

Vigil Mechanism Policy

Policy Objectives

The Vigil Mechanism aims to provide a channel to the Directors and employees to report genuine concerns about unethical behaviour, actual or suspected fraud or violation of the Codes of Conduct or policy. The Company is committed to adhere to the highest standards of ethical, moral and legal conduct of business operations and in order to maintain these standards, the Company encourages its employees who have genuine concerns about suspected misconduct to come forward and express these concerns without fear of punishment or unfair treatment.

Definitions

"Protected Disclosure" means a written communication of a concern made in good faith, which discloses or demonstrates information that may evidence an unethical or improper activity under the title.

"Employee" means every employee of the Company (whether working in India or abroad), including the directors in the employment of the Company.

"Scope of the Policy" with respect to the Company. It should be factual and not speculative and should contain as much specific information as possible to allow for proper assessment of the nature and extent of the concern.

"Subject" means a person or group of persons against or in relation to whom a Protected Disclosure is made or evidence gathered during the course of an investigation.

"Whistle Blower" is a Director or employee who makes a Protected Disclosure under this Policy.

"Vigilance Officer" is a person nominated/appointed to receive protected disclosures, maintaining records thereof, placing the same before the director of the company for its disposal and informing the person disclosing the result thereof.

Scope

The Policy covers disclosure of any unethical and improper or malpractices and events which have taken place/ suspected to take place involving:

- Breach of Business Integrity and Ethics
- Breach of terms and conditions of employment and rules thereof
- Intentional Financial irregularities, including fraud, or suspected fraud
- Deliberate violation of laws/regulations
- Gross or Willful Negligence causing substantial and specific danger to health, safety and environment
- Manipulation of company data/records
- Pilferation of confidential/propriety information
- Gross Wastage/misappropriation of Company funds/assets

Eligibility

All Directors and Employees of the Company are eligible to make Protected Disclosures under the Policy in relation to matters concerning the Company.

Procedure

All Protected Disclosures should be reported in writing by the complainant as soon as possible, not later than 30 days after the complainant becomes aware of the same and should either be typed or written in a legible handwriting in English/Regional Language. The Protected Disclosure should be submitted under a covering letter signed by the complainant in a closed and secured envelope and should be super scribed as "Protected disclosure under the Vigil Mechanism Policy" or sent through email with the subject "Protected disclosure under the Vigil Mechanism Policy".

The contact details of the Vigilance Officer are as under or contact the director of the company in case the issue is not solved by the vigilance officer:

**Name and Address:
of the Vigilance Officer** Dr. S. Sudhakar
Vigilance Officer
Roots Industries India Private Limited
RKG Industrial Estate, Ganapathy, Coimbatore - 641006.

**Name and Address:
of the Director** Dr. Kavidasan
Director
Roots Industries India Private Limited
RKG Industrial Estate, Ganapathy, Coimbatore - 641006.

On receipt of the protected disclosure the Vigilance Officer shall process the Protected Disclosure.

Investigation

All Protected Disclosures reported under this Policy will be thoroughly investigated by the Vigilance Officer who will investigate / oversee the investigations under the authorization of the director of the company. The Vigilance Officer may at its discretion consider involving any investigations for the purpose of Investigation.

The decision to conduct an investigation taken into a Protected Disclosure by itself is not an acceptance of the accusation by the Authority and is to be treated as a neutral fact-finding process because the outcome of the investigation may or may not support accusation.

Unless there are compelling reasons not to do so, Whistle Blower/s will be given reasonable opportunity for hearing their side during the investigation. No allegation of wrongdoing against the Whistle Blower/s shall be considered as maintainable unless there is good evidence in support of the allegation. The Whistle Blower/s shall have a duty to cooperate with the Vigilance Officer / Director of the Company, during investigation to the extent that such cooperation sought does not merely require them to admit guilt.

Subjects shall have right to access any document / information for their legitimate need to clarify / defend themselves in the investigation proceedings. Subjects shall have a responsibility not to interfere with the investigation. Evidence shall not be withheld, destroyed or tampered with, and witnesses shall not be influenced, coached, threatened or intimidated by the Subjects. The Whistle Blower/s / Subject/s have a right to be informed of the outcome of the investigation. If allegations are not sustained, the Subjects shall be consulted as to whether public disclosure of the investigation results would be in the best interest of the Subject and the Company.

The Vigilance Officer shall normally complete the investigation within 90 days of the receipt of protected disclosure. In case of allegations against subject/s are substantiated by the Vigilance Officer

Decision and Reporting

If an investigation leads to a conclusion that an improper or unethical act has been committed, the Director of the Company shall recommend to the Board of Directors of the Company to take such disciplinary or corrective action as it may deem fit.

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. A complainant who makes false allegations of unethical & improper practices or about alleged wrongful conduct of the Subject to the Vigilance Officer or the Director of the Company shall be subject to appropriate disciplinary action in accordance with the rules, procedures and policies of the Company.

Confidentially

The complainant, Vigilance Officer, Directors of the Company and everybody involved in the process shall, maintain confidentiality of all matters under this Policy.

Disqualifications

While it will be ensured that genuine complainants are accorded complete protection from any kind of unfair treatment as herein set out, any abuse of this protection will warrant disciplinary action. Protection under this Policy would not mean protection from disciplinary action arising out of false or bogus allegations made by a complainant knowing it to be false or bogus or with a mala fide intention. Complainants, who make any Protected Disclosures, which have been subsequently found to be mala fide, frivolous or malicious, shall be liable to be prosecuted.

Communications

Directors and Employees shall be informed of the Policy by publishing on the notice board and the website of the Company.

Retention of Documents

All Protected disclosures in writing or documented along with the results of Investigation relating thereto, shall be retained by the Company for a period of 5(five) years or such other period as specified by any other law in force, whichever is more.

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 Directors and employees unless the same is not communicated in the manner described as above.