



## **VIGIL MECHANISM / WHISTLE BLOWER POLICY**

### **SODHANI CAPITAL LIMITED**

**CIN - U65991RJ2019PLC064264**

**Reg. Office- P No. C 373, First Floor, C Block, Vaishali Nagar, Jaipur, 302021, Rajasthan**

**Email Id: - [sodhanicapital@gmail.com](mailto:sodhanicapital@gmail.com), [info@sodhanicapital.com](mailto:info@sodhanicapital.com)**



## 1. Preface

Sodhani Capital Limited (**'Company'**) believes in promoting a fair, transparent, ethical, professional and conducive environment within the Company and in its relationship with its employees, customers and third parties. The Whistle Blower Policy (**'Policy'**) has been implemented by the Company, in compliance with the requirements of the Companies Act, 2013 (**'Act'**) and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (**'SEBI Listing Regulations'**) for the use of employees, and directors to report their genuine concerns related to unethical behaviour, actual or suspected fraud or violation of the Company's Code of Conduct.

## 2. Definitions

- a. **"Audit Committee"** means the committee formed by the Board of Directors of the Company, in accordance with section 177 of the Act and Regulation 18 of the SEBI Listing Regulations.
- b. **"Disciplinary Action"** means any action that can be taken upon completion of, or during the course of investigation including but not limited to a warning, imposition of fine, suspension from official duties or any such action as may be deemed to be fit by the Company or Audit Committee or Vigil Mechanism Committee, considering the gravity of the matter.
- c. **"Protected Disclosure"** means a concern raised by a Whistle Blower (as defined) through defined channels of reporting in good faith that discloses or demonstrates information about an unethical conduct
- d. **"Sexual Harassment Committee"** means a committee constituted to receive and resolve complaints related to sexual harassment of employees in accordance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.
- e. **"Vigil Mechanism"** means a mechanism providing for adequate safeguards against victimization of directors or employees or any other person who report genuine concerns as regards the Company.
- f. **"Whistle Blower"** means an employee, or group of employees or directors of the Company who makes a Protected Disclosure (as defined) under this Policy.

## 3. Applicability of the Policy

This Policy applies to employees, directors, customers, vendors, suppliers and other stakeholders of the company.

## 4. Scope of the Policy

The issues which are covered under the scope of this Policy are as follows-



- a) Misappropriation of company assets or resources;
- b) Conflict of interest;
- c) Mishandling of confidential information / proprietary information (actual or suspected instances of leak of unpublished price sensitive information ('UPSI') pertaining to the Company);
- d) Procurement fraud / actual or suspected incidents of fraud;
- e) Acceptance of gifts and entertainment;
- f) Incorrect financial reporting / actions affecting the financial integrity of the Company;
- g) Bribery corruption and money laundering;
- h) Insider trading;
- i) Tax fraud;
- j) Harassment of any nature
- k) Victimization or bullying;
- l) Discrimination;
- m) Misuse of authority;
- n) Violation of environment, health and safety guidelines;
- o) Concurrent employment;
- p) Illegal or unethical conduct including that which adversely affects investors, shareholders, suppliers, customers, or the business performance / reputation of the Company;
- q) Such other matter as may be decided by the Audit Committee or Vigil Committee.

Following types of complaints / issues shall not be considered in the scope of this Policy, until and unless such matter is specifically covered in any of the circumstances afore stated- :

- a) Issue raised, relates to personal grievances or employment, such as-
  - Superior- Subordinate Relationship;
  - Relationship with Peers



- Performance Evaluations and appraisal etc., which are to be reported to the Human Resource department or the head of respective department.
- b) Complaints regarding Sexual Harassment of the employees.
- c) Operational or transactional issues raised by the customers, vendors and suppliers.
- d) Violation of the Company's Code of Conduct.

## **5. Disqualifications**

Cases reported under this Policy shall be disqualified under the following circumstances

- a) Protected disclosure about issue which is not covered under the scope of the Policy;
- b) Anonymous complaints made by vendor, suppliers, customers and other stakeholders
- c) Anonymous complaint regarding sexual harassment of the employees
- d) Protected disclosure which does not include following information
  - i. Name, designation, department of the alleged
  - ii. Location of the incident
  - iii. Incident in brief
  - iv. Evidence in support of the allegation

## **6. Procedure for Reporting a Protected Disclosure**

All Protected Disclosures should be reported in writing by the complainant as soon as possible, not later than 30 days after the Whistle Blower becomes aware of the same, either be typed or written in a legible handwriting in English.

The Protected Disclosure should be submitted under a covering letter signed by complainant in a closed and secured envelope and should be super scribed as "Protected disclosure under the Whistle Blower policy" or sent through email with the subject "Protected disclosure under the Whistle Blower policy. If the complaint is not super scribed and closed as mentioned above, the Protected Disclosure will be dealt with as a normal disclosure.

### **The contact details of Vigilance Officer are as under:**

Name: Compliance and Legal- Head  
Mailing Address: cs@sodhanicapital.com  
P No. C 373, First Floor, C Block,  
Vaishali Nagar, Jaipur -302 021 (Rajasthan)  
Contact No:



Protected Disclosure against the Vigilance Officer should be addressed to the Chairperson of the Audit committee of the Company.

**The contact details of the Chairperson of the Audit Committee are as under**

Name: Pulkit Jain

Email: [Pulkitjain2302@gmail.com](mailto:Pulkitjain2302@gmail.com)

Mobile Number-+91 96367 45679

Address Plot no. 38 Flat No F1 Vishveshwariya Nagar,  
Goplapura Bye Pass Jaipur -302018, Rajasthan

The complainant may also reach out to Chairperson of the Audit Committee directly in appropriate or exceptional circumstances or in case a complaint is made against any member of the Vigil Mechanism Committee

Upon receipt of complaint within the scope of this Policy, the Vigil Mechanism Committee shall review the same and if the complaint is found to be serious and credible, it shall investigate the same.

For the purpose of conducting an investigation, the Vigil Mechanism Committee is authorised to:

- a) Seek information it requires from any employee, who shall cooperate with any such request made by the Committee;
- b) Seek assistance from any employee for conduct of investigation, as may be considered appropriate;
- c) Obtain external legal or other independent professional advice and to secure the attendance of outsiders with relevant experience and expertise, if it considers necessary;
- d) Call for such documents and representations, as may be deemed fit.

Report of the investigation, along with recommendations of the Vigil Mechanism Committee as regards further actions to be taken in connection with the complaint, shall be placed before the Board of Directors of the Company.

The information disclosed during the course of an investigation, including the identity of the complainant, shall be kept confidential, except as necessary or appropriate to be disclosed for the purpose of the investigation or where required by law.

Investigation of complaint by or against Directors, senior management and members of the Vigil Mechanism Committee shall be carried out as directed by the Audit Committee.

Complaint for any actual or suspected instance of leak of UPSI shall be dealt with in accordance with the Company's Policy for inquiry in case of leak of UPSI.

Any person against whom a complaint has been made shall recuse himself / herself from any investigating or reporting responsibility in connection with such complaint.



## **7. Protection for Whistle-blower**

- a) A whistle-blower would be given the option to keep his/ her identity anonymous while reporting an incident on Ethics Helpline. The Company will make no attempt to discover the identity of an anonymous whistle-blower. If the whistle-blower's identity becomes known during the course of the investigation, Company will ensure that the identity of the whistle-blower will be kept anonymous and confidential to the extent possible, unless required by law or in legal proceedings.
- b) A whistle-blower reporting issues related to sexual harassment, child labour, discrimination, violation of human rights would necessarily need to disclose their identity to enable effective investigation.
- c) Any other employee serving as witness or assisting in the said investigation would also be protected to the same extent as the whistle-blower.
- d) The Audit Committee and the Ethics Committee would safeguard the whistle-blower from any adverse action. This includes discrimination, victimization, retaliation, demotion or adoption of any unfair employment practices.
- e) Protection under this Vigil mechanism would not mean protection from disciplinary action arising out of false allegations made by a whistle-blower.
- f) A whistle-blower may not be granted protection under this Vigil mechanism if he/she is subject of a separate complaint or allegations related to any misconduct.
- g) If a complainant believes that she or he have been treated adversely as a consequence of their use of the Vigil mechanism can approach the Managing Director of Company in confidence. The contact information of Managing Director of Company is provided in Appendix A to this document.

## **8. Role of Vigil Mechanism Committee**

The role of Vigil Mechanism Committee shall be to:

- a) Act on the incident reports received in an unbiased manner.
- b) Take necessary actions to maintain confidentiality of issues reported, identity of the Whistle Blower, the details of the subject and the alleged.
- c) Investigate the matter and identify the resources who would help during investigation based on the nature of the issue reported.
- d) Recommend disciplinary or corrective action to the relevant Board committee based on the outcome of the investigation.
- e) Submit the periodic report to Chairperson of the Audit Committee.

## **9. Role of Investigators (Vigil Mechanism Committee)**

The investigators (Vigil Mechanism Committee) shall:

- a) Perform the investigation review in a structured manner.
- b) Ensure that the investigation is conducted in an independent and unbiased manner.
- c) Ensure that the confidentiality of the issue reported, Whistle Blower, subject and alleged is maintained.
- d) Retain all necessary documentation related to the investigation.
- e) Provide timely update to the Audit Committee on the progress of the investigation.



- f) Submit an investigation report to the Audit Committee and the Board of Directors with all the documents in support of their observations as soon as possible and preferably within forty-five (45) days of receipt of complaint.

## **10. Decision**

If an investigation leads the Vigilance Officer / Chairman of the Audit Committee to conclude that an improper or unethical act has been committed, the Vigilance Officer / Chairman of the Audit Committee shall recommend to the management of the Company to take such disciplinary or corrective action as he may deem fit. It is clarified that 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.

If the report of investigation is not to the satisfaction of the complainant, the complainant has the right to report the event to the appropriate legal or investigating agency. A complainant who makes false allegations of unethical & improper practices or about alleged wrongful conduct of the subject to the Vigilance Officer or the Audit Committee shall be subject to appropriate disciplinary action in accordance with the rules, procedures and policies of the Company

## **11. Reporting**

The Whistle & Ethics 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

## **12. 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 Employees and Directors unless the same is approved by the Board of Directors of the Company.

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