

Premium Capital Market and Investments Limited

CIN: L67120MP1992PLC007178

Registered Office: 401, Starlit Tower, 4th Floor, 29, Y N Road, Indore – 452 003, Madhya Pradesh, India

Contact No.: Phone No.: 0731-4073642 (M) +91 91091 04911

Email: compliance.premium@gmail.com **Website:** www.premcapltd.com

VIGIL MECHANISM AND WHISTLE-BLOWER POLICY

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1. INTRODUCTION

1.1 Premium Capital Market And Investments Limited (herein referred as, “The Company”) is committed to conducting business with integrity, including in accordance with all applicable laws and regulations. The Company’s expectations with respect to business ethics are contained in the Code of Business Conduct and Ethics (the “Code of Conduct”).

1.2 Employees are required to report actual or suspected violations of applicable laws and regulations and the Code of Conduct, and the Company has an obligation to ensure that there is a procedure in place to enable the reporting of such violations.

2. SCOPE AND EXCLUSIONS

2.1 This Vigil Mechanism and Whistle-blower Policy (the “Policy”) sets out the procedure to be followed when making a disclosure.

2.2 This Policy applies to all Employees, regardless of their location. Violations will result in appropriate disciplinary action. The employees are required to familiarize themselves with this Policy, and seek advice from the HR if any questions arise.

3. TERMS AND DEFINITIONS

3.1 “Audit Committee” means the committee constituted by the Board of Directors of Premium Capital Market And Investments Limited in accordance with Section 177 of the Companies Act 2013, which has responsibility for supervising the development and implementation of this Policy.

3.2 “Code of Conduct” means the Code of Business Conduct and Ethics.

3.3 “Employee” means any employee or director of the Company.

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3.4 “Protected Disclosure” means the disclosure of a Reportable Matter in accordance with this Policy.

3.5 “Reportable Matter” means a genuine concern concerning actual or suspected:

- i. fraudulent practices, such as improperly tampering with the Company books and records, or theft of company property;
- ii. corruption, including bribery and money laundering;
- iii. breaches of the Code of Conduct.

Please note that complaints concerning personal grievances, such as professional development issues or Employee compensation, are not Reportable Matters for purposes of this Policy.

3.6 “Whistle-blower” means any Employee who makes a Protected Disclosure under this Policy.

4. POLICY

4.1 RESPONSIBILITY TO REPORT

Employees are required to make a Protected Disclosure as soon as they become aware of a Reportable Matter. Such disclosures should be submitted promptly, following the reporting procedure outlined in Section 4.2 below. The role of a Whistle-blower is strictly limited to making a Protected Disclosure. A Whistle-blower must not conduct investigations related to the Reportable Matter or participate in deciding any corrective actions that may result from the disclosure.

4.2. REPORTING MECHANISM

4.2.1 We encourage all Employees and Third Parties to promptly report any concerns or suspected violations of Company policies, applicable laws, fraud, or other irregularities, without fear of retaliation. If you are unsure whether an act constitutes a violation or have

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any related queries, please contact the Compliance Officer. Reports can be submitted to the Compliance Officer through the following channels:

- **email to compliance.premium@gmail.com; or**
- **Dropbox/Letter- 401- Starlit Tower 29- Y.N. Road, Indore-452003, Madhya Pradesh, India**

4.2.2 Moreover, in exceptional cases, Employees have a right to make Protected Disclosures directly to the Chairman of the Audit Committee as follows:

- **email to compliance.premium@gmail.com; or**
- **Dropbox/Letter- 401- Starlit Tower 29- Y.N. Road, Indore-452003, Madhya Pradesh, India**

4.2.3 To enable the proper investigation of any Reportable Matter, a Protected Disclosure should include as much information as possible concerning the Reportable Matter. To the extent possible, the following information should be provided:

- a) the nature of the Reportable Matter (for example, if the Reportable Matter concerns an alleged violation of the Code of Conduct, please refer to the provision of the Code of Conduct that is alleged to have been violated);
- b) the names of the Employees to which the Reportable Matter relates (for example, please provide the name of the business unit that is alleged to have violated the Code of Conduct);
- c) the relevant factual background concerning the Reportable Matter (for example, if the Reportable Matter concerns a violation of the Code of Conduct, please include information about the circumstances and timing of the violation); and

4.2.4 To enable further investigation of Reportable Matters, Whistle-blowers are strongly encouraged to provide their name and contact details whenever they make a Protected Disclosure under this Policy.

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4.2.5 All Protected Disclosures are taken seriously and will be promptly scrutinized and investigated by the Company in accordance with the Guidance on Responding to Protected Disclosures.

4.3. PROTECTION OF WHISTLE-BLOWERS:

4.3.1 If a Whistle-blower does provide his or her name when making a Protected Disclosure, the Company will treat as confidential the identity of the Whistle-blower and the fact that a Protected Disclosure has been made, except as otherwise required by law and to the extent possible while allowing an investigation to proceed.

4.3.2 A Whistle-blower may make a Protected Disclosure without fear of retaliation or intimidation. The Company prohibits its Employees from engaging in retaliation or intimidation that is directed against a Whistle-blower. Employees who engage in retaliation or intimidation in violation of this Policy will be subject to disciplinary action, which may include dismissal from employment.

4.3.3 If a Whistle-blower has been found to have made a deliberately false Protected Disclosure that Whistle-blower may be subject to disciplinary action, which may include dismissal.

4.4. ROLE OF THE AUDIT COMMITTEE

4.4.1 The Audit Committee is responsible for supervising the development and implementation of this Policy. The Audit Committee shall periodically review the Policy to consider whether amendments are necessary, and, if so, it shall communicate any such amendments to all Employees as soon as possible.

4.4.2 The Audit Committee shall have responsibility for coordinating the investigation of any serious Protected Disclosures concerning the alleged violation of laws or regulations that apply to the Company

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4.5. CONFLICTS OF INTEREST

Where a Protected Disclosure concerns any member of the Audit Committee, that member of the Audit Committee shall be prevented from acting in relation to that Protected Disclosure. In case of doubt, the Chairman of the Board of Directors shall be responsible for determining whether a member of the Audit Committee must recuse himself or herself from acting in relation to a Protected Disclosure.