



WHISTLE BLOWER POLICY

I. OBJECTIVE

1. Finverse Platform Private Limited (“Company”) is committed towards adopting high ethical standards and conducting its affairs with absolute integrity and professionalism. Through this Policy, the Company endeavors to promote a non-threatening environment and transparent culture where concerns against malpractices are freely expressed and good governance practices are reinforced. With this objective in mind, this Policy provides adequate protection of the whistle blowers viz. not disclosing the identity of the whistle blowers and ensuring normal treatment.
2. This Policy applies to all Employees and external stakeholders who deal with the Company.

II. SCOPE

3. This Policy shall cover concerns or complaints by Employees and other stakeholders relating to Reportable Matters (*defined below*). This Policy outlines the procedure for making a Protected Disclosure (*defined below*).
4. This Policy shall not extend to concerns or complaints relating to irrelevant, speculative, vexatious or frivolous information, or information rendered solely for the purpose of malicious prosecution or exclusively derived from allegations made in ongoing judicial, quasi-judicial, administrative or disciplinary proceedings.

III. DEFINITIONS

5. Unless the context otherwise requires, the following words and expressions shall have the meanings assigned herein, and words and expressions used and not defined in this Policy but defined in other policies or applicable laws shall have the meanings respectively assigned to them under the respective policies or applicable laws.

- a. Whistle Blower



Whistle Blower shall mean an employee/ director or other stakeholder who makes a Protected Disclosure under this Policy.

b. Employee

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

c. Protected Disclosure

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

d. Reportable Matters

“Reportable Matters” means any genuine concern relating to suspected fraudulent, unfair, or unethical practices, violations of regulatory or legal requirements, or governance vulnerabilities that may adversely affect the Company or its stakeholders.

e. Whistle Blower Committee

“Whistle Blower Committee” means a committee constituted by the Company comprising at least two members. The Committee shall function under the oversight of the Board of Directors and shall be responsible for reviewing complaints received under this Policy, and ensuring that investigations are conducted in a fair, independent, and confidential manner. The Whistle Blower committee shall be construed analogous to the Audit Committee for the purpose of Regulation 25(4) of the Securities and Exchange Board of India (Stock Brokers) Regulations, 2026.

f. Whistle Blower Redressal Head

The Compliance Officer of the Company shall act as the Whistle Blower Redressal Head responsible for receiving and reviewing complaints under this Policy and acting under the guidance and supervision of the Whistle Blower Committee.

IV. REPORTING MECHANISM



6. Protected Disclosures under this Policy shall be made in accordance with the mechanism set out below:

- a. Protected Disclosures shall be made in writing by way of an email addressed to whistleblower@dreamstreet.tech.
- b. Complaints against members of the Board of Directors including those against the managing director, chief executive officer, key managerial personnel, designated directors or promoter shall be addressed directly to the Whistleblower Committee of the Company. Where a complaint involves the Whistle Blower Redressal Head, the matter shall be directly handled by the Whistle Blower Committee or the Board, as applicable. All other complaints concerning shall be addressed to the Whistle Blower Redressal Head.
- c. The receipt of Protected Disclosure shall be acknowledged by Whistle Blower Head.
- d. Protected Disclosure should mandatorily contain the name, designation, division/department and contact information of the Whistle Blower.
- e. Anonymous disclosures will not be entertained as it would not be possible to interview the Whistle Blower.
- f. The Whistle Blower must specifically identify the individual in respect of whom the concern has been raised in the Protected Disclosure.
- g. Protected Disclosures shall be factual and specific in nature, to the extent practicable, and based on information derived from the Whistle Blower's own knowledge. The Protected Disclosure must demonstrate sufficient grounds for concern and shall be accompanied by supporting documents/evidence, if any. As far as possible, Protected Disclosures must ensure the accuracy of the information provided, however he/she is not obligated to prove the truth of the allegations.
- h. The Whistle Blower Redressal Head may require the Whistle Blower to appear in person to ascertain his/her identity and the veracity of the information provided.



V. INVESTIGATION

7. The Whistle Blower Redressal Head shall maintain strict confidentiality of the Protected Disclosure and shall not circulate it beyond the persons authorized to investigate.

8. Protected Disclosures received under this Policy, if prima facie found to contain verifiable information, shall be promptly investigated by the Whistle Blower Redressal Head or with Whistle Blower Committee. The investigation shall be in the nature of a fact-finding inquiry, without the presumption of guilt, and may involve calling for information or seeking assistance from other departments / divisions, if needed. In case the Whistle Blower Redressal Head is of the view that a Protected Disclosure reported has no basis, it shall not be pursued and the said decision, along with the rationale, shall be appropriately documented.

9. Protected Disclosures reported against any members of the Whistle Blower Committee shall be investigated and decided by the Board of Directors .

10. The investigation should ideally be completed within 6 months. In the event the same is not feasible, an extension may be sought from the Board of Directors.

11. Members against whom a Protected Disclosure has been made shall be informed of the allegations on the commencement of the investigation process. The Whistle Blower Redressal Head, may at his/her/their discretion, allow such members to respond to the allegations raised against them.

VI. DECISION

12. Pursuant to the investigation, if the Whistle Blower Redressal Head and the Whistle Blower Committee, or Board of Directors as applicable, are of the opinion that a violation of applicable laws, Company policies, or any matter covered under this Policy has occurred, they shall determine the appropriate disciplinary or corrective action and record the same in a report.

13. For matters concerning employees, the Whistle Blower Redressal Head, shall determine the course of action in consultation with the Whistle Blower Committee.



14. In the event that a Protected Disclosure involves, or is likely to involve, a conflict of interest for any person responsible for receiving, investigating, or deciding upon such disclosure, including any member of the Whistle Blower Committee, the concerned individual shall recuse themselves from the proceedings. The remaining members of the Whistle Blower Committee shall review the complaint, consider the investigation findings, and determine the appropriate disciplinary or corrective action.

15. Appropriate corrective or disciplinary action may be taken in accordance with applicable law and internal policies.

16. The outcome of the investigation shall be communicated to the member against whom the Protected Disclosure has been made, as far as reasonably practical.

VII. PROTECTION AGAINST RETALIATION

17. The Company shall ensure adequate protection to Whistle Blowers, including non-disclosure of their identity and assurance of normal and fair treatment during and after the investigation process. No Whistle Blower shall be subjected to any form of retaliation, victimization, discrimination, or adverse employment consequence for making a complaint in good faith under this Policy.

18. Whistleblowers who face any such adverse consequences are encouraged to intimate the same to the Whistle Blower Redressal Head Committee on an immediate basis. Any such retaliation may constitute grounds for punitive action, which may include disciplinary action, up to and including dismissal.

19. Protection under this Policy does not mean protection from any action arising out of false or bogus allegations made by a Whistle Blower in the Protected Disclosure knowing it to be false or bogus or with a bad faith intention, or such actions related to or arising from any event/incident or matter totally unconnected with the Protected Disclosure. Further, any abuse of protection under this policy will warrant appropriate action.

VIII. RECORD KEEPING AND RETENTION



20. The Whistle Blower Redressal Head shall maintain a record of all Protected Disclosures reported under this Policy, irrespective of whether or not investigation has been initiated against the same.

IX. MONITORING

21. The Whistleblower Committee shall monitor and review, on a quarterly basis, the Protected Disclosures reported under the Policy and the outcomes of investigations, if any, and communicate any necessary updates or amendments to all employees.

X. AMENDMENTS AND REVIEW

22. In case of any amendment(s), clarification(s), etc. issued by the relevant authorities, not being consistent with the provisions laid down under this Policy, such amendment(s), clarification(s), etc. shall prevail upon the relevant provisions of the Policy and this Policy shall be deemed to be amended accordingly from the effective date of such amendment(s), clarification(s), circular(s) etc.

23. This Policy shall be subject to review by the Board of Directors of the Company, once in a year, or as may be deemed necessary. Further, in the event of any deemed amendment as stated in this Policy, this Policy shall be placed before the Board of Directors for their review in the first meeting of the Board of Directors that is held after the event of the deemed amendment.