

Whistleblower Policy

Barista Coffee Company

1. Purpose

The purpose of this Whistleblower Policy is to encourage employees and other stakeholders to report any unethical behavior, actual or suspected fraud, or violation of the company's code of conduct, without fear of retaliation.

2. Scope

This policy applies to all employees (permanent, temporary, or contractual), directors, consultants, vendors, and any other stakeholders of Gourmet Gateway India Limited and its subsidiary (Barista, Kylin, Wanchai, Drizzle & Dust).

3. Definitions

- **Whistleblower:** A person who reports a concern under this policy.
- **Protected Disclosure:** Any communication made in good faith that discloses unethical behavior, misconduct, or violation of law or company policy.
- **Subject:** A person against or in relation to whom a protected disclosure is made.

4. Policy

Barista Coffee Company is committed to conducting business with honesty and integrity and expects all employees to maintain high standards. Any Whistleblower may report concerns related to:

- Fraud, corruption, bribery, or financial irregularities
- Breach of legal obligations or laws
- Misuse or misappropriation of company assets
- Harassment or discrimination
- Serious conflicts of interest
- Violation of health, safety, and environmental norms

5. Procedure for Reporting

- **Reporting Channels:** Concerns can be reported via email at whistleblower@barista.co.in or in writing to the Whistleblower Committee at the following address:
301, Third Floor, Vipul Agora Mall, MG Road, Gurgaon, Haryana – 122001.
- **Anonymous Complaints:** The company encourages whistleblowers to identify themselves. However, anonymous disclosures will also be considered if they provide sufficient evidence.
- **Content of Disclosure:** The complaint should include the background, nature of the alleged wrongdoing, names, dates, places, and evidence, if any.

6. Investigation

- All disclosures will be investigated by the **Whistleblower Committee**, which will maintain strict confidentiality.
- The committee may seek external legal or professional help where necessary.
- A report will be submitted to the **Audit Committee** with findings and recommended actions.

7. Protection of Whistleblower

- No retaliation, harassment, or victimization shall be tolerated against any whistleblower who acts in good faith.
- Any such retaliatory action will be treated as a serious disciplinary offence.

- The identity of the whistleblower will be kept confidential unless disclosure is required by law.

8. False Allegations

Disclosures made with malicious intent or knowing them to be false will result in disciplinary action, including possible termination.

9. Retention of Documents

All documents relating to disclosures, investigations, and outcomes will be retained for a Maximum of **7 years**.

10. Review and Amendments

This policy will be reviewed annually by the **Audit Committee** and amended as required to ensure compliance with applicable laws and evolving best practices.