TERRA CLEAN LIMITED

WHISTLE BLOWER POLICY

1. PREAMBLE

1.1 TeCL is committed to conducting its business with honesty and integrity, and to maintaining the highest standards of ethical conduct, in accordance with the Company's Code of Conduct and other applicable policies.

1.2 This Whistle Blower Policy / Vigil Mechanism (“Policy”) of Terra Clean Limited (“Company” or “TeCL”) has been approved by the Board of Directors of the Company at its meeting held on 14.07.2026.

1.3 This Policy provides a formal mechanism for Directors and Employees of the Company to report, in good faith and without fear of victimisation, genuine concerns regarding actual or suspected Improper Activity, and establishes the procedure for receipt, investigation and disposal of such Complaints.

2. SCOPE AND APPLICABILITY

2.1 This Policy applies to all Directors and Employees of the Company.

2.2 This Policy does not extend to, and shall not be used as a substitute for, matters covered under the Company's Prevention of Sexual Harassment (POSH) Policy, which shall continue to be governed by the Company's POSH Policy and the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

3. DEFINITIONS

In this Policy, unless repugnant to the subject or context, the following expressions shall have the meanings assigned below:

3.1 ***"Act"*** means the Companies Act, 2013, including the rules made thereunder, as amended from time to time.

3.2 ***"Board"*** means the Board of Directors of the Company, and where the context refers to a specific function under this Policy, includes the Chairperson of the Board acting in that capacity.

3.3 ***"Chief Executive Officer”*** means the CEO of the Company

3.4 ***"Company"*** means Terra Clean Limited (“TeCL”).

3.5 ***"Complaint"*** means a written report of an Improper Activity made by a Whistle-blower in accordance with this Policy.

3.6 ***"Competent Authority"*** means the CEO of the Company and will include any person(s) to whom they may delegate any of their powers as the Competent Authority under this Policy.

3.7 ***"Director"*** means a director of the Company.

3.8 ***"Employee"*** means every employee on the rolls of the Company, whether working in India or abroad, including whole-time and part-time employees, but excluding contract labour engaged through a third party unless otherwise specified by the Board.

3.9 ***"Improper Activity"*** means any act or omission by Director or Employee of the Company, undertaken in the course of or in connection with the affairs of the Company, which constitutes or is reasonably suspected to constitute a violation of any applicable law or the rules of conduct applicable to employees to employees.

3.10 ***"Protected Disclosure"*** means a bona fide Complaint of Improper Activity made in accordance with this Policy.

3.11 ***"Suspected Person"*** means a Director or Employee against whom, or in relation to whom, a Protected Disclosure has been made or evidence has been gathered in the course of an investigation under this Policy.

3.12 ***"Victimisation"*** means any act of retaliation against a Whistle-blower for having made, in good faith, a Protected Disclosure.

3.13 ***"Whistle-blower"*** means a Director or Employee of the Company who makes a Protected Disclosure under this Policy.

4. MANNER OF REPORTING A COMPLAINT

4.1 A Complaint shall be made in writing and shall be signed, bearing the name and contact details of the Whistle-blower. Anonymous or pseudonymous Complaints will not, as a general rule, be taken up for investigation under this Policy.

4.2 Notwithstanding Clause 4.1, where a Complaint, though anonymous or pseudonymous, discloses credible and specific information concerning a serious Improper Activity (including suspected fraud, or financial irregularity), the Competent Authority may cause a preliminary review to be conducted before deciding whether a formal investigation is warranted.

4.3 A Complaint may be submitted through any of the following channels:

- **(a)** in a sealed envelope marked “Confidential” and addressed to the Competent Authority; or
- **(b)** by e-mail to designated e-mail ID of the Company (ceo@terraclean.in); or
- **(c)** where the Whistle-blower reasonably believes that the Competent Authority has, or may have, a conflict of interest in the matter (including where the Complaint concerns the Competent Authority), directly to the Chairperson of the Board, who shall thereafter direct the matter to such person as considered appropriate.

4.4 The Whistle-blower is not expected to conduct any independent investigation prior to making a Complaint but is expected to disclose sufficient facts, within his or her knowledge, to support the existence of the alleged Improper Activity, and to disclose any relationship or dealings with the Suspected Person that may be relevant to assessing whether the Complaint is bona fide.

4.5 The Company will not ordinarily entertain or independently investigate a Protected Disclosure where the same subject matter is already under investigation or examination by a competent statutory or regulatory authority, law enforcement agency, court or tribunal, except where the Competent Authority, in consultation with the Chairperson of the Board, considers an internal inquiry necessary in the interest of the Company.

5. HANDLING AND INVESTIGATION OF COMPLAINTS

5.1 On receipt of a Complaint, the Competent Authority shall determine, on a preliminary review, whether the Complaint discloses circumstances warranting investigation. Where the

Competent Authority determines that no investigation is warranted, the reasons shall be recorded in writing.

5.2 Where the Competent Authority is prima facie satisfied that investigation is warranted, the matter shall be referred to such investigating team or function of the Company as the Competent Authority considers appropriate, having regard to the subject matter of the Complaint ("Investigating Team").

5.3 The investigation shall be conducted in a fair, objective and timely manner by persons who have no conflict of interest with either the Whistle-blower or the Suspected Person.

5.4 All Directors and Employees are duty-bound to cooperate with the Investigating Team, save to the extent that such cooperation would compromise any privilege against self-incrimination available in law.

5.5 The Suspected Person shall ordinarily be informed of the substance of the allegations at the commencement of a formal investigation and given a reasonable opportunity to respond, save where the Competent Authority determines that prior notice would prejudice the investigation. The Suspected Person shall not be entitled to legal representation during the course of the investigation under this Policy, without prejudice to any rights available under a separate disciplinary process.

5.6 The investigation shall ordinarily be completed within 30 (thirty) days of reference to the Investigating Team, extendable by the Competent Authority for reasons recorded in writing.

5.7 On completion, the Investigating Team shall submit a written report to the Competent Authority, who may seek further investigation on specific aspects, specifying the scope and timeline for such further investigation.

5.8 The Whistle-blower and the Suspected Person shall each be informed, in appropriate measure and subject to Clause 7 (Confidentiality), of the outcome of the investigation.

6. PROTECTION AGAINST VICTIMISATION

6.1 No Director or Employee who makes a Protected Disclosure in good faith shall be subjected to any form of Victimisation, including retaliation, discrimination, demotion, suspension, transfer, harassment, adverse performance rating, or any other adverse employment or service action, by reason of having made such disclosure.

6.2 Any Complaint of Victimisation of a Whistle-blower shall itself be treated as a Complaint under this Policy and dealt with on an expedited basis.

6.3 No disciplinary action shall be taken against a Whistle-blower merely because the Protected Disclosure is not substantiated. However, where it is established that a Complaint was knowingly false, malicious, or made with an ulterior motive (a "Motivated Complaint"), appropriate disciplinary action may be initiated against the person making it.

7. CONFIDENTIALITY

7.1 The identity of the Whistle-blower shall, to the extent possible and consistent with the requirements of a fair investigation and applicable law, be kept confidential and shall not be disclosed except where necessary for the proper conduct of the investigation.

7.2 Any person to whom the identity of a Whistle-blower is disclosed for the purposes of investigation shall be bound by an obligation of confidentiality, and any unauthorised further disclosure shall constitute a breach of the Company's Code of Conduct.

7.3 The identity of the Suspected Person shall similarly be kept confidential during the pendency of the investigation, subject to the same limitations.

8. DIRECT ACCESS TO THE CHAIRPERSON OF THE BOARD

8.1 The Whistle-blower shall have direct access to the Chairperson of the Board in exceptional cases, including where:

- **(a)** the Complaint involves the Competent Authority, a member of senior management, or a Director of the Company; or
- **(b)** the Whistle-blower reasonably believes that reporting through the ordinary channel under Clause 4.3 would not be dealt with fairly or independently; or
- **(c)** the Whistle-blower has previously reported the matter under Clause 4.3 and remains aggrieved as to the manner of its handling.

9. GRIEVANCE / ESCALATION

9.1 If a Whistle-blower or a Suspected Person is aggrieved by the disposal of a Complaint by the Competent Authority, or believes that the protections under this Policy have not been afforded, a written representation may be made to the Chairperson of the Board (unless the Chairperson was already directly involved in the matter under Clause 4.3(c) or 8.1, in which case the representation shall be made directly under Clause 9.2).

9.2 If the person remains aggrieved by the decision under Clause 9.1, or where Clause 9.1 does not apply, a written representation may be made to the Board of Directors as a whole, whose decision on the matter shall be final.

10. ACTION ON COMPLETION OF INVESTIGATION

10.1 Where the investigation discloses an Improper Activity that is an offence punishable in law, the Competent Authority may direct that the matter be reported to the appropriate law enforcement or regulatory authority.

10.2 Where the investigation discloses an Improper Activity warranting disciplinary action, the Competent Authority shall refer the matter to the appropriate disciplinary authority under the Company's HR policy for action in accordance with the Company's disciplinary process.

10.3 The Competent Authority may take, or cause to be taken, such other remedial or corrective measures as considered appropriate to address the Improper Activity and prevent its recurrence.

10.4 Where the investigation discloses that no further action is warranted, the Competent Authority shall record the reasons in writing and inform the Whistle-blower accordingly.

11. REPORTING TO THE BOARD

11.1 The Competent Authority shall place before the Board a report summarising the complaints received, investigations conducted, and actions taken under this Policy, without necessarily disclosing the identity of Whistle-blowers or Suspected Persons where confidentiality so requires.

11.2 The Board shall have the power to review any action or decision taken by the Competent Authority under this Policy and to direct such further action as it considers fit.

12. RECORDS

12.1 Records relating to Complaints, investigations and actions taken under this Policy shall be maintained in a confidential manner and preserved for a minimum period of 5 (five) years, or such longer period as may be required under applicable law.

13. COMMUNICATION

13.1 This Policy shall be hosted on the Company's website and shall be communicated to all Directors and Employees.

14. REVIEW AND AMENDMENT

14.1 This Policy may be amended, modified or repealed at any time by the Board of Directors of the Company.

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