

VIGIL MECHANISM AND WHISTLE BLOWER POLICY

Formulated pursuant to Section 177(9) of the Companies Act, 2013 and Regulation 22 of SEBI (LODR) Regulations, 2015

1. Preamble

ShinzoX Group Limited is committed to the highest standards of ethical and legal conduct. As part of this commitment, we have established a Vigil Mechanism to provide Directors, employees, and other stakeholders a safe and confidential channel to raise genuine concerns about suspected wrongdoing, misconduct, or violations of law and Company policy — without fear of retaliation.

2. Scope

This Policy applies to:

- All Directors of the Company
- All permanent and contractual employees
- Vendors, suppliers, and business partners dealing with the Company

3. Reportable Matters

Concerns that may be reported under this Policy include:

- Fraud, misappropriation of Company assets, or financial irregularities
- Bribery, corruption, or kickbacks
- Violation of applicable laws, regulations, or the Company's Code of Conduct
- Serious health, safety, or environmental breaches
- Harassment, discrimination, or abuse of authority
- Deliberate suppression of information that may harm the Company or its stakeholders

4. Reporting Mechanism

Concerns may be reported through any of the following channels:

- Email to the Audit Committee Chairman (accessible via contact@shinzoX.com, marked "CONFIDENTIAL — AUDIT COMMITTEE")
- Written letter to the Company Secretary: Vaibhav Pratap, ShinzoX Group Limited, Ward No.7 Preet Nagar Chopan District, Sonbhadra - 231205, Uttar Pradesh, India
- Online portal (to be notified on the Company website when operational)

Anonymous reports are accepted. However, providing contact details enables the Company to investigate more effectively and communicate findings to the reporter.

5. Investigation Process

On receipt of a complaint, the Audit Committee or a designated officer shall:

- Acknowledge receipt within 7 days
- Assess the nature and seriousness of the complaint
- Conduct a fair, objective, and confidential investigation
- Complete the investigation within 45 days wherever possible
- Communicate the outcome to the complainant if contact details were provided

6. Protection Against Retaliation

The Company strictly prohibits retaliation against any person who, in good faith, raises a concern under this Policy. Any employee found to have retaliated against a whistleblower shall be subject to disciplinary action up to and including termination. If a complainant reasonably fears retaliation, they may request protective measures from the Audit Committee.

7. Confidentiality

The identity of the complainant shall be kept confidential to the greatest extent possible consistent with conducting a fair investigation. Information shared during investigations shall be disclosed only on a need-to-know basis.

8. Malicious Complaints

This Policy must not be used to make knowingly false or malicious allegations against individuals. Any person found to have raised a complaint in bad faith may be subject to disciplinary action.

9. Oversight

The Audit Committee shall oversee the implementation of this Policy and report to the Board on Vigil Mechanism activities at least annually. A summary of complaints received and disposed of shall be included in the Company's Annual Report.