Glittek Granites Limited

VIGIL MECHANISM/WHISTLE BLOWER POLICY

Section 177(9) of the Companies Act, 2013 and rules made thereunder and Regulation 22 and 46(2)(e) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

VIGIL MECHANISM / WHISTLE BLOWER POLICY

1. INTRODUCTION

Section 177(9) of the Companies Act, 2013 and rules made thereunder **("the Act")** and Regulation 22 and 46(2)(e) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**SEBI Listing Regulations**"), mandates the companies as prescribed therein to formulate the vigil mechanism / whistle blower policy and to disclose the same on website of the company.

The Board of Directors ("the **Board**") of Glittek Granites Limited ("the **Company**") has adopted in supersession of the existing vigil mechanism policy, the following policy and the Board may amend this policy from time to time.

2. DEFINITIONS

a) "**Audit Committee**" shall mean the audit committee of the Company established by the Board.
b) "**Board**" shall mean the board of directors of the Company at any time consisting of the directors duly appointed and not ceased to be directors in terms of the Companies Act 2013, as amended.
c) "**Policy**" shall mean this Vigil Mechanism/Whistle Blower Mechanism Policy, as amended from time to time.
d) "**Protected Disclosure**" shall mean a written communication of a concern made in good faith, which discloses any information that may evidence unethical transactions/ arrangements, done/ suspected to be done by an employee which is against business interest or any suspected/unethical behaviour of any employee in course of or in connection with any business activities of the Company. It should be factual and not speculative and should contain as much specific information as possible to allow for proper assessment of the nature and extent of the concern.
e) "**Whistle Blower(s)**" shall mean a director or an employee of the Company who makes Protected Disclosure under this Policy.

3. PURPOSE AND SCOPE

The vigil mechanism aims to provide a channel to the directors and employees to report genuine concerns about any unethical transactions/ arrangements, done/ suspected to be done by any director or an employee which is against business interest or any suspected / unethical behaviour of any director or employee in course of or in connection with any business activities of the Company, which inter-alia includes:

a) Breach of any code of conduct issued by the Company;
b) Breach of business integrity and ethics;
c) Financial irregularities including fraud or suspected fraud;
d) Forgery, falsification or alteration of documents for any unlawful gain/ advantage;
e) Manipulation of Company's data and records including computer files /data, for any unlawful gain/ advantage;
f) Gross wastage/ misappropriation of Company's funds and/or assets and/or resources.

This mechanism provides for adequate safeguards against victimization of directors and employees to avail the mechanism and also provides for direct access to the chairman of the Audit Committee in appropriate cases. All the directors and employees of the Company are eligible to make Protected Disclosure under this Policy in relation to the matters

concerning the Company.

All complaints in connection with sexual harassment of women at workplace will be handled by internal complaints committee constituted as per the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and any rules made thereunder, each as amended.

4. REPORTING MECHANISM & DISCIPLINARY ACTION

a) A director or employee who wishes to use vigil mechanism may report the protected disclosure in writing to Company Secretary & Compliance Officer as soon as possible, not later than 30 days after he/she becomes aware of the same.

b) The Protected Disclosure should be submitted under a covering letter signed by the Whistle Blower in a closed and secured envelop either by email or at the address of the Company chairperson of the Audit Committee of the Company.

c) An appropriate step will be taken, under the direction of the chairman of the Audit Committee, for investigation of such matter under disciplinary mechanism for the time being in force. All the information disclosed during the investigation will remain confidential, except as necessary to conduct the investigation. Everyone working for or with the Company has a duty to cooperate in the investigation. Failure to cooperate in an investigation, or deliberately providing false information during an investigation, can be the basis for disciplinary action, including termination of employment.

d) If, at the conclusion of its investigation, the Company determines that a violation has occurred, the Company will take effective remedial action which inter alia includes disciplinary action including termination from service, subject to the approval of Audit Committee chairman. Reasonable and necessary steps will also be taken to prevent any further violations of Company policy.

5. PROTECTION OF WHISTLE-BLOWERS

If a Whistle Blower does provide his or her name when making a Protected Disclosure, the Company will treat as confidential the identity of the Whistle Blower and the fact that a Protected Disclosure has been made, except as otherwise required by law and to the extent possible while allowing an investigation to proceed. A Whistle Blower may make a Protected Disclosure without fear of retaliation or intimidation.

6. ROLE OF AUDIT COMMITTEE

The Audit Committee is responsible for supervising the development and implementation of this Policy, The Audit Committee shall periodically review the Policy to consider whether amendments are necessary, and, if so, it shall communicate any such amendments to all employees as soon as possible.

7. SECRECY/CONFIDENTIALITY

Everyone involved in the investigation process, including Whistle Blower(s) shall:

a) maintain complete confidentiality/secrecy of the matter;
b) not to discuss the matter in any informal/social gatherings/meetings;
c) discuss only to the extent or with the persons required for the purpose of completing

the process and investigations;

d) not to keep the papers unattended anywhere at any time;

e) keep the electronic mails/files under password.

If anyone is found not complying with the above, he/she shall be held liable for such disciplinary action as is considered fit.

8. REVIEW / AMENDMENT

The Board can amend this Policy, as and when deemed fit.

9. EFFECTIVE DATE

This policy shall be effective from November 1, 2026.