

TRINITY TRADELINK LIMITED

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**CODE OF CONDUCT AND ETHICS
TERMS OF REFERENCE OF COMMITTEES
VIGIL MECHANISM/WHISTLE BLOWER POLICY**

CODE OF CONDUCT AND ETHICS

1. INTRODUCTION

The Company's policy is to conduct its business with responsibility, integrity, fairness, transparency and honesty.

Our Code of Conduct serves as a guide for our daily business interactions, reflecting our standard for appropriate behavior and our corporate values. The Code clearly conveys to each of us that the manner in which we achieve our business results matters just as much as achieving them. The Code of Conduct applies to all the people, including directors, officers and all employees of the Company. Vendors and suppliers are also subject to these requirements, as adherence to the Code is a condition for conducting business with the Company.

The purpose of this code of conduct is to promote conduct of business ethically in an efficient and transparent manner and meeting its obligations to shareholders and all other stakeholders. This code of conduct is also a tool in carrying out our corporate social responsibility in more effective manner. This Code sets out a broad policy for one's conduct in dealing with the Company, fellow directors and employees and the external environment in which the Company operates.

Most importantly, each employee is responsible for demonstrating integrity and leadership by complying with the provisions of the Code of Conduct, Global Business Practices Guidelines, Company policies and all applicable laws. By fully including ethics and integrity in our ongoing business relationships and decision-making, we demonstrate a commitment to a culture that promotes the highest ethical standards.

Since the principles described in this Code are general in nature, the Code does not cover every situation that may arise. Complying with the Code is easiest to ensure by using good judgment and seeking guidance when questions arise. Each of us is responsible for our decision-making and for our compliance with the Code.

Nothing in this Code, or in any company policy and procedures or in other related communications (verbal or written) shall constitute and shall not be construed to constitute a contract of employment for a definite term or a guarantee of confirmed employment. This Code supersedes all other such codes, policies, procedures, instructions, practices, rules or written or verbal representations to the extent that they are inconsistent.

The Directors and Senior Executives shall not be involved in any activity that would have any adverse effect on the company. Our ambition is to be a leader in our industry and to operate and achieve excellence in everything we do - including our standards of Business conduct. The corporate objectives to be pursued shall be to sustain the competitive edge of the company.

No adverse action will be taken against anyone for complaining about, reporting, or participating or assisting in the investigation of a suspected violation of the Code of Conduct, unless the allegation made or information provided is found to be intentionally false. To the maximum extent possible, Company will maintain the confidentiality of all complaints.

The Code is available online for all to read, understand and comply with the Code. However, compliance does not just happen. It requires a commitment from each of us.

2. YOUR RESPONSIBILITIES TO THE COMPANY

A. GENERAL STANDARDS OF CONDUCT

The Company expects you to exercise good judgment to ensure the safety and welfare of our people and to maintain a cooperative, efficient, positive, harmonious and productive work environment and business conduct. These standards apply while working on our premises, at offsite locations where our business is being conducted, at Company sponsored business and social events, or at any other place where you are a representative of the Company. In addition, on client locations, you may be required to adhere to the clients' code of conduct as well.

1. Regulatory Compliance

At Trinity Tradelink Limited, we take pride in the strong personal commitment of our people and the excellent achievements that result from that commitment. But this level of commitment can only be achieved in a climate of trust, open and honest communication, and respect. All of your dealings with your peers, your direct reports and your supervisors should be conducted as a partnership, in which each individual's behaviour is governed by an overriding commitment to maintaining the highest ethical standards.

Your relationship with those you work with should be as a member of a winning team. People working in harmony and focused on a set of mutual objectives are the driving momentum behind our business. For this dynamic team relationship to work each individual must fulfill his or her responsibilities and feel assured that others will do the same. This means providing the necessary support to others, at every level, to get the job done. No individual or business unit can place its own priorities before those of the Company's.

Your relationship with those you work with or supervise should promote ethics and compliance by setting an example of decency, fairness and integrity. As a leader, you are responsible for clearly defining standards of performance and creating an environment that promotes teamwork and ethical behavior.

Every employee or Director and every representative of Trinity Tradelink Limited shall in his business conduct, shall be responsible for complying with all applicable laws and regulations, both in letter and in spirit, in all the territories in which he / she operates. If the ethical and professional standards set out in the applicable laws and regulations are below that of the Code than the standards of the Code shall prevail.

2. Application of this Code

This Code of Conduct applies to all the directors and senior executives and employees of Trinity Tradelink Limited. Senior Executives shall mean the members of core management team of the Company excluding Board of Directors and shall comprise of all the members of management one level below the executive director, including all functional heads.

Where Trinity Tradelink Limited is a major or strategic shareholder in another company, that company and any joint venture partner or associate company or other shareholders should also be made aware of this Code and encouraged to comply with it.

We aim to choose as business partners, people with standards and ethical values compatible with our own. If we find ourselves in a business relationship with anyone where it is clear that there is a serious incompatibility, which cannot be resolved we will seek to terminate the relationship.

3. People as our Greatest Resource

Trinity Tradelink Limited's vision is based on inspiring and unleashing creative potential in human assets of the Company. This is possible in an environment where we all respect the rights of those around us. You are encouraged to advance as far as you can and to make a meaningful contribution to the success of the Company. In the end, it is the efforts of our talented and skilled people that make the success of our business possible. Specifically, in the matter of employment, The Company is committed to providing a work environment free of discrimination and harassment. The Company is an equal opportunity employer and makes employment decisions based on merit and business needs.

- It is the policy, practice and desire of the company to provide employment opportunities to all qualified persons on an equal basis. The Company will not discriminate against any employee or applicant for employment because of race, colour, religion, sex, gender identity, national origin, ethnicity, age, sexual orientation, disability, marital status, veteran status or any other characteristic protected by law in any of the terms or conditions of employment. This includes, but is not limited to, recruitment, hiring, promotion, transfer, compensation, training, demotion or layoff.

- We do not use child labour. Child labour is defined as employing any person younger than the minimum age allowed by law in the jurisdiction in question. However, in no event will we knowingly employ anyone younger than sixteen (16) years of age.
- We maintain an inclusive work environment and achieve excellence by attracting and retaining people of all backgrounds in our workforce.
- We provide training, education and promotional opportunities that permit development and career advancement for all the people of our Company.
- We conduct performance appraisals that provide candid and accurate feedback. This process encourages two-way comments and discussion, and review of appraisals by higher levels of management.
- We prohibit sexual or any other kind of harassment of Trinity Tradelink Limited people by any person in the workplace or while conducting Company business.
- We strive to avoid favoritism or the appearance of favoritism in the workplace in accordance with the policies and procedures adopted by the Company.
- We strive to eliminate potential hazards from the workplace and to comply with all applicable occupational safety and health laws and standards.
- We help maintain a safe, healthy and productive work environment, for all the people of our Company and others, by:
 - prohibiting the possession, use, sale or transfer of illegal drugs or drug paraphernalia on Company property or time;
 - prohibiting the conduct of Company business while under the influence of alcohol;
 - prohibiting any acts that could be perceived as violent, threatening, degrading or intimidating, and
 - requiring that any instance of drug or alcohol abuse, violence or unlawful weapons possession be reported to management immediately.

4. Honest and Ethical Conduct

We promote open and honest communications. Encourage creative and innovative thinking, and if you are a supervisor, treat subordinates as individuals, providing them the freedom necessary to do their jobs. Provide suggestions for performance improvement.

Your relationship with your supervisor should be one of mutual respect and trust. You and your supervisor are a team with the shared purpose of achieving the goals set for your unit by the Company. You are as responsible as your supervisor for ensuring that the communication between you is open and honest. Take the initiative as often as you can. Be innovative in solving problems. Your cooperation and creativity are essential to achieving the goals of your unit and the Company.

The Directors and senior executives of the Company should act in accordance with the highest standards of personal and professional integrity, honesty and ethical conduct. Honest conduct is conduct that is free from any fraud or deception. Ethical conduct is the conduct conforming to the accepted professional standards of conduct and shall include ethical handling of actual or apparent conflicts of interest between personal and professional relationships.

5. Solicitation and Distribution of Literature

In order to ensure efficient operation of the Company's business and to prevent disruption to employees, the Company has established a protocol on solicitations and distribution of literature at the Company premises. No employee shall solicit or promote support for any cause or organization during his or her working time or during the working time of the employee or

employees at whom such activity is directed. No employee shall distribute or circulate any written or printed material in work areas during his or her working time or during the working time of the employee or employees at whom such activity is directed. Under no circumstances will non-employees be permitted to solicit or to distribute written material for any purpose at the Company premises.

B. CONFLICTS OF INTEREST

A “conflict of interest “occurs when an individual's private interest interferes or appears to interfere with the interests of the Company.

Your decisions and actions in the course of your employment with the Company should be based on the best interests of the Company, and not based on personal relationships or benefits. Each of us has a responsibility to the Company and its stakeholders. Although this duty does not prevent us from engaging in personal transactions and investments, it does demand that we avoid situations where a conflict of interest might occur or appear to occur or your ability to exercise independent judgment in the Company’s best interest is compromised. The Company is subject to scrutiny from many different individuals and organizations. We should always strive to avoid even the appearance of impropriety.

You must avoid situations involving actual or potential conflict of interest. Personal or romantic involvement with a competitor, supplier, or subordinate employee of the company, which impairs a person’s ability to exercise good judgment on behalf of the Company, creates an actual or potential conflict of interest. Personal relationships and romantic liaisons in Supervisor-subordinate reporting structures may lead to team management challenges, possible claims of sexual harassment and reduced morale.

The Directors and Senior Executives should not engage in any activity or enter into any pecuniary relationship which might result in conflict or interest, either directly or indirectly.

An employee involved in any of the types of relationships or situations described in this policy should immediately and fully disclose the relevant circumstances to his or her immediate supervisor, or any other appropriate supervisor, for a determination about whether a potential or actual conflict exists. If an actual or potential conflict is determined, the Company may take whatever corrective action appears appropriate according to the circumstances. Failure to disclose facts shall constitute grounds for disciplinary action, up to and including termination.

The directors and senior executives must act at all times in the Company's best interests and avoid putting themselves in a position where their personal interests conflict or appears to conflict with the interest of the Company. The personal interests will include those of their relatives. Any director or senior executive, who is aware of a conflict of interest or is concerned that a conflict might develop, is required to disclose the matter promptly to the Board of Directors in case of a director and to the Managing Director in case of senior executive.

A conflict of interest may arise either, directly or indirectly:

- (a) an employee, director or a representative is in a position to derive a personal benefit or benefits to any of his relatives by making or influencing decisions relating to any transaction, and
- (b) An independent judgment of the Company's best interest cannot be exercised.

Conflicts can arise in many situations. It will not always be easy to distinguish between proper and improper activity. When in doubt, consult your manager before taking any action. It would be impractical to attempt to list all possible situations in which a conflict of interest may arise, but some common examples include:

- (i) Financial interest of an employee or a Director or a representative of Trinity Tradelink Limited or their relatives in an actual or potential competitor, supplier, customer, distributor, joint venture or other alliance partner of Trinity Tradelink Limited.

- (ii) An employee or a Director or a representative of Trinity Tradelink Limited conducts business on behalf of his Company or is in a position to influence a decision with regard to his Company's business with a customer of which his relative is a principal officer or representative, resulting in a benefit to him or his relative.
- (iii) Award of benefits such as increase in salary or other remuneration, position, promotion or recruitment of a relative of an employee or a representative of Trinity Tradelink Limited where such an individual is in a position to influence the decision with regard to such benefits.
- (iv) Acceptance of gifts, donations, hospitality and/or entertainment beyond the customary level from existing or potential suppliers, customers or other third parties which have business dealings with the Company.

Notwithstanding that such or other instances of conflict exist due to any historical reasons, adequate and full disclosure by the interested employees should be made to the company's management with an undertaking not to allow the conflict to continue. The management would then review the matter and take appropriate action.

C. REALTED PARTY TRANSACTIONS

As a general rule, Directors, Senior Management Personnel's and other employees of the company should avoid conducting Company business with a relative, or with a business in which a relative is associated in any significant role. Relatives include Members of Hindu Undivided Family, spouse, siblings, children, parents, step relationships.

If such a related party transaction is unavoidable, you must seek prior approval of and fully disclose the nature of the related party transaction to the Company's Audit Committee. All the related party transactions are subject to the consent of Board of Directors in their meeting.

All the related party transactions as prescribed by the Companies Act, 2013 from time to time and all other applicable laws, for the time being in force are subject to the prior approval of shareholders in their meeting. The most significant related party transactions i.e. to say all material related party transactions, must be approved by the Shareholders of the Company through special resolution. The Company must report all such material related party transactions under applicable accounting rules, SEBI rules and regulations, Indian Companies Act, and other securities market rules. Any dealings with a related party must be conducted at arm's-length and with no preferential treatment.

D. INDEPENDENT DIRECTORS: ROLES, RESPONSIBILITIES AND DUTIES

Principles of corporate governance require Independent Directors to review the overall strategy, oversee the performance of management and participate and arrive at an independent judgment. Their key role is to provide an unbiased, independent, varied and experienced perspective to the Board.

The roles and responsibilities of Independent Directors collectively or through their Committees include:

1. To be well informed: The Independent Directors are expected to be well informed about the Company and have an adequate understanding of the business environment in which the Company operates including its risk management policies.
2. Provide strategic direction: The Independent Directors are required to contribute to Board matters in a varied and informed manner and to act as a constructive critic in looking at the objectives and plans of the executive management.
3. Oversee the performance of the management: The Independent Directors are responsible for monitoring the performance of senior management personnel's, non-independent directors, chairperson of the Company taking into account the views of executive

- directors and non-executive directors and the Board as a whole with regard to ensuring that the determined strategies and objectives of the Company are achieved.
4. Ensure accuracy of accounts and books of the Company: It is the responsibility of the Independent Directors to ensure that the Company's accounts present a true and fair picture of its business and financial performance. This includes selection of the statutory and internal auditors, review of the annual audit plan, audit reports, the accuracy of internal controls and compliance with applicable legal requirements and other codes adopted by the Company.
 5. Determining the appropriate levels of remuneration of executive directors, key managerial personnel and senior management and having a prime role in appointing and where necessary recommending removal of executive directors, key managerial personnel and senior management.
 6. Protect the interest of all stakeholders: Independent Directors should ensure that decisions are taken in the best interests of the Company and all its stakeholders. Safeguard the interests of all stakeholders, particularly the minority shareholders and ensure balance of conflicting interest of the stakeholders.
 7. Upholding the highest standards of integrity and probity in the interests of the Company.
 8. Assisting the company in implementing the best Corporate Governance practices.
 9. Assessing the quality, quantity and timeliness of flow of information between the company management and the Board that is necessary for the Board for effective and reasonable performance of their duties.

The Duties of Independent Directors shall include:

1. Undertaking appropriate induction and regularly updating and refreshing their skills, knowledge and familiarity with the company.
2. Seeking appropriate clarification or amplification of information and, where necessary, taking and following appropriate professional advice and opinion of outside experts at the expense of the company.
3. Striving to attend all meetings of the Board of Directors and of the Board Committees of which he is a member.
4. Participating constructively and actively in the committees of the Board in which they are chairpersons or members.
5. Striving to attend the General Meetings of the company.
6. Where they have concerns about the running of the company or a proposed action, ensuring that these are addressed by the Board and, to the extent that they are not resolved, insisting that their concerns are recorded in the minutes of the Board meeting.
7. Keeping themselves well informed about the company and the external environment in which it operates.
8. Not unfairly obstructing the functioning of an otherwise proper Board or Committee of the Board.
9. Paying sufficient attention and ensuring that adequate deliberations are held before approving related party transactions and assuring themselves that the same are in the interest of the company.
10. Ascertaining and ensuring that the company has an adequate and functional vigil mechanism and ensuring that the interests of a person who uses such mechanism are not prejudicially affected on account of such use.
11. Reporting concerns about unethical behavior, actual or suspected fraud or violation of the company's code of conduct or ethics policy.
12. Acting within his authority, assisting in protecting the legitimate interests of the company, shareholders and its employees.
13. Not disclosing confidential information, including commercial secrets, technologies, advertising and sales promotion plans, unpublished price sensitive information, unless such disclosure is expressly approved by the Board or required by law.

E. PROTECTING THE COMPANY'S CONFIDENTIAL INFORMATION

Company's trade secrets, other confidential information and much of its internal data are valuable assets. Protection of these assets, including maintaining their secrecy, plays a vital role in our continued growth and ability to compete. A trade secret is information used in connection with

Company's business that is not generally known or easily discovered, and for which efforts have been made to maintain its secrecy. The Company's confidential information includes product architectures; source codes; product plans and road maps; business and marketing plans; proprietary and technical information, such as trade secrets and inventions; names and lists of customers, dealers, and employees; financial information and projections; nonpublic information about customers, suppliers and others; and much of its internal data. This information is the property of the Company and may be protected by patent, trademark, copyright and trade secret laws. All confidential information must be used for Company business purposes only. While not complete, this list suggests the wide variety of information that needs to be safeguarded. Trade secrets and other confidential information need not be patentable, but cannot be publicly known. Every director, officer, employee and third party agent must safeguard it. This responsibility includes, not disclosing the Company confidential information such as information regarding the Company's services or business, over the internet.

To further the Company's business, from time to time, confidential information may be disclosed to potential business partners based on context and appropriateness. However, such disclosure should never be done without carefully considering its potential benefits and risks.

Your obligations with respect to Company's trade secrets and other confidential information are:

- Not to disclose this information to other Trinity Tradelink Limited people or third parties except on a "need to know" or "need to use" basis and, in those instances, with confidentiality designations and other data protection mechanisms such as password protection or encryption, as appropriate; and not to otherwise disclose this information.
- Not to engage third parties to handle this information without an appropriate review of the security and information technology controls of the third party.
- Not to post or discuss this information on publicly available websites or social media sites.
- Not to use this information for your own benefit or the unauthorized benefit of persons outside of Company.
- To take all other reasonable measures to protect Company's trade secrets and confidential information in accordance with the Company's Business Practices Guidelines.

An employee or a Director or representatives of Trinity Tradelink Limited and his immediate family shall not derive any benefit or assist others to derive any benefit from the access to and possession of information about Trinity Tradelink Limited which is not in the public domain and thus constitutes insider information.

An employee or a Director or a representative of Trinity Tradelink Limited shall not use or proliferate information which is not available to the investing public and which therefore constitutes inside information for making or giving advice on investment decisions on the securities of Trinity Tradelink Limited on which such insider information has been obtained.

Such insider information might include the following:

- Acquisition and divestiture of business or business units
- Financial information such as profits, earnings and dividends
- Announcement of new product introductions or developments
- Asset revaluations
- Investment decisions / plans
- Restructuring plans
- Major supply and delivery agreements

During the course of employment or dealing with the Company, any information of the confidential nature (whether about Trinity Tradelink Limited, other companies or individuals) that is known to directors or senior executives shall be treated as confidential unless publicly available. Such information should be used only for the purpose of business of the Company. This obligation continues for three years even after leaving Trinity Tradelink Limited.

Trinity Tradelink Limited also respects the rights of others regarding their confidential information. Where information is received from third parties under conditions of confidentiality, the directors and senior executives shall comply with those conditions but no-one should solicit confidential information from third parties without prior authorization.

The use of Company information for personal gain is strictly prohibited. In particular, directors and senior executives or members of their families should not trade in Trinity Tradelink Limited securities when in possession of unpublished price sensitive material.

F. USE OF COMPANY'S ASSETS AND CORPORATE OPPORTUNITIES

Protecting the Company's assets is a key responsibility of every director, officer, employee and third party agent. Care should be taken to ensure that assets are efficiently used and are not misappropriated, loaned to others, or sold or donated, without appropriate authorization. You are responsible for the proper use of Company assets, and must safeguard such assets against loss, damage, misuse or theft. Persons who violate any aspect of this policy or who demonstrate poor judgment in the manner in which they use any Company asset may be subject to disciplinary action, up to and including termination of employment or business relationship at the Company's sole discretion. Company equipment and assets are to be used for Company business purposes only. You must not use Company assets for personal use, nor may they allow any other person to use Company assets.

1. Company Funds

All Company employees are personally responsible for all Company funds over which they exercise control. Third party agents should not be allowed to exercise control over Company funds. Company funds must be used only for Company business purposes and not for any personal purpose. All Company employees and third party agents must take reasonable steps to ensure that the Company receives good value for Company funds spent, and must maintain accurate and timely records of every expense. Expense reports must be accurate and submitted in a timely manner.

2. Computers & Other Equipment

The Company strives to furnish employees with the equipment necessary to perform their duties efficiently and effectively. You must use the equipment responsibly and use it only for Company business purposes. If you use Company equipment at your home or off site, take precautions to protect it from theft or damage, just as if it were your own. Prior to leaving the services of the Company, you must immediately return all Company equipment. While computers and other electronic devices are made accessible to employees to assist them to perform their jobs and to promote the Company's interests, all such computers and electronic devices, must remain fully accessible to the Company and, to the maximum extent permitted by law, will remain the sole and exclusive property of the Company.

You should not maintain any expectation of privacy with respect to information transmitted over, received by, or stored in any electronic communications device owned, leased, or operated in whole or in part by or on behalf of the Company. To the extent permitted by applicable law, the Company retains the right to gain access to any information received by, transmitted by, or stored in any such electronic communications device, by and through its employees and third party agents at any time, either with or without an employee's or third party's knowledge, consent or approval.

3. Software

All software used by employees to conduct Company business must be appropriately licensed. Never make or use illegal or unauthorized copies of any software, whether in the office, at home, or on the road, since doing so may constitute copyright infringement and may expose you and the Company to potential civil and criminal liability. In addition, use of illegal or unauthorized copies of software may subject the employee to disciplinary action, up to and including termination. The Company's Computers and Communication Department will inspect Company computers

periodically to verify that only approved and licensed software has been installed. Any nonlicensed/supported software will be removed.

4. Electronic Usage

Employees must utilize electronic communication devices in a legal, ethical, and appropriate manner. This policy addresses the Company's responsibilities and concerns regarding the fair and proper use of all electronic communications devices within the organization, including computers, email, connections to the Internet, intranet and extranet and any other public or private networks, voice mail, video conferencing, facsimiles, and telephones. Posting or discussing information concerning the Company's services or business on the Internet without the prior consent of the Company is prohibited. Any other form of electronic communication used by employees currently or in the future is also intended to be encompassed under this policy. It is not possible to identify every standard and rule applicable to the use of electronic communications devices. Employees are therefore encouraged to use sound judgment whenever using any feature of our communications systems.

5. Corporate Opportunities

Directors and senior executives owe a duty to the Company to advance the Company's business interest when appropriate. Directors and senior executives are prohibited from taking (or directing to a third party) a business opportunity (relevant to the line of business intended to be pursued by the Company) that is discovered through the use of corporate property, information or position, unless the Company has already been offered the opportunity and turned it down. The directors and senior executives are prohibited from using corporate property, information or position for personal gain and from competing with the Company. Wherever, it is difficult to differentiate between personal and Company benefits or there are both personal and Company benefits in certain activities, the only prudent course of conduct for the directors and senior executives is to make sure that any use of Company property or services or such transactions that is not solely for the benefit of the Company has prior approval of the competent authority.

G. FREE AND FAIR COMPETITION

The purpose of competition laws is to protect the competitive process which is detrimental to the consumers. Competition laws also protect companies from predatory or unfair acts by dominant companies. These laws often regulate the Company's relationships with its distributors, resellers, dealers, and customers. Competition laws generally address the following areas: pricing practices (including price discrimination), discounting, terms of sale, credit terms, promotional allowances, secret rebates, exclusive dealerships or distributorships, product bundling, restrictions on carrying competing products, termination, and many other practices.

Competition laws also govern, usually quite strictly, relationships between the Company and its competitors. As a general rule, communications with competitors should always avoid subjects such as prices or other terms and conditions of sale, customers, and suppliers. The company should not knowingly make false or misleading statements regarding its competitors or the products of its competitors, customers or suppliers. Participating with competitors in a trade association or in a standards creation body is acceptable when the association has been properly established, has a legitimate purpose, and has limited its activities to that purpose.

The Company does not seek competitive advantages through illegal or unethical business practices. Each director and senior executive should endeavor to deal fairly with the Company's customers, service providers, suppliers, competitors and employees. No director or senior executive should take advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts, or any unfair dealing practice. The Directors and Senior Executives shall immediately bring to the notice of the Board any unethical behavior and actual or suspected fraud.

H. GIFTS AND ENTERTAINMENT

Though business gifts and entertainment are customary in many parts of the world they need to be viewed with caution. The directors and senior executives may accept and offer nominal gifts which are customarily given and are of commemorative nature for special events. Except for above, the Directors and Senior Executives shall neither receive nor offer or make directly / indirectly any illegal payments, gifts or any benefits which are intended to obtain unethical favour.

I. WEALTH CREATION

The Company's corporate governance policies and programs, of which this Code of Conduct is a key component, serve as an important shareholder safeguard. The Company is committed to the quality, integrity and transparency of its financial reports. Each year shareholders are invited to attend the Company's annual meeting at which the progress of the Company during the past year is reviewed and shareholders have the opportunity to ask questions of the senior management of the Company.

The Directors and Senior Executives shall be committed to enhance the shareholders worth / value and shall strictly comply with all regulations and laws that govern shareholders rights. The Board shall duly and fairly inform the shareholders all relevant aspects about the Company's business and disclose such information as may be required, from time to time, in accordance with the applicable rules and regulations.

J. ENVIRONMENT AND CORPORATE SOCIAL RESPONSIBILITY

Trinity Tradelink Limited is committed to conduct its operations with due regard for the environment and serve the community around its area of operations. Environment performance and Corporate Social Responsibility is an integral part of our company. The company's vision envisages no compromise in its commitment to safety, health and responsible care for the environment. Health and safety of the people in and around its area of operations are of paramount importance to the company. Trinity Tradelink Limited recognizes its responsibility as a global citizen to assess and minimize the impact of its business activities to reduce environmental impact and protecting eco-systems upon which all life depends, while advancing economic development. All of us are responsible for conducting safe and environmentally sound operations. Fundamentally, this is in the interest of our own and other's quality of life. There is a direct impact on the environment through our daily consumption needs of natural resources via energy, water & other inputs in our process. The Company believes that no organization can survive in isolation and it has a responsibility towards public at large.

K. REGULATORY COMPLIANCE AND CORPORATE GOVERNANCE

Trinity Tradelink Limited is committed to high standards of corporate governance and believes in compliance of all the laws and regulations both in letter and spirit. Trinity Tradelink Limited is committed to provide accurate and complete information as required in time to all concerned including its stakeholders.

L. FINANCIAL AND OPERATIONAL INTEGRITY

Trinity Tradelink Limited is committed to disclose in its financial statements all the information required to be disclosed under the relevant accounting standards or under any laws or regulations. It is essential to record all the transaction fully and properly in the financial statements.

No record or document shall be false or misleading and no undisclosed or unrecorded account, fund or asset shall be established or maintained. The auditors shall be provided full access to all information and records of the Company.

Trinity Tradelink Limited will not knowingly assist fraudulent activity (for example tax evasion) by others.

M. IMPLEMENTATION

Directors and senior executives are accountable for full compliance with this Code of Conduct. Sanctions for breach of this Code shall be determined by the Board of Directors in case of Directors and Managing Director in case of senior executives. Sanctions may include serious disciplinary action, removal from office as well as other remedies, all to the extent permitted by law and as appropriate under the circumstances.

Any actual or possible violation or significant breaches of the Code must be notified to the Board of Directors and Managing Director, as the case may be. The Managing Director shall report to the Trinity Tradelink Limited's Board on the Code's operation and effectiveness along with any significant breach of the Code.

N. INTERPRETATION

Any question relating to how this Code should be interpreted or applied should be addressed to the Board of Directors/Company Secretary.

AUDIT COMMITTEE CHARTER

The Audit Committee is one of the main pillars of the corporate governance system in public companies. Charged with the principal oversight of financial reporting and disclosure, the Audit Committee aims to enhance the confidence in the integrity of the company's financial reports and announcements, the internal control processes and procedures and the risk management systems. Under Section 177 of the Companies Act 2013 and Part C of Schedule II of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Audit Committee's mandate is significantly different from what was laid down under Section 292A of the Companies Act 1956, and its scope and constitution have also been broadened beyond Clause 49.

CONSTITUTION

The Audit Committee shall function in accordance with the terms of reference covered under this Charter, such additional provisions as stipulated under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, The Companies Act, 2013 (the Act) and other statutes or any modification or re-enactment thereof and as may be specified by the Board from time to time.

COMPOSITION

Members

As per Section 177 of Companies Act, 2013 and Regulation 18 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Audit Committee shall consist of minimum three directors with two third of the members being Independent Directors. All of them being financially literate and at least one member having accounting and financial management expertise. The Company Secretary shall acts as Secretary to the Audit Committee Meetings. The Audit Committee may invite such of the executives, professionals and other persons, as it deem necessary for its functioning.

Chairman

The Chairman of the Audit Committee shall be an independent director appointed by the Board at the time of Constitution/reconstitution of the Audit Committee. The members of the Committee may also elect the Chairman amongst themselves. The Chairman of the Audit Committee shall attend the Annual General Meeting of the Company to provide clarification, if any, on the matters relating to audit as may be required by the members of the Company.

ROLE OF AUDIT COMMITTEE

The focus of the Audit Committee has shifted specifically on new committee dynamics, financial reporting, risk oversight, oversight and evaluation of performance and effectiveness of the audit process, rotation of the statutory auditor, interaction with the statutory auditor and the internal auditor, oversight and evaluation of internal financial controls, related party transactions, vigil mechanism, and more importantly for the first time on the monitoring of the end use of funds raised through the public offers. The natural implication of the new set of responsibilities is that investors and stakeholders would now place greater reliance on the judgment of the Audit Committee to appropriately oversee

these areas. To carry out the responsibilities the Audit Committee members would need to be current with the regulatory requirements and have a clear understanding of what is expected from them.

PROCEDURES

Meeting

The Audit Committee shall meet at least four times in a year and not more than one hundred twenty days shall elapse between two meetings. Usually, the Audit Committee meeting is held before the Board meeting. Additional meetings may be held as the Committee deems fit.

Agenda

The Chairman of the Committee shall approve the Agenda for every meeting, in consultation with the management. The Agenda and information concerning the business to be conducted at each meeting, shall be, as far as practical, communicated to the members in advance to facilitate meaningful overview.

Quorum

The quorum for the purpose of the Committee meeting shall be either two members or one third of the member, whichever is greater, but there should be a minimum of two independent directors present.

Meeting Proceedings

Minutes of meetings of the Committee shall record in sufficient details the matters considered by the Committee and decisions reached, including any concerns raised by Directors, Members or dissenting views expressed. The final minutes are noted at the ensuing meeting of the Committee and signed by the Chairman of the meeting.

TERMS OF REFERENCE

The Committee is authorized by the Board to perform any activity within its terms of reference. The Committee shall make available these terms of reference, explaining its role and the authority delegated to it by the Board by including them on the Company's website.

1. Oversight of the company's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible.
2. Recommendation for appointment, remuneration and terms of appointment of auditors of the listed entity;
3. Approval of payment to statutory auditors for any other services rendered by the statutory auditors.
4. Reviewing, with the management, the annual financial statements and auditor's report thereon before submission to the board for approval, with particular reference to:

- a. Matters required to be included in the Director's Responsibility Statement to be included in the Board's report in terms of clause (c) of sub-section 3 of section 134 of the Companies Act, 2013.
 - b. Changes, if any, in accounting policies and practices and reasons for the same.
 - c. Major accounting entries involving estimates based on the exercise of judgment by management.
 - d. Significant adjustments made in the financial statements arising out of audit findings.
 - e. Compliance with listing and other legal requirements relating to the financial statements.
 - f. Disclosure of any related party transactions.
 - g. Modified opinion(s) in the draft audit report;
5. Reviewing, with the management, the quarterly financial statements before submission to the board for approval.
 6. Reviewing, with the management, the statement of uses / application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document / prospectus / notice and the report submitted by the monitoring agency monitoring the utilisation of proceeds of a public or rights issue, and making appropriate recommendations to the board to take up steps in this matter.
 7. Reviewing and monitoring the auditor's independence and performance, and effectiveness of audit process.
 8. Approval or any subsequent modification of transactions of the listed entity with related parties.
 9. Scrutiny of inter-corporate loans and investments.
 10. Valuation of undertakings or assets of the listed entity, wherever it is necessary.
 11. Evaluation of internal financial controls and risk management systems.
 12. Reviewing, with the management, performance of statutory and internal auditors, adequacy of the internal control systems.
 13. Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit.
 14. Discussion with internal auditors of any significant findings and follow up there on.
 15. Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the board.

16. Discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern.

17. To look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors.

18. to review the functioning of the whistle blower mechanism.

19. Approval of appointment of chief financial officer after assessing the qualifications, experience and background, etc. of the candidate.

20. Carrying out any other function as is mentioned in the terms of reference of the audit committee.

21. The audit committee shall mandatorily review the following information:

- a) Management discussion and analysis of financial condition and results of operations.
- b) Statement of significant related party transactions (as defined by the audit committee), submitted by management.
- c) Management letters / letters of internal control weaknesses issued by the statutory auditors.
- d) Internal audit reports relating to internal control weaknesses.
- e) The appointment, removal and terms of remuneration of the chief internal auditor shall be subject to review by the audit committee.
- f) Statement of deviations;
- i) Quarterly statement of deviation(s) including report of monitoring agency, if applicable, submitted to stock exchange(s) in terms of Regulation 32(1).
- ii) Annual statement of funds utilized for purposes other than those stated in the offer document/prospectus/notice in terms of Regulation 32(7).

CONFIDENTIALITY

The members of the Audit Committee and all other individuals attending the meeting of the committee should not disclose the information contained in the reports they receive, the content of discussion or confidential information regarding the company which has become known to them in such meeting to any other person other than in course of conducting their normal duties.

NOMINATION AND REMUNERATION COMMITTEE CHARTER

CONSTITUTION

The Nomination and Remuneration Committee shall function in accordance with the terms of reference covered under this charter, such additional provisions as stipulated under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and the Companies Act, 2013 (the Act) and other statutes or any modification or re-enactment thereof and as may be specified by the Board from time to time.

ROLE OF NOMINATION AND REMUNERATION COMMITTEE

The role of Nomination and Remuneration committee is to formulate the criteria for determining qualifications, positive attributes and independence of a director and recommend to the board a policy, relating to the remuneration for the directors, key managerial personnel and other employees.

COMPOSITION

Members

As per Section 178 of Companies Act, 2013 and Regulation 19 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Committee shall consist of a minimum of three non-executive directors out of which not less than one-half shall be independent director.

The members shall be elected by the Board of Directors of the Company. They hold office until their successors shall be elected or until their earlier death, removal or resignation from the Committee, or termination of their respective mandate as member of the Board of Directors.

Chairman

The Chairman of the Nomination and Remuneration Committee shall be an Independent Director who will be appointed by the Board of Directors at the time of constitution/reconstitution of the Committee. The members of the Committee may also elect a Chairman amongst themselves. The Chairman of the Committee shall attend the Annual General Meeting of the Company to provide any clarification on the matter relating to nomination and remuneration as may be required by the members of the Company.

PROCEDURES

Meeting

The Nomination and Remuneration Committee is required to meet at least four times in a year and not more than four months will elapse between two meetings.

Agenda

The Chairman of the Committee shall approve the Agenda for every meeting, in consultation with the management. The Agenda and information concerning the business to be

conducted at each meeting shall be, as far as practical, communicated to the members in advance to facilitate meaningful overview.

Quorum

The quorum for the purpose of the Committee meeting shall be either two members or one third of the member, whichever is greater, but there should be a minimum of two independent directors present.

Meeting Proceedings

The Committee shall ensure that minutes of all its proceedings are kept and placed at the next meeting of the Board. The final minutes are noted at the ensuing meeting of the Committee and signed by the Chairman of the meeting.

TERMS OF REFERENCE

(1) Formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the board of directors a policy relating to, the remuneration of the directors, key managerial personnel and other employees.

(2) Formulation of criteria for evaluation of performance of independent directors and the board of directors.

(3) Devising a policy on diversity of board of directors.

(4) Identifying persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, and recommend to the board of directors their appointment and removal.

(5) Whether to extend or continue the term of appointment of the independent director, on the basis of the report of performance evaluation of independent directors.

CONFIDENTIALITY

The members of the Nomination and Remuneration Committee and all other individuals attending the meeting of the committee should not disclose the information contained in the reports they receive, the content of discussion or confidential information regarding the company which has become known to them in such meeting to any other person other than in course of conducting their normal duties.

STAKEHOLDERS RELATIONSHIP COMMITTEE CHARTER

CONSTITUTION

The Stakeholders Relationship Committee shall function in accordance with the terms of reference covered under this charter, such additional provisions as stipulated under SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and the Companies Act, 2013 (the Act) and other statutes or any modification or re-enactment thereof and as may be specified by the Board from time to time.

ROLE OF STAKEHOLDERS RELATIONSHIP COMMITTEE

The role of Stakeholders Relationship committee is to consider and resolve the grievances of the security holders of the company and to oversee all the matters relating to share transfers, transmissions, dematerialization, re-materialization, splitting and consolidation of shares and other securities issued by the Company.

COMPOSITION

Members

The Committee shall consist of such no. of members as the board may determine from time to time, but not less than three members. The Committee members shall be appointed by the Board.

Chairman

The Chairman of Stakeholders Relationship Committee will be appointed by the Board of Directors at the time of constitution/reconstitution of the Committee. The members of the Committee may also elect a Chairman amongst themselves. The Chairman of the Committee shall attend the Annual General Meeting of the Company to provide any clarification on the matter relating to nomination and remuneration as may be required by the members of the Company.

PROCEDURES

Meeting

The Stakeholders Relationship Committee is required to meet at least four times a year with maximum interval of four months between two meetings and shall report to the Board on a quarterly basis regarding the status of redressal of complaints received from the shareholders of the Company.

Quorum

The quorum for the purpose of the Committee meeting shall be any three members personally present.

Agenda

The Chairman of the Committee shall approve the Agenda for every meeting, in consultation with the management. The Agenda and information concerning the business to be conducted at each meeting shall be, as far as practical, communicated to the members in advance to facilitate meaningful overview.

Meeting Proceedings

The Committee shall ensure that minutes of all its proceedings are kept and reports of its action and activities are placed at the next meeting of the Board. The Secretary of the committee records the proceedings of the meeting which is then reviewed and approved by the Chairman of the meeting for circulation to other members of the Committee for their comments. The final minutes are noted at the ensuing meeting of the Committee and signed by the Chairman of the meeting.

TERMS OF REFERENCE

The Committee shall consider and resolve the grievances of the security holders of the listed entity including complaints related to transfer of shares, non-receipt of annual report and non-receipt of declared dividends.

CONFIDENTIALITY

The members of the Stakeholders Relationship Committee and all other individuals attending the meeting of the committee should not disclose the information contained in the reports they receive, the content of discussion or confidential information regarding the Company which has become known to them in such meeting to any other person other than in course of conducting their normal duties.

VIGIL MECHANISM/WHISTLE BLOWER POLICY

1. PREFACE

- 1.1. Section 177 of the Companies Act, 2013 requires every listed company to establish a vigil mechanism for their directors and employees to report genuine concerns in such manner as may be prescribed. Such a vigil mechanism shall provide for adequate safeguards against victimization of persons who use such mechanism and also make provision for direct access to the chairperson of the Audit Committee in appropriate or exceptional cases.
- 1.2. Under these circumstances, Trinity Tradelink Limited being a Listed Company proposes to establish a Vigil Mechanism and to formulate a policy for the same.

2. POLICY OBJECTIVES

- 2.1. The Company is committed to adhere to the highest standards of ethical, moral and legal conduct of business operations. To maintain these standards, the Company encourages its employees who have concerns about suspected misconduct to come forward and express these concerns without fear of punishment or unfair treatment. A Vigil Mechanism provides a channel to the employees and Directors to report to the management concerns about unethical behavior, actual or suspected fraud or violation of the Codes of conduct or policy.
- 2.2. This 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.

3. SCOPE OF THE POLICY

- 3.1. This Policy covers malpractices and events which have taken place / suspected to have taken place, misuse or abuse of authority, fraud or suspected fraud, violation of company rules, manipulations, negligence causing danger to public health and safety, misappropriation of monies, and other matters or activity on account of which the interest of the Company is affected and formally reported by whistle blowers concerning its employees.

4. DEFINITIONS

- 4.1. **“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”.
- 4.2. **“Audit Committee”** means a Committee constituted by the Board of Directors of the Company in accordance guidelines of Listing Agreement and Companies Act, 2013.
- 4.3. **“Board”** means the Board of Directors of the Company.
- 4.4. **“Company”** means the Trinity Tradelink Limited and all its offices.
- 4.5. **“Code”** means Code of Conduct for Directors and Senior Management Executives adopted by Trinity Tradelink Limited.
- 4.6. **“Employee”** means all the present employees and whole time Directors of the Company (Whether working in India or abroad).
- 4.7. **“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 POLICY”** with respect to the Company. It 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.

- 4.8. **“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.
- 4.9. **“Vigilance and Ethics Officer”** means an officer appointed to receive protected disclosures from whistle blowers, maintaining records thereof, placing the same before the Audit Committee for its disposal and informing the Whistle Blower the result thereof.
- 4.10. **“Whistle Blower”** is an employee or group of employees who make a Protected Disclosure under this Policy and also referred in this policy as complainant.

5. **RECEIPT AND DISPOSAL OF PROTECTED DISCLOSURES**

- 5.1. Protected Disclosures should be reported 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.
- 5.2. The Protected Disclosure should be submitted in a closed and secured envelope and should be super scribed as “Protected disclosure under the Whistle Blower policy/vigil mechanism”. Alternatively, the same can also be sent through email with the subject “Protected disclosure under the Whistle Blower policy/vigil mechanism”. If the complaint is not super scribed and closed as mentioned above, it will not be possible for the Audit Committee to protect the complainant and the protected disclosure will be dealt with as if a normal disclosure. In order to protect identity of the complainant, the Vigilance and Ethics 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 and Ethics Officer. The Vigilance and Ethics Officer shall assure that in case any further clarification is required he will get in touch with the complainant.
- 5.3. Anonymous / Pseudonymous disclosure shall not be entertained by the Vigilance and Ethics Officer.
- 5.4. The Protected Disclosure should be forwarded under a covering letter signed by the complainant. The Vigilance and Ethics Officer / Chairman of the Audit Committee/ CEO/ Chairman as the case may be, shall detach the covering letter bearing the identity of the Whistle Blower and process only the Protected Disclosure.
- 5.5. All Protected Disclosures should be addressed to the Vigilance and Ethics Officer of the Company or to the Chairman of the Audit Committee/ CEO/ Chairman in exceptional cases.
- 5.6. Protected Disclosure against the Vigilance and Ethics Officer should be addressed to the Managing Director (MD) of the Company and the Protected Disclosure against the MD of the Company should be addressed to the Chairman of the Audit Committee.
- 5.7. On receipt of the protected disclosure the Vigilance and Ethics Officer / Chairman/ CEO / Chairman of the Audit Committee, as the case may be, 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 referring the matter to the Audit Committee of the Company for further appropriate investigation and needful action. The record will include:
- a) Brief facts;
 - b) Whether the same Protected Disclosure was raised previously by anyone, and if so, the outcome thereof;
 - c) Whether the same Protected Disclosure was raised previously on the same subject;
 - d) Details of actions taken by Vigilance and Ethics Officer / Chairman/ CEO for processing the complaint;
 - e) Findings of the Audit Committee;
 - f) The recommendations of the Audit Committee/ other action(s).

5.8. The Audit Committee, if deems fit, may call for further information or particulars from the complainant.

6. **INVESTIGATION**

6.1. All protected disclosures under this policy will be recorded and thoroughly investigated. The Audit Committee may investigate and may at its discretion consider involving any other Officer of the Company and/ or an outside agency for the purpose of investigation.

6.2. The decision to conduct an investigation is by itself not an accusation and is to be treated as a neutral fact finding process.

6.3. 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.

6.4. Subject(s) shall have a duty to co-operate with the Audit Committee or any of the Officers appointed by it in this regard.

6.5. 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).

6.6. 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.

6.7. Subject(s) have a right to be informed of the outcome of the investigations.

6.8. The investigation shall be completed normally within 90 days of the receipt of the protected disclosure and is extendable by such period as the AC deems fit and as applicable.

7. **DESCISION AND REPORTING**

7.1. If an investigation leads the Vigilance and Ethics Officer / Chairman of the Audit Committee to conclude that an improper or unethical act has been committed, the Vigilance and Ethics Officer / Chairman of the Audit Committee shall recommend to the management of the Company to take such disciplinary or corrective action as he may deem fit. It is clarified that any disciplinary or corrective action initiated against the Subject as a result of the findings of an investigation pursuant to this Policy shall adhere to the applicable personnel or staff conduct and disciplinary procedures.

7.2. The Vigilance and Ethics Officer shall submit a report to the Chairman of the Audit Committee on a regular basis about all Protected Disclosures referred to him/her since the last report together with the results of investigations, if any.

7.3. In case the Subject is the Chairman/CEO of the Company, the Chairman of the Audit Committee after examining the Protected Disclosure shall forward the protected disclosure to other members of the Audit Committee if deemed fit. The Audit Committee shall appropriately and expeditiously investigate the Protected Disclosure.

7.4. 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.

7.5. A complainant who makes false allegations of unethical & improper practices or about alleged wrongful conduct of the subject to the Vigilance and Ethics Officer or the Audit Committee shall be subject to appropriate disciplinary action in accordance with the rules, procedures and policies of the Company.

8. SECRECY / CONFIDENTIALITY

8.1. The complainant, Vigilance and Ethics Officer, Members of Audit Committee, the Subject and everybody involved in the process shall:

- 8.1.1. Maintain confidentiality of all matters under this Policy.
- 8.1.2. Discuss only to the extent or with those persons as required under this policy for completing the process of investigations.
- 8.1.3. Not keep the papers unattended anywhere at any time.
- 8.1.4. Keep the electronic mails / files under password.

9. PROTECTION

9.1. 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 company, as a policy, condemns any kind of discrimination, harassment, victimization or any other unfair employment practice being adopted against Whistle Blowers. Complete protection will, therefore, be given to Whistle Blowers against any unfair practice like retaliation, threat or intimidation of termination / suspension of service, disciplinary action, transfer, demotion, refusal of promotion or the like including any direct or indirect use of authority to obstruct the Whistle Blower's right to continue to perform his duties / functions including making further Protected Disclosure. The company will take steps to minimize difficulties, which the Whistle Blower may experience as a result of making the Protected Disclosure. Thus if the Whistle Blower is required to give evidence in criminal or disciplinary proceedings, the Company will arrange for the Whistle Blower to receive advice about the procedure, etc.

9.2. A Whistle Blower may report any violation of the above clause to the Chairman of the Audit Committee, who shall investigate into the same and recommend suitable action to the management.

9.3. The identity of the Whistle Blower shall be kept confidential to the extent possible and permitted under law. The identity of the complainant will not be revealed unless he himself has made either his details public or disclosed his identity to any other office or authority. In the event of the identity of the complainant being disclosed, the Audit Committee is authorized to initiate appropriate action as per extant regulations against the person or agency making such disclosure. The identity of the Whistle Blower, if known, shall remain confidential to those persons directly involved in applying this policy, unless the issue requires investigation by law enforcement agencies, in which case members of the organization are subject to subpoena.

9.4. Any other Employee assisting in the said investigation shall also be protected to the same extent as the Whistle Blower.

9.5. Provided however that the complainant before making a complaint has reasonable belief that an issue exists and he has acted in good faith. Any complaint not made in good faith as assessed as such by the Audit Committee shall be viewed seriously and the complainant shall be subject to disciplinary action as per the Rules / certified standing orders of the Company. This policy does not protect an employee from an adverse action taken independent of his disclosure of unethical and improper practice etc. unrelated to a disclosure made pursuant to this policy.

10. ACCESS TO CHAIRMAN OF THE AUDIT COMMITTEE

10.1. The Whistle Blower shall have right to access 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.

11. **COMMUNICATION**

- 11.1. A whistle Blower policy cannot be effective unless it is properly communicated to employees. Employees shall be informed through by publishing in notice board and the website of the company.

12. **RETENTION OF DOCUMENTS**

- 12.1. 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.

13. **ADMINISTRATION AND REVIEW OF THE POLICY**

- 13.1. The Managing Director shall be responsible for the administration, interpretation, application and review of this policy. The Managing Director shall also be empowered to bring about necessary changes to this Policy, if required at any stage with the concurrence of the Audit Committee.

14. **AMENDMENT**

- 14.1. The Company reserves its right to amend or modify this Policy in whole or in part, at any time without assigning any reason whatsoever. However, no such amendment or modification will be binding on the Employees and Directors unless the same is notified to them in writing.