Allcargo Logistics Park Private Limited

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Vigil Mechanism Policy and Procedures
(Pursuant to Section 177 of the Companies Act, 2013)

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1. **Preface:**

Section 177 of the Companies Act, 2013 read with Rule 7 of Companies (Meetings of Board and its Powers) Rules, 2014, inter alia states that every
(a) Listed company;
(b) The company which accept deposits from the public; and
(c) The company which have borrowed money from banks and public financial institutions in excess of fifty crore rupees.

Shall establish a vigil mechanism for the directors and employees to report genuine concerns or grievances.

2. **Applicability to ALPPL:**

ALPPL is not a listed Company, nor has accepted deposits from public nor has borrowed money from banks and public financial institutions in excess of prescribed threshold limit as mentioned above. However, it was proposed to establish Vigil Mechanism and formulate a policy to develop a system for proper redress of genuine concerns or grievances raised by employees from time to time.

3. **Policy Objectives:**

The Company is committed to adhering to the highest standards of ethical, moral and legal conduct of business operations. To maintain these standards, the Company encourages its employees who have concerns about suspected misconduct to come forward and express these concerns without fear of punishment or unfair treatment. A Vigil Mechanism provides a channel to the Employees to report to the management concerns about unethical behavior, actual or suspected fraud or violation of the Codes of conduct or policy. The mechanism provides adequate safeguards against victimization of Employees and provides direct access to the designated director for this purpose in exceptional cases. Individuals will be protected against any adverse action and/ or discrimination as a result of such reporting, provided it is justified and made in good faith.

This neither releases employees from their duty of confidentiality in the course of their work nor can it be used as a route for raising malicious or unfounded allegations against people in authority and/or colleagues in general.

4. **Scope of the policy:**

The Policy covers disclosure of any unethical and improper or malpractices and events which have taken place/ suspected to take place involving:

- Breach of Business Integrity and Ethics;
- Breach of terms and conditions of employment and rules thereof;
- Intentional Financial irregularities, including fraud, or suspected fraud;
- Deliberate violation of laws/regulations;
- Gross or Wilful Negligence causing substantial and specific danger to health, safety and environment;
- Manipulation of company data/records;
- Pilferation of confidential/propriety information;

- Gross Wastage/misappropriation of Company funds/assets; and
- Any other Complaints, if any;

5. Definitions:

"**Alleged wrongful conduct**" shall mean the violation of the law, Infringement of Company's rules, misappropriation of monies, actual or suspected fraud, substantial and specific danger to public health and safety or abuse of authority.

"**Board**" means the Board of Directors of the Company.

"**Company**" means **M/s Allcargo Logistics Park Private Limited** and all its offices.

"**Employee**" means all the present employees of the Company (Whether working in India or abroad).

"**Policy"** means the vigil mechanism policy of the company.

"**Protected Disclosure**" means a concern raised by an employee or group of employees of the Company, through written communication and made in good faith which discloses or demonstrates information about an unethical or improper activity under the title "scope of the policy" with respect to the Company. It should be factual and not speculative or in the nature of an interpretation/conclusion and should contain as much specific information as possible to allow for proper assessment of nature and extent of the concern.

"**Whistle Blower**" or "**Complainant**" is an employee or group of employees who make a Protected Disclosure under this Policy.

"**Subject**" means a person or group of persons against or in relation to whom a Protected Disclosure is made or evidence gathered during the course of an investigation.

"**Vigilance Officer**" means a Chairman of the Audit Committee appointed to receive protected disclosures from whistleblowers, maintaining records thereof, placing the same before the Audit Committee for its disposal and informing the person disclosing the result thereof.

"Designated Director" means an officer or Director appointed to receive protected disclosures from whistleblowers against Vigilance Officer placing the same before the Audit Committee or Management of the Company for its disposal and informing the person disclosing the result thereof.

6. Eligibility:

All Employees of the Company are eligible to make Protected Disclosures under the Policy in relation to matters concerning the Company.

7. Receipt and disposal of protected disclosures:

All Protected Disclosures should be reported in writing by the complainant as soon as possible after the Whistle Blower becomes aware of the same so as to ensure a clear understanding of the issues raised and should either be typed or written in legible handwriting in English, Hindi or Marathi.

The Protected Disclosure should be submitted in a closed and secured envelope and should be superscribed as "Protected disclosure under the Vigil Mechanism policy". Alternatively, the same can also be sent through email with the subject "Protected disclosure under the Vigil Mechanism policy". If the complaint is not superscribed and closed as mentioned above, it will not be possible for the Vigilance Officer/Designated Director to protect the complainant and the protected disclosure will be dealt with as if a normal disclosure.

In order to protect the identity of the complainant, the Vigilance Officer/Designated Director will not issue any acknowledgement to the complainants and they are not advised either to write their name/address on the envelope or enter into any further correspondence with the Vigilance Officer/Designated Director as the case may be. Vigilance Officer/Designated Director shall assure that in case of any further clarification is required he will get in touch with the complainant.

Anonymous / Pseudonymous disclosure shall not be entertained by the Vigilance Officer/Designated Director.

The Protected Disclosure should be forwarded under a covering letter signed by the complainant. Vigilance Officer / Designated Director as the case may be, shall detach the covering letter bearing the identity of the Whistle Blower and process only the Protected Disclosure.

All Protected Disclosures should be addressed to Vigilance Officer of the Company or to the Designated Director in exceptional cases. The contact details of Vigilance Officer are as under: -

Name: Golok Bihari Dash (Vigilance Officer)
Address: ICD Dadri, Tilpata Road, Greater Noida, Gautam Budh Nagar - 201307
Email: gbdash@concorindia.com

Protected Disclosure against Vigilance Officer should be addressed to the Designated Director of the Company.

The contact details of the Designated Director are as under:

Name: Pranav Choudhary
Address: 4th Floor, A Wing, Allcargo House, CST Road, Kalina, Santacruz (East), Vidyanagari, Mumbai – 400098, Maharashtra, India
Email: Pranav.Choudhary@allcargoterminals.com

On receipt of the protected disclosure the Vigilance Officer/Designated Director, shall make a record of the Protected Disclosure and ascertain from the complainant whether he/she was the person who made the protected disclosure or not. The Vigilance Officer/Designated Director shall also carry out an initial investigation either by themselves or by involving any other officer of the Company or an outside agency before referring the matter to the Audit Committee or Management of the Company for further appropriate investigation and needful action. The record will include:

1. Brief facts;
2. Whether the same Protected Disclosure was raised previously by anyone, and if so, the outcome thereof;
3. Whether the same Protected Disclosure was raised previously on the same subject;
4. Details of actions taken by Vigilance Officer/Designated Director for processing the complaint; and
5. The recommendations of the Vigilance Officer/Designated Director;

8. Investigation:

All protected disclosures under this policy will be recorded and thoroughly investigated.

The decision to conduct an investigation is by itself not an accusation and is to be treated as a neutral fact-finding process.

Subject(s) will normally be informed in writing of the allegations at the outset of a formal investigation and have opportunities for providing their inputs during the investigation.

Subject(s) shall have a duty to co-operate with Vigilance Officer or any of the Officers appointed by it in this regard.

Subject(s) have a right to consult with a person or persons of their choice, other than Vigilance Officer / Designated Director/any other officer and/or the Whistle Blower.

Subject(s) have a responsibility not to interfere with the investigation. Evidence shall not be withheld, destroyed or tampered with and witness shall not be influenced, coached, threatened or intimidated by the subject(s).

Unless there are compelling reasons not to do so, subject(s) will be given the opportunity to respond to material findings contained in the investigation report. No allegation of wrongdoing against a subject(s) shall be considered as maintainable unless there is good evidence in support of the allegation.

Subject(s) have a right to be informed of the outcome of the investigations. If allegations are not sustained, the Subject should be consulted as to whether public disclosure of the investigation results would be in the best interest of the Subject and the Company.

The investigation shall be completed normally within 90 days of receipt of the protected disclosure and is extendable by such period as the Designated Director deems fit.

9. **Decision and Reporting**:

If an investigation leads Vigilance Officer / Designated Director to conclude that an improper or unethical act has been committed, Vigilance Officer / Designated Director shall recommend to the Audit Committee and management of the Company to take such disciplinary or corrective action as they may deem fit. It is clarified that any disciplinary or corrective action initiated against the Subject as a result of the findings of an investigation pursuant to this Policy shall adhere to the applicable personnel or staff conduct and disciplinary procedures.

Vigilance Officer/ Designated Director shall submit a report to the Audit Committee or Management of the Company on a regular basis about all Protected Disclosures referred to him/her since the last report together with the results of investigations, if any.

If the report of investigation is not to the satisfaction of the complainant, the complainant has the right to report the event to the appropriate legal or investigating agency.

A complainant who makes false allegations of unethical & improper practices or about alleged wrongful conduct of the subject to Vigilance Officer/Designated Director shall be subject to appropriate disciplinary action in accordance with the rules, procedures and policies of the Company.

10. **Secrecy /Confidentiality:**

The complainant, Vigilance Officer, the Subject and everybody involved in the process shall:

- Maintain confidentiality of all matters under this Policy;
- Discuss only to the extent or with those persons as required under this policy for completing the process of investigations;

- Not keep the papers unattended anywhere at anytime; and
- Keep the electronic mails/files under password;

11. Protection:

- No unfair treatment will be meted out to a Whistle Blower by virtue of his/ her having reported a Protected Disclosure under this policy. The company, as a policy, condemns any kind of discrimination, harassment, victimization or any other unfair employment practice being adopted against Whistle Blowers. Complete protection will, therefore, be given to Whistle-Blowers against any unfair practice like retaliation, threat or intimidation of termination/suspension of service, disciplinary action, transfer, demotion, refusal of promotion or the like including any direct or indirect use of authority to obstruct the Whistle Blower's right to continue to perform his duties/functions including making further Protected Disclosure. The company will take steps to minimize difficulties, which the Whistle Blower may experience as a result of making the Protected Disclosure. Thus, if the Whistle Blower is required to give evidence in criminal or disciplinary proceedings, the Company will arrange for the Whistle Blower to receive advice about the procedure, etc.

- A Whistle Blower may report any violation of the above clause to the Vigilance Officer/Designated Director, who shall investigate into the same and recommend suitable action to the management of the Company.

- The identity of the Whistle Blower shall be kept confidential to the extent possible and permitted under law. The identity of the complainant will not be revealed unless he/she himself/herself has made either his/her details public or disclosed his/her identity to any other office or authority. In the event of the identity of the complainant being disclosed, the Designated Director is authorized to initiate appropriate action as per extant regulations against the person or agency making such disclosure. The identity of the Whistle Blower, if known, shall remain confidential to those persons directly involved in applying this policy, unless the issue requires investigation by law enforcement agencies, in which case members of the organization are subject to subpoena.

- Any other Employee assisting in the said investigation shall also be protected to the same extent as the WhistleBlower.

- Provided however that the complainant before making a complaint has a reasonable belief that an issue exists and he/she has acted in good faith. Any complaint not made in good faith as assessed by the Vigilance Officer/Designated Director shall be viewed seriously and the complainant shall be subject to disciplinary action as per the rules/certified standing orders of the Company. This policy does not protect an employee from an adverse action taken independent of his disclosure of unethical and improper practice etc. unrelated to a disclosure made pursuant to this policy.

12. Access To Designated Director:

The Whistle Blower shall have the right to access the Designated Director directly in exceptional cases as mentioned above.

13. **Communication:**

A whistle Blower policy cannot be effective unless it is properly communicated to employees. Employees shall be informed through by publishing on the notice board of the Company.

14. **Retention of Documents:**

All Protected disclosures in writing or documented along with the results of Investigation relating thereto, shall be retained by the Company for such period as specified by any other law in force.

15. **Administration and review of the policy:**

The Audit Committee of the Company shall be responsible for the administration, interpretation, application and review of this policy.

16. **Amendment:**

The Company reserves its right to amend or modify this Policy in whole or in part, at any time without assigning any reason whatsoever. However, no such amendment or modification will be binding on the Employees unless the same is notified to them in writing and duly approved by Board of Directors.

Version	Description of Changes
1.0	Approved and Adoption of Policy at Board Meeting held on November 02, 2022
2.0	Approved and Adoption of amendment in the Policy at the Board Meeting held on May 08, 2024
3.0	Approved and Adoption of amendment in the Policy duly approved by Board of Directors vide circular resolution dated September 07, 2026