



Lord's Mark Industries Limited

(Formerly known as Lords Mark India Limited / Kratos Energy & Infrastructure Limited)
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CIN : L35103MH1979PLC021614

VIGIL MECHANISM / WHISTLE BLOWER POLICY

Lord's Mark Industries Limited

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PREAMBLE

The Companies Act, 2013, under the provisions of Section 177 and Regulation 22 of SEBI (LODR) Regulations, 2015, mandates that every listed company or prescribed classes of companies shall establish a vigil mechanism for directors and employees to report genuine concerns. This mechanism provides adequate safeguards against victimization and allows for direct access to the chairperson of the audit committee in exceptional cases.

Pursuant to Section 177 (9) & (10) and Rule 7 of Chapter XII of the Companies Act, 2013, the Company has adopted this Vigil Mechanism to govern the management of grievances, overseen by the Audit Committee.

1. OBJECTIVES

- To encourage employees to report genuine ethical and legal concerns, violations, and suspected fraudulent behavior immediately.
- To minimize the Company's exposure to damage.

2. SCOPE

- To demonstrate the Organization's commitment to its Code of Conduct.
- This policy covers malpractices, misuse of authority, fraud, violation of Company rules, negligence affecting public health/safety, and misappropriation of funds.
- The mechanism does not release employees from their duty of confidentiality nor can it be used for malicious or unfounded personal allegations.

3. ELIGIBILITY

All employees and Directors of the Company are eligible to make disclosures under this mechanism.

4. PROCEDURE

1. **Reporting:** Any Director or employee observing misuse of funds, theft, or fraud must report the grievance in writing within **30 days** of the occurrence or the date they became aware of it.

2. **Confidentiality:** The Committee will protect the identity of the complainant.
3. **Investigation:** The Committee will conduct an initial neutral investigation to find facts. They may call for further information from the complainant if necessary.
4. **Rights of the Accused:** The person against whom a disclosure is reported must cooperate, has the right to consult a third party (excluding Committee members/complainant), and must not interfere with the investigation or tamper with evidence. They have the right to know the outcome and respond to material findings.
5. **Timeline:** Investigations shall be completed within **60 days**.

5. DECISION AND REPORTING

- If an improper act is proven, the Committee will recommend disciplinary or corrective action to management.
- The decision and its reasons will be recorded and shared with both the complainant and the subject.
- If dissatisfied, the complainant may report the event to appropriate legal authorities.
- **False Allegations:** If a complainant makes false or malicious allegations, they will face disciplinary action.

6. PENALTIES

If misconduct is proven, the Committee may impose penalties or fines depending on the nature of the act.

7. SECRECY AND CONFIDENTIALITY

The Committee and complainant must:

- Maintain strict confidentiality.
- Discuss matters only with authorized persons.
- Ensure all physical and electronic files (password protected) are kept secure.

8. PROTECTION

- No complainant will face unfair treatment, discrimination, or harassment for reporting a disclosure.
- Any person assisting in the investigation receives the same protection.
- Violations of protection can be reported directly to the Chairman of the Committee.

9. DISPLAY AND RETENTION

- **Website:** The policy shall be displayed on the Company website and disclosed in the Board's Report.
- **Retention:** All documents and evidence related to investigations shall be preserved for **three (3) years** or as specified by law.

10. AMENDMENTS

The Board of Directors may modify this policy at any time to meet legislative or organizational needs.

For Lord's Mark Industries Limited

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Mr. Sachidanand Narayan Upadhyay

Managing Director

DIN No: - 01631728