KRYPTON INDUSTRIES LIMITED

WHISTLE BLOWER POLICY/ VIGIL MECHANISM

(As Revised and approved by the Board of Directors as on May 07, 2026)

Krypton Industries Limited
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1. BACKGROUND

Pursuant to the provisions of **Section 177 of the Companies Act, 2013** and **Regulation 22 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**, Krypton Industries Limited ("the Company") has established a Vigil Mechanism / Whistle Blower Policy.

The Policy aims to provide a framework for Directors and Employees to report genuine concerns about unethical behaviour, actual or suspected fraud, violation of the Company's Code of Conduct, or any improper activity.

2. OBJECTIVE

The objectives of this Policy are:

- To establish a mechanism for reporting unethical conduct, fraud, or violation of laws/regulations
- To ensure adequate safeguards against victimization of whistleblowers
- To provide a direct access to the Chairperson of the Audit Committee in appropriate cases
- To promote ethical conduct and transparency in governance

3. SCOPE

This Policy applies to:

- All Directors (Executive, Non-Executive & Independent)
- All Employees (permanent, contractual, trainees)
- Any other stakeholders associated with the Company (optional inclusion)

The Policy covers reporting of:

- Fraud or suspected fraud
- Violation of Code of Conduct
- Breach of legal/regulatory requirements
- Insider trading violations
- Misuse of Company assets
- Financial irregularities
- Harassment or unethical behaviour
- Any other malpractice or wrongdoing

4. DEFINITIONS

- **"Whistle Blower"**: A Director or Employee who makes a Protected Disclosure under this Policy

- **"Protected Disclosure"**: Any communication made in good faith that discloses or demonstrates information about unethical or improper activity

- **"Audit Committee"**: Committee constituted by the Board in accordance with Section 177 of the Act and SEBI LODR

- **"Subject"**: A person against whom a Protected Disclosure is made

5. ELIGIBILITY

All Directors and Employees of the Company are eligible to make Protected Disclosures under this Policy.

6. REPORTING MECHANISM

6.1 Reporting Channels

Protected Disclosures may be made through:
- Email: - krypton@kryptongroup.com
- Written communication addressed to: cs@kryptongroup.com

6.2 Disclosure Requirements

The disclosure should include:
- Name and contact details (optional in case of anonymous reporting)
- Description of the concern
- Supporting evidence, if available
- Names of individuals involved

Anonymous complaints may be accepted at the discretion of the Audit Committee.

7. INVESTIGATION PROCESS

- All Protected Disclosures shall be reviewed by the **Company Secretary / Compliance Officer**

- Serious concerns shall be placed before the **Audit Committee**

- The Audit Committee may:
  - Conduct investigation itself, or
  - Appoint external investigators

- The investigation shall be:
  - Fair, unbiased, and confidential
  - Completed within a reasonable timeframe

- The Subject shall be given an opportunity to present their case

8. ROLE OF AUDIT COMMITTEE

The Audit Committee shall:

- Oversee the functioning of the Vigil Mechanism
- Ensure proper investigation of complaints
- Review findings and recommend corrective actions
- Ensure protection to whistleblowers
- Provide direct access to whistleblowers

9. PROTECTION TO WHISTLE BLOWER

The Company shall ensure:

- No unfair treatment or victimization
- Protection against retaliation, discrimination, or harassment
- Confidentiality of identity

Any act of retaliation shall be treated as serious misconduct.

10. CONFIDENTIALITY

- The identity of the Whistle Blower, Subject, and details of disclosure shall be kept confidential

- Information shall be disclosed only on a need-to-know basis

11. FALSE OR MALICIOUS COMPLAINTS

- If a complaint is found to be **false or malicious**, disciplinary action may be taken

- However, no action shall be taken for genuine complaints made in good faith

12. REPORTING TO BOARD

- The Audit Committee shall periodically report to the Board on:
    - Number of complaints received
    - Nature of complaints
    - Status of investigation

13. ACCESS TO CHAIRPERSON OF AUDIT COMMITTEE

Whistle Blowers shall have direct access to the Chairperson of the Audit Committee in exceptional cases.

14. RECORD KEEPING

- All disclosures and investigation reports shall be maintained securely
- Records shall be preserved as per the Company's Document Retention Policy

15. AMENDMENT

The Board of Directors reserves the right to amend or modify this Policy in compliance with applicable laws.

16. DISCLOSURE

- The Policy shall be disclosed on the Company's website
- Details of establishment of Vigil Mechanism shall be included in:
    - Board's Report
    - Corporate Governance Report

17. EFFECTIVE DATE

This Policy shall come into effect from the date of approval by the Board of Directors.

Priya Agarwal
Company Secretary & Compliance Officer
Reviewed and adopted on: 07/05/2026