Better Products. Better Life.

Gemini Edibles & Fats India Limited

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VIGIL MECHANISM/ WHISTLE BLOWER POLICY

Introduction

In terms of Section 177(9) of the Companies Act, 2013, as amended ("**Act**"), read with Rule 7 of the Companies (Meetings of Board and its Powers) Rules, 2014, and Regulations 4(2)(d)(iv) and 22 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("**Listing Regulations**"), and Regulation 9A(6) of the SEBI (Prohibition of Insider Trading) Regulations, 2015, as amended, Gemini Edibles & Fats India Limited (the "**Company**") is required to establish a robust Vigil Mechanism Policy for its directors, employees and other stakeholders to report genuine concerns or grievances. Accordingly, the Company has established this Vigil Mechanism/ Whistle Blower Policy (the "**Policy**") to foster an ethical working environment, protect corporate assets, and safeguard corporate governance.

The Audit Committee of the Company shall oversee the functioning and operating effectiveness of this Policy. The Company Secretary of the Company shall act as the designated Vigilance Officer to administer the reporting and evaluation process

The Policy was approved by the Board of Directors of the Company in its meeting held on **21st** August 202**6**. The Policy shall be applicable to the Company with effect from the listing of the equity shares of the Company on one or more recognized stock exchanges.

2. Scope & Objective

This Policy is applicable to all directors, employees and other stakeholders of the Company. The Audit Committee, assisted by the Vigilance Officer shall oversee the implementation of this Policy.

The Company encourages a culture of transparency, accountability, and the highest ethical standards. If any employee or director encounters, witnesses, or suspects unethical events, malpractices, financial irregularities, criminal offences, data breaches, fraud or any leakage or suspected leakage of unpublished price sensitive information ("**UPSI**") in the normal course of the Company's business operations, they may submit a formal statement, hereinafter referred to as a "Protected Disclosure."

3. Reporting Mechanism & Timeline

Protected Disclosures should be reported in writing by the Complainant as soon as possible after becoming aware of the underlying incident to ensure efficient and timely evidence collection. Complainants are strongly encouraged to report events promptly, preferably within thirty (30) days of discovery.

The disclosures must be legible, either typed or written in clear handwriting in English or the local language, and sent via a secure email attachment to the designated address: vigilanceofficer@gefindia.net.

4. Direct Access to the Chairperson of the Audit Committee

In exceptional or appropriate cases, including but not limited to concerns involving financial embezzlement by senior executives, material conflict of interest involving the internal controls framework, or instances where the Vigilance Officer themselves is the subject of or directly connected to the grievance, the Complainant shall have the right to bypass the regular reporting channel and seek direct access to the Chairperson of the Audit Committee.

Such exceptional disclosures may be sent in writing via a securely sealed envelope addressed directly to the "Chairperson of the Audit Committee" at the Registered Office of the Company.

5. Investigation Process

All Protected Disclosures received under this Policy will be systematically recorded, tracked, and thoroughly evaluated. The Vigilance Officer may conduct a preliminary investigation independently, or involve other internal compliance officers, a specialized internal committee, or an independent external forensic agency before escalating the findings to the Audit Committee for final review and actionable determination. Apart from the direct investigation, the Vigilance Officer may involve any other designated officer of the Company to oversee the administration of the mechanism.

The investigation shall be conducted in a fair and neutral manner as a fact-finding process and without any presumption of guilt. The subject of the Protected Disclosure shall be afforded an opportunity of being heard before any conclusion is reached. The identity of the Complainant shall not be disclosed to any person involved in conducting the investigation unless strictly required for the purpose of the investigation.

Any officer or member of the Committee involved in the investigation who has a conflict of interest in a given matter shall recuse themselves, and the remaining members shall deal with the matter. The investigation shall ordinarily be completed within a reasonable period, and a written report of the findings, together with recommendations on disciplinary or other action, shall be submitted to the Audit Committee for final review and determination.

6. Protection Against Victimization & Confidentiality

The Company guarantees comprehensive and adequate safeguards against the victimization, discrimination, or harassment of any director(s) or employee(s) or any other person who avails themselves of this mechanism in good faith. The identity of the Whistleblower shall be maintained in strict confidence to the maximum extent permitted under applicable law. The same protective standard and confidentiality safeguards shall extend to any other person actively assisting or providing evidence during the investigation.

Such protection shall extend to safeguarding the Complainant against any form of retaliation by reason of having made a Protected Disclosure in good faith, including but not limited to termination or suspension of service, disciplinary action, transfer, demotion, refusal of promotion, or any direct or indirect use of authority to obstruct the Complainant in the discharge of their duties or in making any further Protected Disclosure.

Before making a Protected Disclosure, the Complainant should have reasonable grounds to suspect the matter disclosed. “Reasonable grounds to suspect” is based on the objective reasonableness of the reasons for the suspicion. The Complainant is not required to prove the allegations, and a Protected Disclosure made in good faith shall continue to qualify for protection under this Policy even if it is subsequently found to be incorrect. Where the Complainant is required to give evidence in any criminal or disciplinary proceedings arising from a Protected Disclosure, the Company shall arrange for the Complainant to receive appropriate advice and assistance.

All persons involved in the receipt, handling, or investigation of a Protected Disclosure shall maintain strict confidentiality of the matter, shall not discuss it in any informal or social setting, and shall restrict any discussion to the extent and to the persons strictly necessary for completing the investigation.

7. Frivolous and Malicious Complaints

While genuine whistleblowing is protected and rewarded with absolute confidentiality, this mechanism must not be misused for personal vendettas or settling internal grievances. The making of repeated, deliberately misleading, or frivolous complaints will be viewed as a serious breach of the Company's Code of Business Conduct. In accordance with statutory rules, the Audit Committee reserves the right to take appropriate disciplinary or corrective action against any individual found abusing the mechanism.

Protection under this Policy shall not extend to, nor shall it be construed as protection from disciplinary action arising out of, any Protected Disclosure made by a Complainant knowing it to be false or with mala fide intention. Any Protected Disclosure subsequently found to be mala fide, frivolous, or malicious shall render the Complainant liable to appropriate disciplinary action.

8. Reporting to the Audit Committee

A report containing the number of Protected Disclosures received under this Policy and their outcome shall be placed before the Audit Committee and the Board of Directors on a quarterly basis.

9. Disclosure

This Policy shall be disclosed under a separate section on the website of the Company, and the details of establishment of this Vigil Mechanism shall be disclosed in the Board’s Report. The existence and details of the Vigil Mechanism shall be appropriately communicated to the directors and employees of the Company.

10. Policy Review

This Policy shall be reviewed by the Board of Directors of the Company periodically, and in any event upon any change in the applicable laws or regulations governing the subject matter of this Policy, so as to ensure its continued compliance with the prevailing legal framework. This Policy may be amended with the approval of the Audit Committee or the Board of Directors.

By Order of the Board
For **Gemini Edibles & Fats India Limited**

Place: Hyderabad
Date: 21st August 2026

Pradeep Kumar Chowdhry
Managing Director
DIN: 01154121