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VIGIL MECHANISM AND WHISTLE BLOWER POLICY

1. PREFACE

D.K. ENTERPRISES GLOBAL LIMITED believes in the conduct of its affairs in a professional manner with the application of best management practices, compliances of laws, rules, regulations and adherence of standards for achieving the objectives of the Company and enhance shareholder value in a fair and transparent manner by adopting highest standards of professionalism, honesty, integrity and ethical behavior.

D.K. ENTERPRISES GLOBAL LIMITED is committed to developing a culture where it is safe for all employees to raise concerns about any unacceptable practice and any event of misconduct or violation of law in force.

Section 177(9) of the Companies Act, 2013 mandates the following classes of companies to constitute a vigil mechanism:-

- i) Every listed company
- ii) Every other company which accepts deposits from the public
- iii) Every company which has borrowed money from banks and public financial institutions in excess of Rupees Fifty Crore.

Regulation 22 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 requires the listed entity shall formulate a vigil mechanism for directors and employees to report genuine concerns about unethical behaviour, actual or suspected fraud or violation of Company's Code of Conduct or ethics policy.

The vigil mechanism shall provide for adequate safeguards against victimization of director(s) or employee(s) or any other person who avail the mechanism and also provide for direct access to the chairperson of the audit committee in appropriate or exceptional cases.

In line with the commitment and legal requirements, D.K. ENTERPRISES GLOBAL LIMITED has established Vigil/ Whistle Blower Mechanism and formulated policy for the same.

Accordingly, this policy has been formulated with a view: -

- To provide a mechanism for employees of the Company and other persons dealing with the Company to report to the Chairman of the Audit Committee; or Managing Director who is nominated by the Audit Committee, any instance of unethical behavior, actual or suspected fraud.

- To safeguard the confidentiality and interest of such employees / other persons dealing with the Company against victimization, who notice and report any unethical or improper practices.
- To appropriately communicate the existence of such mechanism, within the organization and to outsiders.

2. SCOPE

The Policy covers malpractices, events and unethical acts/practices which have taken place/suspected to take place including but not limited to the following –

- Abuse of authority
- Breach of contract
- Civil or Criminal offences (corporate fraud, corruption, bribery or theft), which has been or is likely to be committed
- Negligence causing substantial and specific danger to public health and safety
- Manipulation of D.K. ENTERPRISES GLOBAL LIMITED records/accounts/reports or any other documents/agreements
- 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
- Pilferage of confidential/propriety information
- Deliberate violation of law/regulation and wilful suppression of facts or misstatement in any Company's records
- Misappropriation of funds/assets
- Conflict of Business Interests
- Deliberate violation of rules or policy
- Wilful suppression of facts or Misstatement in any Company's records
- Falsification of transactions/documents
- Misuse of authority which may adversely affect the interest of the Company
- Any matter or activity on account of which the interest of the Company is affected

However, this policy neither releases employees/directors from their duty of confidentiality in the course of their work nor can it be used as a route for raising malicious or unfounded allegations against people in authority and/ or colleagues in general. Further, it should not be used as a route for taking up a grievance about a personal situation.

3. DEFINITIONS

“Alleged wrongful conduct” shall mean violation of law, Infringement of Company's rules, misappropriation of monies, actual or suspected fraud, substantial and specific danger to public health and safety or abuse of authority”.

“Audit Committee” means a committee constituted by the Board of Directors of the Company in accordance with the provisions of Companies Act, 2013 read with rules made thereunder.

“Board” means the Board of Directors of the Company.

“Company” means D.K. ENTERPRISES GLOBAL LIMITED

“Compliance Officer” means an officer appointed to receive protected disclosures from Whistle Blower, maintaining records thereof, placing the same before the Audit Committee for its disposal and informing the Whistle blower of the result thereof. The Chief Financial Officer/Company Secretary shall act as Compliance Officer of the Company.

“Employees” mean the present employees of the Company (whether working in India or abroad).

“Protected Disclosure” means a concern raised by director, employee or group of employees of the Company, through a written communication and made in utmost good faith which discloses or demonstrates information about an unethical or improper activity with respect to the Company.

“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.

“Whistle Blower” is an employee/director or group of employees/directors who makes a protected disclosure under this policy and also referred to in this policy as complainant.

4. ELIGIBILITY

All Employees and directors of the Company are eligible to make protected disclosures under the policy in relation to matters concerning the Company.

5. DISQUALIFICATIONS

While it would be ensured that the identity of genuine Whistle Blowers are protected and they are not subject to any kind of unfair treatment, any misuse of such protection would warrant disciplinary action. Protection under this Policy would not mean protection from disciplinary action against false or bogus allegations made by a Whistle Blower, knowing it to be false or bogus, or any reported disclosures made with a mala fide intention.

Whistle Blowers, who make three or more Reported Disclosures, which have been subsequently found to be mala fide, frivolous, malicious, or reported otherwise than in good faith, will be disqualified from making further Disclosures under this Policy and suitable disciplinary action shall be initiated against such employee/person.

6. RECEIPT AND DISPOSAL OF PROTECTED DISCLOSURES

- All protected Disclosures should be reported in writing and in duplicate by the Whistle Blower as soon as possible after the Whistle blower becomes aware of the same so as to ensure a clear understanding of the issues raised and should either be typed or written in a legible handwriting in English or Hindi.
- The protected disclosure should be submitted in a closed and secure envelope and should be super-scribed as **“Protected disclosure under the Vigil Mechanism/WhistleBlower policy”**. Alternatively, the same can also be sent through email with the subject: **Protected disclosure under the Vigil Mechanism/WhistleBlower policy”**.
- Anonymous / Pseudonymous disclosure shall not be entertained by the Compliance Officer.

- The Protected Disclosure should be forwarded under a covering letter signed by the complainant i.e. the protected disclosure and its covering letter should be separate to ensure that the identity of the complainant remains secure and confidential.
- Protected disclosures should be factual and not speculative or in the nature of a conclusion, and should contain as much specific information as possible to allow for proper assessment of the nature and extent of the concern.
- All Protected Disclosures should be addressed to the Compliance Officer of the Company or to the Chairman of the Audit Committee as stated below -

Protected disclosure made against	To be addressed to
Any employee of the Company	Compliance Officer
Any director/Chief Financial Officer of the Company	Chairman of the Audit Committee
Chairman of the Audit Committee	Chairman of the Company
Compliance Officer	Chairman of the Audit Committee

- On receipt of the protected Disclosure, the Compliance Officer/Chairman of the Audit Committee, as the case may be, shall make a record of the protected disclosure and also ascertain from the Whistle Blower whether he was the person who made the Protected Disclosure or not. The record will include:
 - a. Brief facts;
 - b. Whether the same protected Disclosure was raised previously by anyone, and if so, the outcome thereof;
 - c. Details of actions taken by Compliance Officer / Chairman of the Audit Committee for processing the said complaint;
 - d. Findings of the Audit Committee on the said complaint;
 - e. The recommendations of the Audit Committee/ other action(s) on said complaint.

The Audit Committee, if deems fit, may call for further information or particulars from the Whistle Blower.

- The details of the Compliance Officer and the Chairman of the Audit committee are as under:-

Chairman of the Company	Mr. RAKESH KUMAR
	Chairman, D.K. ENTERPRISES GLOBAL LIMITED
	PLOT NO-235 INDUSTRIAL AREA PHASE-2 PANCHKULA HARYANA
	134109
	e-mail id: info@dkenterprises.co.in
Chairman of the Audit Committee	Mr. KHAGESH KAUSHAL

Chairman, Audit Committee

**D.K. ENTERPRISES GLOBAL LIMITED, PLOT NO-235 INDUSTRIAL
AREA PHASE-2 PANCHKULA HARYANA 134109**

e-mail id: dkentpkl@gmail.com

Compliance Officer

Mr. BALJEET SINGH

MS. INDU BALA

Chief Financial Officer

Company Secretary

**D.K. ENTERPRISES GLOBAL
LIMITED, PLOT NO-235
INDUSTRIAL AREA PHASE-2
PANCHKULA HARYANA
134109**

**D.K. ENTERPRISES GLOBAL
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**e-mail id:
dkentpkl@gmail.com**

**e-mail id:
cs@dkenterprises.co.in**

INVESTIGATION

- All Protected Disclosures under this policy will be recorded and thoroughly investigated by the Compliance Officer of the Company who will investigate / oversee the investigations under the authorization of the Audit Committee and may at its discretion consider involving any other Officer(s)/ Employee(s) of the Company and/ or an outside agency for the purpose of investigation.
- The decision to conduct an investigation is by itself not an accusation and is to be treated as a neutral fact finding process.
- Subject(s) will normally be informed in writing of the allegations at the outset of a formal investigation and have opportunities for providing their inputs during the investigation.
- Subject(s) shall have a duty to co-operate with the Compliance Officer/ Audit Committee or any of the officer(s)/Employee(s) or an outside agency appointed by them in this regard.
- Subject(s) have a right to consult with a person or persons of their choice, other than the Compliance Officer / Investigators and/or members of the Audit Committee.
- Subject(s) have a right to be heard and the Compliance Officer must give adequate time and opportunity for the subject to communicate his/her clarifications in the matter.
- Subject(s) have a responsibility not to interfere with the investigation. Evidence shall not be withheld, destroyed or tampered with and witness shall not be influenced, threatened or intimidated by the subject(s).

- Unless there are compelling reasons not to do so, subject(s) will be given the opportunity to respond to material findings contained in the investigation report. No allegation of wrong doing against a subject(s) shall be considered as maintainable unless there is good evidence in support of the allegation.
- The Compliance Officer shall complete the investigation normally within 60 (sixty) days of the receipt of the protected Disclosure and is extendable by such period as the Audit Committee deems fit.

7. DECISION

If an investigation leads the Audit Committee to conclude that an improper or unethical act has been committed, the Audit Committee shall recommend to the management of the Company to take such disciplinary or corrective action as the Audit Committee may deem fit. It is clarified that any disciplinary or corrective action initiated against the Subject(s) as a result of the findings of an investigation pursuant to this Policy, shall adhere to the applicable disciplinary procedures.

8. REPORTING

The Compliance Officer shall submit a report to the Audit Committee on quarterly basis about all protected disclosures referred to him since the last report together with the results of investigations, if any.

9. SECRECY/CONFIDENTIALITY

The Whistle Blower, Compliance Officer, members of Audit Committee, the subject(s) 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 on need to know basis.
- Not keep the papers unattended anywhere at any time.
- Keep the electronic mails / files under password.

10. 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.
- The Company will take steps to minimize difficulties, 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.
- The identity of the Whistle Blower shall be kept confidential to the extent possible and permitted under law. The identity of the Whistle Blower will not be revealed unless he himself has made either his details public or disclosed his identity to any other office or authority.

- Any other Employee assisting in the said investigation shall also be protected to the same extent as the Whistle Blower.
- A Whistle Blower may report any violations of the above clause to the Chairman of the Audit Committee, who shall investigate into the same and recommend suitable action to the management.

11. COMMUNICATION

The Whistle Blower policy cannot be effective unless it is properly communicated to employees. Employees shall be informed through by email and the website of the company.

12. 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 4 (Four) years or such other period as specified by any other law in force, whichever is more.

13. AMENDMENTS

The Board with the concurrence of the Audit Committee 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 unless the same is notified to the Employees in writing via email or otherwise.