



WHISTLEBLOWER POLICY

Originally adopted by the Board of Directors on 19/10/2015 and modified on 20/01/2016

The Purpose of this Policy:

- ❖ WEALTH FIRST PORTFOLIO MANAGER LIMITED has taken structured initiatives towards Corporate Governance and its practices which evolve around multi-layered checks and balances to ensure transparency. Apart from the mandatory measures required to be implemented as a part of Corporate Governance, WEALTH FIRST PORTFOLIO MANAGER LIMITED has gone the extra mile in this regard and has implemented the Whistle Blower Policy.
- ❖ To build and strengthen a culture of transparency and trust within the organization.
- ❖ To encourage the Employees and other parties to report unethical behaviors, malpractices, wrongful conduct, fraud, violation of the company's policies & Values, violation of law by any employee of WEALTH FIRST PORTFOLIO MANAGER LIMITED without any fear of retaliation.

Definations:

The definitions of some of the key terms used in this Policy are given below:

- ❖ **"Audit Committee"** means the Audit Committee constituted by the Board of Directors of the Company in accordance with Section 177 of





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the Companies Act, 2013 and read with Regulation 18 of Listing Obligation and Disclosure Requirements (LODR) Regulation, 2015.

- ❖ **“Employee”** means every employee of the Company (whether working in India or abroad), along with the directors in the employment of the Company. (Including outsourced, temporary and on contract personnel)
- ❖ **“Code”** means the WEALTH FIRST PORTFOLIO MANAGER LIMITED Code of Conduct.

Applicability

- ❖ This policy applies to all the employees of WEALTH FIRST PORTFOLIO MANAGER (hereinafter referred to as ‘Whistle Blower’).
- ❖ Everyone is required to report to the company which the whistle blower in good faith, believes, evidences any of the following:
 - Any suspected violation of any law that applies to the Company.
 - Any suspected violation of the Company’s Code of Conduct and Ethics.
 - Possible accounting or financial reporting violations, insider trading, bribery.





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- Procurement Frauds.
- Manipulation of Company data/records.
- Unofficial use of Company's property/human assets.
- An abuse of authority or fraud, an act of discrimination or sexual harassment.

❖ The above list is illustrative and should not be considered as exhaustive.

Procedure to Report

You must report all your concerns to Chairman of Audit Committee by

- i. Sending email to rajan@wealthfirst.biz and/or
- ii. By writing the application in the format prescribed.

Your Duty to Report

- ❖ When you reasonably believe/evidences/suspect that violations has occurred or occurring or will occur, report that violation to management concern.
- ❖ You should not fear for retaliation of reporting as failure to report any reasonable belief about violation is itself a violation of this policy and such failure will be addressed with appropriate disciplinary action.





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WEALTH FIRST
PORTFOLIO MANAGERS LIMITED

CIN NO. : U67120GJ2002PLCO40636

Confidentiality

- ❖ Disclosure of wrongful conduct may be made on a confidential basis. Such disclosures will be kept confidential to the extent possible, convenient with the need to conduct an adequate investigation and legal stipulation.

Investigators

- ❖ Investigators required shall be appointed by Audit Committee/HR receiving application from Whistle Blower, on the nature and basis of application.
- ❖ 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.
- ❖ 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 behavior, and observance of legal and professional standards.

Investigations

- ❖ All reports under this Policy will be promptly and appropriately investigated, and all information disclosed during the course of the investigation will remain confidential, except as necessary to conduct the investigation and take any remedial action, in accordance with applicable





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Law. Everyone working for or with the Company has a duty to co-operate in the investigation of reports of violations. Failure to co-operate in an investigation, or deliberately providing false information during an investigation, can be the basis for disciplinary action, including termination of employment. If, at the conclusion of its investigation, the Company determines that a violation has occurred, the Company will take effective remedial action commensurate with the nature of the offense. This action may include disciplinary action against the accused party, up to and including termination. Reasonable and necessary steps will also be taken to prevent any further violations of Company policy.

Protection against Victimization

- ❖ No one may take any adverse action against any employee for complaining about, reporting, or participating or assisting in the investigation of, a reasonably suspected violation. The Company takes reports of such retaliation seriously. Incidents of retaliation against any employee reporting a violation or participating in the investigation of a reasonably suspected violation will result in appropriate disciplinary action against anyone responsible, including possible termination of employment. Those working for or with the Company who engage in retaliation against reporting employees may also be subject to civil, criminal and administrative penalties.





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- ❖ 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.
- ❖ Any other Employee assisting in the said investigation shall also be protected to the same extent as the Whistle blower.

Modification

The Board of Directors of WEALTH FIRST PORTFOLIO MANAGER LIMITED can modify this Policy unilaterally at any time without notice. Modification may be necessary, among other reasons, to maintain compliance with regulations or accommodate organizational changes within the Company.





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Template for Reporting Violation

To,
Chairman of Audit Committee,
WEALTH FIRST PORTFOLIO MANAGER LIMITED

➤ Violation details:

1. Which aspects of the whistle blower policy have been violated?
2. Who is /are the individual/ people/ functions involved?





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- List of supporting information/ data that you would have, that the Committee can seek from you while investigating.

Date: _____

Location: _____

Name of the Person reporting (optional): _____

Contact Information (including email optional): _____

