



VISHNU PRAKASH R PUNGLIA LIMITED

ENGINEER, CONTRACTOR & DESIGNER

An ISO 9001: 2015 Certified Company

WHISTLE BLOWER POLICY

1. PREFACE

Vishnu Prakash R Punglia Limited ('Company') believes in promoting a fair, transparent, ethical, professional and conducive environment within the Company and in its relationship with its employees, customers and third parties. The Whistle Blower Policy ('Policy') has been implemented by the Company, in compliance with the requirements of the Companies Act, 2013 ('Act') and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations') for the use of employees, directors, customers, vendors, suppliers and other stakeholders to report their genuine concerns related to unethical behaviour, actual or suspected fraud or violation of the Company's Code of Conduct.

2. DEFINITIONS

- a) **"Audit Committee"** means the committee formed by the Board of Directors of the Company, in accordance with section 177 of the Act and Regulation 18 of the SEBI Listing Regulations.
- b) **"Company"** means Vishnu Prakash R Punglia Limited.
- c) **"Disciplinary Action"** means any action that can be taken upon completion of, or during the course of investigation including but not limited to a warning, imposition of fine, suspension from official duties or any such action as may be deemed to be fit by the Company or Audit Committee or Vigilance Officer, if any, considering the gravity of the matter.
- d) **"Protected Disclosure"** means a concern raised by a Whistle Blower (as defined) through defined channels of reporting in good faith that discloses or demonstrates information about an unethical conduct.
- e) **"Vigil Mechanism"** means a mechanism providing for adequate safeguards against victimization of directors or employees or any other person who report genuine concerns as regards the Company.
- f) **"Vigilance Officer"** means an officer appointed, if any, to receive protected disclosures from whistleblowers, maintaining records thereof, placing the same before the Audit Committee for its disposal and informing the Whistle Blower the result thereof.
- g) **"Whistle Blower"** means an employee, director of the Company who makes a Protected Disclosure (as defined) under this Policy

3. APPLICABILITY OF THE POLICY

This Policy applies to employees, directors, customers, vendors, suppliers and other stakeholders of the company.

4. SCOPE OF THE POLICY

The issues which are covered under the scope of this Policy are as follows:

- a) Misappropriation of company assets or resources;

CIN: L45203MH2013PLC243252

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- b) Conflict of interest;
- c) Mishandling of confidential information / proprietary information (actual or suspected instances of leak of unpublished price sensitive information ('UPSI') pertaining to the Company);
- d) Procurement fraud / actual or suspected incidents of fraud;
- e) Acceptance of gifts and entertainment;
- f) Incorrect financial reporting / actions affecting the financial integrity of the Company;
- g) Bribery corruption and money laundering;
- h) Insider trading;
- i) Tax fraud;
- j) Harassment of any nature;
- k) Victimization or bullying;
- l) Discrimination;
- m) Misuse of authority;
- n) Violation of environment, health and safety guidelines;
- o) Concurrent employment;
- p) Illegal or unethical conduct including that which adversely affects investors, shareholders, suppliers, customers, or the business performance / reputation of the Company;
- q) Such other matter as may be decided by the Audit Committee or Vigil Committee.

Following types of complaints / issues shall not be considered in the scope of this Policy, until and unless such matter is specifically covered in any of the circumstances aforesaid-

- a) Issue raised, relates to personal grievances or employment, such as-
 - Superior- Subordinate Relationship;
 - Relationship with Peers
 - Performance Evaluations and appraisal etc., which are to be reported to the Human Resource department or the head of respective department.
- b) Complaints regarding Sexual Harassment of the employees.
- c) Operational or transactional issues raised by the customers, vendors and suppliers.
- d) Violation of the Company's Code of Conduct.

Please refer to Annexure I for indicative examples for issues covered under the scope of this Policy.

5. DISQUALIFICATIONS

Cases reported under this Policy shall be disqualified under the following circumstances-

- a) Protected disclosure about issue which is not covered under the scope of the Policy;
- b) Anonymous complaints made by vendor, suppliers, customers and other stakeholders;
- c) Anonymous complaint regarding sexual harassment of the employees;
- d) Protected disclosure which does not include following information-
 - (i) Name, designation, department of the alleged;
 - (ii) Location of the incident;

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- (iii) Incident in brief;
- (iv) Evidence in support of the allegation.

6. PROCEDURE FOR REPORTING A PROTECTED DISCLOSURE

The Whistle Blower can make a Protected Disclosure under this Policy by-

- a) Sending an e-mail at compliance@vprp.co.in & hrd@vprp.co.in
- b) Posting a letter at the corporate office of the Company
- c) Directly approaching to Vigilance officer

All Protected Disclosures should be reported in writing by the complainant as soon as possible after the Whistle Blower becomes aware of the same so as to ensure a clear understanding of the issues raised and should be in the prescribed format Annexure II.

If in case a complaint is made against the Vigilance Officer complainant may also reach out to Chairperson of the Audit Committee and in case the complaint is against the Chairman of the Committee, after examining the Protected Disclosure it shall be forwarded to other members of the Committee. The Committee shall appropriately and expeditiously investigate the Protected Disclosure.

Upon receipt of complaint within the scope of this Policy, the Vigilance Officer shall review the same and if the complaint is found to be serious and credible, the same shall be investigated .

For the purpose of conducting an investigation, the Vigilance Officer is authorised to:

- (i) Seek information it requires from any employee, who shall cooperate with any such request made by the Committee;
- (ii) Seek assistance from any employee for conduct of investigation, as may be considered appropriate;
- (iii) Obtain external legal or other independent professional advice and to secure the attendance of outsiders with relevant experience and expertise, if it considers necessary;
- (iv) Call for such documents and representations, as may be deemed fit.

Report of the investigation, along with recommendations of the Vigilance Officer as regards further actions to be taken in connection with the complaint, shall be placed before the Board of Directors of the Company.

The information disclosed during the course of an investigation, including the identity of the complainant, shall be kept confidential, except as necessary or appropriate to be disclosed for the purpose of the investigation or where required by law.

7. PROTECTION FOR THE WHISTLEBLOWER

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Vigilance Officer shall be responsible to safeguard the Whistle Blower from any adverse action which includes discrimination, victimization, retaliation, demotion or adoption of any unfair employment practices.

An individual serving as witness or providing assistance in the investigation of a Protected Disclosure shall also be protected to the same extent as the Whistle Blower. A Whistle Blower reporting issues directly to Chairperson of the Audit Committee shall also be protected under this Policy.

A Whistle Blower may not be granted protection under this Policy if he/she is subject of a similar or separate complaint or allegations related to any misconduct.

8. ROLE OF VIGILANCE OFFICER

The role of Vigilance Officer shall be to:

- a) Act on the incident reports received in an unbiased manner.
- b) Take necessary actions to maintain confidentiality of issues reported, identity of the Whistle Blower, the details of the subject and the alleged.
- c) Investigate the matter and identify the resources who would help during investigation based on the nature of the issue reported.
- d) Recommend disciplinary or corrective action based on the outcome of the investigation.
- e) Submit the report if any to Board of Directors.
- f) Ensure that the investigation is conducted in an independent and unbiased manner.
- g) Retain all necessary documentation related to the investigation.

9. NOTIFICATION

This Policy once approved, and as amended from time to time, by the Board of Directors and Audit Committee, shall reflect on the Company's website.

10. AMENDMENT

The Company reserves its right to amend or modify this policy in whole or in part, at any time. In any case, any amendment / modification of the applicable laws in this regard will automatically apply to this Policy.

Latest amended as on February 03, 2025

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ANNEXURE I

INDICATIVE EXAMPLES FOR ISSUES COVERED IN WHISTLE-BLOWER POLICY

- a) Misappropriation of Company Assets and Resources
Indicative examples-
- Use of Company property or information for personal gain or advantage, or for the advantage of others outside the Company, such as friends or family members.
 - The office printer, company letter heads and other stationary used by an employee for his personal purposes.
 - Use of company provided car for personal travel.
- b) Conflict of interest
Indicative examples-
- Besides being a full-time employee of Company, he / she is working for any other Company or hold a position in that or any other Company (e.g. as a consultant or director) or you are providing freelance services to anyone.
 - A member of household or immediate family of the employee, is a supplier or customer of the Company and this is not disclosed within the Company.
 - Your co-worker happens to be a close relative of a Human Resource Personnel and enjoys pay raises, promotions and other prerequisite benefits that other employees in his same position does not receive.
- c) Mishandling of confidential information / proprietary information (actual or suspected instances of leak of unpublished price sensitive information ('UPSI') pertaining to the Company);
Indicative examples-
- An employee sharing confidential information related to a tender with a competitor for his personal gain.
 - Uploading confidential information of the Company to a social networking site.
 - Sharing of confidential information of the Company with your friends or relatives.
- d) Procurement Fraud / actual or suspected incidents of fraud
Indicative examples-
- A Manager in procurement team awards the contract to a vendor in return of monetary benefits.
 - An employee in the procurement team accepting kickbacks from the vendors.
 - A vendor offers bribe to an employee to accept his quotation at higher price.
- e) Acceptance of gifts and entertainment

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Indicative examples-

- At Diwali, a consultant sends to the employee of the Company an expensive watch to thank him / her for the good working relationship.
- A supplier offers the employee a free trip to a holiday resort to thank him / her for the business received from the Company.

f) Incorrect financial reporting / action affecting the financial integrity of the Company

Indicative examples-

- In order to be in line with the budget, you prepay future costs and charge it to the current accounting period. Alternately, you defer recognizing an expense and push it forward to the next reporting period so as not to exceed the budget.
- An Accountant, in order to show a high profit for the financial year, misrepresents company books and records.

g) Bribery Corruption and money laundering

Indicative examples-

- An employee accepting commission from a vendor or supplier based on number of orders or tenders given to the vendor.
- Any form of financial consideration to government officials for sourcing of business, facilitation or to gain unfair advantage in business.

h) Insider Trading

Indicative examples-

- A Manager advises a friend to pull his / her investment from the company as he / she is aware of the financial situation.
- An Executive Assistant of a CFO, shares the details of the financial results with his / her husband and warns him / her to sell the shares which he / she owns.

i) Tax Fraud

Indicative examples-

- An inflated depreciation shown in the books of accounts in order to show a dip in profit in order to save tax.
- An employee submits fake documents in order to get tax benefits.

j) Harassment of any nature

Indicative examples-

- A co-worker annoying his colleague by passing comments about a particular personal matter in front of everyone.
- A Team Leader sets an unachievable target and pressurizes his / her subordinates to achieve the target by working on the weekends.

k) Victimization or bullying

Indicative examples-

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- Your co-worker mistreats you because of your mother tongue influence, that goes beyond occasional or a single incident.
- Humiliating an employee for his poor performance in front of the team members instead of giving him constructive feedback.

l) Discrimination

Indicative examples-

- The Project Manager refuses work allocation to aged employees because according to him they are not capable enough to learn new skills.
- Employees belonging to a particular location receives preferential treatment.

m) Misuse of authority

Indicative examples-

- Personnel in higher authority pressurizes and threatens his / her colleagues to present a misleading report to the senior management.

n) Violation of environment, health and safety guidelines

Indicative examples-

- Permanent or contractual employees not adhering to the safety guidelines.
- Non adherence to environment guidelines issued by the government.

o) Concurrent employment

Indicative examples-

- An employee providing part time services to other Company and does not make a disclosure of the same to the Company.
- An employee runs his / her own business along with employment with the Company.

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ANNEXURE II FORM FOR VIGIL MECHANISM

Date: _____

Name of the Employee/ Director: _____

E-mail id of the Employee/ Director: _____

Communication Address: _____

Contact No: _____

Subject matter which is reported: _____

(Name of the Person/ event focused at):

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Brief about the concern:

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Evidence (enclosed, if any)

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Signature:

Note: The Whistle Blowing shall be submitted at least within 30 days of the Occurrence of the Concern/ event (or) before Occurrence.

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