

# STL DIGITAL

## WHISTLEBLOWER POLICY

Version	Effective Date	Authorised by	Remarks
Version 1.0	8 <sup>th</sup> Nov., 2023	Board of Directors	Policy Release

**STL Digital Limited**

8<sup>th</sup> Floor, The Cube, 100 Ft, Nada Prabhu Kempe Gowda Main Road, Near Nagavara Lake, Nagavara, Bengaluru, Karnataka - 560045, India  
Registered Address: Plot No 33/1/1, Waghadara Road, Dadra, Silvassa, Silvassa Dadra & Nagar Haveli India 396230

CIN - U72100DN2018PLC005557

**STL DIGITAL UK LTD.**

1201, 20 Little Britain, London, EC1A 7DH

Registered Address: Third Floor 126-134 Baker Street London W1U 6UE Company Number- 14272489

**STL Digital INC.**

39300 Civic Center Dr., Ste 160, Fremont, CA 94538 USA

Registered Address: 1201, Orange Street, Suite 600, Wilmington, New Castle County, Delaware 19801

EIN - 87-4688999

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## 1. Introduction:

- 1.1. This Policy is approved by the Board of Directors of STL Digital Limited at its meeting held on 8<sup>th</sup> Nov 2023 and is effective from the date of approval. (“**Effective Date**”).
- 1.2. STL Digital Limited and all its subsidiaries (referred as “**STL Digital**” or “**Company**”) are committed to Ethics and Compliance. This commitment by STL Digital, its senior management, and its employees is to foster a culture of transparency and accountability and to create an environment where questions can be raised without fear of retaliation and where Employees feel comfortable to speak up, ask questions when unsure and report in good faith concerns about non-compliance or misconduct.

## 2. Scope of the Policy:

- 2.1. STL Digital Whistle Blower Policy (the “**Policy**”) is the policy intended to set direction and expectations relating to the reporting of compliance violations or concerns about integrity and compliance.
- 2.2. STL Digital is committed to compliance with all applicable laws and regulations in every jurisdiction where it operates. Accordingly, this Policy shall be applied in compliance with and subject to the provisions of all applicable laws, rules and regulations, including but not limited to anti-corruption, anti-bribery, anti-money laundering and privacy laws. In any case where applicable local law contradicts with a provision of this Policy, the applicable law shall prevail and pre-empt this Policy.
- 2.3. This Policy applies to all reporting procedures such as reporting of incidents through your manager, your Human Resources department or Legal department.
- 2.4. STL Digital expects its Employees and Third Parties to maintain high standards, ensure compliance with applicable laws and regulations and to report any violations and or concerns about non-compliance and or integrity. This Policy applies to:
  - (i) members of the board and employees of STL Digital, including its contracted employees and expatriates seconded to the Company (“**Employees**”); and
  - (ii) Third Parties, “**Third Parties**” means a person or entity who engages or had engaged in the business with the Company, including but not limited to customers, vendors, suppliers, distributors, consultants, sub-contractors and agencies.  
(Employees and Third Parties, individually or collectively, may be referred to as “**you**”).

## 3. Means of reporting violations:

- 3.1. If you become aware of, or suspect, any unethical or unlawful conduct, noncompliance, or violation, including law, STL Code of Conduct, Company policies, and/or guidelines, that may lead to damage to the Company or its employees or any violations which may harm the interest of the Company, you are strongly encouraged to do the right thing and speak up.
- 3.2. ‘Complaints’ means an expression of an improper activity of any employee or group of employees of the Company made by a Whistle Blower in conformity with this Policy, which may be pertaining to the following areas such as:
  - a) Fraud (an act of willful misrepresentation which would affect the interests of the concerned) against investors, securities fraud, mail or wire fraud, bank fraud, or fraudulent statements to government authorities, the relevant stock exchanges, any other relevant authority or members of the investing public;
  - b) Violations of any rules and regulations applicable to the Company and related to accounting, internal accounting controls and auditing matters;
  - c) Intentional error or fraud in the preparation, review or audit of any financial statement of the Company;

- d) any violations of any law or the rules of conduct applicable to the employee to the Company's ethical business practices as specified in the Company's Code of Business Conduct and Ethics including but not limited to anti-bribery, anti-corruption and anti-money laundering;
- e) any other event which would affect the interests of the business.

You can make a verbal or written report through any of the means set out below the "**Complaint**":

- (i) inform your manager/ supervisor, or any member of management, as appropriate;
- (ii) inform the Head of Legal Department or Head of Human Resources (HR);
- (iii) Report to the Compliance Officer acting as Vigilance officer of STL Digital:  
STL Digital Limited  
Attention: Ms. Seema Nair  
Email: [seema.nair@stl.tech](mailto:seema.nair@stl.tech)
- (iv) If for any reason the Whistle Blower is not comfortable making a Protected Disclosure in terms of (i) to (iii) above or in appropriate or exceptional cases a Protected Disclosure may also be addressed to the Ethics Committee at : [stldigital.ethicscommittee@stl.tech](mailto:stldigital.ethicscommittee@stl.tech)

3.3. To facilitate consistency and efficiency tracking case management, in the event you receive a report through any of the channels in 3.1 (i) through (iii) above, the Compliance Officer are strongly encouraged to compile all the report for consolidate reporting.

## 4. Protections for Reporting in Good Faith

### 4.1. Confidentiality and Anonymity:

- (i) The identity of the **Reporter** (means a person who makes the Complaint), the **Reported Person** (means a person or entity who is the subject of the Complaint), as well as any other person mentioned in your Complaint or witnesses, will remain confidential, unless the relevant person has consented to disclose his/her identity or disclosure is necessary to allow the Company to comply with applicable law.
- (ii) Where STL Digital decides to use the support of external investigators, we ensure that they have agreed to confidentiality prior to their involvement.
- (iii) In certain cases, the Company is legally obliged to inform the Reported Person about the accusations that have been made against them in a Complaint. This will only take place once the Reported Person can no longer endanger the investigation. Of course, the Company will not disclose the identity of the Reporter (if known) in such a case unless required by law. The Company would like to assure you once again that all your personal details and, above all, your identity will be treated with the utmost confidentiality.
- (iv) All reports and records associated with 'Complaints' are considered confidential information and access will be restricted to the Compliance Officer, members of the board of the Company, and any other person as permitted by the Compliance Officer.
- (v) All information disclosed during the course of the investigation will remain confidential, except as necessary or appropriate to conduct the investigation and take any remedial action, in accordance with any applicable laws and regulations.
- (vi) STL Digital reserves the right to refer any concerns or complaints regarding reportable matters to appropriate external regulatory authorities.

### 4.2. Non-Retaliation:

- (i) STL Digital does not tolerate harassment or victimization and will take appropriate action to protect the Reporter who raised concern in good faith.
- (ii) No Reporter who, acting in good faith, reports a violation or concern within the scope of this Policy will be subjected to any adverse consequence, discrimination, retaliation, disciplinary action or harassment of any kind as a result of reporting such incident, regardless of whether the concern is substantiated or not.
- (iii) Any misuse of this Policy is prohibited and Complaints that are made frivolously, maliciously, for personal gain or where they are known by the Reporter to be untrue may result in disciplinary action. STL Digital will also consider its options to initiate other applicable proceedings.
- (iv) If you believe you have been retaliated against, or if you witness retaliation against someone else, you should immediately report the situation using any of the channels listed in paragraph 3 above.

## 5. Investigations:

- 5.1. STL Digital is committed to properly investigating all the Complaints. STL Digital reserves the right not to fully investigate Complaints that appear irrelevant or groundless from the outset.
- 5.2. The Compliance Officer shall review the Complaint, and may investigate independently or may assign another employee, any committee, outside counsel, advisor, expert or third party service provider to investigate, or assist in investigating the Complaint. Compliance Officer may direct that any individual assigned to investigate a 'Complaint' work at the direction of or in conjunction with General Counsel, Sterlite Technologies Limited or any other attorney in the course of the investigation.
- 5.3. The Compliance Officer shall place the findings of the Complaint with the STL Digital Ethics Committee for the decision and direction on action taken against the Reported Person and other remedial measures as may deemed fit.
- 5.4. If investigation discloses the existence of improper activity, the STL Digital Ethics Committee may direct the Compliance Officer:
  - 5.4.1. If offence punishable in law, to report the offence(s) to the appropriate law enforcement agency for investigation and/or action;
  - 5.4.2. If it warrants disciplinary action against the Reported Person or any other person(s), to report the matter for appropriate disciplinary action;
  - 5.4.3. To take such other remedial action as deemed fit to remedy the improper activity mentioned in the Complaint or to prevent the re-occurrence of such improper activity.
- 5.5. If the STL Digital Ethics Committee is of opinion that the investigation discloses that no further action on Complaint is warranted, he shall so record in writing.
- 5.6. In case the complaint is received against the Compliance Officer or any conflict is identified, the Complaint shall be presented to the STL Digital Ethics Committee for decision the course of action, investigation method and decision on action taken.
- 5.7. The person/persons against or in relation to whom the Complaint and all Employees is made shall co-operate with the investigator and have the right to provide their inputs during the investigation.
- 5.8. At least once in every quarter of the financial year and whenever else as deemed necessary, the Compliance Officer shall submit a report to the Audit Committee of Sterlite Technologies Limited, the holding company, summary of each 'Complaint' made within the last 3 months and shows specifically: (a) the complainant (unless anonymous, in which case the report will so indicate), (b) a description of the substance of the 'Complaint', (c) the status of the investigation, (d) any conclusions reached by the investigator, and (e) findings and recommendations.

## 6. Retention of Records:

**STL Digital Limited**

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All documents relating to such Complaints made through the procedures outlined above shall be retained for at least five years from the date of the 'Complaint', after which the information may be destroyed unless the information may be relevant to any pending or potential litigation, inquiry, or investigation, in which case the information will be retained for the duration of that litigation, inquiry, or investigation and therefore as necessary.

## **7. Monitoring and Review:**

The Compliance Officer of STL Digital has overall responsibility for the operation of this Policy and reviews the effectiveness of this Policy on a needed basis.

## **8. Modifications:**

STL Digital may modify this Policy in whole or in part, at any time, to maintain compliance with applicable laws and regulations or accommodate organizational changes and the same will be posted on the Company website.

## **9. Further Queries:**

For any questions in relation to this Policy contact:  
Compliance Officer acting as Vigilance officer at:  
STL Digital Limited  
Attention: Ms. Seema Nair  
Email: [seema.nair@stl.tech](mailto:seema.nair@stl.tech)

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