



JYOTI STRUCTURES LIMITED

JSL Vigilance Policy

The Company believes in conducting its business in a fair and transparent manner by adopting highest standards of professionalism, honesty, integrity and ethical behavior in consonance with JSL Code of Conduct.

The Company is committed to developing a culture where it is safe for all directors and employees to raise concerns about any poor or unacceptable practice and any event of misconduct. The vigilance policy intends to cover serious concerns that could have grave impact on the operations and performance of the business of the Company.

The objective of this policy is to build and strengthen a culture of transparency and trust in the organization and to provide directors and employees – officers and workmen with a framework to promote responsible and secure vigil mechanism. It protects directors and employees to report their genuine concerns or grievances.

The policy neither releases directors and employees from their duty of confidentiality in the course of their work, nor is it a route for taking up a grievance about a personal situation.

This vigilance policy also provides for adequate safeguards against victimization of directors and employees, who avail of the vigilance mechanism and for direct access to the Chairman of the Audit Committee.

Everyone is required to report to the Company any suspected violation of any law that applies to the Company and any suspected violation of the Company's Code of Conduct and Ethics.

It is the policy of the Company that you must, when you reasonably suspect that a violation of an applicable law or the Company's Code of Conduct has occurred or is occurring, report that potential violation. Reporting is crucial for early detection, proper investigation and remediation, and deterrence of violations of Company policies or applicable laws. You should not fear any negative consequences for reporting reasonably suspected violations because retaliation for reporting suspected violations is strictly prohibited by Company policy. Failure to report any reasonable belief that a violation has occurred or is occurring is itself a violation of this Policy and such failure will be addressed with appropriate disciplinary action, including possible termination of employment.

You must report all suspected violations to your immediate supervisor or to the Executive Directors. Serious violations can be directly reported to the chairperson of the Audit Committee.



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Initial enquiries will be conducted for all reported violations and wherever initial enquiries indicate that further investigation is necessary, this will be carried through departmental enquiry and reported to the Audit Committee.

All violations and / or suspected violations reported shall include as much information about the violation as you can provide. Where possible, it should describe the nature of the violation; the identities of persons involved in the violation; a description of documents that relate to the violation; and the time frame during which the violation occurred. Where you have not reported anonymously, you may be contacted for further information. 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. 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. 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. This action may include disciplinary action against the accused party, up to and including termination. Reasonable and necessary steps will also be taken to prevent any further violations of Company policy.

No one may take any adverse action 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 Code of Conduct and Ethics. The Company takes reports of such retaliation seriously. 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.

Those working for or with the Company who engage in retaliation against reporting employees may also be subject to civil, criminal and administrative penalties.

The Audit Committee or the Board of Directors of the Company can modify this Policy unilaterally at any time without notice. Modification may be necessary, among other reasons, to maintain compliance with local laws & regulations and / or accommodate organizational changes within the Company.