REPORTING MANAGEMENT PROCEDURE ("WHISTLEBLOWING CHANNEL")

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In the event of any conflict or discrepancy between this document and any previously existing internal document, this version shall prevail.

1. OBJECT

Concerns about potentially malicious actions or conduct that violate the principles set forth in the Roadis India Group Companies Code of Conduct in general, or of any Regulations as defined in the Roadis India Group Companies Internal Reporting System Policy will be covered by this Reporting Management Procedure (hereinafter, the **"Procedure"**), provided that such conduct has been generated within Roadis India Group Companies or affects the Company's business environment. This Procedure is in accordance with Section 177 (9) of the Companies Act 2013, read with rules made their under.

Any Whistleblower who believes that they have any information about Roadis India Group Companies that can demonstrate that an improper act has been or is about to be committed, or that can demonstrate that they have been asked to commit an improper act, may submit a Communication (as defined below) through any of the Communication Channels integrated into the Internal Reporting System without fear of retaliation of any kind.

The Communication Channels (as defined below) will allow for the submission of the Report both in writing and in oral form. The Whistleblower may choose to make the Communication anonymously. In all cases, the Company will treat each Report in confidentiality.

This Procedure establishes the necessary provisions for the Internal Reporting System and Communication Channels to comply with the provisions of the laws applicable to the Company regarding the protection of persons who report regulatory violations and the fight against corruption.

2. SCOPE OF APPLICATION

This Procedure applies to employees and administrators of Surat Hazira NH-6 Tollway Private Limited.

3. DEFINITIONS AND RESPONSIBILITIES

Affected Person: natural and/or legal person to whom the facts that are the subject of a Communication relate and to whom certain actions or omissions that may constitute a violation of the Regulations are attributed.

Communication: the action of disclosing facts, denouncing, or reporting on possible infringements of the Regulations through the channels integrated in the IRS.

Communication Channel: each of the internal means of information or denunciation, written or verbal, available at Roadis India Group Companies to enable the presentation of Report. Together, they make up the Internal Reporting System.

Delegate: the natural person appointed by the System Manager to manage the Internal Reporting System.

Ethics and Compliance Committee (ECC): internal body designated by the Board of Directors of Roadis Transportation Holdings SLU (ROADIS HQ) as the System Manager and, in that capacity, is responsible for diligently applying this Procedure.

Internal Reporting System or **IRS:** system implemented by the Company as the preferred channel for reporting on actions or omissions constituting an infringement of the Regulations, which integrates all the Communication Channels enabled by Roadis India Group Companies.

IRS Administrators: persons appointed by the Ethics and Compliance Committee, as System Manager, to assist the Delegate and the ECC itself in the administrative tasks of the IRS management.
The IRS Administrators will be:
(i) the Compliance Officer of ROADIS HQ and
(ii) the Compliance Officer of India Group Companies.

Regulations: a set of external and internal laws and regulations, the breach of which a person may become aware in the context of his or her employment or professional relationship with Roadis, in accordance with the provisions of the Policy and applicable laws.

Report: the content of the Communication made.

System Manager: the body or person designated by the Board of Directors of ROADIS HQ as responsible for the management of the Internal Reporting System.

Whistleblower: the person who accesses the Communication Channels to make a Communication, as set forth in the Policy and applicable law.

4. COMMUNICATION CHANNELS

In connection with the Internal Reporting System Policy, the Communication Channels enabled by the Company are as follows

I. For Indus Concessions Infra Private Limited, Indus Concessions India Private Limited, Roadis Concessions India Private Limited, Roadis Infrastructure Nicosia India Private Limited (Roadis India HQ):

(i) Compliance Officer's e-mail address at: compliance-indus@roadis.com

(ii) Nominated Director's email address at: nominateddirector.india@roadis.co.in

(iii) The SPEAK OUT channel, managed by a third-party service provider (Navex) that can be accessed:

- online through the secure website at: http://indus.ethicspoint.com/
- by phone through Navex's exclusive toll-free number: 000 800 0502 076

II. For Varanasi Aurangabad NH-2 Tollway Private Limited (formerly known as Soma Indus Varanasi Aurangabad Tollway Private Limited), Surat Hazira NH-6 Tollway Private Limited and Kishangarh Beawar NH-8 Tollway Private Limited (Roadis India Operations):

(i) Compliance Office's email address at ethics@roadis.co.in

(ii) Nominated Director's email address at: nominateddirector@roadis.co.in

(iii) The SPEAK OUT channel, managed by a third-party service provider (Navex) that can be accessed:

- online through the secure website at: http://www.indiaconcessions.ethicspoint.com
- by phone through Navex's exclusive toll-free number: 000 800 9191 056

In addition to the above, the Whistleblower may also present their Communication through:

(iv) Direct contact: such as an immediate supervisor.

(v) The corporate address: 5th Floor, Block-2, Vatika Business Park, Sector -49, Sohna Road, Gurgaon, Haryana.

(vi) For Sexual Harassment complaints, through the channels provided in the Anti-Sexual Harassment Policy of the Company, and/ or as notified by the Company from time to time.

Whichever means is chosen, the Whistleblower may identify themselves or send the Communication anonymously.

5. PRESENTATION OF THE COMMUNICATION

5.1 Content of the Communication

The Communication addressed to the Company must contain the following information:

(i) Name and surname and personal identification document of the Whistleblower.

(ii) Company, entity or body to which the Whistleblower belongs.

(iii) Contact details (telephone, postal address, e-mail address), for notification purposes.

If the Whistleblower wishes to make an anonymous Communication, it will not be necessary to provide the data in sections (i), (ii) and (iii) above. However, he/she must consider advisable, providing a method of contact which, while maintaining his/her anonymity, allows the content of the Communication to be analyzed or any clarification or additional information be requested. In this regard, it should be noted that the SPEAK OUT platform allows the Whistleblower, once the Communication has been sent, to follow up on and send additional information, even maintaining anonymity if this method was chosen.

(iv) Content of the Communication: Description of the Report (events that occurred), the entity and area of Roadis India Group Companies that it affects; the date or period of occurrence of the events; possible Affected Persons with knowledge, participation or responsibility in the events.

(v) Relevant data: the Communication must be accompanied by all relevant information available to the Whistleblower.

5.2 Form of presentation of the Communication

A Communication may be submitted either in writing or orally.

(i) In writing: via the channels mentioned above
(ii) Verbally, by phone through Navex's exclusive toll-free numbers: 000 800 9191 056

(iii) At the request of the Whistleblower, through a personal meeting. This meeting must take place within a maximum period of seven (7) days from the request for the meeting and will be attended by the Delegate of the System Manager or one of the IRS Administrators, if the Delegate so decides.

Verbal Communications, whether made through a face-to-face meeting or by telephone or voice messaging system, will be documented, with prior notice and with the consent of the Whistleblower, in one of the following ways: (a) recording the conversation in a secure, durable and accessible format; or (b) a complete and accurate transcript of the conversation by the staff responsible for processing it.

Without prejudice to the Whistleblower's rights under data protection regulations, he/she will be given the opportunity to verify, rectify and accept the transcript of the conversation by signing it.

5.3 Receiving Communications through channels other than those indicated in this Procedure

Roadis India Group Companies will adopt all the means at its disposal to guarantee the confidentiality of those Communications that are sent through any means other than those indicated above.

Without prejudice to the fact that Communications must be sent through the channels provided for in this Procedure, in the event that a Communication is received from any employee or administrator of Roadis India Group Companies who is not responsible for its processing, the latter will be obliged to send it immediately to the System Manager through the following email addresses: compliance-indus@roadis.com for Roadis India HQ and ethics@roadis.co.in for Roadis India Operations and to maintain absolute confidentiality in relation to its content. Failure to comply with this obligation will constitute a very serious breach and may give rise to the corresponding disciplinary liability, if applicable.

Roadis India Group Companies will periodically provide internal training to ensure knowledge of these obligations, as well as on how to act when a Communication is received by a Roadis India Group Company employee who is not responsible for its processing under this Procedure.

6. PROCESSING OF THE COMMUNICATION

6.1 Acknowledgment of receipt to the Whistleblower and registration of Communications

Provided that the method chosen by the Whistleblower allows it, once a Communication has been sent, Roadis India Group Companies will acknowledge receipt of the same to the Whistleblower within seven (7) calendar days from the date on which the Communication has been received, unless this may jeopardize the confidentiality of the Communication.

In this acknowledgment, the Whistleblower will also be informed of the possibility of further communication and, if deemed necessary, a request for additional information.

6.2 Preliminary analysis of Communications received

Once it has been received, the IRS Administrator will proceed to assign a registration number to the Communication and to duly file it in the corresponding record book. It will then be forwarded to the System Manager and processed in accordance with the following paragraphs.

6.3 Admissibility or inadmissibility of Communications

(i) Admission: If the preliminary examination shows that the Communication meets the requirements to be admitted for processing, the System Manager will agree to it and will initiate investigation of the facts reported.

(ii) Correction: When the Communication contains any correctable deficiency, provided that the remittance method chosen by the Whistleblower makes it possible, the System Manager will grant the Whistleblower a period of five (5) business days to correct it. If these deficiencies are not remedied within the aforementioned period, the Communication will be deemed not to have been made and will be inadmissible, and the file will be considered closed.

(iii) Inadmissibility: When the communication contains any irremediable deficiency, it will be inadmissible, and the file will be closed. Communications will be inadmissible in the following cases:

- When they do not refer to facts that may constitute an infringement of the Regulations.
- When insufficient information is provided to allow a basic verification of the facts investigated.
- When they do not present a minimal plausibility or are manifestly unfounded.
- When there are no reasonable indications that could support the Report communicated.
- When the correctable deficiencies are not remedied within the period indicated.

Whether or not a decision is made to admit or reject a Communication, this decision will be made known to the Whistleblower within five (5) business days, unless the Whistleblower is anonymous and has chosen not to provide any means of communication through which such notification can be made.

7. REPORT INVESTIGATION

Once a Communication has been admitted for processing, the System Manager (or the Delegate), in order to verify the plausibility of the facts communicated, will launch an internal investigation, for which he will appoint one or more investigators. If there are several, one of them will be appointed as the main investigator.

The investigators shall carry out all investigative measures they deem appropriate for verification of facts. Such proceedings may include, for example:

(i) Interviews with the Affected Person or with other persons, which must be documented or recorded in an appropriate medium for this purpose.

(ii) Requests for information and documentation from the Affected Person or third parties.

(iii) Compilation of all the information or documentation deemed necessary to all areas of Roadis India Group Companies, in compliance with the applicable regulations on labour and data protection.

(iv) Request support from external investigators and advisors when deemed appropriate.

All persons involved in the development of the investigation must maintain strict confidentiality regarding the Communication and the Report.

In view of the steps carried out, and at the time deemed most appropriate to ensure the successful completion of the investigation, the System Manager, the Delegate or the Administrators of the IRS, as determined, will be responsible for informing the Affected Person about (i) the existence of the investigation, providing a brief summary of the alleged facts reported; and (ii) his/her rights and obligations.

In any case, the presumption of innocence and the honour of the Affected Persons will be scrupulously respected and they may be heard at any time during the investigation so that they can make representations and provide the evidence they consider appropriate.

The duration of the investigation may not exceed three months from the receipt of the Communication or, if no acknowledgement of receipt could be sent to the Whistleblower, three months from the expiry of the period of seven days from receipt of the Communication. In cases of particular complexity, this period may be extended up to a maximum of three additional months, and a written record of such an extension must be made, as well as the circumstances which led to it.

8. COMMUNICATION OF REPORTS TO THE AUTHORITIES

When the facts could constitute a crime, the System Manager will proceed to communicate the Report received to the relevant authorities as mandatory by local law.

It will be understood that it is appropriate to make such a communication at the time when, in view of the progress of the investigation (information communicated, documentation obtained in the course of the investigation, results of interviews conducted, etc.), there is sufficient evidence to reasonably conclude that the facts that are the subject of the investigation could be classified as a crime.

The communication of any type of information to authorities shall take place provided that this does not result in a violation of the law and does not violate any constitutional rights of the natural and/or legal persons who may be affected by the facts in question.

9. CONCLUSION OF THE INVESTIGATION

The designated investigator will issue a report which, as a guideline, may include the following content:

(i) The proceedings carried out;

(ii) The facts considered proven;

(iii) Possible violations of the Regulations;

(iv) The recommendations or, where appropriate, disciplinary measures proposed, if any, to prevent the recurrence of the offence under investigation;

(v) The risks identified for Roadis India Group Companies.

(vi) The assessment of the functioning of the rules, procedures and internal policies of Roadis India Group Companies, in the case under investigation and the proposal of corrective measures; and

(vii) Where applicable, the quantification of the loss or damage suffered.

The investigator's report must refer to the evidence that exists or the absence of it.

Once the investigation has been concluded, the System Manager will analyze the report in order to propose, if deemed appropriate, additional measures or recommendations. The report will then be submitted to the Chief Executive Officer, who will decide on the implementation of these measures, and to the Board of Directors, through its Audit, Control and Sustainability Committee.

In the event that the Communication refers to any member of the body appointed as System Manager and/or to any member of the Board of Directors or the Executive Committee of Roadis India Group Companies, all its processing as well as the adoption of the resolutions of the System Manager and the Board of Directors must take place without the intervention of said member.

10. EXTERNAL CHANNELS OF REPORTING

In addition to the Roadis India Group Companies Communication Channels, where there are external reporting channels provided to Whistleblowers, mandated by the law, Roadis India Group Companies will make clear and precise information on these external channels available to those who make a Communication.

11. PROTECTION OF PERSONAL DATA

1. The personal data provided through a Communication and obtained as a result of the corresponding internal investigation (the "Personal Data") will be processed only by the personnel authorized and in accordance with the regulations applicable to this matter.

2. As a result of the internal investigation procedure, it may be necessary in certain circumstances to outsource the investigation process, and therefore there may be access to Personal Data by a third party as a data processor. Roadis India Group Companies guarantees at all times that the choice of these third parties is made with the maximum safeguards in terms of global data protection requirements.

3. The Personal Data obtained as a result of the internal investigation procedure may be communicated, with the established legal safeguards, to the judicial authority, the Public Prosecutor's Office or the competent administrative authority within the framework of a criminal, disciplinary or sanctioning investigation.

4. Personal Data relating to Reports and internal investigations will be retained only for the time period necessary and proportionate for the purposes of complying with applicable regulations.

5. Under no circumstances will such data be retained for a period exceeding ten years.