

WHISTLE BLOWER POLICY

1. Objective:

The Company is committed to ensure compliance of all the applicable laws, Code of Corporate Governance & Ethics adopted by it and policies and procedures framed by it from time to time, by the Directors and employees of the Company.

Purpose of this policy is to provide a framework through which all the Directors and employees report their genuine concerns and actual / potential violations to the designated officials of the Company fearlessly, as provided in Section 177 of the Companies Act, 2013 and Rules made thereunder.

2. Who can report:

Any whistle-blower among the Directors and employees of the Company can report genuine concerns and actual or potential violations.

3. Concerns / violations that can be reported:

- a) Deliberate or unintentional non compliance of the applicable laws
- b) Improper and unlawful practices
- c) Cases of frauds
- d) Financial and accounting irregularities
- e) Misappropriation of Company's funds
- f) Violation of Code of Corporate Governance & Ethics inter-alia non disclosure of conflict of interest or indulging in insider trading.

4. Lodging of Complaints:

Complaints on the matters listed at paragraph 3 above, including anonymous, can be directly reported/ lodged with the following officials:

Name	: Mr. Anil Bagri
Address	: Raja Bahadur Compd, Bldg.No.5, 2 nd floor, 43 Tamarind Lane, Fort, Mumbai – 400 001
Phone No.	: +91 22 40463523
Mobile No.	: 9167788443
Email id	: anil@oasiscaps.com

Alternatively, complaints can also be sent by email to the Audit Committee at info@ikabsecurities.com

5. Investigation Procedure.

- a) All the complaints received by the designated officials as above shall be logged.
- b) The designated officials will suitably investigate the complaint and take appropriate action.
- c) The designated officials will send copy of the complaint, investigation report and the 'action taken report' to the Chairman of the Audit Committee.
- d) The designated officials shall also declare to the Audit Committee that the person engaged for carrying out investigation is not a whistle blower or complainant.
- e) The Audit Committee may choose to initiate further investigation.
- f) In case of conflict of interest between the Audit Committee members, the remaining members of the Audit Committee shall deal with the matter.
- g) The Audit Committee, if it deems fit, may engage an independent external agency to conduct investigation.

6. Protection and Safeguards:

Both the designated officials and the Audit Committee shall ensure

- a) protection of complainant/ witness, if any, against any harassment and victimization
- b) protection of the complainant identity

7. Frivolous Complaints:

The designated officials shall take suitable action against the complainant for any frivolous complaint.

8. Miscellaneous:

- A) All the relevant documents namely complaint or the gist of oral complaint, as the case may be, information / document obtained during the investigation as evidence, including from witness, if any shall be fully secured to avoid any tampering and shall be preserved for a period of one year.
 - B) In exceptional cases as may be decided by the designated officials after considering the facts of such cases, the whistle blower / complainant shall be provided direct access to the Chairman of the Audit Committee.
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