NOURISHING LIFE, NATURALLY

CORPORATE GOVERNANCE POLICY

Whistle-blower & Vigil Mechanism Policy

Nestia Life Limited
CIN: U15312KL2011PLC031147
Registered & Corporate Office: 7th Floor, Nestia Tower, Marine Drive, Kochi – 682 031, Kerala, India
Website: www.nestialife.com

The Company's vigil mechanism enabling Directors, employees and other stakeholders to report genuine concerns regarding unethical behaviour, actual or suspected fraud or violation of the Company's codes, with adequate safeguards against victimisation, established under Section 177(9)–(10) of the Companies Act, 2013 and Regulation 22 of the SEBI Listing Regulations.

DOCUMENT CONTROL

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Approving authority	Board of Directors
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Next review	Annually, or earlier if warranted by regulatory change

1. Preface & Objective

Nestia Life Limited (the "Company") is committed to conducting its business with integrity, fairness, transparency and accountability. This Whistle-blower Policy and Vigil Mechanism (the "Policy") has been established pursuant to Section 177(9) and (10) of the Companies Act, 2013 read with the rules thereunder, and Regulation 22 of the SEBI Listing Regulations, to provide a secure channel through which Directors, employees and other stakeholders may raise genuine concerns about actual or suspected wrongdoing, without fear of retaliation.

The objective of this Policy is to enable and encourage the reporting of genuine concerns, to ensure that such concerns are dealt with fairly, consistently and confidentially, and to provide adequate safeguards against victimisation of persons who use the mechanism in good faith.

2. Scope & Applicability

This Policy applies to all Directors and employees of the Company (whether permanent, temporary or on contract). The Company also permits other stakeholders, including vendors, customers and business associates, to report genuine concerns through the mechanism described below. This Policy does not replace other applicable grievance or disciplinary procedures, but supplements them in respect of the matters covered.

3. Definitions

- **"Whistle-blower"** means any Director, employee or other stakeholder who makes a Protected Disclosure under this Policy;
- **"Protected Disclosure"** means a concern raised in good faith, through a communication supported by information, evidence or reasonable belief, regarding any conduct referred to in Section 4 of this Policy;
- **"Subject"** means a person or entity against whom, or in relation to whom, a Protected Disclosure is made or an investigation is conducted;
- **"Audit Committee"** means the Audit Committee of the Board of Directors of the Company constituted under the Companies Act, 2013 and the SEBI Listing Regulations.

4. Matters that may be Reported

A Whistle-blower may report concerns relating to actual or suspected instances of, among other things:

- Fraud, misappropriation, embezzlement or misuse of the Company's funds or assets;
- Corruption, bribery, kickbacks or any improper or illegal payment or benefit;
- Manipulation, misrepresentation or falsification of the Company's books of account, records or financial statements, or deficiencies in internal financial controls;
- Violation of the Company's Code of Conduct, the insider-trading code, or the Related Party Transactions Policy, including leak, or suspected leak, of unpublished price sensitive information;
- Breach of any applicable law, rule or regulation, including food-safety, environmental, labour, tax or anti-money-laundering laws;
- Danger to public health and safety, or to the health and safety of employees, or damage to the environment; and any abuse of authority or unethical conduct.

5. How to Make a Disclosure

A Protected Disclosure should be made as soon as possible after the Whistle-blower becomes aware of the matter, and should be factual (rather than speculative), containing as much specific information as possible to allow proper assessment. Disclosures may be made in writing through the following channels:

- By e-mail to the dedicated address: **vigil@nestialife.com**; or
- By letter addressed to the Company Secretary & Compliance Officer, marked “Private & Confidential — Whistle-blower”, at the Registered Office of the Company; or
- In cases involving Senior Management, or where the concern relates to the Company Secretary or the integrity of the mechanism, directly to the **Chairperson of the Audit Committee**.

This Policy provides for **direct access to the Chairperson of the Audit Committee** in appropriate or exceptional cases. Anonymous disclosures may be accepted, but disclosures made with the identity of the Whistle-blower generally enable a more effective investigation; in all cases, the identity of the Whistle-blower will be kept confidential to the extent possible.

6. Investigation Process

- On receipt of a Protected Disclosure, the Compliance Officer (or, where applicable, the Chairperson of the Audit Committee) shall make an initial assessment as to whether the concern falls within the scope of this Policy and warrants investigation;
- Where an investigation is warranted, it shall be carried out in a fair, unbiased and time-bound manner, and the Subject shall be given an opportunity to be heard, consistent with the principles of natural justice, without prejudicing the investigation;
- The investigator(s) shall have the right to access relevant records and to seek information from any employee; all persons shall co-operate with the investigation and maintain confidentiality;
- On conclusion, the findings and recommended action shall be reported to the Audit Committee. Appropriate corrective and/or disciplinary action shall be taken where a disclosure is substantiated, in accordance with applicable law and the Company’s policies.

7. Protection of the Whistle-blower

- No Whistle-blower who makes a Protected Disclosure in good faith shall be subjected to any unfair treatment, harassment, victimisation, retaliation or discrimination, including threat, dismissal, transfer, demotion, denial of promotion or the withholding of benefits, by reason of having made such disclosure;
- The Company shall take necessary steps to protect the Whistle-blower from any such adverse action, and any person found to have retaliated against a Whistle-blower shall be subject to disciplinary action;
- The protection is available provided the disclosure is made in good faith; a Whistle-blower who makes a disclosure that is subsequently found to be substantiated shall not be treated adversely merely because the concern was raised.

8. Safeguards Against Misuse

While the Company encourages the reporting of genuine concerns, this Policy should not be used to raise malicious, frivolous, vexatious or knowingly false allegations, or personal grievances unconnected with the matters set out above. Any person who makes a disclosure which is found to have been made frivolously, maliciously or in the knowledge that it is false may be subject to appropriate disciplinary action.

9. Reporting to the Audit Committee & Confidentiality

- The Audit Committee shall oversee the functioning of the vigil mechanism and shall be informed, on a periodic basis, of the number and nature of Protected Disclosures received and their disposition;
- The existence of the vigil mechanism and the means of accessing the Chairperson of the Audit Committee shall be communicated to Directors and employees and disclosed on the Company's website and in its Annual Report, as required under applicable law;
- All records relating to Protected Disclosures and investigations shall be retained confidentially for the period prescribed under applicable law and the Company's records retention practices.

10. Review & Amendment

This Policy shall be reviewed by the Board periodically and may be amended to give effect to any change in applicable law or as considered necessary. Any subsequent amendment to the applicable provisions of the Companies Act, 2013 or the SEBI Listing Regulations shall be deemed to be incorporated into this Policy, and in the event of any inconsistency the provisions of applicable law shall prevail.

Approved and adopted by the Board of Directors of **Nestia Life Limited** at its meeting held on June 20, 2026, to take effect upon the listing of the Equity Shares of the Company on BSE Limited and the National Stock Exchange of India Limited. This policy shall be reviewed by the Board periodically and may be amended to remain consistent with the Companies Act, 2013, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable law.

For and on behalf of the Board	
Rohit Chatterjee	Priya Sharma
Chairman & Managing Director (DIN: 01984xxx)	Company Secretary & Compliance Officer