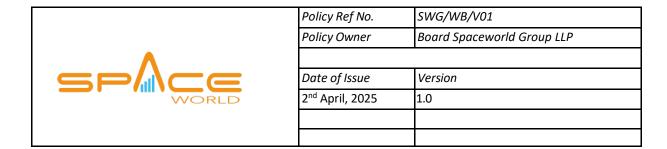
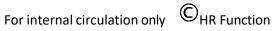


CORPORATE GOVERNANCE Whistleblower Policy







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1.0 Objective

Space World Group LLP and its managed entities are committed to conducting business with honesty and integrity, ensuring compliance with all relevant laws and regulations. The expectations regarding business ethics are outlined in the Code of Business Conduct and Ethics.

This Whistleblower Policy ("Policy") has been established in accordance with Section 177 of the Companies Act, 2013 ("Act"). It provides a framework for reporting actual or suspected breaches of applicable laws, regulations, and the Code of Business Conduct and Ethics.

This Policy offers a channel through which stakeholders can report genuine or suspected violations of the Code of Business Conduct & Ethics. The Company has implemented this Policy to allow employees and other individuals associated with the organization to raise concerns at an early stage and in a proper manner, without fear of retaliation, victimization, discrimination, or disadvantage in the workplace.

2.0 Applicability

The policy is applicable to the Company and all of its managed entities, namely –

- Space World Group LLP
- Space Telelink Ltd.
- RANext Technologies Pvt. Ltd.
- Horizon Performance Polyurethane Pvt. Ltd.
- Space World Digital Solutions Private Ltd.
- P2P Networks Private Limited
- P2P Networks (Mumbai) Private Limited collectively referred to as "the Company". It is applicable to all employees irrespective of their location, Associates (on third party or on contract), Investors, partner, customers, vendor and suppliers.

Please familiarize yourself with the policy and reach out for any clarification(s).

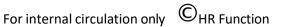
3.0 Definitions

"Employee" means any and all officers, executives and third-party payroll associates of the Company.

"Protected Disclosure" means the disclosure of a Reportable Matter in accordance with this Policy.

"Reportable Matter" means a genuine concern concerning actual or suspected but not limited to:

- Incidents of financial malpractices, accounting or accounting controls
- False reporting and falsification of documents
- Breach of Code of Business Conduct and Ethics
- Illegal activity, improper conduct or unethical behavior.
- Any unlawful act like theft/pilferage and unauthorized use of Company property
- Corruption and bribery issues (either soliciting or offering a bribe)
- Conflict of interest
- Sharing of internal/sensitive information to unauthorized personnel



- Violation of social media guidelines (mentioned in Code of Business Conduct and Ethics)
- Victimization against a person reporting a concern in good faith
- Any instance of failure to comply with legal or statutory obligation either for and on behalf of the Company or in any personal capacity while discharging duties of the Company.
- Damage to the environment

"Whistle-blower" means any Employee/Vendor/Third party who makes a Protected Disclosure under this Policy.

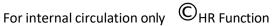
4.0 Reporting Concern/ Protected Disclosures

- Any individual, whether a full-time or part-time employee, or an external stakeholder (such as former employees, associates, strategic partners, vendors, suppliers, or contractors), has the right to raise a complaint or report a concern to the Ombudsperson.
- Employees are encouraged to make protected disclosures as soon as they become aware of a Reportable Matter. Such disclosures should follow the reporting procedure outlined below.
- The complainant can be the victim of the issue or an observer (Whistle-blower) who is directly or indirectly affected by the situation.
- The responsibility of a Whistle-blower is solely to make a Protected Disclosure. A Whistle-blower should not engage in investigations related to the Reportable Matter or participate in deciding the appropriate corrective actions to be taken following the submission of the Protected Disclosure.

Reporting Mechanism 5.1

The Company has established an Ombudsperson to process and investigate, report, recommend and implement actions. Ombudsperson operates under the supervision of the Board and will report all matters on a quarterly basis or at the discretion of the Board.

- Protected Disclosures can be raised either through email or any other mode of communication addressed to Ombudsperson. The details of the same are mentioned below.
- To ensure the proper investigation of any Reportable Matter, a Protected Disclosure should include as much information as possible concerning the Reportable Matter. To the extent possible, the following information should be provided:
 - Date of occurrence and nature of the Reportable Matter (for example, if the Reportable Matter concerns an alleged violation of the Code of Business Conduct and Ethics, please refer to the provision of the Code of Business Conduct and Ethics that is alleged to have been violated);
 - O Name of the Employee(s) to whom the reportable matter relates to
 - Relevant factual background concerning the Reportable Matter (for example, if the Reportable Matter concerns a violation of the Code of Business Conduct and Ethics, please include information about the circumstances and timing of the violation).
 - Supporting artefacts in relation to the Protected Disclosure (for example, where knowledge of the alleged violation is based upon certain documents in the Whistle-blower's possession or control, please provide a copy thereof).
- To enable further investigation of Reportable Matters, Whistle-blowers are strongly encouraged to provide their name and contact details whenever they make a Protected Disclosure under this Policy. If a Whistle-blower does not provide his or her name and contact details when making a Protected Disclosure, the Company's ability to investigate the subject- matter of the Protected Disclosure may be limited by its inability to contact the Whistle-blower to obtain further information. You can also anonymously report the incident.



Reporting channels	Contact information
Phone	011 – 23071071
Email	ombudsperson@spaceworld.in
Address	JLG House, 22 A, Windsor PI, near Lexus Showroom, Janpath, Connaught Place, New Delhi - 110001

6.0 Investigation

- All protected disclosures will be taken seriously and promptly investigated by the Company. Information shared during the investigation will remain confidential, unless disclosure is necessary for the investigation or to implement corrective actions.
- The Ombudsperson will present a report to the Board on a quarterly basis, outlining the number of complaints received, resolved, and pending, along with any other significant details relevant to the disclosures made.
- Anonymous complaints may be investigated if there is a reasonable basis for them, though employees are encouraged to provide their identity for follow-up discussions and to verify the authenticity of the complaint.
- All individuals working for or with the Company are obligated to cooperate with the investigation process.
- Failure to cooperate or intentionally providing false information during an investigation can lead to disciplinary action, including termination of employment.
- The Ombudsperson, based on the available preliminary facts, will decide how to address the concerns, and may choose to investigate them internally or through designated investigators, including external third-party service providers if necessary.
- Complainants who identify themselves may be asked to provide leads and evidence, including circumstantial information, to support the investigation.
- The complainant's identity will be kept confidential and disclosed only on a "need-to-know" basis. The individual against whom the complaint has been made will be given the opportunity to present their side of the case and provide any supporting documentation. If necessary, other individuals, including colleagues, may be called upon to provide corroborating information or additional details.
- While investigating a complaint, the Ombudsperson will consider the following:
 - The nature of the complaint and the gravity of the allegations
 - The reporting structure and the relationships between the individuals involved
 - Available evidence, including witness information or sources
 - The potential impact on the company, including financial, reputational, or legal consequences
- Action will be taken against any person who during investigation or thereafter influences/coaches witnesses, interferes with investigation process, tampers with evidence or retaliates/ threatens the complainant.
- The Ombudsperson needs to close the inquiry and come up with a report within 15 to 45 working days from the date of the initial complaint.
- The Ombudsperson` will take into consideration all anonymous complaints for appropriate investigation based on seriousness and credibility.

7.0 Protection of the Complainant/ Whistle Blower

- The Company will not tolerate any form of retaliation or victimization against an employee who, in good faith, raises concerns or assists in the investigation of suspected misconduct.
- Reporting "in good faith" means making a genuine effort to provide honest, complete, and accurate



information, even if it later turns out to be unsubstantiated or incorrect.

- Disciplinary action may be taken if an employee knowingly raises a false or misleading concern.
- · However, if a Whistle-blower is found to have intentionally submitted a false Protected Disclosure, appropriate disciplinary measures may be enforced. This does not mean that the information provided must be correct, but it does require that the Whistle-blower reasonably believes the information to be truthful and indicative of a possible violation of the Code.
- If you believe you have been unfairly or unlawfully retaliated against, you can report it to the Group CHRO.

8.0 Retention of documents

All documents submitted by the Complainant, along with any evidence gathered during the investigation and the final report, will be kept strictly confidential and stored in compliance with relevant laws, unless disclosure is required by a court order or necessary to meet legal obligations.

9.0 Disciplinary Action:

- If a protected disclosure is proven, disciplinary action may be taken. Disciplinary measures may include, but are not limited to:
 - Formal warning or reprimand
 - Suspension from duties
 - Demotion or reassignment
 - Termination of employment or business relationship
 - Legal action, if applicable
- The severity of the disciplinary action will be determined based on the nature and seriousness of the violation, in accordance with company procedures and applicable laws. The Company reserves the right to take immediate action where necessary to protect its interests and maintain a safe and ethical workplace.
- The Company will also ensure that the measures are implemented to prevent recurrence. Conversely, if a disclosure is not substantiated, the matter is considered closed

10.0 Amendment

The Company reserves its right to amend or modify this Policy in whole or in part, at any time without assigning any reason whatsoever.

11.0 Reference Policies

This policy should be read in conjunction with the following policies:

- Code of Business Conduct and Ethics
- Anti Bribery and Corruption Policy
- Gifts, Entertainment and Hospitality Policy

