



GOVIND POY OXYGEN LIMITED

VIGIL MECHANISM AND WHISTLE BLOWER POLICY

Introduction:

Govind Poy Oxygen Limited (GPOL) is committed to conducting business in compliance with all applicable laws and provisions as may be applicable to the Company.

The Company has thus, formulated this “VIGIL MECHANISM AND WHISTLE BLOWER POLICY” to provide an opportunity to its employees and directors to report any genuine concerns or grievances to the Audit Committee and also provide for direct access to the Chairperson of the Audit Committee.

Scope:

The “VIGIL MECHANISM AND WHISTLE BLOWER POLICY” covers all Employees and Directors of the Company.

Definitions:

- “**Audit Committee**” shall mean a Committee of Board of Directors of the Company, constituted in accordance with provisions of Section 177 of Companies Act, 2013; who is responsible for the supervision and implementation of this Policy.
- “**Company**” shall mean “GOVIND POY OXYGEN LIMITED.
- “**Employees**” shall mean employees of the Company.
- “**Directors**” shall mean as defined as per Section 2(36) of the Companies Act, 2013.
- “**Policy**” shall mean “Vigil Mechanism and Whistle Blower Policy” of the Company.
- “**Whistle Blower**” shall mean any employee or director who has made a disclosure/report under this policy.

Interpretation:

Terms that have not been defined in this Policy shall have the same meaning assigned to them in the Companies Act, 2013 read along with the rules as amended from time to time.

Guidelines:

❖ **Protection and Maintenance of Confidentiality under Policy**

The Policy shall provide for adequate safeguards against victimization of employees and directors who under the Policy report their genuine concerns or grievances to the Audit Committee.

Confidentiality of identity of the Whistleblower, of the reported matter and the proceedings under this Policy shall be maintained to the greatest extent possible.

❖ **Procedure:**

- Any employee or director shall submit a report of the genuine concerns or grievances to the Audit Committee, through an email addressed to sanoxypoy@gmail.com.



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- The Audit Committee shall oversee the procedure under this Policy, and if any members of the Audit Committee have a conflict of interest in a given case, they should recuse themselves and the others on the committee would deal with the matter on hand.
 - In exceptional case, the Policy shall provide direct access to the Chairperson of the Audit Committee.
 - Audit Committee shall appropriately investigate all grievances received. In this regard, Audit Committee to investigate into the matter and prescribe the scope and time limit therefore.
 - Audit Committee shall have right to outline detailed procedure for an investigation.
 - The Audit Committee or chairman, as the case may be, shall have right to call for any information/document and examination of any employee or director of the Company or other person(s), as they may deem appropriate for the purpose of conducting investigation under this policy.
 - A report shall be prepared after completion of investigation and the Audit Committee shall consider the same.
 - The decision or direction of Audit Committee shall be final and binding.
- ❖ **Frivolous complaints**
In case of repeated frivolous complaints being filed by a director or an employee, the audit committee may take suitable action against the concerned director or employee including reprimand.
- ❖ **Savings:**
This policy can be changed, modified or abrogated at any time by the Audit committee of the Company.
- ❖ **Notification:**
The Compliance Officer shall be responsible for intimating to all Directors and Departmental heads of any changes in policy.
This policy as amended from time to time shall be disclosed by the company on its website and in the Board's report.