

Earthood

EARTHOOD SERVICES LIMITED
(Formerly known as Earthood Services Private Limited)

VIGIL MECHANISM (WHISTLE BLOWER POLICY)
[Pursuant to Regulation 22 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]

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- (e) "**Subject**" means a person against or in relation to whom a Protected Disclosure is made or evidence gathered during the course of an investigation.
- (f) "**Whistle Blower**" is someone who makes a Protected Disclosure under this Policy.
- (g) "**Vigilance Officer**" / "**Vigilance Committee**" means an officer or Committee of persons who is nominated/appointed to receive protected disclosures from whistle blowers, maintaining records thereof, placing the same before the Audit Committee for its disposal and informing the Whistle Blower the result thereof.

IV. THE GUIDING PRINCIPLES

To ensure that this Policy is adhered to, and to assure that the concern will be acted upon seriously, the Company will:

- (a) Ensure that the Whistle Blower and/or the person processing the Protected Disclosure is not victimized for doing so;
- (b) Treat victimization as a serious matter including initiating disciplinary action on such person/(s), if any;
- (c) Ensure complete confidentiality of all Employees/person(s) involved in the processes provided in this Policy;
- (d) Not / not attempt to conceal evidence of the Protected Disclosure;
- (e) Take disciplinary action, if any one destroys or conceals evidence of the Protected Disclosure made/to be made; and
- (f) Provide an opportunity of being heard to the persons involved especially to the Subject.

V. COVERAGE OF POLICY

- (a) The Policy covers malpractices and events which have taken place/suspected to take place involving:
 - (i) Abuse of authority
 - (ii) Breach of contract
 - (iii) Negligence causing substantial and specific danger to public health and safety
 - (iv) Manipulation of company data/records
 - (v) Financial irregularities, including fraud, or suspected fraud
 - (vi) Criminal offence
 - (vii) Pilferation of confidential/propriety information
 - (viii) Deliberate violation of law/regulation

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- (d) If initial enquiries by the Vigilance Officer indicate that the concern has no basis, or it is not a matter to be investigation pursued under this Policy, it may be dismissed at this stage and the decision shall be documented.
- (e) Where initial enquiries indicate that further investigation is necessary, this will be carried through either by the Vigilance Officer alone, or by the Vigilance Committee nominated by the Vigilance Officer for this purpose. The investigation would be conducted in a fair manner, as a neutral fact-finding process and without presumption of guilt. A written report of the findings would be made.
- (f) On receipt of the Protected Disclosure, the Vigilance Officer shall detach the covering letter bearing the identity of the Whistle Blower and process only the Protected Disclosure.
- (g) The Vigilance Officer as he deems fit, may call for further information from the Whistle Blower.
- (h) In case of exceptional circumstances, the Protected Disclosure may directly be made by the Whistle Blower to the Chairperson of the Audit Committee in which case the investigation shall be made by the Chairperson.
- (i) The Vigilance Officer, Vigilance Committee or the Chairperson of the Audit Committee, as the case may be, shall make a detailed written record of the Protected Disclosure. The record will include:
 - 1. Facts of the matter;
 - 2. Whether the same Protected Disclosure was raised previously by anyone, and if so, the outcome thereof;
 - 3. Whether any Protected Disclosure was raised previously against the same Subject;
 - 4. The financial/otherwise loss which has been incurred/would have been incurred by the Company;
 - 5. Findings; and
 - 6. The recommendations on disciplinary/other action/(s).
- (j) If an investigation leads to the conclusion that an improper or unethical act has been omitted, the Vigilance Officer or the Chairperson of the Audit Committee, as the case may be, shall recommend to the Board of Directors of the Company to take such disciplinary or corrective action as it may deem fit. Any disciplinary or corrective action initiated against the Subject as a result of the findings of an investigation pursuant to this Policy shall adhere to the applicable personnel or staff conduct and disciplinary procedures.
- (k) Where the Whistle Blower is not satisfied with the outcome of the investigation by the Vigilance Officer and the decision, she /he can make an appeal to the Chairperson of the Audit Committee.