



1 Introduction & Applicability:

This policy comes into effect from 07May 2026 and supersedes earlier policies. With a view to continue to encourage and assist employees and stakeholders to report unethical, illegal, serious malpractice, impropriety, abuse or wrongdoing. This policy covers all employees (including probation), consultants, directors, vendors, contractors.

2 Concerns that fall under scope of Whistle Blowing:

Any form of malpractice, impropriety, abuse and wrongdoing, severe breach of any policy, fraud and corruption eg. receiving bribes and / or gifts exceeding a value of INR 1000, financial malpractice, abuse of power or violations of the code of conduct / ethics causing organizational or reputational risks.

3 Raising a formal complaint:

The concern should be disclosed through letter or by e-mail. This will be accessed by the Compliance Committee, headed by Mr. Satish Rangani - Director.

In case of a letter, it may be sent to "Compliance Officer and Head Legal" 4th Floor, Dhannur, 15 Sir P.M. Road, Fort, Mumbai – 400001, India. Any complaint may also be sent to the dedicated email id created for this purpose is **vigil@nrb.co.in**. The Compliance Committee members are listed below:

- a) Mr. Satish Rangani – Director
- b) Ms. Khyati Danani - Compliance Officer and Head Legal
- c) Mr. Alok Vatsa - Chief Human Resources Officer

4 Investigation Procedure:

Post receiving a complaint the committee should identify the investigators and assign them to prepare a detailed written report and submit the same to the Compliance Committee not later than 60 days from the date of disclosure of the concern.

Compliance Committee shall take a decision in the matter not later than 30 days from the submission date of the investigation report findings. Compliance Committee shall not make public the concern disclosed, except where it is called upon to disclose by legislation or judicial process.

No unfair treatment would be meted out to a Whistle-blower(s) by virtue of his/her having reported a "Protected Disclosure" under this Policy. If an employee believes there has been a retaliation against him/her for disclosing Concern under this policy by way of an adverse personnel action eg. involuntary reassignment to a



position, he/she may file a written complaint to the Compliance Committee requesting suitable remedy.

5 Review Mechanism :

All complaints to the committee should be reviewed and monitored every year to ensure corrective actions taken continues to be in force and any doubtful vendor / contractor has not been re-introduced.

6 Disqualification:

The company reserves the right not to investigate matters pertaining to general grievances, for example:

A) complaints pertaining to salary and performance evaluation or any other HR related issue which does not indicate violation of the Code of Conduct. This will be treated under HR grievance redressal.

B) Customer Complaints which can be dealt with under the alternate redressal mechanism established for that purpose

Amendment Record:

Revision no.	Revision Date	Details of Change	Approved By
00		Original Release	BOD

This policy is approved by NRB Board of Directors & effective since 07th May 2026 This policy shall be reviewed & updated at regular intervals.