

VIGIL MECHANISM / WHISTLE BLOWER POLICY

1. **PREAMBLE:-** Every Listed Company shall establish Whistle Blower Policy / Vigil Mechanism for the Directors and employees to report genuine concerns or grievances about unethical behaviour, actual or suspected fraud or violation of Company's Code of Conduct or Ethics Policy.
2. **PURPOSE / OBJECTIVES OF THE POLICY:-** The Company believes in the conduct of affairs of the Company in a fair and transparent manner by adopting highest standards of professionalism, honesty, integrity and ethical behavior. The purpose of this policy is to build and strengthen a culture of transparency and trust within the organization.
3. **DEFINITIONS**

“Protected Disclosure” – means a written communication of a concern made in good faith, which discloses or demonstrates information that may evidence an unethical or improper activity under the title “Scope of the policy” with respect to the Company.

“Whistle Blower” or “Complainant” – means a Director or employee of the Company or its subsidiaries and other stakeholders who makes a protected disclosure under this policy.

“Subject” – means a person or group of persons against or in relation to whom a protected disclosure is made or evidence gathered during the course of an investigation.

“Audit Committee” – means the Audit Committee constituted under Section 292A of Companies Act 1956 or Section 177 of the Companies Act, 2013 read with the Clause 49 of the Listing Agreement or Regulation 18 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.
4. **SCOPE OF THE POLICY :-** A genuine concern concerning actual or suspected,
 - a. Fraudulent practices, such as improperly tampering with books and records, or theft of Company's property;
 - b. Corruption, including bribery and money laundering;
 - c. Breaches of the Code of Conduct.

5. **PROCEDURE:-** The protected disclosure should be submitted under a covering letter signed by the complainant disclosing the identity of complainant in a closed and secured envelope and should be super subscribed "Protected disclosure under the Whistle Blower Policy" or be sent by email with the subject "Protected disclosure under the Whistle Blower Policy". All protected disclosures should be addressed to the Vigilance Officer of the Company.
6. **INVESTIGATION:-** On receipt of protected disclosures, the Vigilance Officer shall detach the covering letter bearing the identity of Whistle Blower and process only protected disclosure.
7. **DECISION AND REPORTING:-** If an investigation leads to a conclusion that an improper or unethical act has been committed, the Chairman of Audit Committee shall recommend to the Board of Directors of the Company to take such disciplinary or corrective action as it may deem fit.
8. **CONFIDENTIALITY:-** The Whistle blower, Vigilance Officer, Chairman and members of Audit Committee, the subjects and everybody involved in the process shall maintain confidentiality of all matters under this policy.
9. **PROTECTION:-** No unfair treatment will be meted out to a Whistle Blower by virtue of his / her having reported a Protected Disclosure under this policy. Adequate safeguards against victimization of complainants shall be provided. The Company will take steps to minimize difficulties, which the Whistle Blower may experience as a result of making the protected disclosure.
10. **DISQUALIFICATIONS:-** While it will be ensured that genuine whistleblowers are accorded complete protection from any kind of unfair treatment as herein set out, any abuse of this protection will warrant disciplinary action.
11. **COMMUNICATION:-** Directors and employees shall be informed of the policy by publishing on website of the Company.
12. **MODIFICATIONS / AMENDMENTS:-** The Company reserves its right to amend this policy in whole or in part, at any time. Any amendment to the policy shall take effect from the date when it is approved by the Board of Directors of the Company.