

WHISTLE BLOWER POLICY (Vigil Mechanism)

1. Introduction

This Whistle Blower Policy (“Policy”) has been adopted by **Emmessar Biotech & Nutrition Limited** (“Company”) pursuant to:

- **Section 177 of the Companies Act, 2013**, and
- **Regulation 22 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**.

The Policy establishes a **vigil mechanism** to enable directors, employees and other stakeholders to report genuine concerns about unethical behaviour, actual or suspected fraud, violation of law or the Company’s policies.

The Company is committed to **high standards of integrity, transparency and ethical conduct**, and encourages individuals to report concerns without fear of retaliation.

2. Definitions

Audit Committee

Means the Audit Committee constituted by the Board of Directors of the Company under Section 177 of the Companies Act, 2013.

Company

Means **Emmessar Biotech & Nutrition Limited**.

Disclosure

Means any communication made in good faith that reports or indicates unethical conduct, fraud, misconduct, violation of law or Company policies.

Employee

Means any person employed by the Company including directors, officers and staff.

Fraud

Means deliberate deception intended to obtain unfair or unlawful gain, including misappropriation of Company funds, assets or confidential information.

Whistle Blower

Means any director, employee or stakeholder who makes a disclosure under this Policy.

3. Scope of the Policy

This Policy applies to:

- Directors
- Employees
- Consultants, contractors or service providers
- Any stakeholder interacting with the Company

The Policy provides a mechanism for reporting concerns relating to:

- Fraud or suspected fraud
- Financial irregularities
- Violation of laws or regulations
- Breach of Company policies or Code of Conduct
- Unethical behaviour or abuse of authority
- Threat to health, safety or environment
- Attempts to conceal any of the above

The Whistle Blower's role is limited to **reporting the concern**. The Whistle Blower should not conduct investigations independently.

4. Reporting Mechanism

Any person wishing to report a concern may submit the disclosure to the **Chairman of the Audit Committee**.

Disclosures may be made in writing or through email.

Contact details of the Chairman of the Audit Committee:

Name: Mr. Milind Desai

Email: ca.msdesai@gmail.com

The contact details shall be updated by the Company whenever there is a change in the Chairman of the Audit Committee.

5. Investigation Process

1. All disclosures received under this Policy shall be reviewed by the **Chairman of the Audit Committee**.
2. Appropriate investigation may be carried out directly by the Audit Committee or through authorised persons.
3. The investigation process shall be conducted in a **confidential and fair manner**.
4. Employees are expected to **cooperate fully** during investigations.
5. If the investigation confirms a violation, the Company shall take **appropriate corrective or disciplinary action**.

Where possible, the investigation should normally be completed **within 45 days** from receipt of the complaint.

6. Protection to Whistle Blowers

The Company is committed to ensuring that the Whistle Blower is not subjected to retaliation or victimisation.

No adverse action shall be taken against a Whistle Blower for reporting a concern in good faith, including:

- harassment
- discrimination
- termination
- demotion
- transfer

- intimidation or threat

The identity of the Whistle Blower shall be kept **confidential to the extent possible**, subject to legal requirements.

Any employee assisting in an investigation shall also receive similar protection.

7. Anonymous Complaints

The Company encourages disclosures to be made with the identity of the Whistle Blower. However, anonymous complaints may also be considered depending on:

- seriousness of the issue raised
 - credibility of the complaint
 - likelihood of obtaining supporting evidence
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8. False or Malicious Complaints

If a disclosure is made **in good faith**, no action will be taken even if the allegation is not substantiated. However, if a complaint is found to be **malicious, frivolous or knowingly false**, appropriate disciplinary action may be taken against the concerned individual.

9. Access to Audit Committee

In exceptional circumstances, a Whistle Blower may directly approach the **Chairman of the Audit Committee** if the concern involves senior management.

10. Retention of Records

All disclosures received under this Policy and related investigation records shall be **maintained by the Company for a minimum period of 8 years** or such other period as may be prescribed under applicable laws.

11. Policy Disclosure

This Policy shall be placed on the **website of the Company** on www.ebnl.org in accordance with the requirements of the SEBI Listing Regulations.

12. Amendment

The Board of Directors may amend this Policy from time to time to ensure compliance with applicable laws and regulatory requirements.

In case of any inconsistency between this Policy and applicable law, the provisions of the relevant law shall prevail.