



WHISTLE BLOWER / VIGIL MECHANISM POLICY

PREAMBLE

Earkart Limited, hereinafter referred to as the “Company” is committed to maintaining the highest standards of ethical conduct, integrity, transparency, and accountability in all its business activities and operations. The company believes that a robust governance framework and an open work culture are essential for sustainable growth and stakeholder confidence.

In furtherance of these principles, The company has established this Whistle blower and Vigil Mechanism Policy (“Policy”) to provide a formal mechanism for directors, employees, and other stakeholders to report genuine concerns regarding unethical conduct, actual or suspected fraud, misconduct, violation of applicable laws, regulations, or the Company’s policies, without fear of retaliation or victimization.

This Policy is framed in accordance with the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, and aims to ensure adequate safeguards against victimization of persons who use such mechanism and provide direct access to the Chairperson of the Audit Committee in appropriate cases.

Preeti Sinastava


EARKART LIMITED
NOIDA



1. PURPOSE

The purpose of this Policy is to establish a vigil mechanism for reporting genuine concerns relating to unethical behaviour, actual or suspected fraud, misconduct, violation of law, or breach of the Company's policies, and to provide adequate safeguards against victimization of persons making Protected Disclosures in good faith.

This Policy also provides a framework for investigation and reporting of such concerns in accordance with applicable laws and good corporate governance practices.

2. APPLICABILITY

This Policy shall apply to:

- All employees (permanent, temporary, contractual, trainees, interns);
- Directors;
- Key Managerial Personnel;
- Consultants and retainers;
- Vendors, suppliers, service providers, and business partners interacting with the Company.

Neelima Sinastava



EARKART LIMITED
NOIDA



3. DEFINITIONS

3.1 “Whistleblower”

A Whistleblower means any person covered under this Policy who reports a Protected Disclosure concerning unethical conduct, misconduct, fraud, or violation of law or Company policy.

3.2 “Protected Disclosure”

A Protected Disclosure means any communication made in good faith that discloses or demonstrates information relating to:

- Fraud or suspected fraud;
- Corruption, bribery, or misuse of Company assets;
- Financial irregularities or manipulation;
- Violation of law, rules, or regulations;
- Breach of Company policies or Code of Conduct;
- Abuse of authority;
- Insider trading or leakage of confidential information;
- Harassment, discrimination, or unethical conduct;
- Conflict of interest;
- Any act causing financial or reputational loss to the Company.

3.3 “Audit Committee”

Means the Audit Committee constituted by the Board of Directors of the Company.





3.4 “Vigilance Officer”

The Company Secretary shall act as the primary Vigilance Officer under this Policy and shall be responsible for the implementation and administration of the Vigil Mechanism.

The Chief Financial Officer shall assist the Vigilance Officer in the review, coordination, and investigation of Protected Disclosures, particularly in matters involving financial or accounting irregularities.


The Vigilance Officer shall function under the supervision of the Audit Committee.

4. ADMINISTRATION OF POLICY

The Company Secretary shall act as the primary Vigilance Officer under this Policy and shall be responsible for the implementation and administration of the Vigil Mechanism.

The Chief Financial Officer shall assist the Vigilance Officer in the review, coordination, and investigation of Protected Disclosures, particularly in matters involving financial or accounting irregularities.

The Vigilance Officer shall function under the supervision of the Audit Committee.

Preeti Senastana




In case any complaint is received against the Vigilance Officer, Chief Financial Officer, or any member of senior management, such complaint may be directly reported to the Chairperson of the Audit Committee.

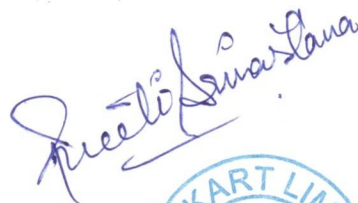
5. SCOPE OF REPORTING

A complaint may be made under this Policy concerning:

- Accounting or auditing irregularities;
- Misappropriation of funds or assets;
- Forgery or falsification of records;
- Corruption or bribery;
- Breach of confidentiality;
- Violation of statutory obligations;
- Unethical business conduct;
- Retaliation against employees raising concerns;
- Any criminal offence involving the Company.

This Policy should not be used for:

- Personal grievances unrelated to unethical conduct;
- Routine HR complaints;
- Performance evaluation disputes;
- Frivolous or malicious allegations.





Such matters may be addressed under applicable HR or grievance redressal mechanisms.

6. REPORTING MECHANISM

Protected Disclosures may be reported through any of the following channels:

Email:

CS@earkart.in and ajay_giri@earkart.in

Postal Address:

The Vigilance Officer

Earkart Limited

A-133, Ground floor, Sector-63, Gautam Buddha Nagar, Noida, Uttar Pradesh - 201301

Reporting to Audit Committee Chairperson:

In exceptional or sensitive cases involving senior management or the Vigilance Officer, complaints may be directly addressed to the Chairperson of the Audit Committee.

The disclosure should preferably contain:

- Nature of concern;
- Relevant facts and supporting evidence;
- Names of persons involved (if known);
- Date, time, and location of occurrence;

Preeti Sinastana





- Any other relevant information.

Anonymous complaints may be considered at the discretion of the Company if supported by sufficient evidence.

7. GOOD FAITH REPORTING

A Whistleblower shall act in good faith and have reasonable grounds to believe that the information disclosed indicates misconduct or wrongdoing.

Any person making allegations that are knowingly false, malicious, or frivolous may be subject to disciplinary action.

8. PROTECTION AGAINST RETALIATION

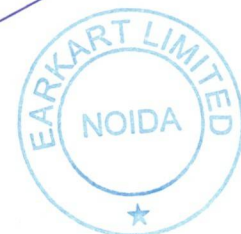
The Company strictly prohibits retaliation against any Whistleblower who raises concerns in good faith.

No Whistleblower shall suffer:

- Harassment;
- Discrimination;
- Retaliation;
- Victimization;
- Adverse employment consequences;
- Threats or intimidation

for reporting concerns under this Policy.

Preeti Swastika





Any act of retaliation shall be treated as a serious disciplinary matter.


9. CONFIDENTIALITY

The identity of the Whistleblower, subject matter of the complaint, and investigation details shall be kept confidential to the extent possible and permitted by law.

Information shall only be disclosed on a need-to-know basis or where required by law or regulatory authorities.

10. INVESTIGATION PROCEDURE

1. Upon receipt of a complaint, the Vigilance Officer shall conduct a preliminary review.
2. If deemed appropriate, a detailed investigation shall be initiated.
3. Investigations may involve:
 - Internal departments;
 - External consultants;
 - Legal advisors;
 - Auditors or forensic experts.
4. The concerned individual may be given an opportunity to present their explanation.

Prateek Sivasankar




5. The investigation findings shall be documented and submitted to the Audit Committee or competent authority.
6. Appropriate corrective or disciplinary action may be taken based on investigation findings.

11. ROLE OF AUDIT COMMITTEE

The Audit Committee shall:

- Oversee the functioning of the vigil mechanism;
- Review significant complaints and investigation reports;
- Ensure adequate safeguards against victimization;
- Ensure fair and independent investigations;
- Recommend corrective measures where necessary.

12. RECORD RETENTION

All complaints, investigation reports, and related records shall be maintained securely by the Company for such period as prescribed under applicable law or Company policy.

Preety Sharma





13. FALSE OR MALICIOUS COMPLAINTS

While genuine concerns are encouraged, malicious, knowingly false, or fabricated allegations may result in disciplinary action, including termination of employment or legal proceedings, as applicable.

14. ACCESS TO CHAIRPERSON OF AUDIT COMMITTEE

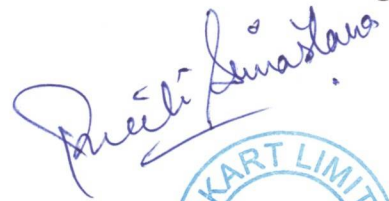

In appropriate or exceptional cases, the Whistleblower shall have direct access to the Chairperson of the Audit Committee.

15. AMENDMENT

The Company reserves the right to amend, modify, or revise this Policy at any time in accordance with applicable laws and business requirements.

16. EFFECTIVE DATE

Provisions of the regulations under this policy shall be applicable to the company from the date when the securities of the company are listed on Stock Exchange.



ANNEXURE – FORMAT OF WHISTLEBLOWER COMPLAINT

1. Name of Complainant (Optional):
2. Department / Relationship with Company:
3. Contact Details:
4. Nature of Complaint:
5. Date / Period of Incident:
6. Persons Involved:
7. Evidence Available:
8. Detailed Description of Concern:
9. Whether previously reported: Yes / No
10. Signature (if applicable):

Pratibha Singh
