



META INFOTECH LIMITED

VIGIL MECHANISM / WHISTLE BLOWER POLICY

Version Control

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23/09/2024	1.0	Vigil Mechanism / Whistle Blower Policy	Mr. Venu Gopal Peruri, Director	Board of Directors
26/03/2026	1.1		Company Secretary & Compliance Officer	Board of Directors

Meta Infotech Limited.

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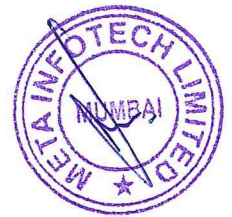
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CONTENTS

Sr. No.	Particulars	Page. No.
1	Preface	03
2	Applicability	03
3	Definition	03
4	Guiding Principles	04
5	Coverage of Policy	04
6	Protection	04
7	Protected Disclosure	05
8	Investigation	05
9	Secrecy/Confidentiality	06
10	Retention Of Documents and Amendment	06
11	Policy Review	06
12	Disclosures	06



VIGIL MECHANISM/WHISTLE BLOWER POLICY

1. PREFACE

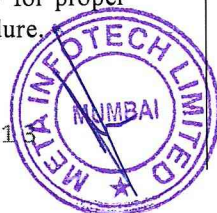
- 1.1 Section 177 of the Companies Act, 2013 read with Regulation 22 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 requires that every listed company shall establish a Vigil Mechanism /Whistle Blower policy for the directors and employees to report genuine concerns or grievances about unethical behavior, actual or suspected fraud or violation of the Company's Code of Conduct.
- 1.2 The Company believes in the conduct of the affairs of its constituents in a fair and transparent manner by adopting highest standards of professionalism, honesty, integrity and ethical behavior.
- 1.3 The Company has adopted separate Codes of Conduct for its employees and for the Board of Directors and Senior Management, which lay down the principles and standards that should govern the actions of the Company and its employees. Any actual or potential violation of the Code, howsoever insignificant or perceived as such, would be a matter of serious concern for the Company.
- 1.4 Accordingly, this Vigil Mechanism/Whistle Blower Policy ("the Policy") has been formulated with a view to provide a mechanism for employees of the Company to approach the Audit Committee of the Company and protected disclosure to the management instances of unethical behavior, actual or suspected fraud or violation of the Code of Conduct.
- 1.5 The Policy provides a framework to promote responsible and secure whistle blowing. It protects the Whistle Blower wishing to raise a concern about serious irregularities within the Company.
- 1.6 The Policy neither releases Whistle Blowers from their duty of confidentiality in the course of their work, nor is it to be misused to surface a grievance about a personnel work-related situation.

2. APPLICABILITY

- 2.1 This Policy is applicable to all Directors, Employees and other persons dealing with the Company.
- 2.2 The Protected Disclosure may be areas of concern in respect of the Company covered by this Policy and summarized in paragraph 5.

3. DEFINITIONS

- 3.1 "**Audit Committee**" means the Audit Committee constituted by the board of directors of the Company in accordance with Section 177 of the Companies Act, 2013 and Regulation 18 of the LODR Regulations, as amended from time to time
- 3.2 "**Company**" shall mean Meta Infotech Limited
- 3.3 "**Disciplinary Action**" means any action that can be taken on the completion of / during the investigation proceedings, including but not limited to, a warning, recovery of financial losses incurred by the Company, suspension/ dismissal from the services of the Company or any such action as is deemed to be fit considering the gravity of the matter.
- 3.4 "**Employee**" means every employee of the Company including the Directors in the whole time employment of the Company.
- 3.5 "**Protected Disclosure**" means a concern raised by a written communication made in good faith that discloses or demonstrates information that may evidence unethical or improper activity (as described more particularly in Clause 5) with respect to the Company. Protected Disclosures should be factual and not speculative or in the nature of an interpretations/conclusion and should contain as much specific information as possible to allow for proper assessment of the nature and extent of the concern and the urgency of a preliminary investigative procedure.



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

3.7 “Whistle Blower” means an Employee who makes a Protected Disclosure under this Policy.

4. THE GUIDING PRINCIPLES

4.1 The Company, as a policy, condemns any kind of discrimination, harassment, victimization or any other unfair employment practice being adopted against Whistle Blower. The Company will:

- Ensure that the Whistle Blower and/or the person processing the Protected Disclosure is/are not victimized for doing so;
- Treat victimization of Whistle Blower as a serious matter including initiating Disciplinary Action against person(s) causing or allowing victimization of Whistle Blower;
- Ensure complete confidentiality of identity of Whistle Blower;
- Not attempt to conceal evidence of the Protected Disclosure;
- Take Disciplinary Action for event covered under this Policy (as mentioned in Clause 5) or upon victimizing Whistle Blower or any person processing the Protected Disclosure or if any one destroys or conceals evidence of the Protected Disclosure made/to be made;
- Provide an opportunity of being heard to the persons involved especially to the Subject.

5. COVERAGE OF POLICY

5.1 The Policy covers malpractices and events which have taken place/ suspected to take place involving:

- An abuse of authority;
- Breach of employment contract;
- Manipulation of company data/records;
- Financial or compliance irregularities, including fraud, or suspected fraud;
- Criminal offence having repercussions on the company or its reputation;
- Pilferation of confidential/proprietary information;
- Deliberate violation of law/regulation;
- Misappropriation or misuse of Company funds/assets;
- Breach of Code of Conduct;
- An act of discrimination or sexual harassment;
- Any other unethical, imprudent deed/behavior

The above list is only illustrative and should not be considered as exhaustive.

5.2 Policy should not be used as a route for raising malicious or unfounded allegations against colleagues.

6. PROTECTION

6.1 No unfair treatment will be meted out to a Whistle Blower by virtue of his/ her **having** reported a Protected Disclosure under this Policy. The Audit Committee would be authorised to take steps to minimize difficulties, which the Whistle Blower may experience as a result of making the Protected Disclosure.

6.2 The identity of the Whistle Blower shall be kept confidential and shall be disclosed only on need to know basis.

6.3 Any other Employee assisting in the said investigation or furnishing evidence shall also be protected to the same extent as the Whistle Blower.

6.4 Protection to Whistle Blower under this Policy shall be available provided that Protected Disclosure is:

- made in good faith;
- the Whistle Blower has reasonable information or documents in support thereof; and
- not for personal gain or animosity against the Subject.



- 6.5 Whistle Blowers, who make any Protected Disclosures, which have been subsequently found to be mala fide, frivolous or malicious shall be liable to Disciplinary Action as may decided by the Audit Committee under this Policy.
- 6.6 Protection under this Policy would not mean protection from disciplinary action arising out of false or bogus allegations made by a Whistle Blower knowing it to be false or bogus or with a *mala fide* intention.
- 6.7 In respect of such Whistle Blowers, the Audit Committee would reserve its right to take/recommend appropriate disciplinary action.

7. PROTECTED DISCLOSURE

- 7.1 Protected Disclosures should be reported in writing so as to ensure a clear understanding of the issues raised and should either be typed or written in legible handwriting. Alternatively, the same can also be sent through email with the subject "Protected disclosure under the Vigil Mechanism / Whistle Blower policy
- 7.2 The Protected Disclosure should be forwarded under a covering letter which shall bear the identity of the Whistle Blower. Anonymous disclosures may not be entertained
- 7.3 All Protected Disclosures should be addressed to HR Head. The contact details are as under:

HR Head
Meta Infotech Limited
118/119, Ackruti Star,
Opposite Ackruti Centre Point, MIDC, Andheri (E),
Mumbai - 400093
Tel: +91 22 69372500
E-mail: hr@metainfotech.com

8. INVESTIGATION

- 8.1 All Protected Disclosures under this policy will be recorded and thoroughly investigated. The HR Head will carry out an investigation either himself/herself or by involving any other Officer of the Company/ Committee constituted for the same /an outside agency before referring the matter to the Audit Committee of the Company.
- 8.2 HR Head will be responsible to inform Company Secretary and Compliance Officer of the Company regarding such protected disclosures and he/she shall be responsible for intimating to Audit Committee.
- 8.3 On receipt of Protected Disclosure, the Audit Committee shall appropriately and expeditiously investigate all whistle blower reports received. In this regard, the Audit Committee may perform all such acts as it may deem fit at its sole discretion. The investigation shall be completed normally within 30 days of the receipt of the Protected Disclosure.
- 8.4 The Audit Committee shall have right to outline a detailed procedure for an investigation and may delegate such powers and authorities, as it may deem fit to any officer of the Company for carrying out any investigation.
- 8.5 The identity of a Subject will be kept confidential to the extent possible given the legitimate needs of law and the investigation.
- 8.6 Subjects will normally be informed of the allegations at the outset of a formal investigation and have opportunities for providing their inputs during the investigation.



8.7 The Subject shall have a duty to co-operate with the investigator and responsibility not to interfere or obstruct with the investigation process. Evidence shall not be withheld, destroyed or tampered with, and witnesses shall not be influenced, coached, threatened or intimidated by the Subject. The Subject, if found indulging in any such actions then that will make the Subject liable for disciplinary actions.

8.8 A report shall be prepared after completion of investigation by the Officer(s) investigating the matter which shall be submitted to the Audit Committee. Upon receipt of report, the Audit Committee shall submit the same along with recommendations to the Chairman for Disciplinary Action after providing reasonable opportunity of being heard to the Subject. No allegation of wrongdoing against a Subject shall be considered as maintainable unless there is good evidence in support of the allegation.

8.9 After considering the report and recommendations as aforesaid, the Chairman shall determine and finalise the Disciplinary Action as he may deem fit.

8.10 In case the subject is the Audit Committee Chairman, then the protected disclosure is sent to the Chairman of the Board of Directors who will take necessary steps for the investigation.

9 **SECRECY/CONFIDENTIALITY**

The Whistle Blower, the Subject, the Senior Officer(s) and everyone involved in the process shall:

- maintain complete confidentiality/ secrecy of the matter under this Policy;
- not discuss the matters under this Policy in any informal/social gatherings/ meetings;
- discuss only to the extent or with the persons required for the purpose of completing the process and investigations as directed by Audit Committee;
- not keep the papers unattended anywhere at any time;
- keep the electronic mails/files under password

If anyone is found not complying with the above, he/ she shall be held liable for such Disciplinary Action as is considered fit by the Audit Committee as the case may be.

10 **RETENTION OF DOCUMENTS AND AMENDMENT**

All Protected Disclosures, documented along with the results of Investigation relating thereto, shall be retained by the Company Secretary for a minimum period of 5 (five) years or as mentioned in applicable law, if any.

In case of any subsequent changes in the provisions of the Companies Act or any other regulations, including the listing regulations, which makes any of the provisions in the Policy inconsistent with the Companies Act or such other regulations, such provisions of the Companies Act or such other regulations would prevail over the Policy and the provisions in the Policy would be modified in due course to make it consistent with law.

11 **POLICY REVIEW**

The Board may subject to the applicable laws amend any provision(s) or substitute any of the provision(s) with the new provision(s) or replace the Policy entirely with a new Policy.

12 **DISCLOSURES**

The Company shall disclose the Policy on its website.

