

# APEX CAPITAL MARKETS LIMITED

***WHISTLE BLOWER POLICY  
OF  
APEX CAPITAL MARKETS LIMITED***

## **WHISTLE BLOWER POLICY**

### **1. The Purpose**

Apex Capital markets Limited (“the Company”) is committed to comply with the laws that apply to them, satisfying the Company’s Code of Conduct and Ethics, and particularly to assuring that business is conducted with integrity and that the Company’s financial information is accurate. If potential violations of company policies or applicable laws not recognised and addressed promptly, both the Company and those working for or with the Company could face governmental investigation, prosecution, fines and other penalties. Consequentially, and to promote the highest ethical standards, the Company will maintain a workplace that facilitates the reporting of potential violations of Company policies applicable laws. The “Policy” or “Whistle Blower Policy” is framed and implemented with the purpose to give protection to the persons who thrive to abide by the compliances as per the policies and laws as applicable to the Company from time to time.

### **2. Duty to Report:**

Every employee 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 Ethics. It is important that you report all suspected violation. This includes possible accounting or financial reporting violations, insider trading, bribery, or violation of the anti-retaliation aspects of this policy. Retaliation includes adverse actions, harassment, or discrimination in your employment relating to your reporting of a suspected violation.

It is the policy of the Company that you must, when you reasonably suspect that a violation of an applicable law or the Company’s Code of Conduct and Ethics has occurred or is occurring, report that potential violation. Reporting is crucial for early detection, proper investigation and remediation, and deterrence of violation of company policies and applicable laws.

### **3. How to Report:**

You must report all suspected violations to

- Your immediate supervisor;
- The management, or
- Anonymously, by sending an e-mail to [ho@lalwaniferroalloys.com](mailto:ho@lalwaniferroalloys.com) or;
- by sending an anonymous letter to the Management at:

The Managing Director  
Apex Capital Markets Limited  
Om Tower, 2<sup>nd</sup> Floor, Suit No. 205  
32 Jawaharlal Nehru Road  
Kolkata 700 071

- You may also directly report to the Chairman of the Audit Committee at the following address:

The Chairman,  
Audit Committee  
Apex Capital Markets Limited  
Om Tower, 2<sup>nd</sup> Floor, Suit No. 205  
32 Jawaharlal Nehru Road, Kolkata 700 071

Because you have several means of reporting, you need never report to someone you believe may be involved in the suspected violation or from you would fear retaliation.

Your report should include as much as information about the suspected violation as you can provide. Where possible, it should describe the nature of 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.

**4. Investigations After You Report:**

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

**5. Retaliation is not Tolerated:**

No one may take and 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 satisfying the Company's Code of Conduct and Ethics. The Company takes reports of such retaliation seriously. Incidents of retaliations 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.

**6. Document Retention:**

All documents related to reporting, investigation and enforcement pursuant to this Policy shall be kept in accordance with the Company's record retention policy and applicable law.

**7. Modification:**

The Audit Committee or the Board of Directors of the Company can modify this Policy unilaterally at any time without notice. Modifications may be necessary, among other reasons, to maintain compliance with federal, state, or local regulations and/ or accommodate organisational changes within the Company.

**For Apex Capital Markets Ltd**

**Kamal Kishore Lalwani  
(Chairman & Managing Director)**