

## VIGIL MECHANISM

### (A) Introduction

Company is committed to conducting business with integrity, accountability and transparency including in accordance with all applicable laws and regulations. Company's expectations with respect to business ethics and code of conduct.

Employees are required to report actual or suspected violations of applicable Laws and Regulations, business ethics and the Code of Conduct, and Company has an obligation to ensure that there is a procedure in place to enable the reporting of such violations.

This mechanism applies to all Employees, regardless of their location. Violations will result in appropriate disciplinary action. Please familiarize yourself with this mechanism.

### (B) Term

The following terms shall have the following meanings:

**Employees** ;means any Employee or Director of the Company.

**Whistle Blowers** : means any Employee who makes a Protected Disclosure under this Mechanism.

**"Protected Disclosure"** means the disclosure of a Reportable Matter in accordance with this Policy.

**"Code of Conduct"** means the Code of Business Conduct and Ethics.

**"Reportable Matter"** means a genuine concern concerning actual or suspected:

- a. fraudulent practices, such as improperly tampering with company's books and records, or theft of company's property;
- b. corruption, including bribery and money laundering.
- c. breaches of the Code of Conduct or business ethics.

Please note that complaints concerning personal grievances, such as professional development issues or Employee compensation, are not Reportable Matters for purposes of this mechanism.

Cont.....

**(C) Policy**

1. Protected Disclosures are to be made whenever an employee becomes aware of a Reportable Matter.
2. The role of a Whistle Blower is limited to making a Protected Disclosure. He/her should not engage in investigations concerning a Reportable Matter that is the subject of a Protected Disclosure. Neither should he/her become involved in determining the appropriate corrective action that might follow from the submission of a Protected Disclosure.
3. Protected Disclosures are to be made to the Director nominated by the board for this purpose;  
by e-mail to “kunalsmerchant@gmail.com.”  
by telephone to - 9826050511  
or by letter marked “Private and Confidential”.
4. To enable the proper investigation of any Reportable Matter, a Protected Disclosure should include as much information as possible concerning the Reportable Matter. To the extent possible, the following information should be provided:
  - a) the nature of the Reportable Matter (for example, if the Reportable Matter concerns an alleged violation of Code of Conduct,
  - b) the names of the Employees to which the Reportable Matter relates (for example, please provide the name of the business unit that is alleged to have violated the Code of Conduct,).
  - c) the relevant factual background concerning the Reportable Matter.
  - d) the basis for the Protected Disclosure (for example, where knowledge of the alleged violation is based upon documents in such employee’s possession or control, please provide a copy of the pertinent documents).
5. All Protected Disclosures are taken seriously and will be promptly investigated by the company in accordance with the Guidance on Responding to Protected Disclosures.

**6. Protection**

- a) If a Whistle Blower does provide his or her name when making a Protected Disclosure, company will treat as confidential his/her identity and the fact that a Protected Disclosure has been made, except as otherwise required by law and to the extent possible while allowing an investigation to proceed.
- b) A Whistle Blower may make a Protected Disclosure without fear of retaliation or intimidation. Company prohibits its Employees from engaging in retaliation or intimidation that is directed against a Whistle Blower. Employees who engage in retaliation or intimidation in violation of this mechanism will be subject to disciplinary action, which may include dismissal.

Cont.....

- c). However, if a Whistle-blower has been found to have made a deliberately false Protected Disclosure, that Whistle-blower may be subject to disciplinary action, which may include dismissal.

**7. Role of the nominated Director**

The nominated Director is responsible for supervising the development and implementation of this Policy. He shall periodically review the Policy to consider whether amendments are necessary, and, if so, it shall communicate any such amendments to all Employees as soon as possible.