	MY HOME CONSTRUCTIONS PVT. LTD.	
	DETAILED VIGILANCE PROCEDURES	Ref No: MHCPL-VIGL-001
		Version: 02-24
		Date: 07.02.2024

In continuation to the Vigilance Policy of MHCPL dated 04.01.2024, the following detailed procedures are issued which includes appropriate processes for preventing and detecting irregularities; analysing and finding out reasons for such irregularities; identifying those responsible for the same; and taking appropriate punitive actions whenever and wherever required.

MHCPL promotes and encourages an environment where everyone is vigilant and committed to ensure protection, promotion and pursuance companies' best interests without undertaking, tolerating or ignoring any act of wrongdoing by anyone.


It also provides a safe and secure mechanism for anyone to inform, raise or report a 'genuine' concern about actual, suspected or planned wrongdoings, within, by or about MHCPL or employees, contractors, vendors, suppliers or affiliates that is illegal, immoral or against the interests of the organization.

1. Acts which may attract Vigilance angle:

- a. Corruption whether financial or otherwise;
- b. Financial irregularities;
- c. Misuse or misappropriation of organizational resources;
- d. Bribery; both accepting and offering
- e. Obtaining or demanding for oneself or for any other person any valuable thing by corrupt or illegal means or by abusing one's position
- f. Demanding and / or accepting gratification other than legal remuneration
- g. Possession of assets disproportionate to one's known sources of income.
- h. Intentional or deliberate or wilful action or inaction or indiscipline or carelessness that results in or is likely to result in loss or adverse impact on business, stability, operations, resilience, reputation, security, interests or operations of MHCPL.
- i. Favouritism; failure to follow laid down processes leading to unintended benefit or opportunity to someone or denial of benefit or opportunity to the deserving;
- j. Non-disclosure and/or Hiding and/or not offering to recuse or withdraw from decision making process in case of Conflict of Interest;


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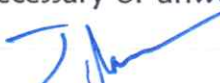
- k. Fraudulent transactions including but not limited to forged, false or fraudulent expense claims, purchase orders, invoices or payments, reimbursements etc.;
- l. Forgery or unlawful destruction of documents including but not limited to those pertaining to employment, audit, inquiry or any investigation;
- m. Misuse, unauthorized use, illegal sharing of personal information of employees, customers, affiliates, service providers whether for monetary consideration or not;
- n. Criminal activities including but not limited to theft, arson, impersonation and criminal intimidation;
- o. Possession, exchange or consumption of contraband substance at workplace or while on official duty;
- p. Act of moral turpitude;
- q. Falsification, suppression or unlawful leakage of information;
- r. Falsification of statutory and financial reports and records, including the company's financial statements and accounting records.
- s. Non-compliance of the organization's Code of Conduct.


This list, however, is not exhaustive and indicative only. Accordingly, other acts of wrongdoing may also entail vigilance action depending on the facts and circumstances of the specific case.

2. Role and scope of Vigilance Department.

- I. Preventive
 - a) Identify the procedures and practices that provide scope for corruption.
 - b) Identify areas where discretionary powers are not used arbitrarily.
 - c) Identify points of undue delays and the underlying causes thereof.
 - d) Identify areas that do not have requisite controls.
 - e) Identify critical posts and functions.
 - f) Identify areas where exceptions and exemptions are redundant, disproportionate, or unnecessary or unwarranted.


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- g) Regular training to create awareness and sensitization.
- h) Devise suitable internal processes to avoid and minimize conflict of interest.
- i) Recommend steps for rectification and plugging the gaps in the above.

II. Punitive

- a) Receive, investigation and process complaints and reports thereof.
- b) Appoint suitable enquiry authorities where needed.
- c) Devise processes for audit and preservation of requisite evidence.
- d) Recommend suitable disciplinary action.

III. Surveillance and Detective


- a) Conduct surprise and random checks.
- b) Gather intelligence through other sources and triangulate the same.

3. Special Provision for the Head Vigilance


- a. Head Vigilance shall not need prior approval for undertaking Visits as long as such Visits are undertaken for the specific purpose of carrying out random, reasonable checks.
- b. Head Vigilance is authorised to inspect any site at any time, ask for any documents to verify, seek assistance for the inspection, check procedures and policies to collaborate the facts.
- c. However, the Head Vigilance shall keep the EVC informed and apprised of the same.
- d. Project Site heads/Dy. Site heads to extend all possible supports whatsoever asked by the Head Vigilance for the purpose of execution of such inspections/random checks.
- e. The Head Vigilance shall not be victimized or pressured to act under any internal or external influence.

4. Source of Complaints

- a. Internal, by any staff, official or contractor or sub-contractor.
- b. External, by any supplier, Vendor etc;
- c. Auditors, both Internal and Statutory


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5. Obligations of the Informer

- a. Every employee must inform to the Head Vigilance at the earliest if they come across any incident, pattern or matter of actual, suspect or likely act of wrongdoing with a reasonable belief.
- b. Trigger should include but need not be limited to situations where an employee is asked, directed, threatened or compelled to undertake any activity that is outside normal policies or procedures or is harming or likely to be harming MHCPL's interests and reputation or it's Code of Conduct.
- c. Assist/extend support in investigation.
- d. Provide all necessary and sufficient information.

6. Obligations of the Accused


- a. Co-operate with the investigation.
- b. Provide all necessary and sufficient information.
- c. Not to influence the informer, Head Vigilance or the enquiring authorities to withdraw, suspend, stop or delay.
- d. Desist from tampering or destroying the evidence.

7. Identity of the Informer and the Accused

- a. The person informing any act of vigilance may or may not disclose his or her identity.
- b. The Head Vigilance shall ensure confidentiality of both the informer and the accused.
- c. Chairman or the EVC may also take cognizance of any anonymous report about any act of wrongdoing provided they prima facie determine that the matter reported is serious enough and that there is sufficient information or evidence that warrants investigation.


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8. Expediency and Confidentiality


- a. Matters or incidents related to vigilance shall be investigated expeditiously and rigorously while also assuring confidentiality of the relevant information and the identity of the complainant and the accused with the exception to disclose only necessary information with those with a need-to-know and as per the prevailing laws including but not limited to vigilance.
- b. Cases may be reported to law enforcement agencies as and when deemed appropriate or mandated under the applicable law.

9. Procedure for Filing Complaints

- a. The complaint must be within the organizational context.
- b. The complaints can be lodged by addressing a letter to Head Vigilance, or e-mail to mhcvigilance@myhomeconstructions.com, or to drop letters in the drop box, or to call in vigilance helpline number, giving the specific facts of the specific matter relating to corruption, malpractice & unethical behaviour.
- c. The complaint must be genuine and not malicious or frivolous.
- d. The complaints must be specific and supported with adequate evidence to support a substantive vigilance angle prima facie. Whenever and wherever possible, the specific incidents, transactions, persons and relevant information like date, time, place and occasion must be specified to expedite due consideration and instituting enquiry.
- e. A single complaint should avoid mixing of different instances or different malpractices unless and until there is a clear nexus between or amongst such allegations.
- f. The complaint should not be biased or based on any personal grievances or to take revenge.
- g. The complaint should not be made only with intention of defaming or causing disrepute to the accused or the organization.


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10. Handling and Disposal of Complaints


- a. Each complaint shall be formally registered in a register maintained for this purpose by the Head Vigilance as per template below:

Complaint No.	Date of Receipt	Source of Complaint, including name, affiliation, address, contact details and mode of complaint	Name and Designation / Affiliation of person(s) against whom the complaint has been filed.	File Reference No.	Brief Summary of Complaint	Action Taken	Date of Action	Remarks

- b. If the Head Vigilance is satisfied that the complaint is specific and has sufficient evidence, a follow-up action shall be taken as stated further.
- c. If the Head Vigilance finds that the complaint is illegible, incomplete, vague or without sufficient evidence or specificity, the same shall be recorded under 'Remarks' in the register and the case shall not be taken up for any further action.
- d. Within a week of receipt of the complaint, the Head Vigilance shall send a formal communication to the complainant so named in the complaint as per the contact details mentioned to confirm the genuinely of the complainant.
- e. If there is no response within a week after the delivery of communication from the Head Vigilance at the address mentioning in the complaint or if the response to the above is in negative, the complaint would be considered for further investigation or enquiry only if substantial evidences are available to withstand the complaint.
- f. If the response to 'd' above is affirmative, the Head Vigilance shall appoint suitable enquiry officer to investigate the matter.
- g. The enquiry officer shall carry out independent enquiry and may seek or demand additional information from the informer, the accused or any other person, organizational unit on a 'need-to-know' basis.


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- h. The enquiry officer shall submit preliminary report within a fortnight and the final report within a month from the date when they have been assigned to undertake enquiry against a specific compliant. Under exceptional circumstances, the Head Vigilance may grant reasonable time other than stated above , based on the request of the enquiry officer and subject to concurrence of the EVC. The enquiry officer's task is to report facts of the case to the Head Vigilance. After due consideration of the report submitted by the enquiry officer, the initial complaint and the evidence supplied or unearthed, the Head Vigilance shall make suitable recommendation for further action(s) to the EVC-MHCPL.
- i. The EVC, in turn, can either ask the Head Vigilance to close the complaint with no specific action to be taken if the report is inconclusive or does not lead to any substantial evidence of misconduct or wrongdoing. However, where appropriate the EVC can authorize suitable actions as enlisted within this policy.
- j. The EVC shall duly consider the facts of the specific case and recommend suitable action in the particular case.
- k. At each stage, right from the receipt of the complaint to its final disposal, the Head Vigilance shall keep the EVC apprised and informed of the respective cases.
- l. In order to conduct a fair, neutral and objective enquiry, the Head Vigilance may recommend additional actions even before or during the enquiry and the same can be implemented, subject to the approval thereof by the EVC. These may include but are not limited to, dissociation of specific person(s) from certain activities, deferring the periodic reviews or appraisals or even changing the reporting lines or structure, especially with respect to the complainant, the accused, the Head Vigilance and the enquiry officer.
- m. Notwithstanding the standard reporting structure, for the purpose of vigilance policy, each enquiry officer shall be reporting to the Head Vigilance and the Head Vigilance in turn, directly to the EVC.


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- n. The Head Vigilance shall formally communicate the outcome of the enquiry to the complainant, within a week from the date of closing thereof, viz. recording of action taken with the EVC's approval in the complaint register.

11. Action against Wrongdoer(s)

- a. Depending on the specific case and circumstances, suitable action would be taken against the wrongdoers that may include any or all of the following:
- i. Recovery of monetary loss to the organization, any employees, or along with penalty and interest, etc.
 - ii. Bar on contract extension, salary revision, promotion.
 - iii. Suspension, transfer.
 - iv. Termination of employment, contract, service agreement etc;
 - v. Blacklisting from future employment, contract, tender and business.
 - vi. Reporting, escalation or handing over the matter to law enforcement agencies.
 - vii. Filing of civil or criminal cases, if and so warranted.
 - viii. Any other measure as warranted.

12. Action against Frivolous, Fraudulent or Mala Fide Reporting

- a. If a report is found to be frivolous, fraudulent or mala fide, the person making such report shall be subject to disciplinary actions.
- b. In addition, such informer may also face penal actions under prevalent laws.

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