VIGIL MECHANISM / WHISTLE BLOWER POLICY

Version	2.0
Owned By	Head-Human Resource
Approved By	Board of Directors
Effective date	15/07/2026

For GLOBTIER INFOTECH LIMITED

DIRECTOR

VIGIL MECHANISM / WHISTLE BLOWER POLICY

Introduction

In terms of the provisions of the Companies Act, 2013, read with rules framed thereunder ("Act"), the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 {"LODR Regulations") and the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 ("PIT Regulations"), every listed company is required to establish a vigil mechanism/ whistle blower policy for its stakeholders, including its employees and directors, to report genuine concerns regarding the company. Further, the vigil mechanism shall provide for adequate safeguards against victimization of the director(s), employee(s) or any other person who avail the mechanism and provide for direct access to the chairperson of the audit committee of such company in appropriate or exceptional cases.

In compliance with the provisions of the Act, the Regulations and the PIT Regulations, the board of directors of Globtier Infotech Limited ("The Company"), have, on recommendation of the Audit Committee, adopted this Vigil Mechanism/ Whistle Blower Policy ("**Policy**"), to, inter alia provide a mechanism to its stakeholders including the Employees, to report and freely communicate their concerns about illegal or unethical practices within the Company, to appropriate authorities.

Complaints and the Investigation Procedures

The following procedures have been adopted to govern the receipt, retention, and treatment of Complaints and to protect the confidential, anonymous reporting of the same. These policies and procedures apply to and are available to all employees, its subsidiaries, shareholders and other stake holders.

1. SCOPE

All Employees, Directors, its subsidiaries, shareholders and other stakeholders of the company have the opportunity to submit/ report 'Complaints' pertaining to the following areas such as:

a) Criminal offences (corporate fraud, corruption, bribery or theft), which have been or are likely to be committed;
b) Unethical business conduct and serious irregularities, regulatory or financial;
c) Conflict of business interest;
d) Misuse of the assets of the Company;

For GLOBTIER INFOTECH LIMITED

DIRECTOR

e) Misuse of authority;
f) Willful suppression of facts;
g) Funds being used in any unauthorized manner;
h) Giving false / incorrect / in-complete information in the Company's financial records and distorting the true nature of the transaction;
i) Falsification of transactions/ documents;
j) Unfair or bias treatment to any person including the Employees which will cause injustice to such person;
k) Endangering the health or safety of any individual/ employee;
l) Actions exceeding the authority granted in the day-to-day course of business;
m) Leak of UPSI or suspected leak of UPSI;
n) Any other form of improper action or conduct.

The Company will protect the confidentiality and anonymity of the complainant to the fullest extent possible with an objective to conduct an adequate review. External stakeholders such as vendors, customers, business partners etc. have the opportunity to submit 'Complaints', however, the Company is not obligated to keep 'Complaints' from non-employees confidential or to maintain the anonymity of non-employees.

We encourage individuals sending 'Complaints' raising any matter to identify themselves instead of sending anonymous 'Complaints' as it will assist in an effective complaint review process.

Post review, if the 'Complaint' is found to have been made with mala fide intention, stringent action will be taken against the complainant. We encourage employees to report genuine 'Complaints' and those submitted in good faith.

2. DEFINITIONS:

"Audit Committee" means the Audit Committee constituted by the Board of Directors of the Company in accordance with Section 177 of the Companies Act, 2013 ("the Act") and SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 ("Listing Regulations").

"Company" means, "Globtier Infotech Limited (Formerly Known as Globtier Infotech Private Limited)" including all its subsidiaries, joint ventures and associate companies, if any.

For GLOBTIER INFOTECH LIMITED

DIRECTOR

"**Complainant(s)**" means any person(s), including the Employee(s) or any other stakeholders of the Company, who makes a formal complaint or raises a concern in respect of the Alleged Wrongful Conduct.

"**Director**" means a director appointed to the Board of the Company.

"**Employee(s)**" means all the employees of the Company (whether working in India or abroad and whether temporary or permanent, those of deputation to other group companies/subsidiaries/joint ventures, associates) and Directors of the Company and its subsidiaries, joint ventures and associates.

"**Investigators**" mean those persons authorized, appointed, consulted or approached by the Whistle Blower Committee/ Chairman of the Audit Committee (may include the auditors of the Company and the police if required).

"**Other Stakeholders**" means and include any contract workers, trainees, seconded staff, interns, consultants of the Company and /or any person associated with the Company and/or its group entities and/or any of its affiliates, subsidiaries, joint ventures or associates which includes any individual, company, firm, institution who/which that may come into contact with the Company during the course of business dealings/engagements and includes actual and potential clients, customers, service providers, suppliers, distributors, business contacts, agents, advisers, retainers, government and public bodies, business associates.

"**Vigilance and Ethics Officer**" means an officer appointed to receive Disclosures from whistle blowers, maintaining records thereof, placing the same before the Audit Committee for its disposal and informing the Whistle Blower the result thereof.

3. PROCEDURES

RECEIPTS OF COMPLAINTS

All the 'Complaints' under this policy should be reported to Vigilance and Ethics Officer who is independent of operating management and businesses.

a. Vigilance and Ethics Officer, shall review the 'Whistle blower Complaint' and may investigate it by own or may assign another employee, any committee, outside counsel, advisor, expert or third-party service provider to investigate, or assist in investigating the 'Whistle blower Complaint'. Vigilance and Ethics Officer may direct that any individual assigned to investigate a 'Whistle blower Complaint' work at the

For GLOBTIER INFOTECH LIMITED

DIRECTOR

direction of or in conjunction with Vigilance and Ethics Officer or any other attorney in the course of the investigation.

b. The identity of the whistle blower shall be kept confidential to the extent possible given the legitimate needs of law and fairness in investigation.

c. No investigation shall arrive at an adverse finding against anybody without giving them a full and fair opportunity to be heard and to present evidence in their defense. No allegation of wrong doing against an Official or Director shall be considered sustained unless at a minimum, a preponderance of the evidence supports the allegation.

d. All Officials and Directors have a duty to cooperate in the investigation of concerns/allegations reported and shall be subject to strict disciplinary action up to and including immediate dismissal, if they fail to cooperate in an investigation, or deliberately provide false information during an investigation.

e. The person against or in relation to whom the 'Whistle blower Complaint' is made shall co-operate with the investigator and have the right to provide their inputs during the investigation.

f. Each enquiry/investigation shall be completed by the Ethics Committee as soon as it is reasonably possible, ordinarily not exceeding a period of 60 days from the receipt of concern/allegation. The Ethics Committee will communicate its findings and recommendations for disciplinary action and other correctives actions, if any, to the Chairperson of the Audit Committee. Chairperson of the Audit Committee may call meeting of Audit Committee, if required.

g. The decision of the Ethics Committee, after review by the Chairperson of the Audit Committee, shall be final for all practical purposes. If appropriate, both the whistle blower and the person against whom the concern/allegation has been raised have a right to be informed of the outcome of the investigation.

h. The 'Whistle blower Complaint' received only on the Sandeep.kaur@Globtier.in shall be consider as 'Whistle blower Complaint' under this Policy.

i. Whistle Blowers, who make any complaints, which have been subsequently found to be mala fide, frivolous or malicious shall be liable to stern action and such complaints under will not be considered as whistleblower complaints by the Company.

For GLOBTIER INFOTECH LIMITED

DIRECTOR

4. ACCESS TO REPORTS AND RECORDS AND DISCLOSURE OF INVESTIGATION RESULTS

All reports and records associated with 'Complaints' are considered confidential information and access will be restricted to members of the Committee appointed, if any, Vigilance and Ethics Officer and any other person as permitted by the Vigilance and Ethics Officer. 'Complaints and any resulting investigations, reports or resulting actions will generally not be disclosed to the public except as required by any legal requirements or regulations or by any corporate policy in place at that time. All documents relating to 'Complaints' made through the procedures outlined above shall be retained for at least five years from the date of the 'Complaint' after which the information may be destroyed unless the information may be relevant to any pending or potential litigation, inquiry, or investigation, in which case the information will be retained for the duration of that litigation, inquiry, or investigation and therefore as necessary.

5. ACCESS TO AUDIT COMMITTEE

The Audit Committee of the Company has appointed Vigilance and Ethics Officer/Chairman of the Committee who will report directly to the Audit Committee on matters arising under this policy.

6. WHISTLEBLOWER COMMITTEE

The Whistleblower Committee shall consist of:

a. Managing Director (Chairman);
b. Vigilance and Ethics Officer (Member);
c. Chief Financial Officer; and
d. Chief Compliance Officer

The contact details of the Vigilance and Ethics Officer is as under: -

Name	Ms. Sandeep Kaur
Designation	Manager – Human Resource
Address	B-67, Third Floor, Sector 67, Noida, Uttar Pradesh – 201301
Email	Sandeep.kaur@Globtier.in

For GLOBTIER INFOTECH LIMITED

DIRECTOR

A quarterly status report on the total number of complaints received, if any, during the period with summary of the findings of Vigilance and Ethics Officer/Chairman of the Committee and corrective steps taken shall be reported to the Audit Committee. The Chairperson of the Audit Committee may order for re-investigation/ask for additional facts if he/ she is not satisfied with the report of the Vigilance and Ethics Officer/Chairman of the Committee.

In case there is any whistle blower complaint received against the Whistle blower Committee Member, the matter will be immediately escalated to the Chairperson of the Audit Committee of the Company and the respective Committee Member, against whom the complaint has been received, will not be a part of the investigation process for conducting the investigation or any other matter related to the said complaint.

7. AMENDMENT

The Company reserves its right to amend or modify this Policy in whole or in part, at any time without assigning any reason whatsoever. Unless otherwise specified such amendments shall be effective from the date of the meeting of the Board of Directors of the Company at which such amendments are approved.

For GLOBTIER INFOTECH LIMITED

For GLOBTIER INFOTECH LIMITED

DIRECTOR

DIRECTOR