KINETIC TRUST LIMITED

VIGIL MECHANISM / WHISTLE BLOWER POLICY

1. INTRODUCTION

Kinetic Trust Limited ("the Company") is committed to maintaining high standards of ethical conduct, transparency, accountability and good corporate governance.

The Company has established this Vigil Mechanism / Whistle Blower Policy ("the Policy") to enable directors and employees to report genuine concerns regarding unethical behaviour, actual or suspected fraud, violations of the Company's code of conduct, misconduct or other matters requiring appropriate investigation.

This Policy has been formulated with reference to Section 177(9) and Section 177(10) of the Companies Act, 2013, Rule 7 of the Companies (Meetings of Board and its Powers) Rules, 2014, wherever applicable, and Regulation 22 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), as amended from time to time.

2. OBJECTIVES

The objectives of this Policy are to:

a. Provide a mechanism for reporting genuine concerns without fear of retaliation.

b. Encourage ethical conduct and compliance with applicable laws and Company policies.

c. Establish appropriate procedures for receiving, reviewing and investigating complaints.

d. Protect persons who report concerns in good faith against victimisation.

e. Provide direct access to the Chairperson of the Audit Committee in appropriate or exceptional cases.

f. Promote accountability and strengthen the Company's internal control and governance framework.

3. SCOPE

This Policy applies to all directors and employees of the Company.

It covers concerns relating to, among other matters:

a. Fraud, suspected fraud, corruption or bribery.

b. Financial irregularities, manipulation of accounts or falsification of records.

c. Breach of applicable laws, regulations or regulatory directions.

d. Misuse, misappropriation or unauthorised use of Company assets or funds.

e. Abuse of authority or conflicts of interest.

f. Breaches of the Company's code of conduct or internal policies.

g. Deliberate suppression of material information or concealment of wrongdoing.

h. Retaliation against a person who raises a genuine concern under this Policy.

i. Any other genuine concern involving unethical conduct, misconduct or serious control deficiencies.

4. DEFINITIONS

"Whistle Blower" means a director or employee who reports a genuine concern under this Policy.

"Protected Disclosure" means a communication made in good faith concerning an actual or suspected violation, misconduct, fraud, unethical practice or other matter covered by this Policy.

"Audit Committee" means the Audit Committee constituted by the Board of Directors of the Company.

"Investigating Officer" means a person authorised to examine a complaint under this Policy.

5. REPORTING CHANNELS

A director or employee may report a genuine concern in writing through the following channels:

Designated email address: compliance.ktl@gmail.com

Registered Office:

Kinetic Trust Limited
527-R, City Tower, 2nd Floor, Model Town, Ludhiana, Punjab – 141002.

Corporate Office:

Kinetic Trust Limited
1406, 14th Floor, Vikram Tower, Rajendra Place, New Delhi – 110008.

Complaints may be addressed to the Company Secretary or designated officer. Where the complaint concerns that person, or where approaching the ordinary reporting channel would be inappropriate, the complainant may report directly to the Chairperson of the Audit Committee

at the Company's registered office or through the designated email channel, with the complaint marked for the Chairperson's attention.

The complaint should, to the extent possible, contain:

a. A description of the concern or alleged wrongdoing.

b. The names or designations of persons involved, where known.

c. Relevant dates, transactions or circumstances.

d. Supporting documents or other available evidence.

e. The complainant's contact details, where the complainant is willing to provide them.

6. AUDIT COMMITTEE

The Audit Committee of the Company comprises the following members, based on the details provided for incorporation into this Policy:

S. No.	Name	DIN	Designation
1	Ashok Juneja	00696309	Chairperson
2	Rajesh Arora	00662396	Member
3	Vinay Bhatia	00015516	Member

The Committee shall exercise its responsibilities under applicable law and oversee the handling of complaints referred to it under this Policy.

The Whistle Blower shall have direct access to the Chairperson of the Audit Committee in appropriate or exceptional cases, including complaints involving senior management, directors, suspected fraud by persons responsible for internal controls, or circumstances in which the ordinary reporting channel would be inappropriate.

Where a complaint concerns the Chairperson of the Audit Committee, it shall be referred to an appropriate independent authority or alternative director, subject to applicable law and the Company's governance arrangements.

7. ACKNOWLEDGEMENT AND INVESTIGATION

Upon receipt of a complaint, the designated recipient shall conduct a preliminary assessment to determine whether the matter falls within the scope of this Policy.

Where appropriate, the complaint may be referred to the Audit Committee or an Investigating Officer for further examination.

The investigation may include:

a. Reviewing relevant documents, records and electronic communications.

b. Seeking explanations from persons concerned.

c. Examining internal controls and relevant transactions.

d. Obtaining professional or legal assistance where necessary.

e. Preparing a report setting out the findings and recommended corrective action.

Investigations shall be conducted fairly, objectively and confidentially, to the extent reasonably practicable.

Where a complaint concerns a member of the Audit Committee or another person responsible for handling complaints, appropriate arrangements shall be made to avoid conflicts of interest.

8. PROTECTION AGAINST VICTIMISATION

The Company shall provide adequate safeguards against victimisation of any director, employee or other person who makes a Protected Disclosure or uses this mechanism in good faith.

No person shall be subjected to dismissal, demotion, harassment, discrimination, intimidation, retaliation or other adverse treatment merely for raising a genuine concern under this Policy.

Any alleged act of retaliation shall be treated seriously and may itself be investigated as a separate violation.

A person who believes that they have been victimised may report the matter directly to the Chairperson of the Audit Committee.

This protection shall not prevent appropriate action in respect of a complaint established to have been knowingly false or made with malicious intent, subject to applicable law.

9. CONFIDENTIALITY

The Company shall make reasonable efforts to protect the identity of the Whistle Blower and the confidentiality of the complaint, investigation records and related information.

Information shall be disclosed only to persons who need to know it for investigation, corrective action or compliance with legal requirements.

Absolute confidentiality cannot be guaranteed where disclosure is required by law, a regulatory authority or a fair investigation process.

10. FALSE OR MALICIOUS COMPLAINTS

A complaint shall not be considered false merely because it is not substantiated following investigation.

However, where it is established that a person knowingly made a false allegation or acted with malicious intent, the Company may take appropriate action in accordance with applicable law and its internal policies.

No action shall be taken against a person solely because a complaint made in good faith could not be proved.

11. REPORTING AND CORRECTIVE ACTION

Upon completion of an investigation, the findings shall be submitted to the appropriate authority, including the Audit Committee where warranted.

The Company may take appropriate corrective or disciplinary action based on the findings, subject to applicable law and the Company's policies.

Where necessary, the Company may strengthen internal controls, revise procedures, recover losses or refer matters to the appropriate regulatory or law-enforcement authority.

12. RECORDS AND DOCUMENTATION

The Company shall maintain appropriate records of complaints received, preliminary assessments, investigations, findings and corrective actions.

Access to such records shall be restricted to authorised persons and handled in accordance with applicable confidentiality, record-retention and data-protection requirements.

13. RESPONSIBILITIES

The Board shall oversee the implementation of this Policy in accordance with applicable law.

The Audit Committee shall exercise its responsibilities under the Companies Act, 2013 and the SEBI LODR Regulations, including the review of complaints referred to it.

The Company Secretary or designated officer shall coordinate the administration of this Policy and ensure that complaints are appropriately recorded and referred for action.

All directors and employees are expected to cooperate with authorised investigations and refrain from interfering with the reporting or investigation process.

14. WEBSITE DISCLOSURE

The Company shall publish details of the establishment of its Vigil Mechanism / Whistle Blower Policy on its website in accordance with Regulation 46(2)(e) of the SEBI LODR Regulations.

The Company shall also make the disclosures required under applicable law, including the relevant affirmation concerning access to the Chairperson of the Audit Committee.

15. REVIEW AND AMENDMENT

The Board may review and amend this Policy from time to time to reflect changes in applicable law, regulatory requirements or the Company's governance practices.

Any amendment shall be approved by the Board in accordance with applicable law.

16. EFFECTIVE DATE

This Policy shall become effective from the date of approval by the Board of Directors of Kinetic Trust Limited and shall remain in force until amended or replaced.