



RELIGO CAPITAL ADVISORS

Policy on Materiality and Dealing with Related Party Transactions

Policy on Dealing with Conflict of Interest

Introduction:

This organization conducts its business according to the principle of managing conflicts of interest fairly, both between itself and its clients and between one client and another.

Scope:

This policy is designed to take all reasonable steps to maintain and operate effective organizational and administrative arrangements to identify and manage relevant conflicts.

Senior management is responsible for ensuring that the systems, controls, and procedures are adequate to identify and manage conflicts of interest. The compliance and legal departments assist in the identification and monitoring of actual and potential conflicts of interest.

The organization has in place business-specific procedures that address the identification and management of actual and potential conflicts of interest that may arise in the course of its business.

General Guidance:

In identifying conflicts of interest, facts and circumstances of the case will be considered. Senior management will also take into account whether representatives, directors, employees, officers, and others:

1. Are likely to make a financial gain or avoid a financial loss at the expense of the client.
2. Have an interest in the outcome of a service provided to the client or a transaction carried out on behalf of the client, which is distinct from the client's interest in that outcome.
3. Have a financial or other incentive to favor the interest of one client or group of clients over another.
4. Receive an inducement in relation to a service provided to the client, in the form of monies, goods, or services, other than the standard brokerage, commission, or fee for that service.

www.religocapital.com

RELIGO CAPITAL ADVISORS PRIVATE LIMITED



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Non-Exhaustive Examples of Conflicts of Interest:

1. Engaging in business and trading activities for its own account and/or client accounts while other clients are active in relevant markets at the same time.
2. Providing investment advice or discretionary portfolio management services to clients and recommending or selling products issued by affiliated entities.
3. Acting as a discretionary portfolio manager for multiple clients, particularly in issues related to allocation.
4. Having revenue-sharing arrangements with vendors, service providers, or issuers of securities whose recommendations may be given to a client.
5. Related party transactions.

Disclosure of Conflicts of Interest and Client Consent:

Procedures are in place to protect client interests from conflicts arising from organizational activities. In certain circumstances, if some conflicts remain and where permissible by law, disclosure to an affected client may be made to seek client consent. Disclosure will include the general nature and/or sources of conflict to enable informed decision-making by the client.

Measures for Managing Conflicts of Interest:

To manage conflicts, additional measures may be employed when existing measures are insufficient, such as:

1. Implementing ad hoc transaction-specific information barriers or segregation methods.
2. Escalating to senior management with responsibility for organizational strategy and an understanding of the relationship and reputation risks involved.
3. Declining to act in cases where conflicts cannot be adequately managed.

Information Barriers:

Confidential client information is respected, and access is restricted on a “need to know” basis, complying with applicable laws regarding handling such information. Confidential information is accessed only by individuals with a legitimate requirement consistent with client or organizational interests.

Review of Conflict of Interest Policy:

This policy will be reviewed and updated as needed.

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