



# Whistle Blower Policy

**Tyger Capital Pvt. Ltd.**

Version 2025

## **1. Introduction**

Tyger Capital's (hereinafter 'TCPL' or 'The Company') business practices are governed by integrity, honesty, fair dealing, and full compliance with all applicable laws. To put in place high corporate governance standards, the Company has devised a whistle-blower mechanism enabling stakeholders, including individual employees and their representative bodies and Directors, to freely communicate their concerns about illegal or unethical practices. The company has adopted a Code of Conduct ("the Code") for directors, senior management and all employees, which lays down the principles and standards that should govern the action the company and its employees.

## **2. Applicability**

This policy applies to all employees of TCPL Entities (including outsourced, temporary and on contract personnel) as well as any party who is / was affiliated with the company, (hereinafter referred to as 'Whistle Blower'). This policy supersedes any other local & company level whistle blower policy that exists. This policy shall be applicable to all offices of TCPL Entities, all sub-units, and places where business is conducted/ transacted/ discussed, which includes but is not limited to offices, branches, hotels, guest houses and conference halls.

## **3. Objective**

The purpose and objective of this policy is to provide a framework to promote responsible and secure whistleblowing. It protects the person wishing to raise a concern about serious irregularities within the Company.

To maintain the standard and objectives mentioned above, the Company encourages its stakeholders who have genuine concerns about suspected misconduct to come forward and express these concerns without fear of punishment or unfair treatment. A Vigil (Whistle-Blower) mechanism provides a channel to report to the management concerns about unethical behaviour, actual or suspected fraud or violation of the Codes of conduct or policy. The mechanism provides for adequate safeguards against the victimization of whistle-blowers to avail of the mechanism and provides for direct access to the Chairperson of the Audit Committee in exceptional cases.

This policy, however, neither releases employees from their duty of confidentiality in the course of their work nor can it be used as a route for raising malicious or unfounded allegations against people in authority and/ or colleagues in general.

#### **4. Scope**

This Policy covers malpractices and events which have taken place, suspected to have taken place, misuse or abuse of authority, fraud or suspected fraud, violation of company rules, manipulations, negligence causing danger to public health and safety, misappropriation of monies, and other matters or activity on account of which the interest of the Company is affected and formally reported by whistle blowers. This policy is intended to encourage and enable employees, former employees, business partners and other stakeholders to raise serious concerns within the Company prior to seeking resolution outside the Company.

#### **5. Definitions**

- i. "Audit Committee" means a committee constituted by the Board of Directors of the Company.
- ii. "Board" means the Board of Directors of the Company.
- iii. "Company" means Tyger Capital Private Limited and all its offices.
- iv. "Code" means Code of Conduct for Directors and Senior Management adopted by Tyger Capital Private Limited.
- v. "Employee" means all the present employees and Directors of the Company.
- vi. "Protected Disclosure" means any communication in good faith that discloses or demonstrates information that may evidence unethical or improper activity.
- vii. "Subject" means a person or group of persons against or in relation to whom a Protected Disclosure is made or evidence gathered during the course of an investigation.
- viii. "Vigilance Officer" means an officer appointed to receive protected disclosures from whistle-blowers, maintaining records thereof, placing the same before the Audit Committee for its disposal and informing the Whistle Blower of the result thereof.
- ix. "Whistle Blower" is any stakeholder of the Company who makes a Protected Disclosure under this Policy and is also referred to in this policy as a complainant.

#### **6. Scope of Reporting**

This policy encourages all Whistle Blowers to report any kind of misuse of the company's properties, or mismanagement or wrongful conduct prevailing/ executed in the company, which the whistle-blower in good faith, believes, evidence any of the following:

- i. Violation of any law or regulations or judicial pronouncements, or policies including but not limited to corruption, bribery, theft, fraud, coercion, and wilful omission.
- ii. Procurement fraud
- iii. Misappropriation of company funds/ assets
- iv. Manipulation of company data/ records
- v. Misappropriating cash/ company assets; leaking confidential or proprietary information
- vi. Unofficial use of the company's property/ human assets
- vii. Activities violating company policies (including code of conduct)
- viii. A substantial and specific danger to public health and safety
- ix. An abuse of authority or fraud
- x. An act of discrimination or sexual harassment
- xi. Any such act, which the whistleblower believes and has evidence of, that is in violation to TCPL Code of Conduct.
- xii. Any actual or suspected leak of Unpublished Price Sensitive Information [UPSI] of the Company by any Promoter, Director, Key Managerial Person, Insider, employee, other Designated Person, support staff or any other known or un-known person

The list stated above is illustrative in nature and in no way intended to limit the applicability of this Policy.

## **7. List of Exclusions**

- i. Matters which are Trivial or frivolous in nature
- ii. Matters which are pending before a Court of Law, State or National Human Rights Commission or any other Commission, Tribunal or any other judiciary or sub-judiciary body
- iii. Allegation, which is not against the interests of TCPL /employees as stated above
- iv. Issue raised relating to civil disputes, such as property rights, contractual obligations, etc.
- v. Issue raised relating to service matters, i.e., matters relating to employment such as salary, promotion, etc.

## 8. Reporting of Protected Disclosures

All stakeholders of the company are eligible to make protected disclosures under the policy in relation to matters concerning the company. The Company does not tolerate any malpractice, impropriety, statutory non-compliance, or wrongdoing. This Policy ensures that stakeholders are empowered to proactively bring to light such instances without fear of reprisal, discrimination, or adverse employment consequences.

This Policy is not, however, intended to question financial or business decisions taken by the Company that are not Protected Disclosures nor should it be used as a means to reconsider any matters which have already been addressed pursuant to disciplinary or other internal procedures of the Company. Further, this Policy is not intended to cover career-related or other personal grievances.

All Protected Disclosures should be reported in writing by the Whistle Blower as soon as possible after the Whistle Blower becomes aware of the same so as to ensure a clear understanding of the issues raised.

Whistle Blower can lodge a Protected Disclosure in one of the following ways:

- a. By sending an email to [whistleblower.tcpl@tyger.in](mailto:whistleblower.tcpl@tyger.in) with the subject "Protected Disclosure under the Whistle Blower Policy".
- b. By sending a letter in a closed and secured envelope and superscribed as "Protected Disclosure under the Whistle Blower Policy" to the Vigilance Officer (as notified from time to time). The letter should either be typed or written in legible handwriting in English or Hindi.
- c. Head – Risk Containment Unit (RCU) is designated as Vigilance Officer. The Vigilance Officer can be contacted as per details given:

Name & Address	Email	Contact Number
Head-Risk Containment Unit (RCU) Rupa Renaissance 19th Floor D - 33 Turbhe MIDC Road, Navi Mumbai - 400705.	vijaymahantesh.malagar @tyger.in	7760990883  Timings: 9.30 am to 6.30 pm

All Protected Disclosures should be addressed to the Vigilance Officer of the Company or to the Chairman of the Audit Committee in exceptional cases.

In order to protect the identity of the complainant, the Vigilance Officer will not issue any acknowledgement to the complainants. The Vigilance Officer shall assure that in case any further clarification is required he will get in touch with the complainant.

### **8.1 Anonymous Reporting**

Anonymous / Pseudonymous disclosure can be submitted to the Vigilance Officer, although reporters are encouraged to provide their names. While this Policy is intended to protect genuine Whistle Blowers from any unfair treatment as a result of their disclosure, misuse of this protection by making frivolous and bogus complaints with mala fide intentions is strictly prohibited. An employee who makes complaints with mala fide intentions and which is subsequently found to be false will be subject to strict disciplinary action.

The Whistle blower's role is that of a reporting party. Whistle-blowers are not investigators or finders of facts; neither can they determine the appropriate corrective or remedial action that may be warranted.

All Protected Disclosures should be addressed to the Vigilance Officer of the Company or to the Chairman of the Audit Committee in exceptional cases. Protected Disclosure against the Vigilance Officer should be addressed to the Chairman of the Audit Committee.

Although a Whistle-blower is not required to furnish any more information than what he/ she wishes to disclose, it is essential for the Company to have all critical information to enable the Company to effectively evaluate and investigate the complaint. It is difficult for the Company to proceed with an investigation on a complaint, which does not contain all the critical information such as the specific charge. The complaint or disclosure must therefore provide as much detail and be as specific as possible to facilitate the investigation.

- i. To the extent possible, the complaint or disclosure must include the following:
- ii. The employee, and/or outside party or parties involved
- iii. The sector of the Company where it happened (Location, Department, office);
- iv. When did it happen: a date or a period;
- v. Type of concern; (Financial reporting, Legal matter; Management action; Employee misconduct; and/ or Health & safety and environmental issues)
- vi. Submit proof or identify where proof can be found, if possible;
- vii. Whom to contact for more information, if possible; and

Prior efforts to address the problem, if any.

## 8.2 Receipt, Investigation and Disposal of Protected Disclosures

### **Receipt:**

On receipt of the Protected Disclosure the Vigilance Officer / the Chairman of the Audit Committee, as the case may be, shall make a record of the Protected Disclosure and also ascertain from the complainant whether he was the person who made the protected disclosure or not. He shall also carry out the initial investigation either himself or by involving any other Officer of the Company or external experts before referring the matter to the Audit Committee of the Company for further appropriate investigation and needful action. The record will include:

- i. Brief facts;
- ii. Whether the same Protected Disclosure was raised previously by anyone on the subject, and if so, the outcome thereof;
- iii. Details of actions taken by the Vigilance Officer / the Chairman of the Audit Committee processing the complaint
- iv. Findings and recommendations.

The Audit Committee, if it deems fit, may call for further information or particulars from the complainant.

### **Investigation:**

The decision to investigate is by itself not an accusation and is to be treated as a neutral fact-finding process. Subject(s) will normally be informed in writing of the allegations at the outset of a formal investigation and have opportunities for providing their inputs during the investigation. He shall have a duty to co-operate with the Audit Committee or any of the Officers appointed by it in this regard and shall be subject to strict disciplinary action up to and including immediate dismissal if they fail to cooperate in an investigation, or deliberately provide false information during an investigation.

Subject(s) have a right to consult with a person or persons of their choice, other than the Vigilance Officer/ Investigators and/ or members of the Audit Committee and/ or the Whistle-blower (if he/ she agrees). He has 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 him/ her.

Unless there are compelling reasons not to do so, he will be given the opportunity to respond to material findings contained in the investigation report. No allegation of wrongdoing against him shall be considered maintainable unless there is good

evidence in support of the allegation. He has a right to be informed of the outcome of the investigations. If allegations are not sustained, he should be consulted as to whether public disclosure of the investigation results would be in the best interest of him and the Company.

The investigation shall be completed normally **within 90 days of the receipt of the protected disclosure and is extendable by such period as the Audit Committee deems fit.**

All information disclosed during the course of the investigation will remain confidential, except as necessary or appropriate to conduct the investigation and take any remedial action, in accordance with any applicable laws and regulations. The Company reserves the right to refer any concerns or complaints regarding Protected Disclosure to appropriate external regulatory authorities.

#### **Disposal:**

If an investigation leads the Vigilance Officer to conclude that an improper or unethical act has been committed, the Vigilance Officer shall recommend to the management of the Company to take such disciplinary or corrective action commensurate with the severity of the offence, as he may deem fit. The company may also take reasonable and necessary measures to prevent any further violations which may have resulted in a complaint being made. It is clarified that any disciplinary or corrective action initiated against the subject 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.

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

A complainant who makes false allegations of unethical & improper practices or about alleged wrongful conduct of the Subject to the Vigilance Officer or The Chairman or Chairman of the Audit Committee shall be subject to appropriate disciplinary action in accordance with the rules, procedures, and policies of the Company.

#### **9. Protection**

No Personnel who, in good faith, makes a disclosure or complains in accordance with this Policy shall suffer reprisal, discrimination or adverse employment consequences.

Accordingly, the Company prohibits discrimination, retaliation, or harassment of any kind against a Whistle-blower, who based on his/ her reasonable belief that one or

more Protected Disclosure has occurred or are, occurring, reports that information. Any employee, who retaliates against a Whistle-blower who has raised a Protected Disclosure or complaint in good faith, will be subject to strict disciplinary action up to and including immediate termination of employment or termination of his/ her relationship with the Company.

If any employee, who makes a disclosure in good faith, believes that he/ she is being subjected to discrimination, retaliation or harassment for having made a report under this Policy, he/she must immediately report those facts to his/ her supervisor, manager or point of contact. If for any reason, he/ she does not feel comfortable discussing the matter with these persons, he/she should bring the matter to the attention of the Vigilance Officer or the Chairman of the Audit Committee in exceptional cases. It is imperative that such stakeholder brings the matter to the Company's attention promptly so that any concern of reprisal, discrimination or adverse employment consequences can be investigated and addressed promptly and appropriately.

The Vigilance Officer or the Chairman of the Audit Committee, shall investigate the complaint and recommend suitable action to the management.

The company will take steps to minimize difficulties, which the Whistle-blower may experience as a result of making the Protected Disclosure. The identity of the Whistle Blower shall be kept confidential to the extent possible and permitted under law. Any other Employee assisting in the said investigation shall also be protected to the same extent as the Whistle Blower.

Whistle Blower shall have right to access the Chairperson of the Audit Committee by writing directly to them on [whistleblower.tcpl@tyger.in](mailto:whistleblower.tcpl@tyger.in), where in Chairperson of the Audit Committee is authorized to prescribe suitable directions as required.

## **10. Questions that one may have about the policy**

### **Is it my duty to Report?**

Everyone is required to report to the Company any suspected violation of any law that applies to the Company and any suspected violation of the Company's Code of Conduct and Values. It is important that you report all suspected violations. It is the policy of the Company that you must, when you reasonably suspect that a violation of applicable law or the Company's Code of Conduct and Values has occurred or is occurring, report that potential violation.

Reporting is crucial for early detection, proper investigation and remediation, and deterrence of violations of Company policies or applicable laws. You should not fear any negative consequences for reporting reasonably suspected violations because retaliation for reporting suspected violations is strictly prohibited by Company policy. Failure to report any reasonable belief that a violation has occurred or is occurring is itself a violation of this Policy and such failure will be addressed with appropriate disciplinary action, including possible termination of employment.

### **Will my identity be kept confidential if I report?**

For the purpose of providing protection to the whistle-blower/ complainant, he/ she should try and disclose his/ her identity. The committee will ensure that it keeps your identity confidential to the extent possible. The best way to keep your identity confidential is to follow the approach listed in this policy. 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 law.

### **Can I report without revealing my identity?**

Revealing your identity while filing your report is encouraged since it enables the committee to reach out to the whistle-blower and gather more information should the need arise. It also enables the committee to seek additional support from the whistle-blower if need be. This helps in investigating a violation thoroughly, and accurately and enables the committee to act immediately. However, you have the option to report anonymously. In such cases, please ensure that you submit enough data, details and evidence which clearly substantiate the violation that has occurred. Any instance/ rumour of violation of the code of conduct or policy, etc. that is not accompanied by concrete evidence will not be considered.

### **Will I be victimized if I report?**

To protect the whistle-blower/complainant, TCPL has a strict policy against retaliation or 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 of any law, this Policy, or the Company's Code of Conduct. The Company takes reports of such retaliation/victimization seriously. Incidents of retaliation/ victimization 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/victimization against whistle-blowers/ Complainants may also be subject to civil, criminal and administrative penalties.

### **What all should I cover in my report?**

Your report should include as much information about the suspected violation as you can provide. Where possible, it should describe the nature of the suspected violation; the identities of persons involved in the suspected violation; a description of documents that relate to the suspected violation; and the time frame during which the suspected violation occurred.

### **Will I be contacted by the committee after I complain?**

Where you have not reported anonymously, you may be contacted by the committee members for further information

The Whistle Blower shall have the right to access the Chairman of the Audit Committee directly in exceptional cases and the Chairman of the Audit Committee is authorized to prescribe suitable directions in this regard.

## **11. Retention of Documents**

The Company shall maintain documentation of all Protected Disclosures or reports subject to this Policy. The documentation shall include any written submissions provided by the complainant, any other Company documents identified in the complaint or by the Company as relevant to the complaint, a summary of the date and manner in which the complaint was received by the Company and any response by the Company to the complainant. All such documentation shall be retained by the Company for a minimum period as specified by regulation or any other law in force, whichever is more, from the date of receipt of the complaint. Confidentiality will be maintained to the extent reasonably practicable depending on the requirements and nature of the investigation, as indicated above.

## **12. Amendments to the policy**

The Company reserves its right to amend or modify this Policy in whole or in part, at any time without assigning any reason whatsoever. Modification may be necessary, among other reasons, to maintain compliance with local, state, central and federal regulations, judicial pronouncements and/or accommodate organizational changes within the Company.