

GRAVITY (INDIA) LIMITED

WHISTLE BLOWER / VIGIL MECHANISM POLICY

1. PREAMBLE

The Board of Directors of **Gravity (India) Limited** ("the Company") has established this Whistle Blower / Vigil Mechanism Policy ("the Policy") pursuant to the provisions of:

- Section 177(9) and (10) of the **Companies Act, 2013**; and
- Regulation 22 of the **SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**.

The Company believes in conducting its affairs in a fair and transparent manner by adopting the highest standards of professionalism, honesty, integrity, and ethical behavior. This Policy provides a framework for employees and stakeholders to report genuine concerns about unethical behavior, actual or suspected fraud, or violation of the Company's Code of Conduct.

2. OBJECTIVE

The objectives of this Policy are to:

- Encourage directors, employees, and stakeholders to raise concerns about unethical conduct without fear of retaliation.
- Provide an effective mechanism for investigation and corrective action.
- Ensure protection of genuine whistle-blowers against victimization or discrimination.
- Promote ethical business practices and good corporate governance.

3. SCOPE OF THE POLICY

This Policy applies to:

- All **Directors, Employees, and Contractual Staff** of the Company.
- Any other person who has dealings with the Company, such as vendors, consultants, shareholders, or customers.

It covers reporting of concerns relating to:

- Fraud or financial irregularity.
- Misappropriation of funds or assets.
- Breach of the Company's **Code of Conduct** or policies.
- Violation of legal, regulatory, or statutory obligations.
- Manipulation of records, data, or internal controls.
- Any unethical or corrupt business practice.

4. DEFINITIONS

- **“Whistle Blower”** – Any person making a protected disclosure under this Policy.
- **“Protected Disclosure”** – A concern raised in good faith that discloses or demonstrates information evidencing unethical or improper activity.
- **“Vigilance Officer / Ethics Officer”** – The designated officer authorized to receive and investigate complaints.
- **“Audit Committee”** – The Committee of the Board constituted under Section 177 of the Companies Act, 2013.

5. GUIDING PRINCIPLES

The Company shall:

1. Ensure complete confidentiality of the Whistle Blower’s identity and concern raised.
2. Protect the Whistle Blower from any form of retaliation, victimization, or harassment.
3. Conduct an impartial and timely investigation.
4. Take appropriate disciplinary or corrective action based on the findings.
5. Not entertain frivolous or malicious complaints.

6. PROCEDURE FOR RAISING A CONCERN

(a) How to Report

A Whistle Blower may report the concern in writing through email or letter to:

The Vigilance Officer / Ethics Officer

Gravity (India) Limited

[Registered Office Address]

Alternatively, complaints may also be addressed directly to the **Chairman of the Audit Committee** at:

acctbillingdnh@gmail.com

(b) Details to Include

The disclosure should include:

- Name and contact details of the complainant (optional if anonymity preferred).
- Description of the concern with relevant facts and evidence.

- Names of persons involved, if known.
- Approximate time and location of the incident.

(c) Anonymous Complaints

Anonymous disclosures will be considered if they contain sufficient evidence to justify investigation.

7. INVESTIGATION PROCESS

- Upon receipt of a complaint, the Vigilance Officer shall acknowledge and conduct a preliminary review.
- If required, the complaint will be referred to the **Audit Committee** for detailed investigation.
- The Audit Committee may obtain assistance from internal auditors or external experts.
- A report containing findings and recommendations shall be submitted to the Board.
- Corrective actions shall be implemented promptly by management.

8. PROTECTION TO WHISTLE BLOWER

- No Whistle Blower shall suffer retaliation, discrimination, or disciplinary action for making a genuine disclosure.
- Any person who threatens, intimidates, or harasses a Whistle Blower shall face disciplinary action.
- The Company will maintain the confidentiality of the Whistle Blower to the extent possible under law.

9. MALICIOUS COMPLAINTS

While this Policy provides protection to genuine Whistle Blowers, misuse by way of false or malicious allegations will lead to disciplinary action against the complainant.

10. RECORDS AND REPORTING

- The Vigilance Officer shall maintain a record of all complaints received, investigated, and resolved.
- A summary of significant complaints and outcomes shall be presented to the Audit Committee periodically.
- The Audit Committee shall review the functioning of the Whistle Blower mechanism annually.

11. DISCLOSURE

This Policy shall be disclosed on the Company's website www.gravityindia.net and a reference to the same shall be included in the Board's Report in accordance with the Companies Act, 2013 and SEBI (LODR) Regulations, 2015.

12. AMENDMENT AND REVIEW

The Audit Committee shall periodically review the Policy and recommend amendments to the Board as required by law or business circumstances.

For and on behalf of Gravity (India) Limited