

III. DEFINITIONS

“**Audit Committee**” means a committee constituted by the board of directors of the Company in accordance with the Act and Listing Regulations.

“**Complainant**” is a director, employee or stakeholders of the Company who makes a Disclosure under this policy.

“**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 with respect to PLIL which may negatively impact PLIL including (but not limited to) the information regarding:

- a. fraud and misconduct regarding financial and accounting matters;
- b. embezzlement/theft;
- c. manipulation/falsification of contracts, reports and records;
- d. corruption;
- e. misuse of PLIL assets and resources;
- f. unfair treatment of customers/suppliers;
- g. disclosure of confidential information;
- h. misconduct regarding the protection of the environment or compromise of health & safety;
- i. abuse of authority;
- j. deliberate violation of laws/regulations;
- k. unfair employment practices; and
- l. sexual harassment of any kind.

It should be factual and not speculative and should contain as much specific information as possible to allow for proper assessment and enquiry of the nature and extent of the concern.

“**Investigators**” mean a person or group of persons authorised, appointed, consulted or approached by the Audit Committee or Vigilance Officer and includes the auditors of PLIL and the police.

“**Policy**” means this Vigil Mechanism Policy.

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

“**Vigilance Officer**” is a person authorised by the Audit Committee to receive Disclosure from Complainant, maintaining records thereof, placing the same before the Audit Committee for its disposal and informing the Complainant the result thereof.

IV. **SCOPE**

All employees, directors and stakeholders including customers and member of the public can make Disclosures to the Audit Committee.

V. **REPORTING MECHANISM**

- a. All Disclosures should be made / reported in writing by the Complainant as soon as possible after he/she becomes aware of the same so as to ensure a clear understanding of the issues raised and should either be typed or written in a legible handwriting in English, Hindi or in the regional language of the place of employment of the Complainant.
- b. To the extent possible, the Disclosure must include the following:
 - i. The name of the employee, and/or third party or parties involved;
 - ii. Where it happened (division or office or location);
 - iii. When did it happen: a date or a period of time;
 - iv. Type of concern (what happened);
 - v. Submit proof or identify where proof can be found, if possible;
 - vi. Whom to contact for more information, if possible; and/or
 - vii. Prior efforts to address the problem, if any.
- c. All the Disclosures shall be addressed to the Vigilance Officer. The contact details of the Vigilance Officer are as under:

Name	:	Mr. Durgesh Govil
Address	:	3 rd Floor, Wing-B, Commercial Plaza Radisson Hotel, NH-8, Mahipalpur, New Delhi-110 037
Email id	:	eng@pristinelogistics.com
- d. The Disclosure should be submitted under a cover letter signed by the Complainant in a closed and secured envelope and should be super scribed as “**Disclosure under the Vigil Mechanism**” or sent through email with the subject “**Disclosure under the Vigil Mechanism**”.
- e. The Complainant must disclose his/her identity in the cover letter forwarding such Disclosure. Anonymous Disclosure is not favoured as it would not be possible to interview the Complainant. In addition, the Complainant should be aware that there

are significant rights and protections available to individuals who identify themselves when making a Disclosure, and that these rights and protections may be lost if the Complainant make a Disclosure on an anonymous basis.

- f. On receipt of the Disclosure, the Vigilance Officer shall detach the covering letter bearing the identity of the Complainant and process only the Disclosure.
- g. In order to protect the identity of the Complainant, the Vigilance Officer will not issue any acknowledgement to the Complainant and he/she is not advised either to write his / her name or address on the envelope.

VI. ACCESS TO THE CHAIRPERSON OF THE AUDIT COMMITTEE

The Complainant shall have right to access to the chairperson of the Audit Committee directly in exceptional cases.

The contact details of the chairperson of the Audit Committee are as under:

Name	:	Mr. Satishkumarreddy Mulamreddy
Address	:	3 rd Floor, Wing-B, Commercial Plaza Radisson Hotel, NH-8, Mahipalpur, New Delhi-110 037
Email id	:	sk.reddy@outlook.com

In the event the Complainant intends to approach the chairperson of the Audit Committee, he / she has to additionally narrate briefly the circumstances of exceptional nature prompting him / her to directly approach the chairperson of the Audit Committee.

In the event the chairperson of the Audit Committee, after ascertaining the circumstances of exceptional nature reach to a conclusion that the Disclosure shall be dealt with by the Vigilance Officer only, he may forward the same to the Vigilance Officer to deal with the same in accordance with this Policy.

VII. PROTECTION

- a. The identity of the Complainant shall be kept confidential to the extent possible and permitted under law.
- b. Any other person assisting in the investigation shall also be protected to the same extent as the Complainant.
- c. PLIL will ensure that there is no discrimination, harassment, victimization or any other unfair employment practice being adopted against the Complainant.
- d. The complete protection will be given to Complainant against any unfair practice like threat or intimidation of termination/suspension of service, disciplinary action, transfer, refusal of promotion, or the like including any direct or indirect use of authority to obstruct the Complainant's right to continue to perform his/her duties/functions including making further Disclosure.

- e. PLIL will take steps to minimize difficulties, which the Complainant may experience as a result of making the Disclosure. Thus, if the Complainant is required to give evidence in criminal or disciplinary proceedings, PLIL will arrange for the Complainant to receive advice about the procedure, etc.

VIII. INVESTIGATION

- a. All Disclosures under this Policy will be recorded and thoroughly investigated. The Vigilance Officer will carry out an investigation either himself or by involving any Investigators before referring the matter to the Audit Committee.
- b. The Vigilance Officer/Audit Committee, if deems fit, may call for further information or particulars from the Complainant.
- c. The identity of the Subject will be kept confidential to the extent possible given the needs of the investigation.
- d. The Subject will normally be informed of the allegations at the outset of a formal investigation and will be given reasonable opportunities to be heard.
- e. The Subject shall have a duty to co-operate with the Vigilance Officer/Audit Committee.
- f. The Subject shall be free at any time to engage counsel at his / her / its own cost to represent him / her / it in the investigation proceedings.
- g. The Subject has a responsibility not to interfere with the investigation and evidence shall not be withheld, destroyed or tampered with, and witnesses shall not be influenced, threatened or intimidated by the Subject.
- h. The investigation shall be completed within 30 days of the receipt of the Disclosure and is extendable by such period as the Audit Committee deems fit.

IX. DECISION

- a. If an investigation leads to a conclusion that an improper or unethical act has been committed, the Audit Committee shall take such disciplinary or corrective action as it may deem fit.
- b. Any disciplinary or corrective action initiated against the Subject as a result of the findings of an investigation pursuant to this Policy shall be in accordance with the rules, procedures and policies of PLIL.
- c. The Complainant, who makes false allegations of unethical and improper practices or about alleged wrongful conduct of the Subject, shall be subject to appropriate disciplinary action in accordance with the rules, procedures and policies of PLIL.

X. REPORTING

A statement containing number of complaints received under this Policy and their outcome shall be placed before the Audit Committee.

The details of the establishment of vigil mechanism and affirmation that no personnel have been denied access to the Audit Committee shall be stated in the section on corporate governance of the annual report of PLIL.

XI. RETENTION OF DOCUMENTS

All the Disclosures along with the results of investigation relating thereto shall be retained by the Vigilance Officer for a minimum period of five years or such other period as specified by any other law in force, whichever is more.

XII. COMMUNICATION

The directors, employees and stakeholders shall be informed about this Policy by publishing it on the website of PLIL.

XIII. POLICY REVIEW AND AMENDMENT

The Board of Directors of PLIL may revise/amend this Policy at any time and the revised / amended / updated Policy shall be displayed by all Offices of the Company at a prominent place inside the Company's premises and on the website of PLIL i.e. www.pristinelogistics.com.

Whilst, the Company has made best efforts to define detailed procedures for implementation of this Policy, there may be occasions when certain matters are not addressed or there may be ambiguity in the procedures. Such difficulties or ambiguities will be resolved in line with the broad intent of the Policy. The Company may also establish further rules and procedures, from time to time, to give effect to the intent of this policy and further the objective of good corporate governance.