

**VIGIL MECHANISM**  
**AND**  
**WHISTLE-BLOWER POLICY**

**Era Infra Engineering Limited**

# INDEX

1. **Introduction**
2. **Objective of the Policy**
3. **Definitions**
4. **Scope of the Policy**
  - 4.1 Covered Concerns
  - 4.2 Exclusions
5. **Oversight and Administration**
6. **Procedure for Raising a Concern**
  - 6.1 Manner of Submission
  - 6.2 Anonymous Complaints
  - 6.3 Acknowledgment and Review
  - 6.4 Investigation
  - 6.5 Timeline
7. **Protection to Whistleblowers**
8. **Confidentiality**
9. **Record Keeping**
10. **Amendment to the Policy**
11. **Communication of the Policy**

## 1. Introduction

Era Infra Engineering Limited (“the Company”) is committed to maintaining the highest standards of ethical conduct, transparency, and integrity in all its operations. To strengthen this commitment and in compliance with **Section 177(9) and 177(10) of the Companies Act, 2013**, the Company has established this Vigil Mechanism (“Policy”) to provide a secure and confidential channel for raising concerns about unethical practices, misconduct, or any behaviour contrary to the Company’s Code of Conduct.

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## 2. Objective of the Policy

The purpose of this Policy is to:

- Provide a structured mechanism for reporting genuine concerns relating to actual or suspected unethical behaviour, fraud, financial irregularities, or violation of legal or regulatory requirements.
  - Ensure that any individual raising a concern is able to do so **without fear of retaliation, victimisation, or unfair treatment**.
  - Enable timely investigation and appropriate corrective action in accordance with the principles of fairness and natural justice.
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## 3. Definitions

### a. “Audit Committee”

The Audit Committee constituted by the Board under Section 177 of the Companies Act, 2013, if any

### b. “Whistleblower”

Any director, employee or other stakeholder (where permitted by law) who reports a concern under this Policy.

### c. “Protected Disclosure”

A good-faith written communication that highlights an unethical or improper act or suspected wrongdoing.

### d. “Subject”

The person(s) against whom a Protected Disclosure has been made.

### e. “Disciplinary Action”

Actions such as written warnings, recovery of loss, suspension, or any other measure deemed appropriate after investigation.

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## 4. Scope of the Policy

### 4.1 Covered Concerns

Concerns that may be reported under this Policy include, but are not limited to:

- Fraud, financial malpractice, or misappropriation of funds or assets
- Manipulation or falsification of records or documents
- Breach of internal controls, accounting irregularities or questionable audit practices
- Abuse of authority or misuse of Company resources
- Violation of law, policy or any statutory requirements
- Harassment or discrimination
- Unethical behaviour or actions that compromise the Company's interests
- Disclosure of confidential or proprietary information without authorization

### 4.2 Exclusions

The following shall not fall within the ambit of this Policy:

- Personal grievances related to employment terms (which should be addressed through the HR grievance mechanism)
- Service-related issues such as salary, promotions, or transfers
- Matters already under formal disciplinary or legal proceedings

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## 5. Oversight and Administration

The **Audit Committee** shall oversee the vigil mechanism.

The Committee may designate senior officials or an internal team to assist in receiving, reviewing, and investigating complaints.

All proceedings, including the identity of the Whistleblower, shall be kept strictly confidential.

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## 6. Procedure for Raising a Concern

### 6.1 Manner of Submission

A Whistleblower may submit a Protected Disclosure in writing, providing, to the extent available:

- Full particulars of the concern, including relevant facts and circumstances
- Supporting evidence or documents, where available
- Contact details of the Whistleblower (optional; however, disclosure thereof facilitates effective investigation and follow-up)

Protected Disclosures may be submitted in a sealed envelope, superscribed "**Confidential – Whistleblower Disclosure**", addressed to:

**The Audit Committee**  
**Era Infra Engineering Limited**  
B-292, Chandra Kanta Complex, Shop No. 2 & 3  
Near Metro Pillar No. 161, New Ashok Nagar  
New Delhi – 110096, India

**OR** through electronic mode at **revival@eragroup.in**

In appropriate or exceptional cases, the Whistleblower may directly approach the Chairperson of the Audit Committee.

## 6.2 Anonymous Complaints

The Company may review anonymous disclosures; however, investigation may be limited if adequate information is not provided.

## 6.3 Acknowledgment and Review

Upon receipt:

1. The complaint will be acknowledged within **7 working days**, wherever the identity is known.
2. The Audit Committee or designated officer will conduct an initial assessment.
3. If the matter falls within the scope of this Policy, a detailed investigation shall be initiated.
4. The Subject shall be given an opportunity to be heard, in line with natural justice.

## 6.4 Investigation

- Investigations will be conducted objectively and independently.
- External experts may be appointed where necessary.
- A final report containing findings and recommendations shall be placed before the Audit Committee.

## 6.5 Timeline

Investigations should ordinarily be completed within **90 days**, unless extended by the Audit Committee.

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## 7. Protection to Whistleblowers

- The Company prohibits any form of retaliation, victimization, harassment, or adverse action against a Whistleblower.
- Any person found retaliating against a Whistleblower will be subject to disciplinary action.
- Whistleblowers making malicious or knowingly false allegations may also face disciplinary action.

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## 8. Confidentiality

All disclosures and investigations shall be handled with strict confidentiality. Identity of the Whistleblower will not be disclosed without explicit consent, except where required by law.

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## 9. Record Keeping

All complaints, investigation records, and related documents shall be maintained for **six (6) years**.

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## 10. Amendment

The Company reserves the right to amend, modify, or replace this Policy at any time, subject to applicable laws and approval of the Board.

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## 11. Communication of the Policy

This Policy shall be circulated to all employees and made available on the Company's website and internal communication platforms.

# Version Control Table

Version	Date	Description of Changes	Approved By
1.0	09-Dec-2025	Initial Policy Draft	Board of Directors