WHISTLEBLOWER POLICY

Purpose

At Fourth Partner Energy Pvt. Ltd. (hereinafter referred to as FPEL), we are committed to the utmost levels of morals, ethics, and integrity in the way we do business. These commitments are vital to our continued success and reputation, therefore, FPEL strongly encourages all stakeholders to report/speak up if they suspect or witness any unethical behavior.

Whistleblower Policy is an essential part in identifying illegal, corrupt, and other objectionable behavior. This Policy illustrates the whistleblowing mechanism including protections offered to whistleblowers, process of investigation, confidentiality, periodic monitoring & review.

Objective

The key objective of this policy is to set forth a process for whistleblowers so that they:

- can safely express their concerns;
- understand what would be counted as unethical behavior/reportable conduct;
- know how to report;
- know whom to contact;
- know what protections are available to them;
- know how their matter would be investigated;
- Feel confident that their concern will be heard, understood, assessed, and addressed.

Scope

This policy is applicable to all employees & directors, channel/business partners, customers, suppliers, financiers, representatives and other associates (which may include consultants, advisors and temporary employees) across FPEL, its subsidiaries & its Joint Ventures. It is, therefore, the responsibility of all associated stakeholders to follow and adhere to all elements described in the policy & report/speak up should there be a case of unethical behavior.

This policy is also applicable to any other incidents of similar nature wherein the conduct has major/minor link to the unethical behaviors entitled in this policy.

This policy constitutes FPEL's 'vigil mechanism' as prescribed under Section 177 of the Companies Act, 2013

Policy Statement

This policy seeks the support of our employees, channel/business partners, suppliers, customers, and financiers to report significant deviations from key management policies and report any non-compliance and wrong Practices, e.g., unethical behaviour, fraud, violation of law, inappropriate behaviour /conduct etc.

At any given time, if an associated stakeholder suspects or witness a violation of the Code of Conduct that is considered unethical, illegal or discriminatory, he/she is free to speak up and immediately report as per the reporting mechanism appended below.

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What would be counted as Reportable Conduct?

- Following are some examples (but not limited to) which may be considered as Reportable Conduct,
  1. Conduct that breaches FPEL's Business Code of Conduct and Ethics which included anti-bribery & corruption policy e.g., facilitation payments, gifts given or received to gain personal benefits.
  2. Any instance of which is detrimental to company's name or brand or put the company's reputation at risk.
  3. Conduct that adversely affects the operations and performance of FPEL (e.g., financial irregularities, manipulation of company data/records, conflict of interest situations, collusion with FPEL's third parties)
  4. Malpractices such as abuse of authority, breach of contract, misappropriation of company's funds/assets.
  5. Conduct that represents a danger to the public's health & safety or the financial system.
  6. Any act which is violation of human rights, labour and social standards.
  7. Conduct that possess risk or actual damage to the environment beyond permissible limit.
  8. Conduct that breaches the applicable laws to which FPEL is compliant to.
  9. Deliberate concealment of information about any one or more of the above.
  10. Any other breach of in relation to the conduct of the employee (including if an Employee is being asked to carry out any act in contravention of this policy).

- Reportable Conduct excludes personal work-related grievances and complaints falling under POSH (Prevention of Sexual Harassment) for which separate channel of **Grievance Redressal/POSH Mechanism** shall be used.

How to prepare a Whistle-blower Report?

- Before preparing your Whistle-blower Report, whistle-blower should convince himself/herself that they have fairgrounds to suspect Reportable Conduct.

- Though a Whistle-blower does not need to prove their allegations. Hence provide as much detailed information as possible, such as-
  1. Date, time & location of reportable conduct
  2. Names of person(s) involved, roles and their business group
  3. Your relationship with the person(s) involved
  4. The general nature of your concern
  5. How you became aware of the potential reportable conduct?
  6. Details of possible witnesses if any
  7. Other information that can support your (whistle-blower) report

- Note that disclosures will qualify for protection even if it turns out to be incorrect.

Where to log/disclose Whistle-blower Report?

- Business Integrity team is the owner of this policy and is responsible for any changes to the policy.

- FPEL recommends using the following channels to log/disclose your Whistle-blower Report-
  1. By email to whistleblower@fourthpartner.co or
  2. Scan following QR code

3. By letter marked "Private & Confidential" and addressed to
   Mr. Shujath Bin Ali
   Member of the Executive Committee, Chief Legal & Compliance Officer
   Fourth Partner Energy Private Ltd, Kura towers, 11th floor, Pillar # C1335, S.P Road, Begumpet, Secunderabad-500 016

- Internal FPEL employees are free to speak to the whistle-blower committee by call followed by an email. However, a written communication duly signed by the whistle-blower might be required, if requested.

- The whistle-blower committee is constituted of following:

Name	Member	Contact No.	Email Id
Mr. Brajesh Sinha	EX-COM	+919910032110	whistleblower@fourthpartner.co
Mr. Shujath Bin Ali	EX-COM	+917331150949	
Mrs. Anjali Desai	EX-COM	+919666922273	
Mrs. Shamal Parkar	Conveyer	+919867251259	

- Though it is preferred, it would not be mandatory to declare the identity of the whistle blower.

- While the policy currently provides for receipt of complaints by a designated individual and review by the Whistleblower Committee, in cases of a conflict of interest, where a complaint pertains to or involves members of the Whistleblower Committee or individuals responsible for handling such complaints, the complaints need to be escalated to the Executive Directors of FPEL.

Investigation of Whistle-blower Report

- All disclosures under this policy will be recorded and thoroughly investigated. The convener of the whistle-blower committee will investigate internally or with guidance of committee consider involving any other employee/s of the company and/or an outside agency for the purpose of investigation.

- While the circumstances of each Whistle-blower Report may require different investigation steps, all investigations will:
  1. Follow a fair process
  2. Be conducted as quickly and efficiently as the circumstances permit
  3. Determine whether there is enough evidence to substantiate the matters reported; and
  4. As far as possible, be independent of the person(s) concerned with the allegations.

- The investigation process outlined in this Policy is designed to allow fair treatment, including:

1. Confidential handling of disclosures,
2. Presumption of innocence until the outcome of the investigation is determined; and
3. Determining whether there is enough evidence to substantiate the matters reported.

- The investigation shall be completed normally within 90 days of the receipt of the disclosure and will be extendable by such period as the Whistle-blower Committee deems fit.

- FPEL's Whistle-blower committee will provide feedback on the investigation to the whistle-blower if considered necessary, on the progress and expected timeframes of the investigation.

- In the event the Whistle-blower is not satisfied with the outcome of the Committee, they can write to any member of the Board of Directors with their grievance, and we will be obligated to provide the contact details at that stage.

Protection/Support of Whistle-blower

- Whistle-blower can choose to make their disclosure secretly and if so, he/she will still be protected under this policy. However, requiring complete secrecy may make it difficult for the committee to investigate the issue or take an appropriate action as it would like to take. Therefore, by letting the committee know who you are, allows the committee to contact you directly to discuss your concerns which will help us investigate the complaint more quickly and efficiently.

- Where a whistle-blower makes a disclosure of his/her identity (or any information which could identify them), his/her details will only be shared where:
  1. Whistle-blower provides consent; or
  2. Is otherwise required, by law.

- FPEL does not tolerate any form of discriminatory, detrimental/retaliatory conduct (dismissal/alteration of an employee's duties to their disadvantage, negative performance feedback that is not reflective of actual performance, harassment, intimidation, or bullying) taken by any person against the Whistle-blower or any person who is involved in the investigation of a Whistle-blower Report/disclosure.

- If individuals believe that they are suffering discriminatory, detriment/retaliation, they should report it to the whistle-blower committee immediately, which will take appropriate corrective/preventive action.

- When making a disclosure, whistle-blower will be expected to have fairgrounds to suspect the information he/she is disclosing is true, but they will not be subject to a penalty if the information turns out to be incorrect. However, they must not make a report that they know is not true or is misleading. If he/she knowingly makes a false report, it will be considered a serious matter which may result in disciplinary /legal action, or as the case may be.

Retention

- All documents relating to the reporting, investigation and enforcement of this policy shall be maintained under the supervision of the Business integrity department for the period of eight years.

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Secrecy / Confidentiality

- The whistle-blower, whistle-blower committee and everybody involved in the process shall maintain strict confidentiality of all matters under this Policy. Such individuals will-

  1. Discuss only to the extent and/or with those persons as required under this policy for completing the process of investigations.
  2. Not keep any related documents unattended anywhere at any time
  3. Keep the electronic mails / files protected preferably under password

- Protected Disclosures and any resulting investigations, reports or resulting actions will generally not be disclosed to the public except when required by any legal requirements or regulations or by any corporate policy in place at that time.

Monitoring & Review

- A quarterly status report on the total number of disclosures/reports received during the period, with summary of the findings of the whistle-blower committee and the corrective actions taken will be sent to the Executive Directors of FPEL by Business Integrity department. They are also to maintain the register of complaints of whistle blower and present the summary to the Board every quarter during the Risk Management Committee meeting.

- This Policy will be annually reviewed by the owner of the policy.

Date: January 20, 2026

(Vivek Subramanian)
Executive Director

Approval Reference:
Approved by the ESSG & RMC Committee in its meeting held on January 20, 2026.