[Zinka Logistics Solutions Limited]	**Version No.**	02
CIN: [L63030KA2015PLC079894]	**Prepared by**	Secretarial Department
Registered Office: Vaswani Presidio, No.84/2, II Floor, Panathur Main Road, Kadubessanahalli, Off Outer Ring Road Bangalore, Karnataka, India, 560103	**Effective date**	June 26, 2024
	Last Amendment on	May 27, 2025

WHISTLE BLOWER POLICYAND VIGIL MECHANISM POLICY

1. Preamble

Under Section 177 of the Companies Act, 2013 and Regulation 22 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**SEBI Listing Regulations**"), our Company has designed a vigil mechanism for the directors and employees to report genuine concerns in such manner as may be prescribed. Such a vigil mechanism shall provide adequate safeguards against victimization of persons who use such mechanism and also make provision for direct access to the chairperson of the Audit Committee in appropriate or exceptional cases.

2. Policy Objectives

The vigil mechanism aims to provide a channel to the directors and employees of Zinka Logistics Solutions Limited (the **"Company"**) to report genuine concerns about unethical behaviour, actual or suspected fraud or violation of the codes of conduct or policy. The Company is committed to adhere to the highest standards of ethical, moral and legal conduct of business operations and in order to maintain these standards, the Company encourages its employees who have genuine concerns about suspected misconduct to come forward and express these concerns without fear of punishment or unfair treatment.

3. Definitions

"**Protected Disclosure**" means a written communication of a concern made in good faith, which discloses or demonstrates information that may evidence an unethical or improper activity.

"**Scope of the Policy**" with respect to 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.

"**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/Vigilance Committee or Committee**" company secretary and compliance officer acting as vigilance officer and audit committee of the company acts as a vigilance committee of the Company.

4. Scope

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

a) Breach of business integrity and ethics
b) Breach of terms and conditions of employment and rules thereof
c) Intentional financial irregularities, including fraud, or suspected fraud.
d) Deliberateviolationoflaws/regulations

e) Gross or willful negligence causing substantial and specific danger to health, safety and environment
f) Manipulation of company data/records
g) Gross wastage/misappropriation of Company funds/assets

5. Eligibility

All directors and employees of the Company are eligible to make Protected Disclosures under this policy in relation to matters concerning the Company.

6. Procedure

All Protected Disclosures should be reported in writing by the complainant as soon as possible, not later than 30 days after the complainant becomes aware of the same and should either be typed or written in a legible handwriting in English. The Protected Disclosure should be submitted under a covering letter signed by the complainant in a closed and secured envelope and should be super scribed as "Protected disclosure under the Vigil Mechanism Policy" or sent through email with the subject "Protected disclosure under the Vigil Mechanism Policy".

The contact details of the Vigilance Officer are as under or contact the chairman of the audit committee in case the issue is not solved by the vigilance officer: inform.ceo@blackbuck.com

On receipt of the protected disclosure the Vigilance Officer shall process the Protected Disclosure.

7. Investigation

All Protected Disclosures under this policy will be recorded and thoroughly investigated. The Vigilance Officer will carry out an investigation either himself/herself or by involving any other officer of the Company/ committee constituted for the same /an outside agency before referring the matter to the audit committee of the Company. The audit committee, if deems fit, may call for further information or particulars from the complainant and at its discretion, consider involving any other/additional officer of the Company and/or Committee and/ or an outside agency for the purpose of investigation. The investigation by itself would not be tantamount to an accusation and is to be treated as a neutral fact finding process.

8. Decision and Reporting

If an investigation leads to a conclusion that an improper or unethical act has been committed, the chairman of the audit committee shall recommend to the board of directors of the Company to take such disciplinary or corrective action as it may deem fit. 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. A complainant who makes false allegations of unethical & improper practices or about alleged wrongful conduct of the Subject to the Vigilance Officer

or the Audit Committee shall be subject to appropriate disciplinary action in accordance with the rules, procedures and policies of the Company.

9. Confidentially

The complainant, Vigilance Officer, members of audit committee, the Subject and everybody involved in the process shall, maintain confidentiality of all matters under this Policy.

10. Disqualifications

While it will be ensured that genuine complainants are accorded complete protection from any kind of unfair treatment as herein set out, any abuse of this protection will warrant disciplinary action. Protection under this policy would not mean protection from disciplinary action arising out of false or bogus allegations made by a complainant knowing it to be false or bogus or with a mala fide intention. Complainants who make any Protected Disclosures, which have been subsequently found to be mala fide, frivolous or malicious, shall be liable to be prosecuted.

11. Communications

Directors and Employees shall be informed of the Policy by publishing on the notice board and the website of the Company.

12. 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 a period of 5(five) years or such other period as specified by any other law in force, whichever is more.

13. Amendment and Updations

The Board shall have the power, subject to applicable laws, to amend any of the provisions of this policy, substitute any of the provisions with a new provision or replace this Policy entirely with a new Policy. The company secretary, being the compliance officer, is also authorized to make an amendment in this policy, where there is any statutory changes necessitating the amendment in the policy.

The Board may also establish further rules and procedures, from time to time, to give effect to the intent of this policy and further the objective of good corporate governance.

14. Interpretation

In case of any subsequent changes in the provisions of the aforementioned statutes, the statutes would prevail over the Policy and the provisions in the Policy would be modified in due course to make it consistent with prevailing law. Any subsequent amendment/modification in SEBI Listing Regulations, Act and/or applicable laws in this regard shall automatically apply to this Policy.

****