

PUREARTH INFRASTRUCTURE LIMITED

VIGIL MECHANISM POLICY For the Directors and Employees

Mr./Ms. _____
(Designation)

Purpose

Purearth Infrastructure Limited (“Purearth”) is committed to comply with the applicable laws and conducting its business with integrity. We believe that any potential violations of Company policies or applicable laws, if not addressed promptly, would lead to governmental investigation, prosecution, fines, and other penalties for both the Company and its employees/directors. The purpose of this Policy is that the employees must be able to raise concerns regarding such potential violations easily and free of any fear of retaliation.

Reporting Mechanism

It is important that you should report all suspected violations of applicable laws and Company Policies including, possible accounting or financial reporting violations, bribery, or suspected dishonest behaviour as regards conduct of affairs of the Company.

Reporting is crucial for early detection, proper investigation of violations of Company policies or applicable laws and taking proper and prompt remedial measures. You must report all suspected violations to (i) your immediate supervisor; (ii) the Departmental Head or (iii) anonymously, by sending an e-mail to: Vigil@purearth.in

If you have reason to believe that your immediate supervisor or the Departmental Head is involved in the suspected violation, you may submit your report in a sealed envelope addressed to the Audit Committee of Purearth’s Board of Directors (the “Audit Committee”) at:

Chairperson, Audit Committee
Purearth Infrastructure Limited
Vikrant Tower
4, Rajendra Place
New Delhi-110008

Your report should include as much information about the suspected violation as you can provide viz., the nature of the suspected violation; the identities of persons involved; a description of documents that relate to the suspected violation; and the time frame during which the suspected violation occurred. In case you have not reported anonymously, you may be contacted for further information.

Investigations by the Committee

All reports so received will be promptly and appropriately investigated. Everyone working for or with the Company has a duty to cooperate in the investigation of reports of violations. Failure to cooperate in an investigation, or deliberately providing false information during an investigation, can be the basis for disciplinary action, including termination of employment.

All information disclosed during the course of the investigation will remain confidential, except as necessary to conduct the investigation and take any remedial action, in accordance with applicable law.

If, at the conclusion of its investigation, the Company determines that a violation has occurred, the Company will take effective remedial action commensurate with the nature of the offense which may include disciplinary action against the accused party, up to and including termination and/or initiating other legal proceedings, as the Company deems fit and proper in the matter.

Protection against Retaliation

Retaliation includes adverse actions, harassment, or discrimination in your employment relating to your reporting of a suspected violation.

The Company shall ensure that no adverse action is taken against any employee for complaining about, reporting, or participating or assisting in the investigation of, a reasonably suspected violation of any law, this Policy, or the Company's Policies. Incidents of retaliation against any employee reporting a violation or participating in the investigation of a reasonably suspected violation will result in appropriate disciplinary action against anyone responsible, including possible termination of employment and such employees may also be subject to civil, criminal and administrative penalties.

Frivolous Complaints

You should, under no circumstance, file frivolous, motivated, false complaint or otherwise misuse this mechanism just to malign or harass the other person. Any such complaint, which is not substantiated by reasonable back up document or a bonafide belief, shall attract appropriate disciplinary action against such complainant including any monetary penalty.

In case of repeated frivolous complaints being filed by an employee/director the audit committee may take suitable action against the concerned employee/director.

Retention of Document

All documents related to reporting, investigation and action taken pursuant to this Mechanism shall be kept in accordance with the Company's policy for record retention.

Modification

The Audit Committee or the Board of Directors of the Company can modify this Policy unilaterally at any time without notice.

Please sign the acknowledgment form below and return it to Human Resources Department.

ACKNOWLEDGMENT AND CONSENT TO ADHERE TO THE VIGIL MECHANISM POLICY

I hereby acknowledge receipt of a copy of the Company's Vigil Mechanism Policy. I understand and agree that compliance with applicable laws and the Company's Policies is important. I specifically agree to report any suspected violation of applicable laws or the Company's Policies in accordance with the Company's Vigil Mechanism Policy. I further agree that I will not retaliate against any employee for reporting a reasonably suspected violation in good faith.

I further understand and agree that to the extent I do not use the procedures outlined in the Policy, the Company and its officers and directors shall have the right to presume and rely on the fact that I have no knowledge or concern of any such information or conduct.

Employee's signature

Employee's Name