



KEC SPUR INFRASTRUCTURE PRIVATE LIMITED

WHISTLE BLOWER POLICY AND VIGIL MECHANISM

1. Objective:

The Company is committed to ensure compliance of all the applicable laws, and policies and procedures framed by it from time to time, by the Directors and employees of the Company.

Purpose of this policy is to provide a framework through which all the Directors and employees report their genuine concerns and actual / potential violations to the designated officials of the Company fearlessly, as provided in Section 177 of the Companies Act, 2013 and Rules made thereunder, and other applicable laws.

2. Who can report:

Any whistle-blower among the Directors and employees of the Company can report genuine concerns and actual or potential violations.

3. Concerns / violations that can be reported:

- a) Deliberate or unintentional non - compliance of the applicable laws,
- b) Improper and unlawful practices,
- c) Cases of frauds,
- d) Financial and accounting irregularities,
- e) Misappropriation of Company's funds,

4. Lodging of Complaints:

Complaints on the matters listed at paragraph 3 above, including anonymous, can be directly reported/ lodged with the following designated official:

The Secretary
Corporate Governance & Ethics Committee
RPG House, 3rd Floor
463, Dr. Annie Besant Road
Worli, Mumbai- 4000030
Maharashtra, India
Phone No : +912224930621
Mobile No: +917506337790
Email Id : ethics@rpg.in



Alternatively, complaints can also be sent to Mr. Rajeev Aggarwal, Director, at his email id aggarwalr@kecrpg.com

5. Investigation Procedure:

- a) All the complaints received by the designated official as above shall be logged and thereafter shall be forwarded to the Corporate Governance & Ethics Committee (CGEC).
- b) CGEC may at its discretion appoint an Investigation Agency (IA) or ask the Group Assurance & Internal Audit (GAIA) to investigate such complaints. The IA or GAIA shall investigate and hear the parties, as may be needed, after due notice, and shall file its Closure Report or Investigation Report to the CGEC within two months of its appointment or such other extended time allowed by the CGEC.
- c) On receipt of the Closure Report or Investigation Report, the CGEC shall recommend action as it deems fit after considering the Closure Report or the Investigation Report and other relevant and material facts placed before it.
- d) CGEC will send a copy of the Complaint, Closure Report or Investigation Report and the suggested actions to be taken to Mr. Rajeev Aggarwal for consideration.
- e) CGEC shall also declare to Mr. Rajeev Aggarwal that the person engaged for carrying out investigation is not a whistle blower or complainant.
- f) Mr. Rajeev Aggarwal shall place the recommendation of CGEC before the meeting of Board of Directors for consideration. The Board may :
 - i. Either accept the recommendation of CGEC for implementation / taking suitable action, if he finds that no further investigation is required on the complaint,
 - ii. Or order a further investigation thereon, and;
 - iii. Take such action on the complaint as it may deem fit, based on the finding(s) of the further investigation.
- g) In case, any member of the Board of Directors has conflict of interest in any complaint, the remaining members of the Board of Directors shall deal with the matter.
- h) Mr. Rajeev Aggarwal shall revert to CGEC about action taken by the Company under (f) above.

6. Protection and Safeguards:

It shall be ensured that:

- a) protection of complainant/ witness, if any, against any harassment and victimization
- b) protection of the complainant identity

7. Frivolous Complaints:

Suitable action shall be taken against the complainant for any frivolous complaint.

8. Miscellaneous:

- a. All the relevant documents namely complaint or the gist of oral complaint, as the case may be, information/ document obtained during the investigation as evidence, including from witness, if any shall be fully secured to avoid any tampering and shall be preserved for a period of 2 years from the date of the closure report or the investigation report, as the case may be.
- b. In exceptional cases as may be decided by after considering the facts of such cases, the whistle blower / complainant shall be provided direct access to Mr. Rajeev Aggarwal