S J Logistics (India) Limited

VIGIL MECHANISM / WHISTLE BLOWER POLICY

Version	Effective Date	Review Date	Prepared By	Reviewed By	Approved By
1.0	September 02, 2023	September 02, 2023	Secretarial Team	Jeet Shah, Director	Board of Directors
2.0	June 11, 2026	June 11, 2026	Secretarial Team	Jeet Shah, Director	Board of Directors

CONTENT

1. INTRODUCTION:

S J Logistics (India) Limited (the "Company") has adopted the Vigil Mechanism/Whistleblower Policy (the "Policy") in accordance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and Companies Act, 2013. This Policy is designed to provide a platform for Directors and employees of the Company to confidentially report concerns related to malpractice, non-compliance, unethical practices, or insider trading, ensuring that such issues are properly investigated and addressed.

2. DEFINITIONS:

"Act" means the Companies Act 2013, together with the rules notified thereunder, including any statutory modifications or re-enactments thereof for the time being in force.

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

"Applicable Law" means any other relevant laws, circulars, regulations, rule as may be amended from time to time.

"**Board of Directors**" or "**Board**" means the collective body of the Directors of the Company.

"SEBI Regulations" or **"Regulations"** means SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 together with the circulars issued thereunder, including any statutory modifications or re-enactments thereof for the time being in force.

"Whistleblower" is any person of the Company who makes a protected disclosure under this Policy.

All terms defined herein shall have the same meaning whether used in the singular or plural form, unless the context clearly requires otherwise.

3. PURPOSE:

The purpose of the Whistleblower Policy is to encourage and protect employees and Directors who report concerns about unethical practices, malpractice, or violations of law within the Company. It ensures that such concerns are investigated confidentially and addressed appropriately in compliance with Regulation 22 of SEBI Regulations.

4. WHISTLEBLOWER COMMITTEE:

The Whistleblower Committee is an independent body established by the Company to receive, review, investigate and redress the concerns raised by Whistleblower **("Whistleblower Committee")**. It plays a crucial role in ensuring the effectiveness of a Company's Policy and protecting the rights of Whistleblower.

5. PROTECTION:

The Whistleblower Committee protects Whistleblowers by maintaining confidentiality and ensuring their identity is not disclosed. It safeguards against retaliation or discrimination for reporting concerns in good faith.

6. INVESTIGATION:

The Whistleblower Committee investigates complaints by reviewing the issue, gathering evidence, and interviewing relevant parties. The investigation is conducted impartially and confidentially to ensure fairness. Based on the findings, appropriate actions are recommended, and the Whistleblower may be informed of the outcome.

7. REPORTING:

A Whistleblower can report concerns as mentioned herein below and in exceptional circumstances, as determined by the Whistleblower Committee, a Whistleblower may have the right to directly report to the Audit Committee.

i. Written report to the Whistleblower Committee - The report must include (i) the nature of the concern, (ii) the name(s) of the individual involved, (iii) date and location of the alleged events, (iv) supporting documents or evidence and (v) the reporter's contact information (optional).

ii. Oral report to the Whistleblower Committee - An oral report may be made to any member of the Whistleblower Committee. The Whistleblower Committee member shall document the oral report and provide a copy to the reporter for confirmation.

8. CONFIDENTIALITY:

All individuals involved in the Whistleblower process, including the complainant, members of the Whistleblower Committee investigators, and any other person with access to the reported information, shall maintain strict confidentiality and shall not disclose any information relating to the complaint except as required by law or to those persons with a legitimate need to know for the purpose of facilitating the investigation. Any unauthorized disclosure of confidential information may result in disciplinary action, as appropriate by the Whistleblower Committee.

All documents and materials pertaining to the reported matter shall be securely maintained in custody of the Whistleblower Committee.

9. LIMITATIONS AND AMENDMENTS:

The Board shall have the right to withdraw and / or amend any part of this Policy or the entire Policy, at any time, as it deems fit, or from time to time, and the decision of the Board in this respect shall be final and binding.

In the event of any conflict between the provisions of this Policy and of the Act or SEBI Regulations or Applicable Law, the latter shall prevail and automatically apply to this Policy. The relevant provisions of the Policy will be amended or modified as needed to ensure consistency with the law.

Note:

The Board of Directors (the "Board") at its Meeting held on 02nd September 2023 approved the policy and is effective from 02nd September 2023.

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