
8. “Subject” means a person against or in relation to whom a Protected Disclosure has been made or evidence gathered during the course of an investigation; and
9. “Whistle Blower” is an individual who makes Protected Disclosure under this Policy, Whistle Blower also includes any individual and any employee all Employees and Stakeholders of the Company;

4. Role of a “Whistle Blower”

1. The Whistle Blower's role is that of a reporting party possessing reliable information. They are not required or expected to act as investigators or finders of facts, nor would they determine the appropriate corrective or remedial action that may be warranted in a given case.
2. Whistle Blowers should not act on their own in conducting any investigative activities, nor do they have a right to participate in any investigative activities.

5. Eligibility

All Employees and Stakeholders of the Company are eligible to make Protected Disclosures under the Policy. The Protected Disclosures may be in relation to matters concerning the Company or its subsidiaries. Any such disclosure shall be made within a reasonable time from the occurrence of the alleged violation. The directors and employees to notify the Company if they observe, or learn of, any unethical and improper practices. Failure to do so may be treated as an ‘unethical behaviour’ and covered under the Company’s Code of Conduct.

6. Disqualifications

- a. While it will be ensured that genuine Whistle Blowers are accorded complete protection from any kind of unfair treatment as herein set out, any abuse of this protection will warrant disciplinary action.
- b. Protection under this Policy would not mean protection from disciplinary action arising out of false or fake allegations made by a Whistle Blower knowing it to be false or fake or with a mala fide intention.
- c. In case the Audit Committee reaches a conclusion that a complaint has been made in bad faith and is a false accusation, or is an abuse of the process, or that the complaints are repeatedly frivolous, then the Audit Committee may recommend that appropriate action be taken against the person making the false complaint(s), including reprimand. However, no action shall be taken against a Whistle Blower who has made a protected disclosure in good faith, even if the investigation results in no finding or the allegation is not proven.

7. Procedure

1. All Protected Disclosures should be disclosed to the Audit Committee via a personal private discussion or in writing and disclosures concerning financial / accounting matters should be addressed to the chairman of the Audit Committee of the Company for investigation at [<https://www.ydgroup.com/>.]
2. Whistle Blowers shall have unrestricted and direct access to the Chairperson of the Audit Committee at all times, without requiring any approval or routing through any managerial personnel, in accordance with Regulation 22 of SEBI Listing Regulations.
3. If the disclosure is done verbally, it should be captured in writing so as to ensure a clear understanding of the issues raised and should either be typed or written in a legible handwriting in English, Hindi or in the regional language of the place of employment of the Whistle Blower.
4. If a Whistle Blower believes in good faith that a rule or one of the principles laid down in the Company’s Code of Conduct and Disciplinary Procedure has been or is about to be violated, he or she should inform the Audit Committee of his or her concerns regarding possible illegal act or ethical violation.
5. Any Employee or a Stakeholder, who has any concerns relating to actual or potential illegal or unethical practices inter alia in finance, accounting, internal control, free competition, or corruption should report his/her concerns under this policy. When in doubt whether an activity or behaviour is a violation or not, a Whistle Blower should report the same.

Protected Disclosures should be factual and not speculative or in the nature of a conclusion and should contain as much specific information as possible to allow for proper assessment of the nature and extent of the concern and the urgency of a preliminary investigative procedure.

6. The Whistle Blower must disclose his/her identity preferably in the covering letter forwarding such Protected Disclosure (and not in the Protected Disclosure itself). However anonymous or pseudonymous complaints may be investigated if they contain specific, verifiable and adequate

information. The Audit Committee shall evaluate such complaints based on their credibility and supporting facts before initiating investigation.

If a Protected Disclosure is made anonymously or otherwise, the Protected Disclosure must provide as much detail and be as specific as possible, including names of the relevant people involved and dates of the relevant event involved, in order to facilitate the investigation.

8. What to Report

The Company shall provide full protection for disclosures relating to leak or suspected leak of Unpublished Price Sensitive Information (UPSI), insider trading violations or market abuse, in accordance with SEBI (Prohibition of Insider Trading) Regulations, 2015 and the SEBI Informant Mechanism. No retaliation shall be permitted against any person reporting such violations in good faith. Below are a few examples of unethical or improper practices. Please do note that this list is only indicative and not exhaustive in nature.

- Abuse of authority;
- Breach of contract;
- Negligence causing substantial and specific danger to public health and safety
- Harassment or discrimination & workplace violence;
- Any unlawful act whether criminal/ civil;
- Forgery or alteration of documents;
- Breach of confidential information;
- Infringement of intellectual property;
- Privacy breach;
- Theft of confidential/proprietary/customer information;
- Financial irregularities, including fraud or suspected fraud or by-passing internal controls and checks;
- Fraud and misconduct regarding the financial and accounting matters including deliberate error in preparations of Financial Statements or misrepresentation of financial information;
- Falsification of contracts, complaints and records including employment and education records
- Breach of the Company Code of Conduct to regulate, monitor and report Insider Trading by designated persons and their immediately relatives, including any incident involving leak or suspected leak of unpublished price sensitive information.
- Corruption and improper transactions
- Deliberate violation of law/regulation;
- Instances of leak of unpublished price-sensitive information easily and free of any fear of retaliation
- Improper promotion and improper sales practices
- Conflicts of interest
- Environmental Health and Safety issues
- Anti-competitive behaviour or release of proprietary information
- Theft, misuse of company's assets
- Unfair treatment of clients/vendors
- Any Illegal or unethical Practice
- Pursuit of a benefit or advantage in violation of the Company's interest
- Receiving or soliciting gifts and favours from stakeholders
- Any other unethical behaviour

However, the following matters may be excluded from reporting under this Policy as there are separate forums available to investigate the same.

- a. Personal Grievance
- b. Dissatisfaction with appraisals and rewards
- c. Complaints relating to service conditions
- d. Company policies
- e. Sexual Harassment to be dealt as per POSH Policy
- f. Matters which are pending before a court of Law, State, National Human Rights Commission, Tribunal or any other judiciary or sub judiciary body

9. Investigation

All Protected Disclosures reported under the Policy will be thoroughly investigated by the Audit Committee Member / chairperson of the Audit Committee of the Company who will investigate/ oversee the investigations under the authorization of the Audit Committee. If any member of the Audit Committee has a conflict of interest in any given case, then he/she should recuse himself/herself and the other members of the Audit Committee should deal with the matter on hand.

- a. Investigation is a fact-finding and analysis process
- b. Technical and other resources may be drawn upon as necessary to augment the investigation. All Investigators shall be independent and unbiased both in fact and as perceived. Investigators have a duty of fairness, objectivity, thoroughness, ethical behaviour, and observance of legal and professional standards.
- c. The Audit Committee may at its discretion, consider involving external investigators for the purpose of the investigation.
- d. The identity of the Subject(s) and the Whistle Blower will be kept confidential to the extent possible given the legitimate needs of law and the investigation.
- e. The Subjects will normally be informed of the allegations at the outset of a formal investigation and have opportunities for providing their inputs during the investigation
- f. Investigations will be launched only after a preliminary review which establishes that:
 - the alleged act constitutes an improper or unethical activity or conduct, or
 - the allegation is supported by information specific enough to be relevant and falling under one of the parameters of reportable activity set out hereunder
- g. Subjects shall have a duty to cooperate with the Audit Committee during the Investigation process. No person shall destroy, alter, conceal or tamper with evidence related to a protected disclosure. Any attempt to interfere with the investigation or influence witnesses shall be treated as a serious violation and may lead to disciplinary action.
- h. Any matter which involves any Director of the Company or “C” level executive shall be placed before the Audit Committee to conduct an enquiry on the matter reported. The Audit Committee may, in its discretion, consult with any member of the management who may have appropriate expertise to assist the Audit Committee in the enquiry. If the Audit Committee determines that the matter should be investigated, it may involve external investigators (including auditors, counsel or other experts) at the expense of the Company. The results of the investigation shall be reported to the Board.
- i. If any member of the Audit Committee has a conflict of interest in any given case, then he/she should recuse himself/herself and the other members of the relevant Committee should deal with the matter on hand.
- j. The investigation shall be completed as quickly as possible from the date of receipt of the Protected Disclosure.

10. Accountabilities of Whistle Blowers

- a) Bring to early attention of the Audit Committee any improper practice they become aware of. Although they are not required to provide proof, they must have sufficient cause for concern. Delay in reporting may lead to loss of evidence and also financial loss for the Company.
- b) Avoid anonymity when raising a concern.
- c) Follow the procedures prescribed in this policy for making a Disclosure.
- d) Co-operate with investigating authorities, maintaining full confidentiality.
- e) Maintain confidentiality of the subject matter of the Disclosure and the identity of the persons involved in the alleged malpractice since it may forewarn the Subject and important evidence may get destroyed.

11. Role of the Audit Committee

The Audit Committee shall review annually or as it may deem fit:-

- a. Review the functioning of the whistle blower mechanism.
- b. Review and monitor cases presented;
- c. Review the final report submitted by the Audit Committee post investigation, and decide any disciplinary action to be taken in case of complaints against appropriate officer.

12. Decision

If an investigation leads the Audit Committee to conclude that an improper or unethical act has been committed, the Audit Committee shall direct the management of the Company to take such disciplinary or corrective action as it deems fit.

It is clarified that any disciplinary or corrective action initiated against the Subject as a result of the findings of an investigation pursuant to the Policy shall adhere to the applicable personnel or staff conduct and disciplinary procedures.

13. Protection against Retaliation and Victimization

- a. No unfair treatment will be meted out to a Whistle Blower by virtue of his/her having reported a Protected Disclosure under this Policy. The Company, as a policy, condemns any kind of discrimination, harassment, victimization or any other unfair employment practice being adopted against Whistle Blowers. Complete protection will, therefore, be given to Whistle Blowers against any unfair practice like retaliation, threat or intimidation of termination/suspension of service, disciplinary action, transfer, demotion, refusal of promotion, or the like including any direct or indirect use of authority to obstruct the Whistle Blower's right to continue to perform his duties/functions including making further Protected Disclosure. The Company will take steps to minimize difficulties, which the Whistle Blower may experience as a result of making the Protected Disclosure. Thus, if the Whistle Blower is required to give evidence in criminal or disciplinary proceedings, the Company will arrange for the Whistle Blower to receive advice about the procedure, etc.
- b. A Whistle Blower may report any violation of the above clause to the Chairman of the Audit Committee, who would get the same investigated and, recommend suitable action to the management.
- c. The identity of the Whistle Blower shall be kept confidential to the extent possible and permitted under law. Whistle Blowers are cautioned that their identity may become known for reasons outside the control of the Chairman of the Audit Committee.
- d. Any other Employee/Associate assisting in the said investigation shall also be protected to the same extent as the Whistle Blower. A supervisor or manager who retaliates against a Whistle-blower who has made a Protected Disclosure in good faith will be subject to disciplinary action including termination of employment, or a similar consequence if not employed by the Company. The Policy is intended to encourage and enable personnel to raise concerns within the Company prior to seeking resolution outside of the Company

14. Reporting

The Audit Committee will report to the Board about the matters reported under the policy, the status of the investigation of each case, the results of investigation and the action taken.

The Company shall annually affirm that it has provided adequate protection to whistleblowers that no personnel were denied access to the Audit Committee and the same shall be disclosed in the Annual Report in accordance with Regulation 22 of SEBI Listing Regulations.

15. Retention of documents

All Protected Disclosures in writing or documented along with the results of investigation relating thereto shall be retained by the Company for a minimum period of eight years.

16. Administration and review of the Policy

The Managing Director/Chairman of Audit Committee of the Company shall be responsible for the administration, interpretation application and review of this policy. The Managing Director/Chairman of Audit Committee of the Company also shall be empowered to bring about necessary changes to this Policy, if required at any stage with the concurrence of the Audit Committee.

17. Amendment

The Company reserves its right to amend or modify the Policy in whole or in part, at any time without assigning any reason whatsoever, in accordance of the Companies Act, SEBI Listing Regulations and other applicable laws. Modification may be necessary, among other reasons, to maintain compliance with local, state and central regulations and/or accommodate organizational changes within the Company. However, no such amendment or modification will be binding on the Employees and directors unless the same is notified to the Employees and directors in writing.

Whilst, the Company has made best efforts to define detailed procedures for the implementation of the Policy, there may be occasions when certain matters are not addressed or there may be ambiguity in the procedures. Such difficulties or ambiguities will be resolved in line with the broad intent of the Policy. The Company may also establish further rules and procedures, from time to time, to give effect to the intent of the Policy and further the objective of good corporate governance.

18. Mandatory Display of The Policy

A copy of the Policy shall be displayed by all offices of the Company at a prominent place inside the Company's premises and on the Company's website i.e. <https://www.ydgroup.com> as per regulation 46(2)(e) of the Listing Regulations, 2015.

The contact details of the Chairman of the Audit Committee, is given below:

Email ID: ajay21agarwal@yahoo.com

Contact No.: 9811301277

The Policy has been approved by the board of directors of the Company at their meeting held on 16th January, 2026
