| SAMUNNATI FINANCE PRIVATE LIMITED | |
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| **POLICY** | Whistle Blower Policy |
| **Reviewing Authority** | Audit Committee |
| **Approving Authority** | Board of Directors |
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| **Review Cycle** | Annually or as recommended by the Board of Directors |

# SAMUNNATI FINANCE PRIVATE LIMITED WHISTLE BLOWER POLICY

Sec. 177 of the Companies Act, 2013 and Rule 7 of Companies (Meetings of Board and its powers) Rules, 2014, mandates every company which is required to constitute an audit committee, to establish a vigil mechanism for their directors and employees to report their genuine concerns or grievances.

The details of establishment of Vigil mechanism shall be disclosed by the company in the website, if any, and in the Board's Report.

**Objective:**

a) To provide for safe avenues for all directors and employees to raise concerns when violations take place directly or indirectly, intentionally, or otherwise, which would bring disrepute to the organization.
b) To provide necessary safeguards for protection to directors(s) or employee(s) or any other person from victimization for whistle blowing in good faith.

**Applicability:**
This policy shall be applicable to all Employees and Directors of the company.

**Main features of Whistle Blowing:**

1. **To be used for**: Reporting any serious actual or suspected frauds, concerns relating to financial matters/ reporting, unethical or illegal conduct or possible violation of Code of Conduct; actions which are not in line with the applicable company policies; actions which would affect the company's image or reputation; actions which are in the nature of harassment or actions that would amount to serious improper conduct or any other genuine concern.

2. **Whistle Blowers**: A Director / Employee making disclosure under this policy is referred to as "Whistle Blower". The Whistle Blower has to demonstrate or provide sufficient grounds for his/her concern but should not make any malicious allegations which would result in disciplinary action.

3. **Whom to report**: The Whistle Blower (being an employee) should submit the report raising the concern either to the Access Persons as mentioned below:

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| The CHRO or The Chief Compliance Officer | To their individual e-mail ids |

(or)

Send an email to : vigil@samunnati.com, with a copy to any of the above two officers

If the complaint is against the Director & CEO, it can be made to the Chairman of the Audit Committee of the company. Directors, when they blow the whistle, they should send the complaining report to the Chairman of the Audit Committee.

4. **When to report:** The Whistle Blower shall raise the issue immediately / promptly but within a reasonable period of the event /action/ finding but not later than two months. As a good practice, the whistle blowing shall be submitted at least within 30 days of the occurrence of the concern/event (or) before occurrence.

5. **How to report**: The report should include as much information about the suspected violation. Where possible, it should describe the nature of the suspected violation; the identities of the persons involved in the suspected violation; a description of documents that relate to the suspected violation; and the time frame during which the suspected violation occurred. The Whistle Blower may be required to give further information also.

**6. Investigation:** All reports under this policy will be investigated promptly either by the Access Persons or any Committee formed in this regard by the Access Persons. Immediately on receipt of the complaint, an acknowledgment will be given to the Whistle Blower. Based on a thorough examination of the findings, the Access Persons or the Committee formed in this regard shall submit the report to the Director & CEO / Chairman of the Audit Committee. If the complaint is against any of the Directors, the Committee to investigate the complaint shall be constituted by the Chairman of the Audit Committee which may include Director(s) and /or employee(s) and the report shall be submitted to the Chairman of the Audit Committee.

If, at the conclusion of its investigation, the company determines that a violation has occurred, the company will take effective remedial action commensurate with the nature of the offence. Reasonable and necessary steps will also be taken to prevent any further violations.

**7. Safeguards against victimization:**

a) No adverse action shall be taken or recommended against a Whistle Blower in retaliation to his blowing the whistle. Harassment/Victimization of the Whistle Blower will constitute sufficient ground for dismissal of the concerned employee.
b) Source of information to the Whistle Blower shall be disclosed to facilitate investigation.
c) Every effort will be made to protect the Whistle Blower's identity subject to any legal constraints that may arise from time to time.

**8. Reporting:**

The Chief Compliance Officer shall submit a report to the Chairman of the Audit Committee on a regular basis about all Protected Disclosures referred to him/her since the last report together with the results of investigations, if any.

**9. Access to Chairman of The Audit Committee**

The Whistle Blower shall have right to access the Chairman of the Audit Committee directly in exceptional cases and the Chairman of the Audit Committee is authorized to prescribe suitable directions in this regard.

**10. Communication**

A whistle Blower policy cannot be effective unless it is properly communicated to employees. The policy should be published on the website of the company.

## 11. Retention of Documents

All Protected disclosures in writing or documented along with the results of Investigation relating thereto, shall be retained by the Company for a period of 8 (Eight) years or such other period as specified by any other law in force, whichever is more.

## 12. Administration and review of the Policy –

A quarterly report about the functioning of the Whistle Blower Mechanism shall be placed before the Audit Committee. A quarterly status report on the total number of compliant received if any during the period with the summary of the findings of Head- Internal Audit/ Audit Committee and corrective steps taken should be send to the Chairman of the company.

The Chief Executive Officer shall be responsible for the administration, interpretation, application, and review of the Policy. The Chief Executive Officer shall be empowered to bring about necessary changes to the Policy, if required, at any stage with the concurrence of the Audit Committee.