

SYMPHONY LIMITED

Vigil Mechanism (Whistle Blower Policy)

Preamble

As per requirement of Section 177 of the Companies Act, 2013 and Regulation 22 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, every listed company shall establish a vigil mechanism and will be applicable to directors, all stakeholders including employees and their representative bodies, if any.

Symphony Ltd. (hereinafter referred to as “**the Company**”) recognizes the value of transparency and accountability in its administrative and management practices. As a public limited and listed company, the integrity in the financial matters of the Company and the accuracy of its financial information is paramount.

The Company’s financial information guides the decision of the Board of Directors of the Company (Board). The Shareholders of the company and the financial markets rely on its information to make decisions. For these reasons, the Company must maintain a workplace where it can retain and treat all complaints concerning serious misconduct, i.e. conduct which results in violation of law by the Company or in a substantial mismanagement of Company resources, unethical behaviour, actual or suspected fraud or violation of the Company’s code of conduct or ethics policy, questionable accounting practices, internal accounting controls, or auditing matters.

All stakeholders including employees and their representative bodies, if any, should be able to raise these concerns free of any discrimination, retaliation or harassment.

Therefore, it is the policy of the Company to encourage employees, when they reasonably believe that such serious misconduct has occurred or are occurring, to report those concerns to the Company’s management as described below and to create awareness amongst employees to report instances of leak /suspected leak of unpublished price sensitive information.

All reports will be taken seriously and will be promptly investigated. The specific action taken in any particular case depends on the nature and gravity of the conduct or circumstances reported, and the quality of the information provided. Where serious misconduct has occurred, those matters will be corrected and, if appropriate, the persons responsible will be disciplined.

Reporting

Reporting should be made as specified under Companies Act, 2013.

Additional Enforcement Information

The Company's policies and practices have been developed as a guide to our legal and ethical responsibilities to achieve and maintain the highest business standards. Conduct that violates the Company's policies will be viewed as unacceptable under the terms of employment at the Company. Certain violations of the Company's policies and practices could even subject the Company and any individual employees involved to civil and criminal penalties.

Procedure

Any employee who observes any unethical & improper practice or alleged wrongful conduct shall make a disclosure to his/ her departmental head as soon as possible. The Departmental Head shall immediately forward Whistle Blower Report to the Managing Director of the Company through Compliance Officer and Compliance Officer shall forward the same to Managing Director with his recommendation. The Managing Director may inquire in respect of the Whistle Blower Report and after preliminary inquiry, if required, shall report the same to the Audit Committee.

In case of non-availability or non-entertainment of his/ her Complaint by Head of the Department or Compliance Officer or in exceptional cases, employee can directly approach to the Chairman of the Audit Committee.

Review

The Audit Committee or the Board of Directors of the Company can modify this Policy unilaterally at any time without notice. Modification may be necessary, among other reasons, to maintain compliance with laws and regulations and / or accommodation organizational changes within the Company.