

BIRD MACHINES LIMITED**WHISTLE BLOWER POLICY****1. INTRODUCTION**

Bird Machines Limited (*Formerly Known As Bird Machines Private Limited*) ("The Company") believes in the conduct of the affairs of its constituents in a fair and transparent manner by adopting highest standards of professionalism, honesty, integrity and ethical behaviour.

The Company is in process to develop a work culture where all the employee and director of the company can directly communicate about the unethical practice follow by any senior management of the company and misconduct against the code of conduct of the company. Has decided to formulate this Whistle Blower Policy.

The purpose of this policy is to provide a framework to promote responsible and secure whistle blowing. It protects Directors/ Employees wishing to raise a concern about serious irregularities within the Company.

The Policy neither releases Directors/Employees from their duty of confidentiality in the course of their work, nor is it a route for taking grievance about a personal situation.

2. OBJECTIVE:

The object of this Policy is to provide a mechanism where the employee and director can directly communicate about any misconduct and unethical Practice adopted in the company which is against the interest of the company and its stakeholder and also provide the safeguard to such person who made complain in this regard.

3. SCOPE/PURPOSE:

The whistle blower policy is intended to cover serious concerns that could have a large/material impact on Bird Machines Limited, such as actions (actual or suspected):

- That may lead to incorrect financial reporting.
- That are not in line with applicable company policy.
- That are unlawful.
- That otherwise amount to serious improper conduct.

4. ROLE OF WHISTLEBLOWER

The Whistleblower's role is that of a reporting party with reliable information. They are not required or expected to act as investigators or finders of facts, nor would they determine the appropriate corrective or remedial action that may be warranted in a given case.

Whistleblowers should not act on their own in conducting any investigative activities, nor do they have a right to participate in any investigative activities other than those which are requested by the Chairman of the Audit Committee or the Investigators.

5. PERSONS WHO CAN MAKE COMPLAINTS

BIRD MACHINES LIMITED
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All employees and directors of the Company are eligible to make complaints under the Policy.

6. COMPLAINTS

An employee/customer/vendor making a disclosure (Whistleblower) under this policy is commonly referred to as a Complainant (Whistleblower). The complainant's role is as a reporting party, he/she is not an investigator.

Although the complainant is not expected to prove the truth of an allegation, the complainant needs to demonstrate to the Chairman of the Audit Committee, that there are sufficient grounds for concern.

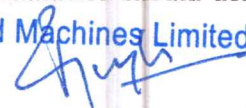
7. PROCEDURES

- a. All the complaints concerning financial/accounting matters and other complaints concerning the employees at the levels of Vice Presidents and above should be addressed to the Chairman of the Audit Committee of the Company for investigation.
- b. All the other complaints not covered in sub-clause (a) above should be addressed to the Chairman of the Audit Committee of the Company.
- c. If any complaint is received by any executive of the Company other than Chairman of Audit Committee, the same should be forwarded to the Chairman of the Audit Committee of the Company for further appropriate action. Appropriate care must be taken to keep the identity of the Whistleblower confidential.
- d. The complaints should preferably be reported in writing so as to ensure a clear understanding of the issues raised and should either be typed or written in a legible handwriting in English, Hindi or in the regional language of the place of employment of the Whistleblower.
- e. The complaints should be forwarded under a covering letter which may bear the identity of the whistleblower. The Chairman of the Audit Committee, as the case may be shall detach the covering letter and forward only the complaint to the Investigators for investigation.
- f. Complaints 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 and the urgency of a preliminary investigative procedure.
- g. The Whistleblower may disclose his/her identity in the covering letter forwarding such complaint. Anonymous complaint may also be entertained. However it may not be possible to interview the Whistleblowers and grant him/her protection under the policy.

8. INVESTIGATION

- a. All the Complaints reported under this Policy shall be thoroughly investigated by the Chairman of the Audit Committee of the Company who shall investigate / oversee the investigations under the authorization of the Audit Committee. If any member of the Audit Committee has a conflict of interest in any given case, then he/she should recuse himself/herself and the other members of the Audit Committee should deal with the

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matter on hand. Such other person shall be deemed as Chairman of the Audit Committee ~~for the limited purpose of this policy.~~

- b. The Chairman of the Audit Committee may at their discretion, consider involving any Investigators for the purpose of investigation.
- c. The decision to conduct an investigation taken by the Chairman of the Audit Committee ~~is by itself not an accusation and is to be treated as a neutral fact-finding process.~~
- d. The identity of a person against whom a complaint is made shall be kept confidential to the extent possible given the legitimate needs of law and the investigation.
- e. The person against whom a complaint is made shall be informed of the allegations at the ~~outset of a formal investigation and have opportunities for providing their inputs during~~ the investigation.
- f. The person against whom a complaint is made shall have a duty to co-operate with the Chairman of the Audit Committee or any of the Investigators during investigation to the extent that such co-operation shall not compromise self-incrimination protections ~~available under the applicable laws.~~
- g. The person against whom a complaint is made shall have the right to consult with a person or persons of their choice, other than the Investigator/ or members of the Audit Committee and/or the Whistleblower. The person against whom a complaint is made shall be free at any time to engage counsel at their own cost to represent them in the ~~investigation proceedings.~~
- h. The person against whom a complaint is made shall have a responsibility not to interfere with the investigation. Evidence shall not be withheld, destroyed or tampered with, and witnesses shall not be influenced, coached, threatened or intimidated by the person against whom a complaint is made.
- i. Unless there are compelling reasons not to do so, the person against whom a complaint is made shall be given the opportunity to respond to material findings contained in any investigation report. No allegation of wrongdoing against a person against whom a complaint is made shall be considered as maintainable unless there is good evidence in support of the allegation.
- j. The person against whom a complaint is made shall have a right to be informed of the outcome of the investigation. If allegations are not sustained, the person against whom a complaint is made should be consulted as to whether public disclosure of the investigation results would be in the best interest of the person against whom a complaint is made and the Company.
- k. The investigation shall be completed normally within 30 days of the receipt of the Complaint.

9. RESPONSIBILITIES OF INVESTIGATORS

- a. ~~Investigators are required to conduct a process towards fact-finding and analysis.~~ Investigators shall derive their authority and access rights from the Audit Committee when acting within the course and scope of their investigation.

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- b. Technical and other resources may be drawn upon as necessary to augment the investigation. All investigators shall be independent and unbiased both in fact and as perceived. Investigators have a duty of fairness, objectivity, thoroughness, ethical behaviour, and observance of legal and professional standards.
- c. Investigations shall be launched only after a preliminary review which establishes:
 - i. That the alleged act constitutes an improper or unethical activity or conduct, and
 - ii. That either the allegation is supported by information specific enough to be investigated or matters that do not meet this standard may be worthy of management review, but investigation itself should not be undertaken as an investigation of an improper or unethical activity.

10. DECISION

If an investigation leads to the conclusion that an improper or unethical act has been committed, the Chairman of the Audit Committee shall recommend to the management of the Company to take such disciplinary or corrective action as the Chairman of the Audit Committee deems fit. It is clarified that any disciplinary or corrective action initiated against the person against whom such charges are proved as a result of the findings of an investigation pursuant to this policy shall adhere to the applicable personnel or staff conduct and disciplinary procedures.

11. REPORTING

The Chairman of the Audit Committee shall submit a report to the Audit Committee on a regular basis about all the complaints referred to him/her since the last report together with the results of investigations, if any.

12. PROTECTION TO WHISTLEBLOWER

- a. No unfair treatment shall be served to a Whistleblower by virtue of his/her having made a complaint under this policy. The Company, as a policy, condemns any kind of discrimination, harassment, victimization or any other unfair employment practice being adopted against Whistleblowers. Complete protection shall, therefore, be given to Whistleblowers against any unfair practice like retaliation, threat or intimidation of termination/suspension of service, disciplinary action, transfer, demotion, refusal of promotion, or the like including any direct or indirect use of authority to obstruct the Whistleblower's right to continue to perform his/her duties/functions including making further complaint. The Company shall take steps to minimize difficulties, which the Whistleblower may experience as a result of making the complaint. Thus, in case of the Whistleblower is required to provide evidence in criminal or disciplinary proceedings, the Company shall arrange for the Whistleblower to advice about the procedure etc.
- b. A Whistleblower may report any violation of the above clause to the Chairman of the Audit Committee, who shall investigate into the same and recommend suitable action to the management.
- c. The identity of the Whistleblower shall be kept confidential to the extent possible and permitted under law. Whistleblowers are cautioned that their identity may become known for reasons outside the control of the Chairman of the Audit Committee (e.g. during investigations carried out by investigators).

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- d. Any other Employee assisting in the said investigation shall also be protected to the same extent as the Whistleblower.

13. MALICIOUS ALLEGATIONS

Malicious allegations by employees shall result in disciplinary action.

14. RETENTION OF DOCUMENTS

All complaints in writing or documented along with the results of investigation relating thereto shall be retained by the Company for a minimum period of three years or such other longer period as may be required under law from time to time.

15. CONTACT DETAILS

The contact details of the Chairman of the Audit Committee are as under:

Mr. KumariKashish
Cell: +91 97178672771
Email id: cskashish.singh@gmail.com

16. DISCLOSURE:

Details of the establishment of this Whistleblower Mechanism Policy shall be disclosed on the company's website and in Boards Report.

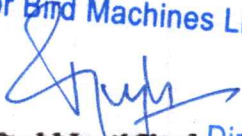
17. POLICY REVIEW, ETC.:

The Board of Directors of the Company may subject to applicable laws is entitled to amend, suspend or rescind this Policy at any time. Any difficulties or ambiguities in the Policy shall be resolved by the Board of Directors in line with the broad intent of the Policy. The Board may also establish further rules and procedures, from time to time, to give effect to the intent of this Policy.

In the event of any conflict between the provisions of this policy and of the applicable law dealing with the related party transactions, such applicable law in force from time to time shall prevail over this policy.

For and on behalf of
BIRD MACHINES LIMITED
(Formerly known as Bird Machines Private Limited)

For Bird Machines Limited


Prabhjyoti Singh Director
Managing Director
DIN 01952285