

EMERGENT INDUSTRIAL SOLUTIONS LIMITED

WHISTLE BLOWER POLICY

1. Objective:

The Company is committed to ensure compliance of all the applicable laws, Code of Corporate Governance & Ethics adopted by it and policies and procedures framed by it from time to time, by the Directors and employees of the Company. Purpose of this policy is to provide a framework through which all the Directors and employees report their genuine concerns and actual / potential violations to the designated officials of the Company fearlessly, as provided in Section 177 of the Companies Act, 2013 and Rules made thereunder.

2. Who can report:

Any whistle-blower among the Directors and employees of the Company can report genuine concerns and actual or potential violations.

3. Concerns / violations that can be reported:

- a) Deliberate or unintentional non-compliance of the applicable laws,
- b) Improper and unlawful practices,
- c) Cases of frauds,
- d) Financial and accounting irregularities,
- e) Misappropriation of Company's funds,
- f) Violation of Code of Corporate Governance & Ethics inter-alia non-disclosure of conflict of interest or indulging in insider trading.

4. Lodging of Complaints:

Complaints on the matters listed at paragraph 3 above, including anonymous, can be directly reported/ lodged with the following officials:

Mr R.C. Khanduri, Director
8B, 'Sagar Apartments',
6, Tilak Marg, New Delhi - 110001
Telephone : 91-11-23782022, 23382592
Fax : 91-11-23782806
Email : investor@eesl.in, sotl@somanigroup.com,

5. Investigation Procedure

- a) All the complaints received by the designated officials as above shall be logged and thereafter shall be forwarded to the Audit Committee.
- b) The Audit Committee may choose to initiate further investigation.

- c) In case of conflict of interest between the Audit Committee members, the remaining members of the Audit Committee shall deal with the matter.
- d) The Audit Committee, if it deems fit, may engage an independent external agency to conduct investigation.

6. Protection and Safeguards:

The Audit Committee shall ensure:

- a) protection of complainant/ witness, if any, against any harassment and victimization
- b) protection of the complainant identity
- c) protection of the complaint or the gist of oral complaint, as the case may be, documents obtained, verified / admitted as evidence.

7. Miscellaneous:

A) All the relevant documents namely complaint or the gist of oral complaint, as the case may be, information/ document obtained during the investigation as evidence, including from witness, if any shall be fully secured to avoid any tampering and shall be preserved for a period of 2 years.

B) The whistle blower / complainant shall be provided direct access to the Chairman of the Audit Committee.