IL JIN ELECTRONICS (INDIA) LIMITED

(FORMERLY KNOWN AS IL JIN ELECTRONICS (INDIA) PRIVATE LIMITED)

VIGIL MECHANISM POLICY

Revised Policy approved and adopted by the Board of Directors of the Company at its meeting held on 30th October 2026.

1. GOVERNING PROVISIONS

1.1 As per the requirements of the Section 177 of the Companies Act, 2013 and rules made thereunder ("Act") and Regulation 4(2)(d)(iv),46 (2)(e),18(3) read with Schedule II of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 ("SEBI LODR Regulations"), every listed company and such class or classes of companies as may be prescribed in the Companies (Meetings of Board and its Powers) Rules, 2014 is required to establish a "Vigil mechanism"/ "Whistle Blower Policy" for directors and employees to report concerns of unethical behaviour, actual or suspected fraud or violation of the Company's Code of Conduct.

1.2 IL JIN Electronics (India) Limited ("IL JIN" / "Company") believes in the conduct of affairs in a fair and transparent manner by adopting highest standards of professionalism, honesty, integrity, and ethical behaviour and is committed to developing a culture where it is safe for all employees to raise concerns about any unacceptable practice or any event of misconduct. The organization provides a platform for directors and employees to disclose information internally, which he/she believes shows serious malpractice, impropriety, abuse or wrong doing within the Company without fear of reprisal or victimization.

1.3 Accordingly, this Whistle Blower Policy ("the Policy") has been formulated with a view to provide for a mechanism for Directors and employees of the Company to report any violation of the Code of Conduct and / or laws applicable to the Company.

1.4 The Company has nominated the Chairperson of the Audit Committee to oversee the functioning of the policy.

1.5 In case of repeated frivolous complaints being filed by a director or an employee, the Chairperson of the audit committee may, after proper investigation, take suitable action against the concerned director or employee including reprimand.

2. OBJECTIVE

2.1 The Company is committed to adhere to the highest standards of ethical, moral and legal conduct of business operations. To maintain these standards, the Company encourages its stakeholders, including individual employees, directors and their representative bodies, who have concerns about suspected misconduct, to come forward and express these concerns without fear of punishment or unfair treatment. A Vigil Mechanism provides a channel to employees and Directors to report to the management concerns about unethical behavior, actual or suspected fraud or violation of codes of conduct or policy. The mechanism provides for adequate safeguards against victimization of employees and Directors or any other person to avail of the mechanism and also provide for direct access to the chairperson of the audit committee in appropriate or exceptional cases.

2.2 This neither releases employees from their duty of confidentiality in the course of their work nor can it be used as a route for raising malicious or unfounded allegations against people in authority and/or

colleagues in general.

2.3 To reassure Directors, Employees and other stakeholders that they will be protected from any form of retaliation or victimization for making Protected Disclosures in good faith.

3. SCOPE OF THE POLICY

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

1. Breach of the Company's Policies including Code of Conduct on Anti- Bribery Compliance;
2. Breach of Business Integrity and Ethics;
3. Breach of terms and conditions of employment and rules thereof;
4. Intentional Financial irregularities, including fraud or suspected fraud;
5. Deliberate violation of applicable laws/regulations to the Company, thereby exposing the Company to penalties/ fines;
6. Gross or Willful Negligence causing substantial and specific danger to health, safety and environment;
7. Manipulation of Company data/records;
8. Disclosure of confidential / proprietary information to unauthorized personnel;
9. Gross Wastage/misappropriation of Company funds/assets;
10. Sexual harassment;
11. Abuse of authority;
12. Breach of trust;
13. Any unlawful act, whether criminal (e.g. theft) or a breach of the civil law (e.g. slander or libel);
14. Any other activities whether unethical or fraudulent in nature and injurious to the interests of the Company.

Whistle-Blower should not act on his/ her own in conducting any investigative activities, nor he/ she has a right to participate in any investigative activity other than as requested by the Chairperson of the Audit Committee or the Designated Officer/ investigators.

4. DEFINITIONS

In this Policy, unless the context requires otherwise:

1. **"Alleged wrongful conduct"** shall mean violation of law, infringement of Company's rules, misappropriation of monies, actual or suspected fraud, substantial and specific danger to public health and safety or abuse of authority.
2. **"Audit Committee"** means the Audit Committee constituted by the Board of Directors of the Company in accordance with Section 177 of the Act and Regulation 18 of SEBI LODR Regulations.
3. **"Board"** means the Board of Directors of the Company.
4. **"Code"** means Code of Conduct for Directors and Senior Management Executives

adopted by the Company.

5. **"Designated Officer / "Vigilance Officer"** means chairperson of the audit committee for the purpose of addressing the complaints / protected disclosures made under this policy & maintaining records thereof, placing the same before the Audit Committee for its disposal and informing the Whistle Blower the result thereof.
6. **"Director"** means any Executive, Non-Executive, Nominee, Additional, Alternate, Independent Director of the Company.
7. **"Disciplinary Action"** means any action that can be taken on the completion of /during the investigation proceedings including but not limiting to a warning, imposition of fine, suspension from official duties or any such action as is deemed to be fit considering the gravity of the matter.
8. **"Employee"** means all the present employees of the Company.
9. **"Exceptional Circumstances/ Exceptional Nature"** means the Protected Disclosure that is against the member(s) of the Audit Committee, the Designated Officer or employees and officers of the Company who occupy designations that are superior/ senior to that of the Designated Officer/ members of the Audit Committee and directors of the Company.
10. **"Independent Director"** means an Independent Director referred to in section 149(6) of the Act and / or Regulation 16(1)(b) of the SEBI LODR Regulations.
11. **"Key Managerial Personnel"** means key managerial personnel as defined under sub section (51) of section 2 of the Act.
12. **"Nodal Officer"** means Company Secretary or Compliance officer of the Company.
13. **"Protected Disclosure"** means a concern raised by any Director, Employee or other stakeholder of the Company through a written communication and made in good faith, which discloses or demonstrates information about an unethical or improper activity covered under this Policy.
14. **"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.
15. **"Whistle Blower"** means any Director, Employee or other stakeholder of the Company who makes a Protected Disclosure under this Policy.

5. ELIGIBILITY

All Directors and Employees of the Company and other stakeholders of the Company are eligible to make Protected Disclosures under the policy in relation to matters concerning the Company. They are not required or expected to act as investigators or finders of facts, nor would they determine the appropriate corrective or remedial action that may be warranted in a given case other than as requested by the Chairperson of the Audit Committee or the Designated Officer/ investigators.

6. RECEIPT AND DISPOSAL OF PROTECTED DISCLOSURES

6.1 Protected Disclosures should be reported to the Vigilance Officer in writing by the complainant as soon as possible after the whistle blower becomes aware of the same so as to ensure a clear understanding of the issues raised and should either be typed or written in a legible handwriting

in English, Hindi or in regional language.

6.2 The Protected Disclosure should be submitted 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". If the complaint is not super scribed and closed as mentioned above it will not be possible to protect the complainant and such disclosure may still be considered under this Policy; however, the Company may not be able to provide the protections contemplated under this Policy where the identity of the complainant cannot be reasonably safeguarded.

6.3 Protected Disclosures may be submitted either by disclosing the identity of the complainant or anonymously. Where the complainant chooses to disclose his/her identity, the Vigilance Officer shall take reasonable steps to keep such identity confidential and separately maintain the particulars of the complainant from the Protected Disclosure.

6.4 All Protected Disclosures should be addressed to the Vigilance Officer at below mentioned address or e - mail id:

Ms. Sabina Moti Bhavnani
Chairperson of Audit Committee and Independent Director
Address: 701 Rustomjee Buena Vista, St Alexious Road,
Off turner road, Bandra West, Mumbai,
Bandra West, Mumbai Suburban,
Maharashtra, 400050
E-mail id: sabina.bhavnani2@gmail.com

6.5 On receipt of the protected disclosure the Vigilance Officer shall make a record of the Protected Disclosure and where the identity of the complainant is available, the Vigilance Officer may seek clarification, supporting information or additional particulars as may be required for conducting the investigation. The Vigilance Officer shall also carry out initial investigation either himself / herself or by involving any other Officer of the Company or an outside agency before referring the matter to the Audit Committee of the Company for further appropriate investigation and needful action. The record will include:

a) Brief facts;
b) Whether the same Protected Disclosure was raised previously by anyone, and if so, the outcome thereof;
c) Whether the same Protected Disclosure was raised previously on the same subject;
d) Details of actions taken by Vigilance Officer / Chairperson for processing the complaint; e) Findings of the Audit Committee; and
f) The recommendations of the Audit Committee/ other action(s).

6.6 The Vigilance Officer if deems fit may call for further information or particulars from the complainant.

6.7 In exceptional cases where the complaint is against the Vigilance Officer, the same shall be addressed to the Board or the Nodal Officer of the Company.

7. INVESTIGATION

7.1 All Protected Disclosures under this Policy shall be recorded and thoroughly investigated. The Vigilance Officer may investigate and may at its discretion consider involving any other Officer of the Company and/ or an outside agency for the purpose of investigation.

7.2 The identity of the delinquent and the Whistle Blowers shall be kept confidential by the persons involved in the investigation, to the extent possible, subject to applicable laws.

7.3 If initial enquiries by the Vigilance Officer indicate that the concern has no basis, or it is not a matter requiring investigation under this Policy, it may be dismissed at this stage with the approval of Audit Committee and the decision will be documented.

7.4 Subject(s) will normally be informed in writing of the allegations at the outset of a formal investigation and have opportunities for providing their inputs during the investigation.

7.5 Subject(s) shall have a duty to co-operate with the Vigilance Officer or any of the Officers appointed by it in this regard to the extent that such co-operation will not compromise self-incrimination protections available under the applicable laws.

7.6 Subject(s) have a responsibility not to interfere with the investigation. Evidence shall not be withheld, destroyed or tampered with and witness shall not be influenced, coached, threatened or intimidated by the subject(s).

7.7 Unless there are compelling reasons not to do so, subject(s) will be given the opportunity to respond to material findings contained in the investigation report. No allegation of wrong doing against a subject(s) shall be considered as maintainable unless there is good evidence in support of the allegation.

7.8 Unless there are compelling reasons not to do so, delinquents will be given the opportunity to respond to material findings contained in an investigation report.

7.9 Subject(s) have a right to be informed of the outcome of the investigations. If allegations are not sustained, the Subject should be consulted as to whether public disclosure of the investigation results would be in the best interest of the Subject and the Company.

7.10 The investigation by itself would not tantamount to an accusation and is to be treated as a neutral fact finding process.

7.11 The investigation shall be completed, and the report shall be prepared within 90 days of receipt

of the Protected Disclosure. The Audit Committee may, upon recommendation of the Vigilance Officer, extend such period where the nature, complexity or circumstances of the matter so warrant.

7.12 Any member of the Audit Committee or other officer having any conflict of interest in relation to a Protected Disclosure shall disclose his/her concern /interest forthwith and shall recuse himself/herself and the other members of the Audit Committee, as the case may be, should deal with the matter on hand.

7.13 At the discretion of the Audit Committee additional investigation can be conducted if so required.

8. DECISION AND REPORTING

8.1 If an investigation leads to the conclusion that an improper or unethical act has been committed, the Vigilance Officer shall recommend to the Audit Committee to take such disciplinary or corrective action as it may deem fit within 15 days of conclusion.

8.2 Any disciplinary or corrective action initiated against the Subject as a result of the findings of an investigation pursuant to this Policy shall be in adherence with the rules, procedures and policies of the Company.

8.3 A quarterly summary of complaints received, investigated and closed under this Policy shall be placed before the Audit Committee. The Audit Committee may place material matters before the Board, where necessary.

8.4 In case the Subject is the Vigilance Officer, the Nodal Officer of the Company after examining the Protected Disclosure shall forward the Protected disclosure to the other members of Audit Committee, if deemed fit. The Audit Committee shall appropriately and expeditiously investigate the Protected Disclosure.

8.5 Nothing contained in this Policy shall prevent the complainant from approaching any statutory, regulatory or law enforcement authority in accordance with applicable law.

8.6 A complainant who makes false allegations of unethical & improper practices or about alleged wrongful conduct of the Subject to the Vigilance Officer shall be subject to appropriate disciplinary action in accordance with the rules, procedures and policies of the Company.

9. PROTECTION AND CONFIDENTIALITY OF WHISTLE BLOWERS

9.1 Protection Against Retaliation

- No Whistle Blower shall suffer any form of retaliation, discrimination, harassment, victimization, intimidation or other unfair employment practice for making a Protected Disclosure in good faith.
- Protection shall extend to actions such as termination, suspension, demotion, transfer,

denial of promotion, disciplinary action, threats, coercion, or any direct or indirect misuse of authority.

- The Company shall take all reasonable measures to protect the Whistle Blower from any adverse consequences arising from the Protected Disclosure.

9.2 Reporting Retaliation

- Any Whistle Blower who believes that he/she has been subjected to retaliation or victimization as a result of making a Protected Disclosure may report the matter directly to the Vigilance Officer.
- The Audit Committee shall review the complaint and recommend appropriate corrective or disciplinary action, wherever necessary.

9.3 Confidentiality

- The identity of the Whistle Blower and all information relating to a Protected Disclosure shall be kept confidential to the fullest extent practicable and permissible under applicable law.
- Disclosure of the identity of the Whistle Blower shall be made only on a need-to-know basis, for the purpose of investigation, regulatory requirement, judicial proceeding, or as otherwise required under law.
- Any unauthorized disclosure of the identity of a Whistle Blower shall be viewed seriously and may attract disciplinary action.

9.4 Anonymous Complaints

- Whistle Blowers are encouraged to disclose their identity to facilitate an effective investigation; however, anonymous disclosures may be made in accordance with this Policy.
- The Company shall not attempt to ascertain the identity of an anonymous Whistle Blower.
- Anonymous disclosures shall be investigated to the extent sufficient information is available to facilitate an investigation.
- However, in cases relating to discrimination, harassment, human rights violations, or other matters where identification of the complainant is necessary for effective investigation, the Whistle Blower may be requested to disclose his/her identity.

9.5 Duties of Persons Involved in Investigation

All persons associated with the Protected Disclosure and investigation process, including the Whistle Blower, Subject Person, Vigilance Officer, members of the Audit Committee, Investigators and any other person involved in the process, shall:

- Maintain strict confidentiality of the matter;
- Share information only with persons having a legitimate need to know;
- Refrain from discussing the matter in informal or social forums;
- Ensure that all physical and electronic records relating to the Protected Disclosure are securely maintained; and
- Comply with all directions issued for preserving confidentiality and integrity of the investigation process.

Any breach of confidentiality may result in disciplinary action.

Revised Policy approved and adopted by the Board of Directors of the Company at its meeting held on 30th October 2026.

9.6 Protection of Witnesses and Other Participants

- Employees who assist in an investigation or act as witnesses shall be afforded the same protection against retaliation as is available to a Whistle Blower under this Policy.

9.7 Good Faith Reporting

- Protection under this Policy shall be available only where the Protected Disclosure is made in good faith and on the basis of a reasonable belief that the information disclosed is substantially true.
- Any knowingly false, frivolous, malicious or vexatious complaint may result in disciplinary action against the complainant in accordance with the Company's policies and applicable law.

9.8 Limitation of Protection

- Protection under this Policy shall not extend to immunity from disciplinary action arising out of the Whistle Blower's own misconduct, poor performance, violation of Company policies, or any unrelated matter.
- A Whistle Blower who is the subject of a separate complaint or investigation shall not automatically be entitled to protection in relation to such independent proceedings.

9.9 Role of Vigilance Officer

- The Vigilance Officer shall oversee the implementation of the safeguards contained in this Policy and shall take appropriate steps to protect Whistle Blowers, witnesses and other participants from retaliation, victimization or unfair treatment.

10. UNTRUE ALLEGATIONS

10.1 A Whistle Blower shall exercise due care to ensure the accuracy of the information provided in a Protected Disclosure and shall make such disclosure in good faith and on the basis of a reasonable belief that the information disclosed is substantially true.

10.2 No action shall be taken against a Whistle Blower merely because a Protected Disclosure made in good faith is not substantiated by subsequent investigation.

10.3 However, if a Protected Disclosure is found to be knowingly false, frivolous, vexatious, malicious, or made with mala fide intent, the Audit Committee may recommend appropriate disciplinary action against the Whistle Blower in accordance with the Company's policies and applicable laws.

10.4 While genuine Whistle Blowers shall be provided protection against retaliation and unfair treatment under this Policy, any abuse or misuse of the Whistle Blower mechanism shall not be tolerated and may result in disciplinary action.

10.5 In cases where a Whistle Blower repeatedly makes Protected Disclosures that are found, after due investigation, to be mala fide, frivolous, vexatious, malicious, or not made in good faith, the Audit Committee may, after considering the facts and circumstances of the case, recommend

appropriate action, including restricting the use of the Vigil Mechanism by such person and/or taking disciplinary action in accordance with applicable policies.

11. OBLIGATIONS OF WHISTLE BLOWERS

The obligations of the Whistle Blowers shall include the following:

(a) Promptly reporting any illegal or unethical practices, unethical behaviour, actual or suspected, fraud or violation of the Company's code of conduct or ethics policy not later than 30 days after the Whistle-Blower becomes aware of the illegal or unethical practices, unethical behaviour, actual or suspected fraud or violation of the Company's code of conduct or ethics policy. Delay in reporting may lead to loss of evidence and also financial loss for the Company.

(b) Although they are not required to provide proof, the Whistle Blowers must have sufficient cause for concern and submit evidence, to which they may have access, when called for.

(c) Whistle Blowers are encouraged to disclose their identity to facilitate an effective investigation; however, anonymous disclosures may be made in accordance with this Policy.

(d) Follow the procedures prescribed in this Policy for making a Disclosure.

(e) Co-operate with investigators in maintaining full confidentiality.

12. RETENTION OF DOCUMENTS

12.1 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 8 (Eight) years or such other period as specified by any other law in force, whichever is longer.

12.2 Access to records relating to Protected Disclosures shall be restricted to the Vigilance Officer, Audit Committee, investigators and other authorized persons on a need-to-know basis.

13. INFORMATION DISSEMINATION

The details of the establishment of such a mechanism shall be disclosed by the Company on its website and intranet- notice board of the Company/ through internal dissemination and in the Board's report.

14. ADMINISTRATION AND REVIEW OF THE POLICY

The Vigilance Officer shall be responsible for the administration, interpretation, application and review of this policy. The Vigilance Officer may recommend amendments to this Policy. Any amendment to the Policy shall be approved by the Audit Committee and/or the Board, as may be required.

Revised Policy approved and adopted by the Board of Directors of the Company at its meeting held on 30th October 2026.

15. COMMUNICATION

A whistle blower Mechanism cannot be effective unless it is properly communicated to all the Directors and employees. Employees shall be informed through publishing in notice board and on the website of the Company.

16. PREVENTION OF MISUSE OF POLICY

16.1 A Protected Disclosure shall be made in good faith and should contain sufficient information and supporting evidence, to the extent available, to enable a reasonable assessment and investigation of the matter.

16.2 This Policy shall not be used for raising grievances relating to personal employment matters, interpersonal disputes, service conditions, performance appraisal, compensation, transfers, promotions, or other human resource matters, which should be addressed through the Company's existing grievance redressal mechanisms.

16.3 Anonymous Protected Disclosures may be considered and investigated where the information provided is credible, specific, and sufficient to facilitate an investigation. However, the Company reserves the right not to investigate anonymous disclosures that are vague, unsubstantiated, or do not contain adequate information for verification.

16.4 Any Protected Disclosure found to be knowingly false, frivolous, vexatious, malicious, or made with mala fide intent may result in disciplinary action against the complainant, including such action as may be recommended by the Audit Committee in accordance with the Company's policies and applicable law.

16.5 Repeated misuse of the Vigil Mechanism through filing of false, frivolous, vexatious, or malicious complaints may result in appropriate disciplinary action, including written warning, reprimand, suspension of access to the Vigil Mechanism, or any other action considered appropriate by the Audit Committee.

17. POLICY REVIEW AND AMENDMENT

17.1 The Company reserves its right to amend or modify this policy in whole or in part, at any time without assigning any reason whatsoever. Modification may be necessary, among other reasons, to maintain compliance with local, state, central and federal regulations and/or accommodate organizational changes within the Company. However, no such amendment or modification shall be binding on the Directors and Employees unless the same is appropriately communicated. Any changes or modification in the policy will be approved by Audit Committee of the Company.

17.2 Any ambiguities, interpretative issues, difficulties will be resolved by the Audit Committee of the Company in line with the broad intent of this policy read with the applicable provisions of the Act, rules and regulations made thereunder.

Revised Policy approved and adopted by the Board of Directors of the Company at its meeting held on 30th October 2026.