

PROSPERA FINSTOCKS PRIVATE LIMITED.

WHISTLE BLOWER POLICY

Introduction

The Whistleblower Policy aims to set up a mechanism that enables employees to report about potentially illegal and/or unacceptable practices. It seeks to enable employees to report such practices without fear of victimization and reprisal. The Policy aims to administer good governance practices in the Company and to ensure that serious concerns are properly raised and addressed. The purpose of the Whistleblower Policy is to enable an employee who observes an unethical practice (whether or not a violation of law) to approach the designated authority within the Company without necessarily informing employees' supervisors and without revealing employee's identity, if the employee chooses to do so. The Policy aims to provide a mechanism to ensure that concerns are properly raised, appropriately investigated and addressed.

The Company recognizes this mechanism as an important enabling factor in administering good governance practices. Employees are encouraged to use guidance provided by this policy for reporting all allegations of suspected improper activities. In all instances, the Company retains the prerogative to determine when circumstances warrant an investigation and in conformity with this policy and applicable laws and regulations, the appropriate investigative process to be employed.

Nothing in this Policy is intended to limit any protections provided to Whistle Blowers by any applicable laws or regulations, or to place any limits on a Whistle Blower's ability to communicate with government, administrative, or law enforcement authorities, as provided for by law.

Definitions

"Employee" means every employee of the Company (whether working in India or abroad), including the Directors in the employment of the Company.

"Whistle-blowing" can be described as attracting management's attention to information about potentially illegal and / or unacceptable practices.

"Whistle Blower" means an Employee who wants to attract management's attention to information about potentially illegal/unacceptable practices.

Retaliation / Victimization: Retaliation is any act, direct or indirect, recommended, threatened or taken against a Whistle-Blower by any person because the Whistle- Blower has made a disclosure pursuant to the Policy. Retaliation includes overt/covert acts of:

- discrimination
- reprisal
- harassment
- vengeance

“Company” means PROSPERA FINSTOCKS PRIVATE LIMITED

Concerns that may be raised

Employees can raise concerns/issues, if any, which they have on the possibilities/ apprehensions of:

- Breach of any law, statute or regulation by the Company or governance vulnerability;
- Issues relating to auditing or accounting policies and procedures adopted for any area or item;
- Acts resulting in financial loss or loss of reputation;
- Misuse of office, suspected/actual fraud, unfair or unethical practices and criminal offences.

To be considered under the Whistle Blower Policy (“Policy”), the complainant (i.e. employee or director making the complaint) is encouraged to provide the following information in his complaint: name, contact details, employee number and department. Other than complaints relating to concerns regarding questionable accounting or auditing matters, the Company shall not entertain any complaint where all such information is not provided, including anonymous/pseudonymous complaints. In respect of such anonymous/pseudonymous complaints (i.e. other than complaints relating to concerns regarding questionable accounting or auditing matters) no further action will be required to be taken and the case will be closed, without intimation to the complainant.

Notwithstanding the foregoing, Directors of the company in their discretion, that anonymous/pseudonymous complaints be considered under the Policy, even when such complaints do not relate to concerns regarding questionable accounting or auditing matters.

The Company has laid down a Code of Conduct & Business Ethics and a policy against Sexual harassment (POSH) at work place. Complaints/concerns related to employee discrimination, gender related harassment etc. if falling under ambit of Securities Code of Conduct and POSH, would be considered under this category and referred to Human Resource function for investigation and necessary action.

The information on suspected wrongful conduct should be such information which the employee, in good faith, believes to be true including but not limited to the following:

- a) Violation of any law or regulations, including but not limited to corruption, bribery, theft, fraud, coercion or willful omission;
- b) Pass back of commission/benefit or conflict of interest;
- c) Procurement frauds;
- d) Mismanagement, gross wastage or misappropriation of company funds/assets;
- e) Manipulation of Company data/records;
- f) Stealing cash/company assets; leaking confidential or proprietary information;
- g) Victimization of employee or director who has raised a concern under this Policy;
- h) Unofficial use of Company’s material/human assets.
- i) Governance Vulnerabilities

Framework for ensuring compliance with the Policy

The employee may send a communication directly in writing through a letter to the Compliance Officer, Board of Directors in case of any complaint against any Director.

Any complaint against other employees shall be addressed either to the Compliance Officer / Director

An employee may also send a communication through an e-mail addressed to info@prosperafinstocks.com

Additional modes of communication or access would be available to employees in appropriate or exceptional situations.

Guidelines to the Whistleblower

- a) Whistleblowers are required to provide initial information relating to a reasonable belief that an unethical activity has occurred.
- b) Whistleblowers have a responsibility to be candid with the Investigators.
- c) Whistleblowers cannot act on their own in conducting any investigation.

Guidelines to the Investigators

The Compliance Officer may authorize or appoint officials within the Company for carrying out due diligence on the matters reported under the policy:

- a) Investigators are required to conduct a process towards fact-finding and analysis.
- b) Technical and other resources may be drawn upon as necessary to augment the investigation. Investigators shall be independent and unbiased both in fact and as perceived. Investigators have a duty to ensure fairness, objectivity, thoroughness, ethical behavior, and observance of legal and professional standards.

Administration of the Policy

- The Compliance Officer upon receipt of the concern or complaint shall immediately set in motion appropriate action to inquire into the matter. The Compliance Officer shall report to the Board of Directors
- Inquiry into the concerns received under this Policy shall normally be carried out within 90 days of receipt of the concern by the Compliance Officer. Once the inquiry is completed, the Compliance Officer shall lay down an appropriate mechanism to communicate the actions to be taken, if any, by respective groups within the Company and track closure of such actions. A concern shall be kept open until such actions are initiated/completed.
- The concern shall be deemed as closed upon conclusion of the inquiry and disciplinary action, recovery proceedings, initiation of extant legal proceedings, or reporting as required by extant policies, after which the concern shall be reported as closed to the ensuing meeting of the Board of Directors.

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- The Compliance Officer shall lay down operating guidelines for handling the disclosures, investigations, record retention, communication, process of reporting of actions taken, etc. The operating guidelines will be updated to the Board of Directors.

Protection to employees and prevention against retaliation, victimization or harassment of employees raising any concern under the Policy

1. Any employee who makes a disclosure or raises a concern under the Policy will be protected, if the employee:
 - Discloses his/her identity
 - Discloses the information in good faith
 - Believes it to be substantially true
 - Does not act maliciously nor makes false allegations and
 - Does not seek any personal or financial gain
2. The Company will not tolerate any attempt on the part of anyone to retaliate, apply any sanction or disadvantage or to discriminate against any person who has reported to the Company serious and genuine concern that they may have concerning an apparent wrong doing.
Director(s) or employee(s) or any other person who has been subject to victimization for use of in writing this mechanism may send a communication to the Board of Directors.
3. An employee, who wishes to raise a concern in respect of any disciplinary action or any act of retaliation as defined in this Policy against the concerned employee, can do so within 3 months of such actions or act which he/she believes to be an act of retaliation. After this time period has elapsed, any concern, if raised, shall not be treated as a concern under this Policy. Notwithstanding the foregoing, the Compliance Officer may direct, in his/her discretion, that such concern be considered under the Policy even if raised beyond the 3 months period.
4. Any attempt on the part of any employee to misuse the Policy for personal advantage shall be dealt with strictly by the Company.
Further, in case of repeated frivolous complaints being filed by a director or an employee, the Board of Directors may take suitable action against the concerned director or employee including reprimand.
5. Protection under the Policy shall be available to the employee who raises the concern under this Policy till such time that the complainant's employment subsists with the Company.
6. Any infractions of the Code of Conduct of the Company by the complainant after raising the complaint may invalidate the protection provided under this Policy.
7. Nothing in this Policy precludes or is intended to preclude a complainant from seeking a monetary award from a government, administrative, or law enforcement authority, as provided for by law.

8. The protections afforded under this Policy shall in no way condone an Employee's violation of the Company's Code of Conduct or other internal policies or schemes, and this Policy therefore does not preclude the Company from taking appropriate action against an employee who violates the Code of Conduct or other internal policies or schemes. Any proceedings undertaken by the Company to determine such a violation by an employee, and any ensuing action taken by the Company against an employee on account of a determination of such violation, are intended to be separate and distinct from the provisions of this Policy.

Remedial/Disciplinary Action

Consequent to the investigation of a concern or violation reported under this Policy, the Compliance Officer may lay down an appropriate mechanism to refer the findings to the Board of Directors for appropriate remedial action in case any employee involvement is determined. In the event of any violation of applicable laws and policies, reported under this Policy, found to be true and existing, corrective/disciplinary measures shall be recommended by taking suitable action, as deemed appropriate by the Board of Directors.

Confidentiality and Anonymity

Complete confidentiality and anonymity shall be maintained by the Compliance Officer, Investigators and Board of Directors.

Record Keeping

Records pertaining to the complaint shall be maintained for 10 years.

Dissemination of information about the Policy

Details of establishment of such mechanism shall be disclosed by the Company on its website.

Policy last reviewed on September 1, 2025.

For Prospera Finstocks Pvt. Ltd.

Mr. Shubham Jain
Director