

NOMINATION AND REMUNERATION POLICY

MONEYVIEW LIMITED

(Formerly known as Moneyview Private Limited and Whizdm Innovations Private Limited)

Approved by	Board of Directors
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Policy owner department	Compliance
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NOMINATION AND REMUNERATION POLICY

1) Preamble

This Nomination and Remuneration Policy (the “**Policy**”) has been formulated by Moneyview Limited¹ (“**Company**”) in compliance with Section 178 of the Companies Act, 2013, read with applicable rules made thereunder (“**Companies Act**”) and in compliance of Regulation 19 read with Part D of Schedule II of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**SEBI Listing Regulations**”), each as amended from time to time, when so applicable.

The board of directors of Company (“**Board**”) amended and approved the Policy at its meeting held on February 22, 2026, which can be amended from time to time and the Policy shall come into force from the date of listing of the Company.

Objective and purpose

The objective of this Policy is to serve as a guiding charter to appoint qualified persons as directors on the Board of the Company (“**Directors**”), key managerial personnel as defined under the Companies Act (“**KMP**”), and ‘senior management personnel’ as defined under the SEBI Listing Regulations (“**SMP**”), and to approve/recommend the remuneration to be paid to them and to evaluate their performance. This Policy provides a framework for:

- a) Identifying qualified persons who may be appointed as Directors, KMPs and SMPs in accordance with the criteria laid down in the Companies Act, SEBI Listing Regulations and the Policy, and recommend to the Board for their appointment and removal and carrying out evaluation of every Director’s performance (including independent Directors);
- b) To lay down approach for Board (*defined below*) diversity;
- c) Identifying the criteria for determining qualifications, positive attributes and independence of a Director;
- d) Determining remuneration of Directors and KMPs and SMPs, based on factors including the Company’s size, financial position, trends and practices on remuneration prevailing in peer companies in the similar industry;
- e) Specifying the manner for effective evaluation of performance of the Board, Directors, KMPs and SMPs to be carried out either by the Board, by the Committee (*defined below*) or by an independent external agency;
- f) Assessing the independence of independent Directors;
- g) Providing them rewards, linked directly to their efforts, performance, dedication and achievements relating to the Company’s operations;
- h) Retaining, motivating and promoting talent and to ensure long term sustainability of talented persons and create competitive advantage; and
- i) Such other key issues/matters as may be referred by the Board or as may be necessary in view of the provision of the Companies Act and rules thereunder and the SEBI Listing Regulations, whenever applicable.

2) Scope of the Policy

The Policy shall be applicable to the Directors, KMPs, SMPs and other employees of the Company. However, this Policy does not apply to temporary or contractual employees, trainees, apprentices, consultants engaged on a

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retainer basis or otherwise and casual labour.

3) Constitution of the Nomination and Remuneration Committee

The Nomination and Remuneration Committee (“**Committee**”) of the Company will be constituted in compliance with the provisions of Section 178 and other applicable provisions, if any, of the Companies Act and Regulation 19 of the SEBI Listing Regulations. as hereunder:

4) Letter of appointment

Letter of appointment shall be issued by the Company to each Director, KMP and SMP positions based on the recommendations of the Committee on the basis of the guidelines for the same under the applicable laws and this Policy and shall be accepted and signed by the concerned person.

5) Appointment criteria and qualifications

- a) The Committee shall identify and ascertain the integrity, qualification, expertise and experience for appointment to the position of Directors, KMPs and SMPs.
- b) A potential candidate should possess adequate qualification, expertise and experience for the position they are considered for appointment (including any qualifications under applicable laws). The Committee shall review qualifications, expertise and experience, as well as the ethical and moral qualities possessed by such person, commensurate with the requirement for the position.
- c) The Committee shall determine the suitability of appointment of a Director by assessing the proposed person against a range of criteria which includes but are not limited to:
 - Personality, skills and professional knowledge
 - Knowledge and experience relevant to the business of the Company
 - Understanding of and experience in performing his roles and responsibilities
 - Independence of judgment
 - Educational and professional qualification(s)
 - Past performance and credentials, behavior & conduct
 - Ability to work individually as well as a member of team
 - Ability to represent the Company
 - Interaction and relationship with the other members of the Board, KMPs, senior management and key stakeholders
 - Board room conduct
 - Communication skills
 - Ethics and Values
- d) A person to be appointed as Director, KMP or Senior Management should possess adequate qualification, expertise and experience for the position they are considered for and shall meet the eligibility criteria as mentioned under SEBI Listing Regulations and Companies Act or any other Act as may be applicable.
- e) The Committee shall ensure that there are appropriate induction and training programs in place for newly appointed Directors, KMPs and SMPs.
- f) The Committee shall make recommendations to the Board concerning any matters relating to the continuation in office of any Director at any time including the suspension or termination of service of an executive Director as an employee of the Company subject to the provision of the law and their

service contract.

- g) The Committee shall recommend any necessary changes in the constitution of the Board, KMPs or SMPs to the Board.

6) Independence of Directors

The qualifications of independent Directors of the Company shall be decided on the basis of criteria provided under the relevant provisions of the Companies Act including the Companies (Appointment and Qualification of Directors) Rules, 2014 and as envisaged under SEBI Listing Regulations. A declaration of independence shall be taken from each of the independent Directors at the first meeting of the Board in which he participates as a director and thereafter at the first meeting of the Board in every financial year or whenever there is any change in the circumstances which may affect his status as an independent director.

For every appointment of an independent Director, the Committee shall evaluate the balance of skills, knowledge and experience on the Board and on the basis of such evaluation, prepare a description of the role and capabilities required of an independent director. The person recommended to the Board for appointment as an independent Director shall have the capabilities identified in such description. For the purpose of identifying suitable candidates, the Committee may: (a) use the services of an external agencies, if required; (b) consider candidates from a wide range of backgrounds, having due regard to diversity; and (c) consider the time commitments of the candidates.

7) Term / Tenure

a) Managing Director/Whole-time Director/Executive Director

- i) The Company shall not appoint or employ at the same time a managing director and a manager.
- ii) The Company shall not appoint or re-appoint any person as its Chairman & Managing Director or as a manager or as a whole-time director for a term exceeding five years at a time.
- iii) No re-appointment shall be made earlier than one year before the expiry of their term.

b) Independent Director

- i) An Independent Director shall hold office for a term up to five years on the Board of the Company and will be eligible for re-appointment on passing of a special resolution by the Company and disclosure of such appointment in the Board's report.
- ii) No Independent Director shall hold office for more than two consecutive terms, but such Independent Director shall be eligible for re-appointment in the Company as Independent Director after the expiry of three years from the date of cessation of the previous directorship as Independent Director in the Company. Provided that such Independent Director shall not, during the said period of three years, be appointed in or be associated with the Company in any other capacity, either directly or indirectly. The Committee shall take into consideration all the applicable provisions of the Companies Act and the SEBI Listing Regulations while appointing the Independent Directors.

8) Remuneration

(i) Policy objectives

In discharging its responsibilities, the Committee shall have regard to the following policy objectives:

- i) To ensure the Company's remuneration structures are equitable and aligned with the long-term interests of the Company and its shareholders;

- ii) To attract and retain and motivate competent individuals of the quality required to run the Company successfully;
- iii) To ensure that the relationship of remuneration to performance is clear and meets appropriate performance benchmarks;
- iv) To plan short and long-term incentives to retain talent;
- v) To ensure that any severance benefits are justified;
- vi) To ensure that the remuneration of the Directors, KMPs and SMPs is based and determined on the basis of individual's responsibilities and performance and in accordance with the limits as prescribed statutorily, if any, including that the remuneration to be paid to the Executive Director/ Managing Director/ Chief Executive Officer (“ED/MD/CEO”) and/or whole-time Director shall be in accordance with the percentage/ slabs/ conditions laid down in the Articles of Association of the Company and as per the provisions of the Companies Act and the rules made there under, as applicable.
- vii) To ensure that individual remuneration packages for Directors, KMPs and SMPs are determined after taking into account relevant factors, including but not limited to:
 - Qualification and experience,
 - Level of engagement in the affairs of the Company,
 - Market conditions,
 - Financial and commercial health of the Company,
 - Practice being followed in comparable companies,
 - Prevailing laws and government/other guidelines.
- viii) The remuneration / compensation / commission etc. to be awarded to the whole-time Directors, KMPs and SMPs will be determined by the Committee and recommended to the Board for approval.
- ix) Increments to the existing remuneration / compensation structure of other employees will be jointly decided by the CEO and Head-Human Resources.

(ii) Remuneration Structure

The remuneration structure would normally depend upon the roles and responsibilities as well as the prevailing market practices and reflect short and long-term performance objectives appropriate to the working of the Company and its goals as required under the provisions of the Companies Act and as envisaged in SEBI Listing Regulations. In normal circumstances, the remuneration to Directors, KMPs and SMPs shall be in the nature of fixed compensation and ESOPs (as permissible under the applicable law), and may include a variable component from time to time.

- i) **Base Compensation (Fixed Salary):** This component of salary is competitive and reflective of the individual's role, responsibility and experience in relation to performance of day -to-day activities, usually reviewed on an annual basis. The base compensation includes salary, allowances and other statutory/non-statutory benefits which are normal part of remuneration package in line with market practices and HR policies of the Company.
- ii) **Variable Salary:** A relevant part of remuneration is payable as variable salary linked to corporate and individual performance, fulfilment of specified improvement targets or the attainment of certain financial or other objectives set in this regard.
- iii) Any other component/benefits as may be recommended by the management and approved by the Committee.

9) Remuneration to MD, whole-time Director/Executive Directors:

- i) **Fixed Salary** – The Managing Director, Whole-Time Directors, Executive Directors, each as applicable

shall be eligible for a monthly remuneration as may be approved by the Board on the recommendation of the Committee and the shareholders, wherever applicable. The breakup of the pay scale and quantum of perquisites including, employer's contribution towards provident fund, pension scheme, medical expenses, and other perquisites shall be decided and approved by the Board on the recommendation of the Committee. Commission may be paid subject to the limits prescribed under the Companies Act.

- ii) **Minimum Remuneration** – If in any financial year, the Company has no profits or its profits are inadequate, it shall pay remuneration to its Directors in accordance with the provisions of Schedule V of the Companies Act.

10) Remuneration to non-executive / independent Director:

- i) **Remuneration** – The remuneration / commission shall be fixed as per the slabs and conditions mentioned in the Articles of Association of the Company and with the provisions of Companies Act and the SEBI Listing Regulations.
- ii) **Sitting Fees** – The non-executive/ independent Director may receive remuneration by way of fees for attending meetings of the Board or committees of the Board to which they are appointed from time to time thereof. Provided that the amount of such fees shall not exceed the limits prescribed under Companies Act.

The Committee and the Board shall recommend all fees or remuneration, if any, paid to non-executive directors, including independent directors and shall require approval of shareholders in general meeting. The requirement of obtaining approval of shareholders in general meeting shall not apply to payment of sitting fees to non-executive directors, if made within the limits prescribed under the Companies Act, for payment of sitting fees without approval of the Central Government.

The approval of shareholders by special resolution shall be obtained every year, in which the annual remuneration payable to a single non-executive director exceeds the limits prescribed under the SEBI Listing Regulations.

13) Evaluation/ assessment of Directors

- a. The NRC shall specify the manner and criteria for effective evaluation of performance of the Board, its committees and individual directors including independent directors and support the Board and independent directors, as may be required, in the evaluation process. The NRC shall also review its implementation and compliance.
- b. The NRC shall recommend to the Board as to whether to extend or continue the term of appointment of the independent director, inter alia, on the basis of the report of performance evaluation of independent Directors.

14) The committee may implement and administer any Employees Stock Option Scheme(s)/Plan(s) approved by the Board, from time to time, and to establish, amend and rescind any rules and regulations relating to the Scheme(s), and to make any other determinations that it deems necessary or desirable in connection with the Scheme.

15) Diversity

The Company acknowledges the importance of diversity in its broadest sense in the boardroom as a driver of Board effectiveness. Diversity encompasses diversity of perspective, experience, education, background, ethnicity and personal attributes. The Company recognizes that gender diversity is a critical aspect of organizational diversity and acknowledges that qualified individuals across the full spectrum of gender identities bring valuable and varied perspectives that strengthen Board effectiveness. To this end, the Company has adopted Policy on Board Diversity to ensure diversity in the boardroom.

16) Removal

The Committee may recommend to the Board with reasons recorded in writing, including any disqualification mentioned in the Companies Act, SEBI Listing Regulations or under any other applicable law, removal of a

Director, KMP or SMP, subject to the provisions and compliance of the Companies Act and other applicable law.

17) Retirement

The Directors, KMP or any other person in senior management position, shall retire as per the applicable laws and any other policies of the Company in this respect. The Board will have the discretion to retain any Director, KMP or SMP, even after attaining the retirement age, for the benefit of the Company, subject to the provisions of the Companies Act, SEBI Listing Regulations and other applicable law.

18) Disclosure of this Policy

The Policy shall be disclosed in the annual report of the Company in such format as required under Companies Act and the SEBI Listing Regulations and as may be required under any other law for the time being in force.

19) Review

The Policy shall be reviewed by the Committee at appropriate intervals and based on its recommendations; the Board may revise the same from time to time. Any subsequent amendment/modification in the Companies Act or the rules framed thereunder or the SEBI Listing Regulations and/or any other laws in this regard shall automatically apply to this Policy.

20) Scope and limitation

In the event of any conflict between the provisions of this Policy and the Companies Act, SEBI Listing Regulations or any other statutory enactments or rules as may be applicable, the provisions of the Companies Act, the SEBI Listing Regulations or any other such statutory enactments or rules shall prevail over this Policy and the part(s) so repugnant shall be deemed to be severed from the Policy and the rest of the Policy shall remain in force.