

VIGIL MECHANISM AND WHISTLE-BLOWER POLICY

“The time is always right to do what is right”

RANCHHODBHAI ZAVERBHAI KAKDIYA

-Founder and Chairman



Sr. No.	Particulars	Page No.
1.	INTRODUCTION	2
2.	OBJECTIVE	2
3.	APPLICABILITY	2
4.	SCOPE	2
5.	REPORTING AUTHORITY	3
6.	DISCLOSURE REQUIREMENTS	3
7.	INVESTIGATION PROCESS	3
8.	PROTECTION AGAINST VICTIMIZATION	3
9.	CONFIDENTIALITY	3
10.	FALSE COMPLAINTS	4
11.	ACCESS TO BOARD	4
12.	RECORD MAINTENANCE	4
13.	AMENDMENT	4

**VIGIL MECHANISM / WHISTLE BLOWER POLICY
OF
EIFFIL WATER INFRA PRIVATE LIMITED**

1. Introduction

The Company believes in conducting its affairs in a fair, transparent and ethical manner. This Vigil Mechanism / Whistle Blower Policy ("Policy") has been formulated in accordance with Section 177 of the Companies Act, 2013 and applicable Rules thereunder.

The Policy provides a mechanism for directors and employees to report genuine concerns, unethical behaviour, suspected fraud, misconduct or violation of Company policies without fear of retaliation.

2. Objective

The objectives of this Policy are:

- To provide an avenue for employees and directors to raise concerns;
- To ensure protection against victimization;
- To promote ethical business conduct;
- To ensure proper investigation of reported concerns.

3. Applicability

This Policy shall apply to:

- All Directors;
- Permanent Employees;
- Contractual Employees;
- Consultants and other stakeholders associated with the Company.

4. Scope

The following matters may be reported under this Policy:

- Fraud or suspected fraud;
- Misappropriation of funds;
- Violation of law or regulations;
- Abuse of authority;
- Financial irregularities;
- Conflict of interest;
- Leakage of confidential information;
- Harassment or unethical conduct;

- Manipulation of records or data.

5. Reporting Authority

As the Company is not required to constitute an Audit Committee, the Board has nominated **Mr. Ranchhod Z Kakadiya, Director** of the Company, to oversee the Vigil Mechanism.

Complaints may be reported through:

- Email: md.ranchhod@eiffilwaterinfra.com
- Written complaint addressed to the nominated Director.

6. Disclosure Requirements

The complainant should provide:

- Name and contact details;
- Nature of concern;
- Supporting evidence/documents, if any;
- Date and place of occurrence.

Anonymous complaints may be considered at the discretion of the Board.

7. Investigation Process

- All complaints shall be reviewed confidentially.
- Preliminary assessment shall be conducted.
- If required, investigation may be initiated.
- Necessary corrective actions shall be recommended to the Board.

8. Protection Against Victimization

No whistle blower shall be subjected to:

- Harassment;
- Discrimination;
- Retaliation;
- Termination or unfair treatment.

Any act of retaliation shall attract disciplinary action.

9. Confidentiality

The identity of the whistle blower and related information shall be kept confidential to the extent possible and permitted by law.

10. False Complaints

Malicious or knowingly false complaints may result in disciplinary action.

11. Access to Board

In exceptional cases, the whistle blower may directly approach the Chairperson of the Board.

12. Record Maintenance

All complaints and investigation records shall be maintained securely by the Company.

13. Amendment

The Board reserves the right to amend or modify this Policy at any time in accordance with applicable laws.

(This document was approved by the Board of Directors at its Meeting held on April 5, 2025)
