WHISTLEBLOWER / VIGIL MECHANISM POLICY

BISMARCK WORLD PRIVATE LIMITED

(Formerly known as Bismarck Industries Private Limited)

1. Preamble

The Board of Directors of BISMARCK WORLD PRIVATE LIMITED recognizes that a transparent and ethical work environment is essential for sustainable business. Although the Company is not mandatorily required to establish a vigil mechanism under applicable law, it has voluntarily adopted this Policy to encourage employees, Directors and other stakeholders to report genuine concerns relating to unethical conduct, fraud, misconduct or violations of law without fear of retaliation.

2. Objective

The objective of this Policy is to establish an effective mechanism for reporting genuine concerns, ensure that disclosures are investigated in a fair and confidential manner, protect whistleblowers acting in good faith against retaliation, and reinforce a culture of integrity, accountability and ethical conduct.

3. Applicability

This Policy applies to all Directors, employees (including probationers, trainees and contractual employees), consultants, vendors, service providers and any other stakeholder dealing with the Company who has a genuine concern regarding the affairs of the Company.

4. Scope of Reportable Matters

This Policy covers concerns relating to fraud, bribery or corruption, financial irregularities, misappropriation of Company assets, falsification of records, conflict of interest, violation of Company policies, breach of applicable laws, harassment, discrimination, unethical business practices, health and safety violations, cyber security breaches, data privacy incidents and any conduct likely to adversely affect the reputation or legitimate interests of the Company.

5. Whistleblower Mechanism

A disclosure may be made in writing or by email to the Company Secretary or such Ethics Officer as may be designated by the Board. A disclosure may also be addressed directly to the Chairperson of the Audit Committee or the Board, where appropriate. Anonymous complaints may be accepted where they contain sufficient factual information to enable a meaningful investigation. Mere allegations unsupported by reasonable information may not be investigated.

6. Investigation Process

Upon receipt of a disclosure, a preliminary assessment shall be undertaken to determine whether the matter falls within the scope of this Policy. Where considered appropriate, an investigation shall be conducted by an internal team or an external professional appointed by the Company. Every investigation shall be conducted fairly, objectively and with due regard to the principles of natural justice. The identity of the whistleblower and the subject of investigation shall be kept confidential to the extent reasonably practicable.

7. Protection Against Retaliation

No person making a disclosure in good faith shall be subjected to dismissal, demotion, discrimination, harassment, victimisation or any other adverse employment consequence merely because such person has reported a genuine concern. Any act of retaliation shall itself constitute a violation of this Policy and may invite disciplinary action.

8. False or Malicious Complaints

The Company expects every disclosure to be made in good faith. Any person who knowingly makes a false, frivolous or malicious complaint or deliberately provides misleading information may be subject to appropriate disciplinary action.

9. Confidentiality

All disclosures, investigation records and related documents shall be treated as confidential and shall be disclosed only on a need-to-know basis or where required by law. Every person involved in the investigation process shall maintain strict confidentiality.

10. Roles and Responsibilities

The Board shall have overall oversight of this Policy. The Company Secretary or Ethics Officer shall act as the custodian of the Policy, maintain records of disclosures, coordinate investigations and place significant matters before the Board together with recommendations for corrective action.

11. Reporting and Corrective Action

Upon completion of an investigation, appropriate remedial or disciplinary measures may be recommended depending upon the findings. Where necessary, the Company may strengthen internal controls, revise policies, recover losses or report matters to regulatory or law enforcement authorities.

12. Review and Amendment

This Policy shall be reviewed periodically by the Board of Directors and may be amended from time to time to reflect changes in law, regulatory expectations or governance practices.