



VIGIL MECHANISM (WHISTLE BLOWER) Policy

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CP CAPITAL LIMITED

(Formerly Known as Career Point Limited)

Registered Office: Village Tangori, Banur, Mohali, Punjab-140601

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Ph: +91-744-3559282 **Website:** www.capital.in **E-mail:** info@capital.in **CIN:** L64990PB2000PLC054497

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Vigil Mechanism (Whisher Blower) Policy

1. Objective

The Vigil Mechanism (“**Whistle Blower**”) is to ensure highest ethical, moral and business standards in the course of functioning and to build a lasting and strong culture of Corporate Governance within the Company.

2. Purpose of the Document

The purpose of the Document is to establish a vigil mechanism policy for all the directors and employees of the Company and thus formulated policy in order to provide a framework for responsible and secure whistle blowing/ Vigil mechanism.

3. Key Considerations

- Coverage
- Confidentiality Mechanism of WhistleBlower
- Protection to WhistleBlower
- Mechanism for Action / Reporting

4. Policy / Process / Guidelines & Process Flow

Section 177 of the Companies Act, 2013 read with Rule 7 of Companies (Meeting of Board and its Power) Rules, 2014 inter alia states that every (a) listed company (b) company which accept deposits from public (c) company which have borrowed money from banks and financial institutions in excess of fifty crores rupees shall establish a vigil mechanism for the directors and employees to report genuine concerns or grievances. The vigil mechanism provides a channel especially to the employees of the Company to report to management, concerns about unethical behavior, actual or suspected fraud or violation of the codes of conduct or ethics policy. Such mechanism is intended to provide for adequate security against victimization of employees who may use such mechanism and make provision for direct access to top level management of the Company.

At CP Capital Limited (“**the Company**”), we are committed to conducting its business in accordance with applicable laws, rules and regulations and the highest standards of business ethics, honesty, integrity and ethical conduct. However, the possibility of malpractices occurring in an organization’s operations can never be ruled out and ignorance of this possibility

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demonstrates poor corporate governance with potentially disastrous consequences. Therefore, one of the cornerstones of good corporate governance is the existence of a mechanism which lays down the principles and standards that should govern the actions of the Company, its Directors and Employees and investigates complaints of malpractices with fairness.

5. Definitions

The definitions of some of the key terms used in this policy are given below:

1. **Act** means the Companies Act, 2013 and Rules framed thereunder, as amended from time to time.
2. **Audit Committee** – constituted under Section 177 of the Companies Act 2013.
3. **Investigators** mean those persons authorized, appointed, consulted or approached by the Audit Committee and the police.
4. **Protected Disclosure** means a written communication, whether by letter/ email/ or over telephone relating to unethical practice or behavior or violation of code of conduct by employees/ Directors made in good faith by the WhistleBlower.
5. **Reviewing Authority** – CEO & COO at Head office will be Reviewing Authority.
6. **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.
7. **WhistleBlower** – The Directors/employees of the Company making the disclosure under this policy. The Whistle Blower's role is that of a reporting party. Whistleblowers are not investigators or finders of the facts; neither can they determine the appropriate corrective or remedial action that may be warranted.
8. **Vigilance Officer/ Ombudsperson** is a person including a full-time senior Employee, well respected for his/her integrity, independence and fairness. He/she would be authorized by the Board of the Company for the purpose of receiving all protected disclosures from whistleblowers, maintaining records thereof, placing the same before the Audit Committee for its disposal and informing the WhistleBlower the result thereof.

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The name of the Vigilance Officer / Ombudsperson will be circulated to the Directors/ Deputed and Direct employees of the Company.

6. Coverage

All Directors/ employees of the Company are covered under this policy. The policy covers malpractices and events which have taken place/ suspected to have taken place in the Company involving:

- Frauds;
- Corruption;
- Misuse/ abuse of official position;
- Manipulation of data/ documents;
- Any sort of harassment including mental or physical;
- Acts that are not in line with or violation of applicable company policy;
- Breach of etiquette or morally offensive behavior;
- Any unlawful act;
- Misappropriation/theft/embezzlement of company assets or property;
- Any other act which affects the interest of the Company adversely and has the potential to cause financial or reputational loss to the Company.

This policy neither releases employees from their duty of confidentiality in the course of their work nor can it be used as a route for raising malicious or unfounded allegations against people in authority and/or colleagues in general.

7. Exclusions:

Decisions taken by the committees established by the Company and the policy decisions of the Company shall be outside the purview of this policy.

8. Reporting Mechanism / Complainant (WhistleBlower)

Any Director / employee willing to disclose information may do so in any of the following manner:

1. In writing, duly addressed to the Ombudsperson in a sealed envelope specifically superscribed as “**Disclosure under WhistleBlower Scheme**”.

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2. Suitable proof of his/her identity/ contact numbers/ address so that additional information, if any, can be obtained. In case identity cannot be ensured, the complaints will be treated as anonymous/ pseudonymous complaints, and may not attract further action.
3. Complaints can also be sent to the Ombudsperson from the official e-mail ID of the Director/ employee. The contact details/ address of the Director/employee should however be provided. In case of absence/ incorrectness of the same, the complaints will be treated as anonymous/ pseudonymous complaints and may not attract further action.
4. Disclosure can also be made to Ombudsperson over Telephone. The Whistle Blower would however, be required to disclose his/her identity and furnish sufficient information for verifying his/her identity by the Ombudsperson. Additional information, as deemed necessary, will be sought by the Ombudsperson receiving the call.
5. The disclosure whether by letter/email/telephone should provide specific and verifiable information in respect of the “Subject – Head office/ Regional Office / Hub / Director/ Employee.
6. The details in the complaint should be specific and verifiable.

9. Confidentiality Mechanism of WhistleBlower

The complaints received under Whistle Blower will be opened by the Ombudsperson only. Upon the receipt of the complaint, the Ombudsperson will enter the particulars of the complaint in a Complaint Register and allot a complaint number on the all pages of the complaint. The complaint Register will remain in the custody of the Ombudsperson only.

10. Protection to WhistleBlower

The Company will protect the confidentiality of the complainants and their names/ identity will not be disclosed except as statutorily required under law.

1. No adverse penal action shall be taken or recommended against an employee in retaliation to his/her disclosure in good faith of any unethical and improper practices or alleged wrongful conduct. It will be ensured that the WhistleBlower is not victimized for making the disclosure.

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2. In case of victimization in such cases, serious view will be taken including departmental action on such persons victimizing the WhistleBlower.
3. Identity of the Whistle Blower will not be disclosed by the Ombudsperson except to the investigators.
4. If any person is aggrieved by any action on the ground that he/she is being victimized due to the fact that he had filed a complaint or disclosure, he/ she may file an application before the Reviewing Authority.
5. To protect the interest of the Whistle Blower for any adverse reporting in Annual Appraisal/ Performance report, he/ she may be given an option to request for a review of his/her Annual Report by the next higher Authority within 3 months of the end of relevant year.

11. Disqualification from Protection

1. Protection under the scheme would not mean protection from departmental action arising out of false or bogus disclosure made with mala fide intention or complaints made to settle personal grievances.
2. Whistle Blowers, who make any disclosures, which have been subsequently found to be malafide or frivolous or malicious, shall be liable to be prosecuted and appropriate disciplinary action will be taken against them under service rules/ bipartite settlements only when it is established that the complaint has been made with the intention of malice.
3. This policy does not protect a Director/ employee from an adverse action which occurs independent of his disclosure under this policy or for alleged wrongful conduct, poor job performance or any other disciplinary action, etc. unrelated to a disclosure made pursuant to this policy.

12. Mechanism for Action/ Reporting on such disclosures

1. The Ombudsperson shall, on receipt of the complaint, arrange to verify the identity of the whistleBlower.

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2. Proper record will be kept of all disclosures received. The action against each disclosure will be also noted and put up to the Reviewing Authority within 07 days from the receipt of the complaint.
3. Only on being satisfied that the disclosure has verifiable information, necessary enquiry/ investigation will be done with regard to the complaint with assistance of the Committee at Corporate office. Ombudsperson will also have the authority to seek the assistance / support from other departments. The process will be completed within 30 days of receipt of the complaint.
4. Any inquiry/ investigation conducted against any subject shall not be construed by itself as an act of accusation and shall be carried out as a neutral fact-finding process, without presumption of any guilt.
5. The identity of a Subject will be kept confidential to the extent possible given the legitimate needs of law and investigation.
6. The inquiry/ investigation shall be conducted in a fair manner and provide adequate opportunity for hearing to the affected party and a written report of the findings should be prepared for submission.
7. Subjects shall have a duty to co-operate with Officer, Committee or Ombudsperson or any of the investigators during investigation to the extent that such cooperation will not compromise self-incrimination protections applicable under the available laws.
8. Subjects shall be free at any time to engage counsel at their own cost to represent them in the investigation proceedings.
9. Subjects 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.
10. A time frame of maximum 30 days will be permitted to complete the investigation / enquiry. In case the same cannot be completed within a stipulated period, an interim report should be submitted by the Investigators giving inter alia, the tentative date of completion.

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11. In case the disclosure made does not have any specific & verifiable information, the Ombudsperson will be authorized not to take any action. This would be suitably recorded and placed before the Reviewing Authority.
12. In case the allegations made in the disclosure are substantiated, appropriate departmental action will be taken against the employee concerned on whose part lapses are observed.
13. The action taken against the subject/ Director/ employee as stated in the above paragraph will be in addition to any other action or prosecution which may be initiated against said subject/ Director/ employee under any statute or law in force.

13. Review of status Report

Functioning of the scheme will be reviewed by the Reviewing Authority on quarterly basis and status Report (including NIL report) will be put up by the Ombudsperson to the Audit Committee of the Directors of the Company.

14. Access to Chairman of the Audit Committee

The WhistleBlower shall have the right to access the Chairman of the Audit Committee directly in exceptional cases and the Chairman of the Audit Committee is authorized to prescribe suitable directions in this regard.

15. Implementation of the Policy

The policy shall be disclosed on the website of the Company. The Ombudsperson will ensure that the policy is known to all Directors and employees of the Company. Vigil Mechanism Policy/ Whistle Blower Policy will be subject to review every year.

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