

<b>Policy</b>	<b>Jeevan Scientific Technology Limited</b>	
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<b>Title: Whistle Blower Policy</b>	
Version No. 02	Effective Date: 01 Apr 2019

**1.0 Purpose:**

The purpose of this policy is to provide a framework for secure whistle blowing and encourage employees who have concerns to come forward and express the concerns without fear of punishment or unfair treatment about suspected misconduct, any violations of legal or regulatory requirements, incorrect or misrepresentation of any financial statements and reports, etc. at Jeevan Scientific Technology Limited, hereafter referred as Jeevan (The Company).

**2.0 Scope:**

All directors and stakeholders of Jeevan are eligible to make protected disclosures under this policy in relation to matters concerning Jeevan.

Stakeholders includes the following but not limited to,

- Employees of Jeevan
- Contractors, vendors, suppliers or agencies (or any of their employees) providing any material or service to Jeevan
- Customers of Jeevan
- Any other person having an association with Jeevan

This policy covers malpractices and events, which have taken place/ suspected to take, place involving:

- Abuse of authority
- Breach of Company's Code of Conduct
- Negligence causing substantial and specific danger to public health and safety
- Manipulation of company data/records
- Financial irregularities, including fraud or suspected fraud or Deficiencies in Internal Control and check or deliberate error in preparations of Financial Statements or Misrepresentation of financial reports
- Any unlawful act whether Criminal/ Civil

<b>Policy</b>	<b>Jeevan Scientific Technology Limited</b>	
---------------	---	---

<b>Title: Whistle Blower Policy</b>	
Version No. 02	Effective Date: 01 Apr 2019

- Pilferation of confidential/propriety information
- Deliberate violation of law/regulation
- Wastage/misappropriation of company funds/assets
- Breach of Company Policy or failure to implement or comply with any approved Company Policy

### **3.0 Policy Details:**

**3.1** Section 177 read with Rule 7 of The Companies (Meetings of Board and its Powers), 2014 and revised Clause 49 of the Listing Agreement, *inter-alia*, provides, a mandatory requirement, for all listed companies to establish a mechanism called “Vigil Mechanism (Whistle Blower Policy)” for directors and employees to report concerns about unethical behaviour, actual or suspected fraud or violation of the Company’s code of conduct or ethics policy.

**3.2** In compliance to the „Whistle Blower Policy“ requirement, Jeevan established a procedure for secure whistle blower mechanism as below.

### **3.3 Procedure:**

3.3.1 All Protected Disclosures should be reported in writing by the complainant as soon as possible, either be typed or written in a legible handwriting in English. Protected Disclosures can be sent by email. A disclosure should normally be submitted to the Whistle Officer, it may also be submitted directly to the Chairman of the Company.

3.3.2 Contact details of the Whistle Officer would be as below:

Address:

Managing Director

Plot No. 1&2, Survey No. 202 Sai

Krupa Enclave

Manikonda Jagir, Near Lanco Hills

Golconda Post

Hyderabad - 500 008

<b>Policy</b>	<b>Jeevan Scientific Technology Limited</b>	
---------------	---	---

<b>Title: Whistle Blower Policy</b>	
Version No. 02	Effective Date: 01 Apr 2019

Telangana  
India  
Email: info@jeevanscientific.com  
Tel: +91-40-6736 4700  
Fax: +91-40-6736 4707

3.3.3 Whistle officer acknowledges the receipt of the Disclosure within 7 days of the receipt.

3.3.4 Protection:

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 Blower. Complete protection will, therefore, be given to Whistle Blower against any unfair practice like retaliation, threat or intimidation of termination/suspension of service, disciplinary action, transfer, demotion, refusal of promotion, discrimination, any type of harassment, biased behavior 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. The identity of the Whistle Blower shall be kept confidential to the extent possible and permitted under law. Any other employee assisting in the said investigation shall also be protected to the same extent as the Whistle Blower.

3.3.5 Confidentiality:

The Whistle Blower, the Subject, the Whistle Officer and everyone involved in the process shall:

- Maintain complete confidentiality of the matter
- Not discuss the matter in any informal/social gatherings/ meetings
- Discuss only to the extent or with the persons required for the purpose of

<b>Policy</b>	<b>Jeevan Scientific Technology Limited</b>	
---------------	---	---

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Version No. 02	Effective Date: 01 Apr 2019

- Completing the process and investigations and keep the document in safe custody ▪  
Not keep the papers unattended anywhere at any time

If anyone is found not complying with the above, he/ she shall be held liable for such disciplinary action as is considered fit.

### 3.3.6 Investigation:

All Protected Disclosures under this policy will be recorded and thoroughly investigated. The investigation would be conducted in a fair manner, as a neutral fact-finding process and without presumption of guilt. The Whistle Officer will carry out an investigation either himself/herself or by involving any other Officer of the Company/ an outside agency. A written report of the findings would be made and report to the Board of Directors. The investigation shall be completed normally within 90 days of the receipt of the protected disclosure.

Any member of the Whistle Committee or other officer having any conflict of interest with the matter shall disclose his/her concern/interest forthwith and shall not deal with the matter.

### 3.3.7 Decision and Reporting:

If an investigation leads to a conclusion that an improper or unethical act has been committed, Whistle officer shall recommend to the Board of Directors of the Company to take such disciplinary or corrective action as it may deem fit.

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 disciplinary procedures.

<b>Policy</b>	<b>Jeevan Scientific Technology Limited</b>	
---------------	---	---

<b>Title: Whistle Blower Policy</b>	
Version No. 02	Effective Date: 01 Apr 2019

A quarterly report with number of complaints received under the Policy and their outcome shall be placed before the company Board.

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

### 3.3.8 Management Action on False Disclosures

An employee who knowingly makes false allegations of unethical & improper practices or alleged wrongful conduct shall be subject to disciplinary action, up to and including termination of employment, in accordance with Company rules, policies and procedures. Further this policy may not be used as a defense by an employee against whom an adverse personnel action has been taken independent of any disclosure made by him and for legitimate reasons or cause under Company rules and policies.

### 3.3.9 Access to Reports and Documents:

All reports and records associated with “Disclosures” are considered confidential information and access will be restricted to the Whistleblower, the Whistle Committee and Whistle Officer. “Disclosures” and any resulting investigations, reports or resulting actions will generally not be disclosed to the public except as required by any legal requirements or regulations or by any corporate policy in place at that time.

### 3.3.10 Retention of Documents:

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.

<b>Policy</b>	<b>Jeevan Scientific Technology Limited</b>	
---------------	---	---

<b>Title: Whistle Blower Policy</b>	
Version No. 02	Effective Date: 01 Apr 2019

### 3.3.11 Administration and Review Of The Policy:

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

### 3.3.12 Awareness:

All reasonable and appropriate steps will be taken to make employees of the Company aware of this Policy to enable employees to report instances of leakage of unpublished price sensitive information (UPSI). An employee or an Insider or a Designated Person of the Company, upon becoming aware of an actual or suspected leak of Unpublished Price Sensitive ("UPSI") of the Company, shall promptly inform of the same to the Ethics Officer of the Company under this Code.

### 3.3.13 Amendment:

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.

Subsequent modification(s) and amendment (s) to the Companies Act, 2013 and SEBI (Prevention of Insider Trading) Regulations, 2015 shall automatically apply to this Code.

## 4.0 Definitions:

- **“Protected Disclosure”** means a concern raised by a written communication made in good faith that discloses or demonstrates information that may evidence unethical or improper activity. Protected Disclosures should be factual and not speculative in nature.

<b>Policy</b>	<b>Jeevan Scientific Technology Limited</b>	
---------------	---	---

<b>Title: Whistle Blower Policy</b>	
Version No. 02	Effective Date: 01 Apr 2019

- **“Good Faith”** An employee shall be deemed to be communicating in „good faith' if there is a reasonable basis for communication of the alleged wrongful conduct. Good faith shall be deemed lacking when the employee does not have personal knowledge of or a factual basis for the communication or where the employee knew or reasonably should have known that the communication about the alleged wrongful conduct is malicious, false or frivolous.  
**“Whistle Blower”** is a Director or employee who makes a Protected Disclosure under this Policy and also referred in this policy as complainant.
- **“Disciplinary Action”** means any action that can be taken on the completion of /during the investigation proceedings including but not limited to a warning, imposition of fine, suspension from official duties or any such action as is deemed to be fit considering the gravity of the matter.
- **“Whistle Officer”** is a person, is nominated/ appointed to receive protected disclosures from whistle blowers, conduct detailed investigation of the disclosure received from the whistleblower, maintaining records thereof and recommend disciplinary action and informing the Whistle Blower the result thereof. Currently, the Managing Director is nominated as Whistle Officer.
- **“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 under this Policy.

## 5.0 Appendices:

None.

## 6.0 Amendment History:

In Sec 3.3.2, contact address has been updated.

<b>Policy</b>	<b>Jeevan Scientific Technology Limited</b>	
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<b>Title: Whistle Blower Policy</b>	
Version No. 02	Effective Date: 01 Apr 2019

Managing Director      **Signature on File**

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Approved by (Name, Job Title)	Signature	Date
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