



VIGIL MECHANISM / WHISTLE BLOWER POLICY

1. INTRODUCTION

Section 177 (9) of the Companies Act, 2013 and rules made thereunder requires that every listed company and such class or classes of companies, as may be prescribed to establish a vigil mechanism for the directors and employees to report genuine concerns in such manner as may be prescribed. The vigil mechanism shall provide for adequate safeguards against victimization of persons who use such mechanism and make provision for direct access to the chairperson of the Audit Committee in appropriate or exceptional cases.

The revised Clause 49 of the Listing Agreement which would be effective from October 1, 2014 provides for establishment of Whistle Blower Policy and provides that:

- The company shall establish a vigil mechanism for directors and employees to report concerns about unethical behaviour, actual or suspected fraud or violation of the company's code of conduct or ethics policy.
- This mechanism should also provide for adequate safeguards against victimization of director(s) / employee(s) who avail of the mechanism and also provide for direct access to the Chairman of the Audit Committee in exceptional cases.

In compliance of the above requirements, **GINNI FILAMENTS LIMITED** (hereinafter referred to as "Company"), being a Listed Company has established a Vigil Mechanism (Whistle Blower Policy) and formulated a Policy in order to provide an avenue to its Directors and Employees to report about unethical behavior, actual or suspected fraud, other misconduct and provide adequate safeguards against victimization of persons who use such mechanism within the Company.

2. DEFINITIONS

"Audit Committee" means Audit Committee of the Board of Directors of the Company.

"Code of Ethics" means Code of Conduct for Directors and Senior Management

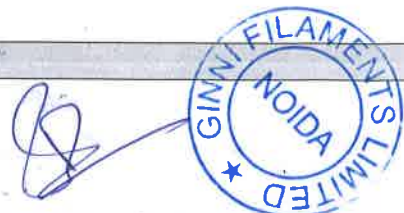
"Protected Disclosure" means a concern raised by director(s) or an employee(s) by means of a written communication in good faith which discloses or demonstrates information about any violation of law, infringement of Company's rules & regulations, misappropriation of Company's assets, actual or suspected fraud, substantial and specific danger to public health and safety.

"Subject" means a person or group of persons against or in relation to whom a Protected Disclosure is made or evidence gathered during the course of an investigation.

"Vigilance Officer / Vigilance Committee" is a person or Committee of persons, 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.

"Whistle Blower / Complainant" means any Director or Employee who makes a Protected Disclosure under this Policy.

3. OBJECTIVES





GINNI FILAMENTS LIMITED

This Vigil Mechanism (Whistle Blower Policy) has been established to provide a channel to the Directors and Employees to report genuine concerns about unethical behavior, actual or suspected fraud or violation of the Codes of Conduct or policy of the Company in line with the extant provisions of Section 177 of the Companies Act, 2013 and rules made thereunder and the Listing Agreement.

The Company is committed to adhere to the highest standards of ethical, moral and legal conduct of business operations and in order to maintain these standards; the Company encourages its Directors and Employees who are aware of any perceived wrong doing in the Company to raise their concerns without any fear of punishment or unfair treatment.

The mechanism provides for necessary investigations in the reported matter and timely remedial action.

4. ELIGIBILITY & APPLICABILITY

All Directors and Employees of the Company are eligible to report the Protected Disclosures under this Policy and this policy would be applicable with effect from October 1, 2014.

5. PROCEDURE

Any director or employee of the Company may become the Whistle Blower by reporting in writing either in typed form in a legible hand written form of any Protected Disclosure within a period of 30 days, and if more than 30 days, proper reason for such delay from the date when Whistle Blower becomes aware of the same. The Whistle Blower shall use language either English or Hindi, no other language form shall be accepted for reporting any Protected Disclosure.

The Protected Disclosure should be submitted through By Hand / Registered Post / Courier in a closed and secured envelope and should be super scribed as “**Protected disclosure under the Whistle Blower Policy**”.

Alternatively, the same can be sent through email with the subject “**Protected disclosure under the Whistle Blower Policy**”.

All Protected Disclosures should be addressed to the Vigilance Officer of the Company, the contact details of the Vigilance Officer are as under:

Sh. Bharat Singh*

Company Secretary

Ginni Filaments Limited

D-196, Sector-63,

Noida-201307

Email ID: bsingh@ginnifilaments.com

In case of complaint against the Vigilance Officer or any other Director of the Company, the Chairman of the Company shall form a Vigilance Committee under his Chairmanship. Further, in case of any casual vacancy exists in the office of Vigilance Officer in the Vigilance Committee, the Chairman of the Company shall nominate the person to fill the said vacancy.

In exceptional cases Protected Disclosures may be addressed to the Chairman of the Audit Committee, the contact details of Chairman of the Audit Committee are as under:

Smt. Sujata Sharma*

Chairman of Audit Committee of Ginni Filaments Ltd.

Ginni Filaments Limited

D-196, Sector-63,

Noida-201307

Email ID: sujata225@hotmail.com





GINNI FILAMENTS LIMITED

* Shri Bharat Singh has been appointed as Company Secretary and Compliance Officer of the Company w.e.f. 21st February, 2017.

* Smt. Sujata Sharma has been appointed as Chairman of the Audit Committee of the Company w.e.f 10th September, 2024

The name of the Whistle Blower along with address and employee identification details must be mentioned in the Protected Disclosure whether it is sent through By Hand / Registered Post / Courier or e-mail.

Any other disclosure which is not conformity with the above shall be treated as normal disclosure and shall not be disposed off under this policy. Any anonymous / pseudonymous disclosure shall not be entertained by the Vigilance Officer.

6. INVESTIGATION

The Protected Disclosure received under this policy will be promptly and appropriately investigated and all information disclosed during investigation shall be kept confidential. In case Vigilance Officer realize that there is a need of involving more officers of the company to investigate in the matter, he may involve one or more officer for the purpose of such investigation or he may also appoint any outside agency to investigate into the matter, if he thinks fit and proper.

Everyone working for or with the Company has a duty to cooperate in the investigation and on failure to cooperate in an investigation or deliberately providing false and misleading information; disciplinary action against those may be taken.

The investigation shall be completed within a reasonable time and any person having any conflict of interest with the matter investigated shall disclose his / her interest immediately and shall not be the part of such investigation.

7. INVESTIGATION REPORT AND DECISION

At the conclusion of the investigation, the vigilance officer shall report to the Chairman of the Audit Committee and on the basis of such report or Chairman of the Audit Committee on its own findings reach at the conclusion that a violation has been occurred, a recommendation from Chairman of the Audit Committee for the corrective and remedial action commensurate with the nature of violation shall be made to the Board of Directors.

Any complainant who makes false allegations of unethical & improper practices or about alleged wrongful conduct of any subject to the Vigilance Officer or the Audit Committee shall be subject to an appropriate disciplinary action.

Appropriate corrective or disciplinary action including legal action, if required, will be taken against the subject.

A quarterly report of the Complaints / Protected Disclosures received under the Policy and their outcome shall be placed before the Audit Committee and the Board.

8. SECRECY / CONFIDENTIALITY

The Whistle Blower, Vigilance Officer, Members of Audit Committee, the Subject, outside agency, if any, and everyone involved in the process shall, maintain confidentiality of all matters under this Policy,





discuss only to the extent or with those persons as required under this policy for completing the process of investigations and keep the papers in safe custody.

9. SAFEGUARDS TO THE WHISTLE BLOWER / COMPLAINANT AND DISQUALIFICATIONS

The Company commits that adequate safeguards will be provided to the Whistle Blowers from any form of retaliation such as harassment, discrimination, loss of job, threats of physical harms, victimization or any other unfair employment practices. In case any Whistle Blower faces any retaliation as a result of complaint, he / she should inform the Chairman of the Audit Committee in writing.

The Company will take all steps to keep the identity of Whistle Blower confidential unless Whistle Blower agrees to be identified or identification is required by any law for the time being in force.

Any Whistle Blower who make any Protected Disclosures, which have been subsequently found to be mala fide, frivolous or malicious, shall not be liable to be safeguarded and appropriate disciplinary action shall be taken.

10. ACCESS TO CHAIRMAN OF THE AUDIT COMMITTEE

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

11. COMMUNICATION

Directors and Employees of the Company shall be informed about the Policy by publishing on the notice board and the website of the Company.

12. RETENTION OF DOCUMENTS

All Protected Disclosures in writing and other related papers, evidences along with the results of Investigation shall be retained by the Company for a period of 3 (three) years or such other period as specified by any other law in force, whichever is more.

13. AMENDMENT

The Company reserves its right to amend or modify this Policy in whole or in part, at any time without assigning any reason whatsoever. However, no such amendment or modification will be binding on the Directors and employees unless the same is not notified in the manner described as above.

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