# **Whistleblower / Vigil Mechanism Policy – India**

## **1. Purpose**

To establish a secure and transparent mechanism for employees and stakeholders to report unethical behavior, fraud, or violations of company policy without fear of retaliation.

## **2. Scope**

This policy applies to all employees, directors, consultants, vendors, and stakeholders associated with the company.

## **3. Definitions**

* **Whistleblower**: Any person who reports suspected misconduct, malpractice, or violation.
* **Protected Disclosure:** Any good faith communication regarding unethical or unlawful practices.

## **4. Reporting Mechanism**

* Concerns may be reported via email, hotline, or in writing to the Vigilance Officer / Ethics Committee.
* Anonymous disclosures will also be accepted, though providing details helps investigation.

## **5. Confidentiality**

All disclosures will be treated as confidential and shared only with those responsible for investigation.

## **6. Protection Against Retaliation**

* No employee shall suffer harassment, retaliation, or adverse consequences for raising a concern in good faith.
* Retaliation itself will be treated as misconduct.

## **7. Investigation Process**

* The Vigilance Officer / Ethics Committee will acknowledge the complaint within 7 days.
* An impartial investigation will be conducted and completed within a reasonable time frame.
* Findings will be reported to management and corrective action taken if required.

## **8. Non-Compliance**

Employees found guilty of retaliation or unethical practices will face disciplinary action, including termination.

## **9. Compliance with Laws**

This policy aligns with:

* Section 177 of the Companies Act, 2013 (applicable to certain companies)
* SEBI Listing Obligations and Disclosure Requirements (LODR)

## **10. Review & Amendments**

This policy will be reviewed annually to ensure compliance with legal requirements and company ethics standards.