



# Arya One Global IFSC LLP

## Conflict of Interest Policy

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### 1. Objective

This Conflict of Interest Policy (“Policy”) is adopted by Arya One Global IFSC LLP (“FME”) to identify, avoid, manage, and disclose actual or potential conflicts of interest that may adversely affect the interests of investors or clients. The Policy is designed in line with the IFSCA (Fund Management) Regulations, 2025, and other applicable regulatory guidelines for Category III AIFs and stewardship responsibilities.

The FME, its personnel, and related entities are committed to conducting all business activities with the highest standard of integrity, prioritizing investor interest and fiduciary accountability at all times.

### 2. Scope

This Policy applies to:

- Arya One Global IFSC LLP and any affiliated trust(s) or fund structures
- Directors, Trustees, KMPs, officers, and employees of the FME
- All schemes, clients, and managed accounts under the FME
- Associates, group entities, or related parties dealing with or advising the FME

### 3. Definition of Conflict of Interest

A conflict of interest arises where an individual's or entity's professional obligations and personal interests may interfere with their duty to clients or investors, including:

- Personal financial or non-financial gain at the expense of investor interests
- Preferential treatment of one investor, scheme, or group entity over another
- Involvement in decision-making where impartiality may be compromised
- Dual roles or responsibilities within the fund or portfolio companies

#### 4. Regulatory Framework

This Policy is framed in accordance with:

- IFSCA (Fund Management) Regulations, 2025, including Schedule IX
- SEBI AIF Master Circular (2023)
- Internal Code of Conduct of the FME

#### 5. Key Principles

- **Fiduciary Responsibility:** All actions must serve the best interest of investors
- **Transparency:** All material conflicts—actual or potential—must be disclosed clearly and promptly
- **Fairness:** All investors and schemes must be treated equitably
- **Objectivity:** Business and investment decisions must be free from personal or external influence
- **Accountability:** Conflicts and resolution actions must be documented.

## 6. Governance and Oversight

### 6.1 Conflict Committee

- A Conflict of Interest Committee comprising the Compliance Officer, Principal Officer and an External Advisor shall oversee conflict resolution.
- The Committee shall review all material conflict situations and maintain detailed meeting minutes.

### 6.2 Compliance Oversight

- The Compliance Officer is responsible for implementing this Policy, reviewing compliance, conducting employee training, and maintaining the Conflict Register.

## 7. Categories of Conflict

Conflicts may arise in situations including (but not limited to):

- Allocation of investment opportunities across schemes
- Transactions with group companies or related parties
- Simultaneous fundraising and allocation by related entities

## 8. Conflict Management Framework

### 8.1 Identification & Escalation

- All personnel must proactively identify potential conflicts and report them to the Compliance Officer.
- Conflicts exceeding defined thresholds (e.g., related-party involvement, > USD 10,000 value, dual roles) shall be escalated to the Conflict Committee.

## 8.2 Evaluation & Materiality

Conflicts will be evaluated based on severity, financial materiality, and reputational impact.

- Material conflicts may trigger investor notifications or board approval requirements.

## 8.3 Resolution Mechanisms

Resolution strategies may include:

- Recusal of conflicted individuals from decision-making
- Enhanced disclosures to clients and regulators
- Declining the transaction
- Third-party evaluation where neutrality is uncertain

## 8.4 Monitoring & Review

- The Conflict Register is reviewed semi-annually by Compliance Officer
- The Policy shall be reviewed annually and updated as needed.

## 9. Associate & Related-Party Transactions

All transactions with associates or related parties require:

- Prior approval from the Compliance Officer
- $\geq 75\%$  investor consent, where mandated by IFSCA/SEBI
- Justification and documentation of such transactions shall be maintained

## 10. Internal Controls & Documentation

Maintain a Conflict of Interest Register with the following details:

- Nature of the conflict
- Action taken and rationale
- Parties involved
- Status of resolution
- Implement control mechanisms:

## 11. Training & Awareness

- Annual training on Conflict of Interest is mandatory for all employees.
- Induction sessions shall include a full briefing on this Policy for new hires

## 12. Compliance & Reporting

The Compliance Officer shall:

- Conduct quarterly reviews for potential violations
- Maintain documentation, records, and logs

Approved By:

Governing Body

Effective Date: April 1, 2025