



Taurus Asset Management Company Limited

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WHISTLE BLOWER POLICY

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WHISTLE BLOWER POLICY

1. Preface

The company believes in the conduct of the affairs of its constituents in a fair and transparent manner by adopting highest standards of professionalism, honesty, integrity, and ethical behaviours. It is company's responsibility to provide a framework to promote responsible and secure whistle blowing and ensure that there is a transparent mechanism for employees and management to report unethical behaviour, actual or suspected fraud or any suspicious activity or violation of the Code of Conduct and Ethics.

Any actual or potential violation of the Code, howsoever insignificant or perceived as such would be a matter of serious concern for the Company. The role of the employees in pointing out such violation of the Code cannot be undermined.

Whistle-Blowers are "reporting parties," and not investigators. They are not to act on their own in conducting any investigative activities, nor shall they have a right to participate in any investigative activities other than as requested by the investigating authority.

The scheme is intended as an additional mechanism for Employees to report certain suspected irregularities through a formal mechanism.

2. Reporting Concerns

2.1. The Company encourages its employees, including directors, trustees and other stake holders to use internal mechanisms for reporting any malpractices, suspected fraudulent, unfair or unethical practices, violation of regulatory/legal requirements and governance vulnerability, leakage of unpublished price sensitive information (UPSI) *, in the Company. Every employee of Taurus AMC shall promptly report to the management any actual or possible violation of Code of Conduct or an event he / she became aware of that could affect the business or reputation of the company.

Accordingly, this Whistle Blower Policy ("the policy") has been formulated with a view to provide a mechanism for employees of the Company to approach the CEO of the company. Zero harassment will be assured to the whistle-blower by the management. The Whistle-blowers identity will be protected by the Company. Full confidentiality shall be always maintained to safeguard the whistle-blower. The identity of the whistle-blower will not be disclosed except where required under the law or for the purpose of the investigation.

* Unpublished price sensitive information (“UPSI”) for Taurus Asset Management Company Ltd. shall have the same meaning as defined in regulation 5B.(1)(f) of Chapter II A of SEBI PIT Regulations 2015 which is reproduced hereunder:

Any information, pertaining to a scheme of a mutual fund which is not yet generally available and which upon becoming generally available, is likely to materially impact the net asset value or materially affect the interest of unit holders and shall include the instances where there is a likelihood of:

- i. a change in the accounting policy;
- ii. a material change in the valuation of any asset or class of assets;
- iii. restrictions on redemptions, winding up of scheme(s);
- iv. creation of segregated portfolio;
- v. the triggering of the swing pricing framework and the applicability of the swing factor;
- vi. material change in the liquidity position of the concerned mutual fund scheme(s);
- vii. default in the underlying securities which is material to the concerned mutual fund scheme(s).

Note: All other definitions in Chapter-I of SEBI PIT Regulations 2015 shall also be applicable to transactions in the units of mutual funds.

3. Disclosure and Process

- 3.1. If any employee has any concerns or issues, they should as soon as possible disclose in confidence, the grounds for their belief of malpractice to their Reporting Managers.
- 3.2. The disclosure should be made to the CEO in writing. In case the disclosure relates to the CEO, the same shall be made to the Chairman of the AMC.
- 3.3. Details of incident, names of other personnel aware of the issue, specific evidence and amounts involved if any, etc. Should be mentioned
- 3.4. Anonymous complaints will not be covered in this Policy.
- 3.5. If sent by a letter, the envelope should be sealed and marked “Whistle-blower”. If sent by email, the same should be marked Confidential with a subject line as “Whistle-blower”.
 - 3.5.1. Upon receipt of a report CEO shall draw up a written record thereof. The Report shall mention the date that the Employee reported the Suspected Irregularity. The Report shall only contain such data as is strictly and objectively necessary to verify the Suspected Irregularity and shall express that the facts are alleged. CEO shall have the Reporting Employee approve (the content of) the Report. The Reporting Employee shall receive a confirmation of receipt of the Report (including the date that the Report was filed). The CEO will inform the Person Involved as soon as practicably possible after receipt of the Report, unless there is substantial risk.
- 3.6. Within 7 working days from the date that the Reporting Employee reported the Suspected Irregularity, the Reporting Employee shall be informed in writing, by or CEO of its position with regard to the Suspected Irregularity and any action taken in consequence of the Report.
- 3.7. If for whatever reason the employee feels unable to raise the matter with their Reporting Manager, they may make a protected disclosure in writing CEO.
- 3.8. Internal reporting in respect of progress and results of investigations into Reports will take place.

4. Eligibility

All Employees of the Company are eligible to make Protected Disclosures under the policy. The Protected Disclosure should be in relation to matters concerning the Company.

5. Disqualification

While it will be ensured that genuine Whistle Blowers are accorded complete protection from any kind of unfair treatment as herein set out, any abuse of this protection which will be granted after the whistle blowing will warrant disciplinary action.

Protection under this Policy would not mean protection from disciplinary action arising out of false or bogus allegation made by Whistle Blower knowing it to be false or bogus or with a mala fide intention.

6. Investigation

All Protected Disclosures reported under this policy will be thoroughly investigated by the CEO.

The decision to conduct an investigation taken by the CEO is by itself not an accusation and is to be treated as a natural fact-finding process. The outcome of the investigation may not support the conclusion of the Whistle Blower that an improper or unethical act was committed.

The identity of a Subject will be kept confidential to the extent possible given the legitimate needs of law and the investigation.

The Subject shall have a duty to co-operate with the CEO during investigation to the extent that such co-operation will not compromise self-incrimination protections available under the applicable law.

7. Decision

If an investigation leads the CEO to conclude that an improper or unethical act has been committed, the Committee can initiate disciplinary or corrective action against the subject as a result of the findings of an investigation pursuant to this Policy.

8. Amendment

The company reserves its rights to amend or modify this policy in whole or in part, at any time to keep pace with the evolving times. However, no such amendment or modification will be binding on the Employees unless the same is notified to the Employees in Writing.

9. Policy Update And Review

The Whistle Blower policy should be periodically reviewed (at least once a year) by the Human Resources department along with the compliance Officer.

Post review and update of the Policy, a formal authorization should be obtained from the Board of AMC for:

- Replacing any portions; and
- Inserting new sections.
- Any changes should be communicated to concerned personnel within the Company.