

VIGIL MECHANISM/WHISTLE BLOWER POLICY

The John Oakey and Mohan Limited Values of Integrity, Commitment, Passion, Seamlessness, and Speed are the foundation for all actions and for the decisions we take. They set standards for the organization and for employee conduct.

Purpose of this policy:

The purpose of this policy is to articulate the Company's point of view on whistle blowing, the process, and the procedure to strengthen whistle blowing mechanism at the Company.

This policy:

- Provides a platform and mechanism for the employees and directors to voice genuine concerns or grievances about unprofessional conduct without fear of reprisal.
- It provides an environment that promotes responsible and protected whistle blowing. It enables Employees and Directors about their duty to report any suspected violation of any law that applies to the Company and any suspected violation of the Group Values or the Company's Code of Conduct or insider trading norms.
- Above all, it is a dynamic source of information about what may be going wrong at various levels within the Company and which will help the Company in realigning the processes and take corrective actions as part of good governance practice.

Coverage of this policy:

This policy is applicable to the company, its employees and Directors.

- This policy is equally applicable to Third parties to report a concern related to a potential violation of the Company Code of Conduct.

Who is a whistle blower?

Any Employee or Director who discloses or demonstrates evidence of an unethical activity or any conduct that may constitute breach of the Company's Code of Conduct or Group Values. This whistle-blower has come to the decision to make a disclosure or express a genuine concern /grievance/allegation, after a lot of thought.

Protection:

The process is designed to offer protection to the whistle blower (employees and directors) provided that the disclosure made / concern raised / allegations made ("complaint") by a whistle blower is in good faith and the alleged action or non-action constitutes a genuine and serious breach of what is laid down in the Group Values and/or Company's Code of Conduct.

The Company affirms that it will not allow any whistle blower to be victimized for making any complaint. Any kind of victimization of the whistle blower brought to the notice of the Value Standards Committee will be treated as an act warranting disciplinary action.

As a Company, we condemn any kind of discrimination, harassment, victimization or any other unfair employment practice adopted against the whistle blowers. Complete protection will be given to the

whistle blowers against any unfair practices like retaliation, threat or intimidation or termination/suspension of service, disciplinary action, transfer, demotion, refusal of promotion, or the like including any direct or indirect use of authority to obstruct the whistle blowers right to continue to perform his/her duties/functions in a free and fair manner.

Reporting in good faith

Every Whistle Blower is expected to read and understand this policy and abide by it. It is recommended that any individual who wishes to report, do so after gathering adequate facts/data to substantiate the complaint and not complain merely on hearsay or rumour. This also means that no action should be taken against the whistle blower, if the complaint was made in good faith, but no misconduct was confirmed on subsequent investigation.

However, if a complaint, after an investigation proves to be frivolous, malicious or made with ulterior intent/motive, the Value Standards Committee should take appropriate disciplinary or legal action against the concerned whistle blower.

List of exclusions

The following types of complaints will ordinarily not be considered and taken up:

1. Complaints that are Illegible, if handwritten
2. Complaints that are Trivial or frivolous in nature
3. Matters which are pending before a court of Law, State, National Human Rights Commission, Tribunal or any other judiciary or sub judiciary body
4. Any matter that is very old from the date on which the act constituting violation, is alleged to have been committed
5. Issue raised, relates to service matters or personal grievance (such as increment, promotion, appraisal etc) also any customer/product related grievance.

Dealing with anonymity

A whistle blower may choose to keep his/her identity anonymous. In such cases, the complaint should be accompanied with strong evidence and data.

Confidentiality

The Board/Value Standards Committee will treat all complaints in a confidential and sensitive manner. In specific cases where the criticality and necessity of disclosing the identity of the whistle blower is important, it may be disclosed, on a 'need-to-know-basis', during the investigation process and only with the prior approval of the whistle blower.

Who is a whistle blower officer?

For the purpose of this policy, the whistle blower officer will be Company Secretary and chief financial officer of the company.

A whistle blower can make a compliant in multiple ways:

1. Can write to the Board/Value Standards Committee.
2. A whistle blower can make a call to MD & CEO or CS/CFO.
3. By writing to the Company Secretary/CFO

4. In exceptional cases, the complainant can directly report his/her complaint to the Chairperson of the respective Audit Committee. Details of the Chairperson is available on the Company's website.

Reporting process

An Annual/Quarterly report will be prepared by the Board/Business Value Standards Committee of which copies will be placed before the Audit Committee.

Guidelines for communication and implementation of this policy

The company secretary/CFO will always be made available for reporting of any violation or misconduct. A communication mechanism should be put in place to create awareness about this with the existing employees and for new joiners in the company.

It is the responsibility of the company secretary of the Company to ensure that the updated names and email id of the concern officers and chairman of various committees and same shall be made available to all employees through the local intranet and/or any other communication mechanism they may adopt. A copy of this policy shall also be placed on the website of the Company.

This policy is equally applicable to Third parties who may wish to report a concern related to a violation/potential violation of the company values or the Company Code of Conduct or Insider Trading norms.