

PUBLIC DOCUMENT GOVERNANCE & COMPLIANCE

DATATOBIZ PRIVATE LIMITED

Whistleblower Policy and Vigil Mechanism

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Document Control

DataToBiz Private Limited (“DataToBiz,” “we,” “us,” or “our”) is committed to conducting business with integrity. This Whistleblower Policy and Vigil Mechanism gives employees and third parties a confidential channel to raise concerns about misconduct or non-compliance, and sets out how DataToBiz reviews those concerns and protects the people who raise them in good faith.

Document title	Whistleblower Policy and Vigil Mechanism
Document owner	DataToBiz Leadership Team — Ankush Sharma (Co-Founder & CEO) and Parindsheel Singh Dhillon (Co-Founder)
Applies to	All DataToBiz employees and third parties, including contractors, consultants, and suppliers
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Revision History

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1. Preface

DataToBiz believes in conducting business with integrity and in compliance with the laws, rules, and regulations applicable in the jurisdictions where we operate. This Whistleblower Policy and Vigil Mechanism (the "Policy") gives employees and third parties a way to raise concerns about suspected misconduct or non-compliance, confidentially or anonymously, and prohibits retaliation against anyone who, in good faith, makes a report or assists in reviewing one. Where local law sets a higher standard than this Policy, local law takes precedence. This Policy should be read alongside DataToBiz's Anti-Bribery & Anti-Corruption Policy and Human Rights & Modern Slavery Statement.

2. Definitions

Whistleblower — an Employee or third party who makes a Reportable Matter under this Policy, whether as a witness or as someone directly affected.

Reportable Matter — any suspected fraud, misconduct, or violation described in Section 3 that a Whistleblower reports in good faith.

Subject — any person against whom a Reportable Matter has been raised.

Employee — every person working for DataToBiz — permanent, fixed-term, trainee, or contractual — in India or at any location where DataToBiz engages people on-site.

Third Party — clients, consultants, suppliers, contractors, subcontractors, agents, and advisors with whom DataToBiz has a business relationship.

Review Panel — the review body constituted under Section 7 to evaluate and investigate a Reportable Matter.

3. Scope — Reportable Matters

This Policy covers malpractice, impropriety, abuse, or wrongdoing connected to DataToBiz. Illustrative examples — this list is not exhaustive — include:

- fraud or misconduct relating to financial or accounting matters.
- misappropriation or misuse of DataToBiz's or an employee's property or resources.
- falsification of contracts, records, or employment documentation.
- bribery, corruption, or a conflict of interest.
- unfair treatment of clients or suppliers.

negligence that endangers public health or safety, or the health or safety of any employee.

bias, discrimination, harassment, or victimization of any kind, including unfair employment practices.

retaliation against anyone who has made a Reportable Matter.

any other matter of genuine concern regarding DataToBiz's conduct.

Complaints of sexual harassment are handled through DataToBiz's Internal Committee (IC) under the POSH Act, 2013, as described in our Human Rights & Modern Slavery Statement, rather than through this Policy. A Whistleblower's role is to report reliable information in good faith — not to investigate the matter themselves or determine the outcome.

4. Eligibility

Every DataToBiz employee and third party is eligible to raise a Reportable Matter concerning DataToBiz under this Policy.

5. Disqualifications

Genuine Whistleblowers are given complete protection under this Policy. That protection does not extend to allegations a Whistleblower knew, or should reasonably have known, to be false or made in bad faith — misuse of this Policy in that way may itself lead to disciplinary action.

6. How to Report a Reportable Matter

A Reportable Matter can be raised in either of the following ways:

By email — by writing to hi@datatobiz.com, using the subject line "[Whistleblower Report –Confidential] – <Brief Subject Line>" so the report is routed for confidential handling.

By post — by hand delivery, courier, or post, in a sealed envelope marked "Confidential –Whistleblower Report," addressed to: DataToBiz Private Limited, F-429, Industrial Area, Phase 8B, Mohali, Punjab, India – 160059.

A report should be factual, not speculative, and specific enough to allow a proper assessment —including the nature of the concern and, where relevant, the people involved. A Whistleblower may identify themselves or report anonymously;

anonymous reports are accepted and reviewed, though an anonymous Whistleblower may not be able to participate in a personal hearing or receive updates on the outcome until their identity is known. Destroying or concealing evidence relevant to a Reportable Matter is itself a disciplinary matter.

7. Review Panels

DataToBiz uses two review structures depending on who a Reportable Matter concerns.

Initial Review — for Reportable Matters that do not involve a co-founder, an initial review is carried out by DataToBiz's second line of leadership — the Head of HR and the Head of Marketing — who assess the matter and refer it onward.

Standard Review Panel — matters referred onward, or raised directly with leadership, are evaluated and investigated by both co-founders together with one External Advisor.

Independent Review Panel (Co-Founder Matters) — if a Reportable Matter concerns Ankush Sharma or Parindsheel Singh Dhillon, it is handled instead by an Independent Review Panel comprising the other co-founder and two External Advisors, so that no co-founder reviews a matter concerning themselves.

Any Review Panel member with a conflict of interest in a given matter must recuse themselves; the remaining members proceed with the review.

8. Investigation Process

Opening an investigation is not, by itself, an accusation — it is a neutral fact-finding process, and its outcome may or may not support the Whistleblower's concern. The relevant Review Panel may engage outside auditors, counsel, or other experts, at DataToBiz's expense, where specialist assistance is needed. A Subject's identity is kept confidential to the extent the law and the investigation allow; a Subject has the right to be heard, to be informed of the outcome, and to engage counsel at their own cost, and has a duty to cooperate with the investigation and not to interfere with evidence or witnesses.

9. Decision & Corrective Action

If the relevant Review Panel concludes that improper or unethical conduct occurred, it directs DataToBiz's leadership to take disciplinary or corrective action, following DataToBiz's ordinary personnel and disciplinary procedures. The Review Panel's decision on a Reportable Matter is final.

10. Protection of Whistleblowers

No one at DataToBiz will retaliate, or tolerate retaliation by any person or group, against a Whistleblower who makes a Reportable Matter in good faith or who assists a Review Panel's investigation. DataToBiz will not enforce any confidentiality agreement in a way that would prevent someone from reporting a suspected violation of law to a government authority.

11. Confidentiality & Anonymous Reports

A Reportable Matter and the identity of the Whistleblower are shared only with those directly involved in reviewing it. Unless required by law or necessary to fully investigate a matter, DataToBiz will not disclose the identity of a Whistleblower who asks for confidentiality, and will not attempt to identify a Whistleblower who has reported anonymously.

12. False or Malicious Reports

Protection under this Policy does not extend to a Whistleblower who knowingly makes a false or malicious report. Such conduct may itself result in disciplinary action, consistent with Section 5.

13. Training & Communication

DataToBiz will make employees aware of this Policy as part of onboarding, and will communicate it on an ongoing basis by publishing it on the DataToBiz website and sharing it directly with employees and relevant third parties.

14. Retention of Documents

DataToBiz will retain a Reportable Matter and the documents generated during its review or investigation for as long as required by applicable law or reasonably necessary for DataToBiz's records.

15. Review & Amendment

DataToBiz's leadership team may amend or update this Policy at any time. This Policy is reviewed at least annually, or sooner if DataToBiz's operating footprint changes materially.

8. Approval

This Policy was approved by DataToBiz's leadership on behalf of DataToBiz Private Limited.

Ankush Sharma

Co-Founder & Chief Executive Officer, DataToBiz Private Limited | Date: April 1, 2026

Parindsheel Singh Dhillon

Co-Founder, DataToBiz Private Limited | Date: April 1, 2026