NORTH INDIA MALL

Whistle Blower/ Vigil Mechanism Policy

Eligibility:

All employees on the regular rolls and the Directors of the company.

Guidelines and Policy Objectives:

"Whistle-blowing" means a disclosure of information relating to malpractices and events which have taken place / suspected to have taken place misuse or abuse of authority, fraud or suspected fraud, violation of Company code / rules/ policies, manipulation, negligence causing danger to public health and safety, misappropriation of monies, and other matters or activity on account of which the interest of the Company is affected.

Conduct falling within the area of a disclosure is taken very seriously by the Company. The company's expectation is that there will never be an occasion when an employee would experience such an incident.

However minor, it is best that problems are brought to the attention of the company as early as possible so that they can be addressed before becoming too serious.

Whistle Blowers can raise their concerns in writing to any of the following designated authorities:

Prajnya Shetty - Chief People Care and Development Officer – pshetty@lakeshorein.com

Daryush Marfatia – General Counsel – dmarfatia@lakeshorein.com

Deepak Jagwani – Group Compliance Officer – djagwani@lakeshorein.com

For appropriate or exceptional cases requiring direct access to the Board level:

Ashwin Puri and/ or Karim Merchant (Nominated Director(s)) – apuri@lakeshorein.com **and/ or** kmerchant@lakeshorein.com.

Reporting and Investigation:

- Whistleblowers are expected to disclose their identity when making a report. Anonymous complaints will generally not be investigated; however, where the nature or seriousness of the allegation warrants, the designated authorities may, at its discretion, initiate an independent review.

• The Company will take all reasonable steps to maintain the confidentiality of the whistleblower's identity, subject to legal and regulatory requirements.

• Any attempt by an employee to discourage, retaliate against, or victimise a whistleblower will be treated as a serious disciplinary offence.

• All investigations will be conducted in a fair, objective, and impartial manner, as a neutral fact-finding process, without any presumption of guilt.

• The whistleblower will be informed, to the extent appropriate, of the outcome of the investigation within a reasonable period following its completion. The details of any disciplinary or corrective action taken will remain confidential.

• Where a disclosure is made in good faith, the Company will ensure that the whistleblower is protected from retaliation or victimisation, irrespective of whether the concern is ultimately substantiated.

• Where it is established that a complaint was made maliciously, or in the event of repeated frivolous complaints, the Nominated Director may take suitable action. Such conduct will be treated as serious misconduct and shall be subject to disciplinary action as per the Company's existing policies and/or applicable law.

• Where an investigation establishes that an improper or unethical act has occurred, the designated authorities / Nominated Director shall recommend appropriate disciplinary or corrective action to the Board of Directors. Such action shall be implemented in accordance with applicable Company policies and procedures.

• A consolidated summary of all disclosures (if any), investigations undertaken, and actions taken shall be placed before the Board of Directors at least annually, or more frequently as deemed necessary.

Administration and amendments:

The Nominated Director manages this Policy and may amend it with Board approval. The Company can modify this Policy at any time, which becomes binding upon written notice to all Directors and employees. Any superseding laws or regulatory directives will automatically override conflicting provisions in this Policy.

Version dated: 12-May-2026

CORPORATE SOCIAL RESPONSIBILITY POLICY
(CSR Policy)

Background and philosophy

Himri Estate Private Limited ("HEPL"/ "Company") seeks to contribute to the sustainable development of society. Corporate Social Responsibility ("CSR") is a step towards contributing for the development of the society. The Board Of Directors of the Company (the "Board") has decided to adopt its CSR Policy that will comply with the objectives and requirements set in Section 135 of the Companies Act, 2013 (hereinafter referred to as "the Act") and rules notified therein.

Constitution of Corporate Social Responsibility Committee

A Corporate Social Responsibility Committee (the "CSR Committee") has not been constituted due to the non-requirement for constituting a CSR Committee and the Board assumed the responsibilities of the CSR committee, in accordance with the applicable provisions of the Act. The Board may form a "CSR Committee in line with Section 135 of the Act.

The Board will carry out the following functions:

- To formulate and approve a CSR policy, disclose contents of such policy in its report and also place it on the Company's website, if any;
- To recommend and approve the CSR projects/activities to be undertaken by the Company;
- To recommend and approve the amount of expenditure to be incurred on the CSR projects/activities;
- monitor the CSR Policy of the company from time to time, carry out modification if needed;
- formulate (and approve), an annual action plan in pursuance of its CSR policy; and
- ensure that the activities included in the CSR policy are undertaken by the Company and that the Company spends, in every financial year, at least two per cent of the average net profits of the Company made during the three immediately preceding financial years

CSR Projects, Programs and Activities

The Company shall, in the initial phase, focus on the following areas activities specified under Schedule VII of the Act and the rules made thereunder which include:

- Eradicating hunger, poverty and malnutrition, promoting preventive health care and sanitation and making available safe drinking water;
- Ensuring environment sustainability, ecological balance, protection of flora and fauna, animal welfare, agro forestry, conservation of natural resources and maintaining quality of soil, air and water;
- Rural Development projects;
- Redevelopment of Housing Societies, Slum re-development, housing for economically weaker sections;
- Promoting education including special education and employment enhancing vocation skills especially children, women elderly and the abled and livelihood enhancement projects.
- Contribution to Prime Minister's National Relief Fund or such other funds or such other activity, as may be recognised under Schedule VII of the Act.

The Company shall identify suitable projects for its CSR activities and specific preference will be given to projects its local area. The activities undertaken by the Company in pursuance of normal course of business shall not be considered as CSR Activities. The Company will not make any CSR contribution, directly or indirectly, to any political party or to any related party.

CSR Funds

The corpus for the purpose of carrying on the aforesaid activities would comply with the following statutory parameters:

- 2% of the average Net Profit made by the Company during immediately preceding three Financial Years.
- Any income arising there from.
- Surplus arising out of CSR activities carried out by the company and such surplus will not be part of business profit of the Company.

Implementation

The Company shall strive to implement the aforesaid CSR activities on its own to the extent possible. However, the Company recognizes the need to work in partnership with other players also and which may include:

- Collaborating with various eligible implementing agencies/ organisations, which are registered as Trusts or Section 8 Companies under the Act or Society or NGOs or any other form of entity incorporated in India that specialises in the aforesaid activities.
- Contribution to various funds which are aligned with our vision and mission of social responsibility e.g. the Prime Ministers relief fund, etc.
- Collaborating or pooling resources with other companies to undertake aforesaid CSR activities.

Monitoring and Review Mechanism

The Board shall be responsible for monitoring approved projects and fund disbursals for such projects. The Board may put in place a transparent monitoring and reporting mechanism for ensuring effective implementation of the projects, programs and activities proposed to be undertaken by the Company. Such monitoring mechanisms may include visits, meetings and progress/status reporting by the project teams.

Any or all provisions of this CSR policy may be amended by the Board or in accordance with any statutory guidelines that may be issued from time to time.

Date of adoption: October 29,2025