



## GOBRISK TECHNOLOGIES PRIVATE LIMITED

### WHISTLEBLOWER POLICY

Version 3.0  
December 18, 2025

<b>PROPOSED BY</b>	Guneshwor Singh Laitonjam, Head of Compliance & MLRO
<b>APPROVED &amp; ACCEPTED BY</b>	Sanjay Tripathy, CEO & Director Nilesh Pathak, CPTO & Director Indunath Chaudhary, COO & Director

## 1. Objective

The company is committed to adhere to the highest standards of ethical, moral and legal conduct of business operations. This policy aims to encourage employees, contractors, suppliers, and other stakeholders to report any form of misconduct, malpractice, or unethical behaviour within the organization, including violations of law, company policy, or ethical standards, without fear of retaliation.

## 2. Policy

- The Whistleblower policy intends to cover serious concerns that could have grave impact on the operations and performance of the business of the Company.
- The policy neither releases employees from their duty of confidentiality in the course of their work, nor it is a route of taking up a grievance about personal situation.
- It provides an environment that promotes responsible and protected whistleblowing. It enables employees about their duty to report any suspected violation of any law that applies to the Company and any suspected violation of Company's Code of Conduct.

## 3. Coverage of the Policy

All employees of the Company are covered under this policy. The policy covers malpractices and events which have taken place/ suspected to have taken place in the Company involving:

- Corruption
- Frauds
- Misuse/Abuse of official Position
- Manipulation of data/documents
- Any other act which affects the interest of the Company adversely and has the potential to cause financial or reputational loss to the Company.

## 4. Definitions

- “Disciplinary Action” means any action that can be taken on the completion of / during the investigation proceedings including but not limited to a warning, imposition of fine, suspension from official duties or any such action as is deemed to be fit considering the gravity of the matter.
- “Employee” means every employee of the Company (working at any location) across BRISKPE

- “Protected Disclosure” means a concern raised by a written communication made in good faith that discloses or demonstrates information that may evidence unethical or improper activity. Protected Disclosures should be factual and not speculative in nature.
- “Subject” means a person or group of persons against or in relation to whom a Protected Disclosure is made or evidence gathered during the course of an investigation under this Policy.
- “Whistle-blower” is someone who makes a Protected Disclosure under this Policy.
- “Whistle Officer” means an officer who is nominated / appointed to conduct detailed investigation of the disclosure received from the whistle-blower and recommend disciplinary action.
- “Company” means Gobrisk Technologies Private Limited (‘BRISKPE’)
- “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 communication or where the employee knew or reasonably should have known that the communication about unethical and improper practices or alleged wrongful conduct is malicious, false or frivolous.
- “Policy or This Policy” means “Whistle-blower Policy”.

## 5. Scope

Various stakeholders of the Company are eligible to make Protected Disclosures under the Policy. These stakeholders may fall into any of the following broad categories:

- Employees of the Company.
- Employees of other agencies which are deployed for the Company’s activities, whether working from any of the Company’s office or any other location.
- Contractors, vendors, suppliers or agencies (or any of their employees) provide any material or services to the company.
- Customers of the Company.
- Any other person having an association with the Company

A person belonging to any of the above-mentioned categories may be avail of the channel provided by this Policy for raising an issue covered under this Policy.

6. The Policy covers malpractices and events which have taken place / suspected to take place involving:

6.1 Financial Misconduct

- Manipulation of financial records or misrepresentation of financial data.
- Theft, embezzlement, or misuse of company funds.
- Unauthorized disclosure or misuse of sensitive financial information.
- Offering or accepting bribes to influence decisions.

6.2 Regulatory and Compliance Violations

- Breaching financial regulations, labor laws, AML (Anti-Money Laundering), or industry guidelines.
- Lack of customer due diligence, KYC fraud, or not reporting suspicious transactions.
- Breaching environmental laws or failing to meet sustainability obligations.

6.3 Ethical Misconduct

- Engaging in activities where personal interests conflict with the company's goals.
- Biased promotions, recruitment, or unfair treatment of employees.
- Workplace harassment or violation of dignity of employees.

6.4 Data Breach and Confidentiality

- Unauthorized sharing or loss of sensitive client, employee, or company data.
- Unauthorized access or misuse of IT systems.

6.5 Workplace Misconduct

- Racial, gender, age, or religious discrimination.
- Threats or demotion of employees for reporting malpractices.
- Compromise health and safety regulations at workplaces.

6.6 Operational Misconduct

- Collusion with suppliers, fake invoices, or inflating purchase orders.
- Selling substandard goods or services knowingly.
- Unauthorized use of patents, copyrights, or trade secrets.

6.7 Events Indicating Misconduct

- Unusual financial transactions or large cash dealings.
- Employees refusing to share records or data.
- High employee turnover in a particular department.
- Anonymous complaints or whistleblower reports pointing to irregularities.

Policy should not be used in place of the Company grievance procedures or be a route for raising malicious or unfounded allegations against colleagues.

## 7. Anonymous Allegation

Whistleblowers must put their names to allegations as follow-up questions and investigation may not be possible unless the source of the information is identified.

Disclosures expressed anonymously will not be investigated. The identity of the whistleblower will be kept strictly confidential, and the company will take all necessary steps to protect it. Any breach of this confidentiality will result in immediate disciplinary action.

## 8. Management Action on False Disclosures

An employee who knowingly makes false allegations of unethical & improper practices or alleged wrongful conduct shall be subject to disciplinary action. Up to and including termination of employment, in accordance with Company rules, Policies and procedures. Further this policy may not be used as a defense by an employee against whom an adverse personnel action has been taken independent of any disclosure made by him and for legitimate reasons or cause under Company rules and policies.

## 9. Procedure For Reporting & Dealing with Disclosure

A disclosure shall be submitted either in the prescribed **Form (Annexure 1)** or directly in the body of an email, provided that all particulars required in the Form are fully covered. The disclosure must be emailed to [whistleblower@briskpe.com](mailto:whistleblower@briskpe.com)

All reports of wrongdoing will be investigated promptly and impartially by an independent team or an external investigator (if needed).

- **Acknowledgment of Report:** The company will acknowledge receipt of the complaint within 48 hours.
- **Investigation Timeline:** Investigations will be completed within a reasonable time frame (no longer than 90 days, unless more time is required for complex cases).
- **Update Mechanism:** Where possible, the whistleblower will be provided with periodic updates regarding the progress and outcome of the investigation.

The Whistle Officer shall conduct such investigations in a timely manner and shall submit a written report containing the findings and recommendations to the Board of Directors of the Company as soon as practically possible and in any case not later than 90 days from the date of receipt of the Disclosure. The Board of Directors may allow additional time for submission of the report based on the circumstances of the case.

## 10. Protection to Whistle Blower

No adverse penal action shall be taken or recommended against an employee in retaliation to his/her disclosure in good faith of any unethical and improper practices

or alleged wrongful conduct. It will be ensured that the Whistle Blower is not victimized for making the disclosure.

The company strictly prohibits any form of retaliation, including demotion, harassment, termination, or any other adverse employment actions, against employees or individuals who report concerns in Good Faith.

In case of victimization in such cases, serious view will be taken including departmental action on such persons victimizing the Whistle Blower.

## 11. Disqualification from protection

Protection under the scheme would not mean protection from departmental action arising out of false or bogus disclosure made with mala fide intention or complaints made to settle personal grievance.

Whistle Blowers, who make any disclosures, which have been subsequently found to be mala fide or frivolous or malicious shall be liable to be prosecuted and appropriate disciplinary action will be taken against them under service rules/ bipartite settlements only when it is established that the complaint has been made with the intention of malice.

This policy does not protect a director / employee from an adverse action which occurs independent of his disclosure under this policy or for alleged wrongful conduct, poor job performance or any other disciplinary action, etc. unrelated to a disclosure made pursuant to this policy.

## 12. Process of Whistle-blower

### 12.1 Raising a Concern

- The whistleblower can raise concerns through Email: [whistleblower@briskpe.com](mailto:whistleblower@briskpe.com)
- Concerns should include sufficient details (facts, evidence, or specifics) to enable a meaningful investigation.

### 12.2 Acknowledgment of Disclosure

The Whistle Officer will acknowledge receipt of the concern within 48 hours.

### 12.3 Initial Examination

The Whistle Officer will:

- Assess if the concern falls under the scope of the Whistleblower Policy.
- Classify it as minor (to be handled operationally) or major (requiring detailed investigation).
- Reject disclosures that are frivolous, malicious, or outside the policy's scope.

A decision on whether to proceed with an investigation will be made within 5 working days of acknowledgment.

#### **12.4 Investigation Initiation**

For valid concerns, the Whistle Officer will:

- Appoint a Lead Investigator or an external investigator (if required).
- Notify the whistleblower about the investigation's initiation.
- Establish a clear timeline for the investigation, typically 30-90 days, depending on complexity.

#### **12.5 Conducting the Investigation**

Investigations will be impartial and confidential, involving:

- Detailed interviews with the subject(s) and relevant witnesses.
- Review of relevant documents, records, and evidence.
- Investigators will ensure the process adheres to ethical and legal standards.

#### **12.6 Submission of Investigation Report**

The investigator will submit a detailed report to the Whistle Officer and the Board of Directors within 90 days of the concern being raised.

The report will include:

- Findings (substantiated/unsubstantiated).
- Recommendations for disciplinary or corrective action.
- Preventive measures to avoid recurrence.

#### **12.7 Decision on Action**

The Whistle Officer, in consultation with the CEO/COO, will:

- Review the findings and decide on appropriate action.
- If the concern is substantiated:
  - Take disciplinary action, which may include termination, suspension, legal proceedings, or corrective measures.
  - Implement preventive measures.
- If the concern is not substantiated:
  - Exonerate the subject and ensure reputational safeguards.

#### **12.8 Appeals**

- If the whistleblower is dissatisfied with the investigation's outcome, they may appeal to the CEO/COO within 15 days of receiving the decision.
- The CEO/COO may:
  - Uphold the original decision with a written explanation.
  - Initiate a fresh review with an independent investigator or team and directly review their report.

#### **12.9 Whistleblower Protection**

- The whistleblower will be protected from:
  - Retaliation, including demotion, harassment, or discrimination.
  - Adverse actions resulting from their disclosure made in good faith.

- Any retaliatory actions reported will trigger immediate inquiry and action against the perpetrator.
- False or malicious complaints will result in disciplinary action, including termination if warranted.

#### **12.10 Post-Investigation Feedback and Monitoring**

- The whistleblower will be informed of:
  - The investigation's conclusion (without breaching confidentiality).
  - Actions taken, as permissible.
- Preventive measures recommended in the investigation report will be implemented and monitored to ensure compliance.

### **13. Alteration / Amendment**

The Board of Directors of the Company reserves the right to alter /amend/ discontinue this policy at its sole discretion.

#### **Annexure 1- BRISKPE – Whistleblower/Incident / Suspicion Reporting Form**



## 14. Version History

Versions	Author	Date of Approval	Approved By	Change History
1	Manish Rupapara	02 Jan 2024	Board	Created
2	Abhinav Agarwal	17 Dec 2024	Board	<p>Changes made in</p> <ul style="list-style-type: none"><li>• Sec6 -The Policy covers malpractices and events which have taken place / suspected to take place involving.</li></ul> <p>Removed:</p> <ul style="list-style-type: none"><li>• Sec13 - Whistle Committee</li><li>• Sec14 Deviation / Waivers</li><li>• Sec 15 Management Discretion</li></ul>
3	Guneshwor Singh Laitonjam	18 Dec 2025	Board	Whistleblower email id updated and Form added