



Whistle Blower Policy – Applicable from 1st Jan 2024 to 31st Dec 2024

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As an organization iMocha maintains and expects all its employees to always maintain ethical conduct and behavior. To ensure that we comply and continue to maintain our high standards of Ethical Behavior iMocha encourages all its employees to report any instances related to corrupt practices indulged in by an employee to our ethic helpline ethics@imocha.io

This could include but not limited to:

Gifts / Bribes and kickbacks

Theft (including of Intellectual Property)

Misuse of Company Assets

Workplace Violence

No Retaliation:

iMocha prohibits retaliation of any kind against any individual who reports suspected misconduct in good faith. Reports that are made in good faith do not require proof of misconduct only that there is a reasonable basis for making the claim. In addition, no employee may be adversely affected because of a refusal to carry out a directive which is in violation of Law of Land. iMocha also prohibits retaliation against employees who are investigating misconduct, cooperating in an investigation, or otherwise trying to resolve reports of misconduct.

Investigation

When a compliance or ethical concern is received on the ethics hotline it shall be properly investigated keeping the Management or Board of Directors duly informed. All reasonable efforts shall be made to verify/ investigate the complaint, further management may at its discretion refer the investigation to an external agency for investigation.

Ethics & Compliance Helpline: Employees can report any suspected violation of ethics and law to helpline ethics@imocha.io. Same can also be made anonymously although iMocha strongly encourages employees to identify themselves. Above helpline can also be used to obtain advise/ guidance on ethical issues.

Procedure:

Employees who know or have reason to suspect incidents of compliance or ethical violations or are directed to do something that would constitute a compliance or ethical violation are urged to immediately report the suspected violation to any of these resources:

- i. Immediate supervisor
- ii. Department Head
- iii. Human Resources Team

In the alternative if an employee feels uncomfortable going to their supervisors they may directly report the same at ethics@imocha.io , employee can also write in to helpline if they are dissatisfied with the response received from their supervisor or manager.

Additionally customers, suppliers or other vendors associated with iMocha may also write in to ethics helpline to report any instance of violation.