

WHISTLEBLOWER POLICY

MITS Global Consulting Pvt. Ltd.

Document Control

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Version History

VERSION	DATE	PREPARED BY	REVIEWED BY	APPROVED BY
1.0	15.10.2024	Sangeeta Mungapatil	Aakash Dhurka	Sandeep Dhurka
1.1	14.09.2026	Sangeeta Mungapatil	Aakash Dhurka	Sandeep Dhurka

Policy Statement

MITS Global Consulting Pvt. Ltd. is committed to maintaining high standards of integrity, ethics, transparency and compliance.

This policy provides a confidential mechanism for employees and other stakeholders to report suspected misconduct, unethical behaviour, violations of law or breaches of MITS policies without fear of retaliation.

Scope

This policy applies to:

- Employees
- Directors
- Contractors and consultants
- Suppliers and service providers
- Other third parties associated with MITS

Objectives and Targets

The objective of this policy is to provide accessible and confidential reporting channels, protect individuals who raise concerns in good faith, support fair review of reported matters and maintain appropriate records of whistleblower cases and actions.

MITS will:

- 1 Communicate the Whistleblower Policy and reporting mechanism to employees at least annually.
- 2 Include whistleblower awareness in new employee onboarding.
- 3 Maintain a confidential whistleblower complaint register, including nil reporting where no cases are received.
- 4 Conduct at least one annual management review of the whistleblower mechanism, reported cases and associated actions, including confirmation of nil cases where applicable.

Commitments

MITS is committed to:



Accessible & Confidential Reporting

Providing accessible and confidential channels for reporting concerns.



Anonymous Reporting

Allowing whistleblowers to report concerns anonymously.



Non-Retaliation

Protecting individuals who raise concerns in good faith from retaliation.



Fair Review

Reviewing reported concerns fairly and taking appropriate action where required.



Confidentiality

Maintaining confidentiality to the extent reasonably possible.



Awareness

Creating awareness of the whistleblower mechanism among employees and relevant stakeholders.

Reportable Concerns

Concerns that may be reported under this policy include, but are not limited to:

Bribery or corruption

Fraud

Conflicts of interest

Money laundering

Harassment or discrimination

Forced labour or other human rights violations

Information security or data-related breaches

Violations of applicable laws or regulations

Violations of MITS policies

Other unethical or improper conduct

Reporting Procedure

Concerns should be raised as soon as reasonably possible after an individual becomes aware of the matter.

Employees may report concerns through:



Their immediate manager



HR Head



Operations Manager



Designated whistleblower contact



Available company grievance or reporting channels

External stakeholders may report concerns directly through the designated whistleblower contact or other reporting channels made available by MITS.

Designated Whistleblower Contact



Sangeeta Mungapatil

General Manager – HR

Email: sangeeta@mitsit.in

Anonymous Reporting

Whistleblowers may choose to remain anonymous.

Anonymous reports should contain sufficient information to enable the matter to be reviewed.

Protection and Non-Retaliation

- 1** MITS prohibits retaliation, harassment, discrimination, victimisation or other unfair treatment against any person who raises a concern in good faith or assists with an investigation.
- 2** The identity of a whistleblower will be protected to the extent reasonably possible, subject to applicable legal requirements and the needs of a fair investigation.
- 3** A report that is not substantiated will not, by itself, result in action against a person who raised the concern in good faith.
- 4** Deliberately false or malicious allegations may be subject to appropriate action.

Investigation

Reported concerns will be subject to an initial review to determine whether further investigation is required.

Where an investigation is initiated:



Relevant information and available evidence will be reviewed.



Confidentiality will be maintained as far as reasonably possible.

The matter will be handled objectively.



Findings and relevant actions will be documented.



Appropriate corrective or disciplinary action may be taken where a violation is established.

The whistleblower may be informed that the matter has been reviewed and closed, subject to confidentiality, privacy and legal considerations.

Roles and Responsibilities

HR Team and Management

The HR Team and Management are responsible for maintaining the reporting mechanism, facilitating appropriate review and investigation of reported concerns and maintaining relevant records.

Employees and Other Stakeholders

Employees and other stakeholders are encouraged to report genuine concerns promptly and cooperate honestly with any resulting review or investigation.

Records and Documentation

Relevant records may include:

Whistleblower complaint register	Investigation records
Corrective or disciplinary action records	Policy communication records
Employee awareness and onboarding records	

Whistleblower records will be maintained securely, with access restricted to authorised persons and appropriate regard for confidentiality.

Related Policies and Documents

This policy should be read together with relevant MITS policies and procedures, including:

Business Ethics Policy	Employee Code of Conduct
Labour and Human Rights Policy	Anti-Discrimination and Harassment Policy
POSH Policy	Information Security Policy

Policy Review and Refresh

This policy will be reviewed annually to confirm its continued relevance, effectiveness and alignment with applicable legal and regulatory requirements, organisational requirements and identified compliance risks.

A comprehensive review and refresh of the policy will be undertaken at least once every two years. The policy will also be reviewed and updated earlier where significant changes occur in applicable laws or regulations, organisational arrangements, reporting mechanisms, compliance risks or other circumstances relevant to this policy.

The outcome of the annual review will be documented. Any material amendments will be approved by authorised management and communicated to relevant stakeholders.

Revision Note



Version 1.1 – 14.09.2026: Updated scope, commitments, reporting mechanism, protection provisions, practical targets, recordkeeping and policy review and refresh requirements.

Annexure 1 – Whistleblower Reporting Format

IDENTITY – OPTIONAL

Full Name: _____

Contact Number: _____

Email Address: _____

Department / Relationship with MITS: _____

TYPE OF CONCERN

☐ Bribery or corruption

☐ Fraud or money laundering

☐ Conflict of interest

☐ Harassment or discrimination

☐ Forced labour or other human rights concern

☐ Information security or data-related breach

☐ Violation of applicable law or regulation

☐ Violation of MITS policy

☐ Other unethical or improper conduct

DETAILS OF CONCERN

Please provide relevant details, including date, location, persons involved and a description of the matter.

SUPPORTING INFORMATION OR EVIDENCE, IF AVAILABLE

CONFIDENTIALITY PREFERENCE

☐ I wish to remain anonymous.

☐ I am willing to be contacted for further information.

☐ I request confidentiality to the extent reasonably possible.