



## VIGIL MECHANISM

### 1. GOVERNING PROVISIONS

- 1.1 In terms of Section 177 (9) of the Companies Act, 2013 read with Rule 7 of Companies (Meetings of Board and its Powers) Rules, 2014, every Company which has borrowed money from banks and public financial institutions in excess of Rs. 50 crores to formulate a Vigil Mechanism for the Directors and employees to report genuine concerns.
- 1.2 The Vigil Mechanism shall provide for adequate safeguards against victimization of employees and directors who use the Vigil Mechanism and also make provision for direct access to the Director nominated to oversee the functioning of the Vigil Mechanism in appropriate or exceptional cases.
- 1.3 In case of repeated frivolous complaints being filed by a director or an employee, the Director nominated to play the role of audit committee may, after proper investigation, take suitable action against the concerned director or employee including reprimand.

### 2. ESTABLISHMENT

The Company believes in promoting a fair, transparent, ethical and professional work environment, hence in compliance of the Section 177 (9) of the Companies Act, 2013 read with Rule 7 of Companies (Meetings of Board and its Powers) Rules, 2014, Board of Amber Enterprises (India) Private Limited has established a Vigil Mechanism and has nominated Mr. Jasbir Singh, Managing Director of Company to play the role of Audit Committee and to oversee the functioning of the Vigil Mechanism.

### 3. MECHANISM OBJECTIVE

- 3.1 The Vigil Mechanism aims to provide a channel to the Directors and employees of the Company to report genuine concerns about unethical behaviour, actual or suspected fraud or violation of the Company's policies.
- 3.2 The Vigil Mechanism provides for adequate safeguards against victimization of Directors and employees to avail of the Vigil Mechanism and also provide for direct access to the Vigilance Officer in exceptional cases.
- 3.3 This neither releases employees from their duty of confidentiality in the course of their

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work nor can it be used as a route for raising malicious or unfounded allegations about a personal situation.

#### 4. SCOPE OF THE MECHANISM

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

1. Breach of the Company's Policies including Code of Conduct on Anti- Bribery Compliance;
2. Breach of Business Integrity and Ethics;
3. Breach of terms and conditions of employment and rules thereof;
4. Intentional Financial irregularities, including fraud or suspected fraud;
5. Deliberate violation of applicable laws/regulations to the Company, thereby exposing the Company to penalties/ fines;
6. Gross or Willful Negligence causing substantial and specific danger to health, safety and environment;
7. Manipulation of Company data/records;
8. Disclosure of confidential / proprietary information to unauthorized personnel;
9. Gross Wastage/misappropriation of Company funds/assets;
10. Sexual harassment;
11. Abuse of authority;
12. Breach of trust;
13. Any unlawful act, whether criminal (e.g. theft) or a breach of the civil law (e.g. slander or libel);
14. Any other activities whether unethical or fraudulent in nature and injurious to the interests of the Company.

#### 5. DEFINITIONS

In this Mechanism, unless the context requires otherwise:

1. **“Company”** means Amber Enterprises (India) Private Limited.
2. **“Board”** means the Board of Directors of the Company.
3. **“Alleged wrongful conduct”** shall mean violation of law, infringement of Company's rules, misappropriation of monies, actual or suspected fraud, substantial and specific danger to public health and safety or abuse of authority”.
4. **“Disciplinary Action”** means any action that can be taken on the completion of /during the investigation proceedings including but not limiting to a warning, imposition

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of fine, suspension from official duties or any such action as is deemed to be fit considering the gravity of the matter.

5. **“Employee”** means all the present employees and Key Employees.
6. **“Director”** means any Executive, Non-Executive, Nominee, Additional, Alternate, Independent Director of the Company.
7. **“Protected Disclosure”** means a concern raised by an employee or group of employees of the Company, through a written communication and made in good faith which discloses or demonstrates information about an unethical or improper activity under the title “SCOPE OF THE MECHANISM” with respect to the Company. However, the Protected Disclosures should be factual and not speculative or in the nature of an interpretation / conclusion and should contain as much specific information as possible to allow for proper assessment of the nature and extent of the concern.
8. **“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.
9. **“Whistle Blower”** is an employee or group of employees or Directors who make a Protected Disclosure under this Mechanism and also referred in this Mechanism as complainant.
10. **“Vigilance Officer”** means Mr. Jasbir Singh, Managing Director, nominated by Board of Directors for the purpose of addressing the complaints / protected disclosures made under Vigil Mechanism & maintaining records thereof, placing the same before the Board for its disposal and informing the whistle blower the result thereof.
11. **“Nodal Officer”** means Company Secretary or Compliance officer of the Company.

## 6. ELIGIBILITY

All Directors and Employees of the Company are eligible to make Protected Disclosures under the Mechanism in relation to matters concerning the Company. They are not required or expected to act as investigators or finders of facts, nor would they determine the appropriate corrective or remedial action that may be warranted in a given case.

## 7. PROCEDURE

- 7.1 Protected Disclosures should be reported to the Vigilance Officer in writing by the complainant as soon as possible after the whistle blower 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 regional language.
- 7.2 The Protected Disclosure should be submitted in a closed and secured envelope and should be super scribed as “Protected disclosure” or sent through email with the subject

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“Protected disclosure”. If the complaint is not super scribed and closed as mentioned above it will not be possible to protect the complainant and the protected disclosure will be dealt with as if a normal disclosure.

7.3 The Protected Disclosure should be forwarded under a covering letter signed by the complainant. The Vigilance Officer shall detach the covering letter bearing the identity of the whistle blower and process only the Protected Disclosure. In order to protect the identity of the complainant, the Vigilance Officer will not issue any acknowledgement to the complainants and they are advised neither to write their name / address on the envelope nor enter into any further correspondence with the Vigilance Officer.

7.4 All Protected Disclosures should be addressed to the Vigilance Officer at below mentioned address or e - mail id:

**Amber Enterprises (India) Private Limited**

1<sup>st</sup> Floor, Universal Trade Tower, Sector – 49, Sohna Road,  
Gurgaon – 122 001

E-mail :- [jasbirsingh@ambergroupindia.com](mailto:jasbirsingh@ambergroupindia.com)

7.5 Protected Disclosure against the Vigilance Officer should be addressed to the Board.

7.6 On receipt of the protected disclosure the Vigilance Officer shall make a record of the Protected Disclosure and also ascertain from the complainant whether he was the person who made the protected disclosure or not, before proceeding with an investigation and needful action.

7.7 The Vigilance Officer if deems fit may call for further information or particulars from the complainant.

## 8. INVESTIGATION

8.1 All Protected Disclosures under this Mechanism shall be recorded and thoroughly investigated. The Vigilance Officer shall carry out an investigation himself or may at his discretion consider involving any other officer of the Company.

8.2 If initial enquiries by the Vigilance Officer indicate that the concern has no basis, or it is not a matter to be investigation under this Mechanism, it may be dismissed at this stage with the approval of Board and the decision will be documented.

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- 8.3 The Vigilance Officer, if deems fit, may call for further information or particulars from the complainant and at its discretion, consider involving any other/additional Officer of the Company or an outside agency for the purpose of investigation.
- 8.4 Subject(s) will normally be informed in writing of the allegations at the outset of a formal investigation and have opportunities for providing their inputs during the investigation.
- 8.5 Subject(s) shall have a duty to co-operate with the Vigilance Officer or any of the Officers appointed by it in this regard to the extent that such cooperation will not compromise self-incrimination protections available under the applicable laws.
- 8.6 Subject(s) have a responsibility not to interfere with the investigation. Evidence shall not be withheld, destroyed or tampered with and witness shall not be influenced, coached, threatened or intimidated by the subject(s).
- 8.7 Unless there are compelling reasons not to do so, subject(s) will be given the opportunity to respond to material findings contained in the investigation report. No allegation of wrong doing against a subject(s) shall be considered as maintainable unless there is good evidence in support of the allegation.
- 8.8 Subject(s) have a right to be informed of the outcome of the investigations.
- 8.9 The investigation by itself would not tantamount to an accusation and is to be treated as a neutral fact finding process.
- 8.10 The investigation shall be completed normally within 90 days of the receipt of the protected disclosure and is extendable by such period as the Vigilance Officer deems fit and as applicable.
- 8.11 At the discretion of Board of Directors additional investigation can be conducted if so required.

## 9. DECISION AND REPORTING

- 9.1 If an investigation leads to a conclusion that an improper or unethical act has been committed, the Vigilance Officer shall recommend to the Board to take such disciplinary or corrective action as it may deem fit within 15 days of conclusion.
- 9.2 Any disciplinary or corrective action initiated against the Subject as a result of the

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findings of an investigation pursuant to this Mechanism shall be in adherence with the rules, procedures and policies of the Company.

- 9.3 A quarterly report with number of complaints received under the Mechanism and their outcome shall be placed before the Board.
- 9.4 A complainant who makes false allegations of unethical & improper practices or about alleged wrongful conduct of the Subject to the Vigilance Officer shall be subject to appropriate disciplinary action in accordance with the rules, procedures and policies of the Company.
- 9.5 In case the Subject is the Vigilance Officer, the Nodal Officer of the Company after examining the Protected Disclosure shall forward the Protected disclosure to Board members if deemed fit. The Board Member shall appropriately and expeditiously investigate the Protected Disclosure.
- 9.6 If the report of investigation is not to the satisfaction of the complainant, the complainant has the right to report the event to the appropriate legal or investigating agency.

## 10. CONFIDENTIALITY

- 10.1 The complainant, vigilance officer, the subject and anybody involved in the process shall, maintain confidentiality of all matters under this Mechanism, discuss only to the extent or with those persons as required under this Mechanism for completing the process of investigations and Not keep the papers unattended anywhere at any time and keep the electronic mails / files under password.

## 11. PROTECTION

- 11.1 A Whistle Blower would be given the option to keep his/ her identity anonymous while reporting an incident. The Company will make no attempt to discover the identity of an anonymous Whistle Blower. If the Whistle Blower's identity becomes known during the course of the investigation, the Company will ensure that the identity of the Whistle Blower will be kept anonymous and confidential to the extent possible, unless required by law or in legal proceedings.
- 11.2 A Whistle Blower reporting issues related to Discrimination or Harassment (e.g. sexual harassment, child labour, discrimination, violation of human rights) would ideally need to

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disclose their identity to enable effective investigation.

- 11.3 Any other employee serving as witness or assisting in the said investigation would also be protected to the same extent as the Whistle Blower.
- 11.4 The Vigilance Officer would safeguard the Whistle Blower from any adverse action. This includes discrimination, victimization, retaliation, demotion or adoption of any unfair employment practices.
- 11.5 A Whistle Blower may not be granted protection under this mechanism if he/she is subject of a separate complaint or allegations related to any misconduct.

## 12. ACCESS TO NOMINATED DIRECTOR

The Whistle Blower shall have right to access Vigilance Officer directly in exceptional cases and the Vigilance Officer is authorized to prescribe suitable directions in this regard. The following is the office address of Vigilance Officer :

Mr. Jasbir Singh  
Managing Director of the Company,  
Amber Enterprises (India) Private Limited  
1<sup>st</sup> Floor, Universal Trade Tower, Sector – 49, Sohna Road,  
Gurgaon – 122 001  
E-mail :- [jasbirsingh@ambergroupindia.com](mailto:jasbirsingh@ambergroupindia.com)

## 13. DISQUALIFICATION

While it will be ensured that genuine Whistle Blowers are accorded complete protection from any kind of unfair treatment as herein set out, any abuse of this protection will warrant disciplinary action.

Whistle Blowers, who make three or more Protected Disclosures, which have been subsequently found to be mala fide, frivolous, baseless, malicious, or reported otherwise than in good faith, will be disqualified from reporting further Protected Disclosures under this Mechanism. In respect of such Whistle Blowers, the Vigilance Officer would reserve its right to take/recommend appropriate disciplinary action.

## 14. COMMUNICATION

A whistle blower Mechanism cannot be effective unless it is properly communicated to all the

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Directors and employees. Employees shall be informed through publishing in notice board and on the website of the Company.

## 15. DISCLOSURE

The details of establishment of such Vigil Mechanism/Whistle Blower Mechanism shall be disclosed on the website of the Company if any, and in the Board's report.

## 16. PRESERVATION 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.

## 17. ADMINISTRATION AND REVIEW OF THE MECHANISM

The Board of the Company shall be responsible for the administration, interpretation, application and review of this Mechanism. The Board of the Company also shall be empowered to bring about necessary changes to this Mechanism, if required at any stage.

## 18. MECHANISM REVIEW AND AMENDMENT

- 18.1 The Company reserves its right to amend or modify this Mechanism in whole or in part, at any time without assigning any reason whatsoever. Modification may be necessary, among other reasons, to maintain compliance with local, state, central and federal regulations and/or accommodate organizational changes within the Company. 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. Any changes or modification on the Mechanism will be approved by Board of Directors of the Company.
- 18.2 Any ambiguities, interpretative issues, difficulties will be resolved by the Board of Directors of the Company in line with the broad intent of this Mechanism read with the applicable provisions of the Act, rules and regulations made thereunder.

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