

TRANSRAIL LIGHTING LIMITED

WHISTLE BLOWER POLICY AND VIGIL MECHANISM

1. Objective:

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, as amended from time to time, and other applicable laws.

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 policies of the Company.

4. Whistle Blower Committee:

The Company shall form a Whistle Blower Committee (WBC) under this Policy which shall consist of such representatives from the Board/ Management as the Board may deem fit to successfully address the complaints raised by the Complainant. The following members constitute the Whistle Blower Policy of the Company:-

- a. Mr. Randeep Narang- Managing Director & Chief Executive Officer;
- b. Mr. Jeevan Lal Nagori- Non-Executive Director; and
- c. Mr. Srikant Chaturvedi- Non-Executive Director.

5. Lodging of Complaints:

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

Whistle Blower Committee

Transrail Lighting Limited
501, A,B,C,E Fortune 2000,
Block-G, Bandra Kurla Complex, Bandra East,
Mumbai-400051
Phone No : +91-22-6197-9600
E:Mail Id: whistle.blower@transrailighting.com

6. Investigation Procedure:

- a. All the complaints received by the WBC as above shall be lodged and thereafter shall be investigated upon.
- b. WBC may at its discretion appoint an Investigation Agency (IA) to investigate such complaints. The IA shall investigate and hear the parties, as may be needed, after due notice, and shall file its Closure Report or Investigation Report to the WBC within 30 days of its appointment or such other extended time allowed by the WBC.
- c. On receipt of the Closure Report or Investigation Report, the WBC shall recommend action as it deems fit after considering the Closure Report or the Investigation Report and other relevant and material facts placed before it.
- d. WBC shall also take steps to confirm that the person engaged for carrying out investigation is not a whistle blower or complainant.
- e. On important matters which WBC finds substantially material in nature, WBC will send a copy of the Complaint, Closure Report or Investigation Report and the suggested actions to be taken to the Audit Committee for consideration. In such cases if the investigation has been carried upon by the WBC, then the Audit Committee upon receiving the closure report/investigation report from WBC, may:
 - i. Either accept the recommendation of WBC for implementation/ taking suitable action, if it finds that no further investigation is required on the complaint,
 - ii. Or order a further investigation thereon, and;
 - iii. Take such action on the complaint as it may deem fit, based on the finding(s) of the further investigation.
- f. In case, any member of the WBC has conflict of interest in any complaint, the remaining members of the WBC shall deal with the matter.

7. Protection and Safeguards:

The WBC shall ensure:-

- a. protection of complainant/ witness, if any, against any harassment and victimization;
- b. protection of the complainant identity

8. Frivolous Complaints:

WBC shall take suitable action against the complainant for any frivolous complaint.

9. Miscellaneous:

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 from the date of the closure report or the investigation report, as the case may be.

Date of Original Adoption/ Revision (if any) of the Policy	Effective date of the Policy
01 st August, 2022	01 st September, 2022
