

PAVING PROGRESS
ACROSS EVERY MILE



J Infratech Limited

(Formerly known as Jandu Construction India Pvt. Ltd.)



**VIGIL MECHANISM AND WHISTLE
BLOWER POLICY**

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[Under the Companies Act, 2013 and Securities and Exchange Board of India
(Listing Obligations and Disclosure Requirements) Regulations, 2015]

**This Policy is further revised by Board of Directors on 24th August,
2026**



01 PREFACE & LEGAL FRAMEWORK

1.1. Statutory Mandate:

This Vigil Mechanism and Whistle Blower Policy (the “**Policy**”) of J Infratech Limited (the “**Company**”) is formulated in accordance with the provisions of Section 177(9) of the Companies Act, 2013 read with Rule 7 of the Companies (Meeting of Board of and its Powers). Further, Regulation 22 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**Listing Regulations**”) mandates every listed company to establish a vigil mechanism/whistle blower policy for enabling directors and employees to report genuine concerns.

1.2. Philosophy:

J Infratech Limited is committed to adhering to the highest standards of ethical, moral, and legal conduct. This Policy provides a channel for directors, employees, and business associates to report concerns about unethical behavior without fear of punishment or unfair treatment.

02 DEFINITIONS

2.1. “**Audit Committee**” means the Committee constituted by the Board of Directors of the Company in accordance with Section 177 of the Companies Act, 2013.

2.2. “**Board**” or “**Board of Directors**” means the collective body of the directors of the Company, as defined under Section 2(10) of the Companies Act, 2013.

2.3. “**Director**” means a director appointed to the Board of the Company, as defined under Section 2(34) of the Companies Act, 2013.

2.4. “**Employee**” means a permanent employee working in or outside India, a director (excluding independent directors), or an employee of a subsidiary, holding, or associate company.

2.5. “**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.

2.6. “**Vigilance Officer**” means the company secretary and compliance officer of the Company, authorized by the Audit Committee to receive, review, and investigate Protected Disclosures.

2.7. “**Whistle-Blower**” means an Employee, Director, or Business Associate making a Protected Disclosure under this Policy.

2.8. “**Subject**” means a person against or in relation to whom a Protected Disclosure has been made.



03 SCOPE AND ELIGIBILITY

3.1. Who can report?

- All Directors and Employees of the company and its subsidiaries (permanent, probationary, contractual, and trainees).
- Business associates (like vendors, dealers, suppliers, consultants, and contractors.)

3.2. Reportable matters

The Policy covers malpractices, abuse of authority, and events which have taken place or are suspected to take place, including but not limited to:

A. Financial & accounting irregularities

- Financial fraud, embezzlement, or misappropriation of funds.
- Kickbacks, bribery, and corruption (including payments to government officials or vendors).
- Manipulation of company books, records, or financial statements.
- Misuse of authority for personal financial gain.

B. Operational & assets

- Theft, pilferage, or misuse of Company assets (including construction materials, machinery, scrap, etc.).
- Willful negligence causing substantial damage to the environment or danger to public health and safety.
- Passing of substandard material or quality violations in projects.
- Wastage or misappropriation of resources.

C. Legal & compliance

- Leakage of Unpublished Price Sensitive Information (“**UPSI**”) or insider trading.
- Breach of the Company’s code of conduct or ethics policies.
- Deliberate violation of laws/regulations (e.g., labor laws, environmental laws).
- Conflict of interest (e.g., favoring a vendor who is a relative).

D. Workplace & conduct

- Harassment, discrimination, victimization, or bullying (excluding sexual harassment, which goes to the Internal Committee).
- Abuse of authority or coercion.
- Inappropriate sharing of confidential or proprietary information.

3.3. Exclusions:

- Personal grievances (e.g., appraisals, promotions, increments) must be addressed to the human resource department and are not covered under this policy.



- Frivolous complaints filed only to settle personal scores.

04 GOVERNANCE STRUCTURE

The vigil mechanism shall be overseen by the Audit Committee and administered as follows:

- **Level 1: Vigilance Officer (company secretary and compliance officer):**

Responsible for receiving complaints, conducting preliminary reviews, and leading investigations for standard matters.

- **Level 2: Chairman of Audit Committee:**

The final authority responsible for reviewing investigation reports, deciding disciplinary actions, and hearing appeals.

05 PROCEDURE FOR REPORTING & INVESTIGATION

5.1. Manner of reporting

Protected disclosures should be reported in writing.

- **Standard complaints:** Addressed to the **Vigilance Officer (company secretary and compliance officer)**.
 - **Email:** secretarial@jinfratech.com
 - **By post/courier:** Complaints may be submitted in a sealed envelope marked “**Private and confidential - to be opened by addressee only**” and addressed to:

Company Secretary

J Infratech Limited

J-House, Plot. 93, Sector 44, Gurugram Haryana, India, 122 003

- **Exceptional complaints:** Complaints against senior management or the vigilance officer himself/herself or any exceptional complaints should be addressed directly to the chairman of the Audit Committee.
- **By post/courier:** Complaints may be submitted in a sealed envelope marked “**Private and confidential - to be opened by addressee only**” and addressed to:



The Chairman of the Audit Committee

J Infratech Limited

J-House, Plot. 93, Sector 44, Gurugram Haryana, India, 122 003

5.2. Preliminary review

Upon receipt of a Protected Disclosure, the Vigilance Officer shall make a preliminary review within seven (7) working days to determine whether:

- (a) The disclosure falls within the scope of the Policy;
- (b) The complaint raises a *prima facie* case of wrongdoing. If the complaint is purely a personal grievance or baseless, the Vigilance Officer may dismiss it at this stage with a recorded note, subject to review by the Audit Committee.

5.3. Investigation

If the preliminary review indicates a need for investigation:

- (a) The Vigilance Officer shall constitute a team (internal or external) to investigate the matter.
- (b) The investigation shall be fair, neutral, and objective.
- (c) The subject (accused) shall have a duty to cooperate and shall be given a reasonable opportunity to explain their side.

5.4. Timeline

The investigation shall generally be completed within ninety (90) days of the receipt of the Protected Disclosure.

06 DECISION AND REPORTING

6.1. Report Submission:

The Vigilance Officer shall submit the investigation report along with recommendations to the chairman of the Audit Committee.

6.2. Final Decision:

The chairman of the Audit Committee (or the committee as a whole) shall take the final decision on the action to be taken (e.g., termination, recovery of losses, legal action, or closing the case).



6.3. Reporting:

A quarterly summary of complaints received, investigated, and actions taken shall be placed before the Audit Committee.

07 PROTECTION OF WHISTLE-BLOWER

7.1. Non-Retaliation:

The Company strictly prohibits retaliation, harassment, or victimization of a Whistle-Blower. Any employee violating this shall face strict disciplinary action.

7.2. Confidentiality:

The identity of the Whistle-Blower, the subject, and the investigation details shall be kept confidential.

7.3. Vendor Protection:

Business associates reporting in good faith shall be protected against unfair termination of contracts.

08 DISQUALIFICATION & FRIVOLOUS COMPLAINTS

8.1. **Three strikes rule:** If a Whistle-Blower is found to have made three (3) Protected Disclosures which are subsequently found to be frivolous, baseless, or reported with malafide intent, they will be disqualified from reporting further under this Policy.

8.2. The Audit Committee reserves the right to take disciplinary action against a Whistle-Blower who makes a complaint known to be false.

09 DOCUMENT RETENTION

All documents related to the disclosures and investigations, and the results of the Investigation shall be retained by the Company for a minimum period of eight (8) years.



10 ACCESS TO REPORTS AND DOCUMENTS

All reports and records associated with Protected Disclosures are considered confidential information and access will be restricted to the Whistle-Blower and the Chairman of the Audit Committee or managing director.

Protected 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.

11 AMENDMENT

The Board of Directors may as per the recommendations of Audit Committee amend this Policy, as and when deemed fit.

In case of any amendment(s), clarification(s), circular(s) etc. issued by the relevant Statutory authorities, not being consistent with the provisions laid down under this Policy, then such amendment(s),

clarification(s), circular(s) etc. shall prevail upon the provisions hereunder and this Policy shall stand amended accordingly from the effective date as laid down under such amendment(s), clarification(s), circular(s) etc.

12 DISCLOSURE TO THIS POLICY

The Policy will be uploaded on the website of the Company and the Board's Report.





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