



Datasoft Computer Services Limited

**VIGIL MECHANISM POLICY / WHISTLE BLOWER
MECHANISM POLICY**



VIGIL MECHANISM POLICY / WHISTLE BLOWER MECHANISM POLICY

1. PREAMBLE

Datasoft Computers Services Limited (the "Company") is a public limited company incorporated under the Companies Act, 1956, as amended is committed to conducting business with integrity, including in accordance with all applicable laws and regulations.

Pursuant to Section 177 (9) of the Companies Act, 2013 read with Rule 7 of the Companies (Meeting of Board and its Powers) Rules, 2014 mandates every listed company and certain companies to constitute a Vigil Mechanism/ Whistle Blower Mechanism. Further, Regulation 22 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") provides for a mandatory requirement for all listed companies to establish a Vigil Mechanism/ Whistle Blower Mechanism for directors and employees to report concerns of unethical behaviour, actual or suspected, fraud or violation of the Company's code of conduct or ethics policy.

(i) Objectives

The Company believes in the conduct of the affairs of its constituents in a fair and transparent manner by adopting highest standards of professionalism, honesty, integrity and ethical behaviour. In pursuit of the same, the Company encourages its employees to raise genuine concern about any malpractices in the work place without fear of retaliation and will protect them from victimisation or dismissal. The Company has adopted a Code of Conduct for Directors and Senior Management Team, which lays the principles and standards which shall govern the actions of the directors and the senior management personnel as prevalent from time to time. The vigil mechanism aims to provide a channel to the directors and employees to report genuine concerns about unethical behaviour of any employee of the Company who shall promptly report to the management/audit committee of the Company ("Audit Committee") when he/she becomes aware of any actual possible violation or an event of misconduct, fraud or act not in Company's interest. The mechanism provides for adequate safeguards against victimisation of directors and employees to avail the mechanism and also provides for direct access to the chairman of the Audit Committee in appropriate cases.

(ii) Approval of the Board

Accordingly, the board of directors of Company ("Board") established a Vigil Mechanism/ Whistle Blower Mechanism by formulating and adopting a policy for providing a framework for responsible and secure whistle blowing/vigil mechanism at its meeting held on 28th June, 2024 which can be amended from time to time. Vigil Mechanism /Whistle Blower Mechanism Policy (the "Policy") shall be as approved and amended by the Board of the Company from time to time.

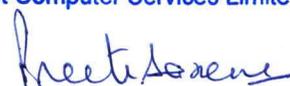
2. DEFINITIONS

(i) "Company" shall mean Datasoft Computers Services Limited.

For Datasoft Computer Services Limited


Managing Director

For Datasoft Computer Services Limited


Company Secretary & Compliance Officer



- (ii) "Board" shall mean the board of directors of the Company at any time consisting of the directors duly appointed and not ceased to be directors in terms of the Companies Act 2013, as amended ("Companies Act 2013").
- (iii) "Policy" shall mean the Vigil Mechanism/Whistle Blower Mechanism Policy as contained hereunder in this document.
- (iv) "Audit Committee" shall mean the audit committee of the Company established by the Board at any time consisting of the members duly appointed and not ceased to be members of such committee from time to time.
- (ix) "Subsidiaries" means the direct and indirect subsidiaries of TCS as per provisions of TCS as per the provisions of the Companies Act 2013
- (v) "Employee" means every employee of the Company including the directors in the employment of the Company.
- (vi) "Eligible Whistle Blower" A Whistleblower is someone who makes a Protected Disclosure under this Policy. A Whistleblower can be an employee, contract employees, director, supplier/vendor, service providers, consultants, intermediaries like distributors and agents, joint venture partners; and lenders, customers, business associates, trainee and others with whom the Company has any financial or commercial dealings. It also applies to former employees, dependents or spouses of any of these people.
- (vii) "Protected Disclosure" shall mean a written communication of a concern made in good faith, which discloses or demonstrates information that may evidence an unethical or improper activity under "Scope" of the Policy with respect to the Company. It should be factual and not speculative and should contain as much specific information as possible to allow for proper assessment of the nature and extent of the concern
- (viii) "Stakeholders" include others with whom the company has financial or commercial dealing.
- (x) "Subject(s)" means the Employee(s) or Director(s) against or in relation to whom a Violation has been reported, or evidence gathered during an investigation
- (xi) "Detrimental Conduct" means negative action taken against the Eligible Whistle Blower who, in good faith, makes a Protected Disclosure or assists or participates in an investigation of the disclosure and as a result suffers Detriment. Examples of Detriment can include, but are not limited to: dismissal of an employee or alteration of an employee's position/ duties to their disadvantage, or negative performance feedback that is not reflective of actual performance, harassment, intimidation, or bullying or threats to cause detriment.

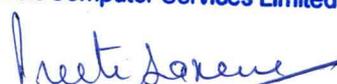
3. SCOPE

This Vigil Mechanism/Whistle Blower Mechanism Policy (the "Policy") sets out the procedure to be followed when making a disclosure.

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The Policy is in addition to the Code of Conduct for the Directors and Senior Management Team covers disclosures of any unethical, improper behaviour or malpractices and events, which have taken place or suspected to have taken place involving:

- i. Breach of Company's code of conduct
- ii. Breach of business integrity and ethics
- iii. Breach of terms and conditions of employment and rules thereof
- iv. Financial irregularities including fraud or suspected fraud
- v. Forgery, falsification or alteration of documents;
- vi. Gross wilful negligence causing substantial and specific danger to the health, safety and environment
- vii. Manipulation of Company's data and records including computer files /data.
- viii. Perforation of confidential/proprietary information
- ix. Deliberate violation of law/regulation
- x. Gross wastage/ misappropriation of Company's funds and/or assets and/or resources
- xi. Any incidence of harassment of any employee of the company based on caste, colour, creed, religion, faith, disability, sexual orientation, national origin, age, marital status, sex, veteran or citizenship or other characteristics protected by law.
- xii. Instances of leak of Unpublished Price Sensitive Information (UPSI)
- xiii. Any other unethical or improper conduct.

All the directors and employees of the Company are eligible to make Protected Disclosure under the Policy in relation to the matters concerning the Company and, in any matters, as laid in above paragraph. Further, the Company has established a separate prevention of sexual harassment committee as per the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and any rules made thereunder, each as amended.

The Whistle Blower's role is that of a reporting party with reliable and verified information about illegal or unethical acts committed by Subject(s). A Whistle Blower should not act on their own in conducting any investigative activities, other than when requested to do so during the investigation process.

4. PROCEDURE

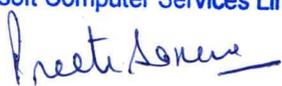
(i) All the Protected Disclosures should be reported in writing by the Whistle Blower(s) as soon as possible, not later than 30 days after the Whistle Blower becomes aware of the same and should either be typed or written in legible handwriting either in English or Hindi or in the regional language of the place of employment of the Whistle Blower.

(ii) The Protected Disclosure should be submitted under a covering letter signed by the Whistle Blower(s) in a closed and secured envelop marked "Private and Confidential" to the Vigilance Officer or may be sent through an email with the subject "Protected Disclosure under Vigil Mechanism Policy". The failure to super scribe the complaint as "Protected Disclosure under Vigil Mechanism" shall not relieve the Vigilance Officer from his/her duty to treat such a complaint as Protected Disclosure.

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(iii) All Protected Disclosure should be addressed to the Vigilance Officer or in absence of Vigilance Officer or to the chairperson of the Audit Committee. Protected Disclosure against the Chairman of the Company should be addressed to the Chairman of the Audit Committee. Protected Disclosure against the Chairman of the Audit Committee should be addressed to the Board.

(iv) If any Protected Disclosure is received by any executive of the Company other than the Vigilance Officer, the same should be forwarded to the Vigilance Officer for further appropriate action.

(v) In order to protect the identity of the Whistle Blower(s), the Vigilance Officer, as the case maybe, shall not issue any acknowledgement to the Whistle Blower(s) and they are advised neither to write their name/address on the envelope nor enter into any further correspondence with the Vigilance Officer.

(vi) Anonymous disclosure shall not be entertained by the Vigilance Officer; however, it shall be the duty and responsibility of the Vigilance Officer/Vigilance Committee to protect the identity of the Whistle Blower(s) to the extent possible given the legitimate needs of law and the investigation.

(vii) On receipt of the Protected Disclosure, the Vigilance Officer shall detach the covering letter bearing the identity of the Whistle Blower and process only the Protected Disclosure.

5. INVESTIGATION

(i) All Protected Disclosure under this Policy will be recorded and thoroughly investigated. The Vigilance Officer will carry out an investigation either himself/herself or by involving any other officer of the Company at the advice of the Vigilance Committee or through an outside agency before presenting report of the matter to the Vigilance Committee.

(ii) The Vigilance Committee if deems fit, may call for further information or particulars from the Whistle Blower(s) and at its discretion, consider involving any other additional officers of the Company or outside agency for the purpose of investigation.

(iii) The investigation by itself would not tantamount to an accusation and is to be treated as a neutral fact-finding process.

(iv) The identity of a Subject will be kept confidential to the extent possible given the legitimate needs of the law and the investigation. Subject will be informed of the allegations at the outset of a formal investigation and shall be given an opportunity to explain his side.

(v) Subject(s) shall have a duty to co-operate with the Vigilance Committee during investigation to the extent that such co-operation sought does not merely require them to admit guilt and will not compromise the protections available under the applicable laws. Subject(s) shall have a right to be informed of the outcome of the investigation. If allegations are not sustained, the Subject(s) shall be consulted as to whether public disclosure of the investigation results would be in the best interest of the Subject and the Company.

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(vi) The Subject(s) shall not interfere with the investigation, nor withhold, destroy or tamper with any evidence or influence, coach, threaten or intimidate the witness.

(vii) The Subject(s) shall have the right to consult with a person or persons of their choice, other than the investigation team and/or the Whistle Blower.

(viii) Unless there are compelling reasons not to do so, the Subject will be given the opportunity to respond to material findings contained in an investigation report. No allegation of wrongdoing against the Subject shall be considered as maintainable unless there is good evidence in support of the allegation.

(xi) The investigation shall be completed normally within 90 days of the receipt of the Protected Disclosure and is extendable by such period as the Audit Committee deems fit.

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

(xi) In case the concern does not fall within the ambit of the Whistle Blower Policy, the sender shall be informed that the concern is being forwarded to the appropriate department/authority for further action, as deemed necessary.

6. DECISION AND REPORTING

If an investigation leads to a conclusion that an improper or unethical act has been committed, the chairperson of the Audit Committee shall recommend to the Board 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 personnel or staff conduct and disciplinary procedures. The company may also opt to reward the Whistle Blower, based on merits of the case.

The investigation shall be deemed as closed upon conclusion of the inquiry and disciplinary action, recovery proceedings, initiation of extant legal proceedings, or reporting as required by the policies, after which the investigation shall be reported as closed to the Audit Committee. A quarterly report with number of complaints received under the Policy and their outcome shall be placed before the Audit Committee and the Board.

7. CONFIDENTIALITY

The Whistle Blower(s), Vigilance Officer, members of the Audit Committee, the Subject and everybody involved in the process shall, maintain confidentiality of all matters under this Policy, discuss only to the extent or with those persons as required under this Policy for completing the process of investigations and keep the papers in safe custody.

8. PROTECTION

(i) 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

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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, if any 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.

(ii) 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.

(iii) A Whistle Blower may report any violation of the above clause (i) and (ii) to the chairman of the Audit Committee, who shall investigate into the same and recommend suitable action to the management of the Company.

9. DISQUALIFICATIONS

While it will be ensured that genuine Whistle Blowers are accorded complete protection from any kind of unfair treatment as herein set out, any abuse of this protection will warrant disciplinary action. Protection under this Policy would not mean protection from disciplinary action in accordance with the rules, procedures and policies of the Company arising out of false or bogus allegations made by a Whistle Blower knowing it to be false or bogus or with a malafide intention. This will also apply to those Directors and employees, who make false statements or give false evidence during the investigations

10. CONTACT DETAILS

The contact details of the chairman of the Audit Committee are as under:

Mr. Manoj Kumar – Chairman of Audit Committee

Mobile No : 9811971177

The Contact details of the Vigilance Officer(s) of the Company are as under:

Mamta Garg, CFO- 9958631000

11. ACCESS TO CHAIRPERSON OF THE AUDIT COMMITTEE

The Whistle Blower shall have right to access chairperson of the Audit Committee directly in appropriate or exceptional cases and the chairperson of the Audit committee is authorised to prescribe suitable directions in this regard, as may be deemed fit.

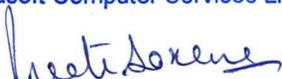
12. COMMUNICATION

Directors and employees shall be informed of the Policy and contact details of the Vigilance Officer by publishing on the notice board as soon as practicable from the date of its first approval. Further, this Policy shall be disseminated on the website of the Company. In addition,

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the details of establishment of vigil mechanism/whistle blower policy and affirmation that no personnel has been denied access to the Audit Committee, shall be included in the annual report of the Company.

13. RETENTION OF DOCUMENTS

All Protected Disclosures in writing or documented along with the results of investigation relating thereto, shall be retained by for a period of 8 (eight) years or such other period as specified by any other law in force, whichever is more.

14. REVIEW AND 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 in accordance with applicable law and no such amendment or modification will be binding on the directors and employees unless the same is communicated in the manner described as above. Consequent upon any changes in regulatory guidelines, such change shall be deemed to be a part of the Policy until the Policy is reviewed and approved by the Board.

15. Communication of this Policy:

The Policy shall be posted on the website of the Company i.e., <https://www.datasoftindia.in>

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