



Access to **precision** Medtech
for every patient, **Globally.**

WHISTLE BLOWER POLICY

VISION

**Access to precision Medtech
for every patient, Globally.**

VALUES



AGILE

To be able to quickly adapt to rapidly changing global environment & exploit opportunities to ensure faster accessibility for patients to precision medtech solutions



INQUISITIVE

To have an eager desire to learn & seek new information & experiences that helps to achieve our vision of reaching out to every patient on this planet.



COLLABORATIVE

To work together with both internal & external people by securing their support and forming alliances to give accessibility of precision medtech solutions to our end users

STRATEGIC LEVERS



**Culture &
Engagement**



**Pursuit of
Excellence**



**Financial
Vitality**



**Growth
Acceleration**

INTRODUCTION

Healthium Medtech Limited (" **the Company**" or "**Healthium**") is committed to the highest standards of transparency, professionalism, legal compliance, ethical behaviour, corporate governance, and accountability in conducting its business. The Company adheres to these standards to ensure its operations are conducted ethically and in accordance with applicable laws.

This whistleblower policy ("**Policy**") is designed to encourage employees and directors of the Company Group to report legitimate and good faith concerns regarding unethical or illegal behaviour, violations of Company Group's policies, fraud, abuse of power, and misconduct without fear of retaliation or discrimination.

DEFINITIONS

- (a) **Audit Committee:** The Audit Committee constituted by the Board of Directors of Healthium Medtech Ltd., in accordance with Section 177 of the Companies Act, 2013.
- (b) **Company Group:** means the Company and its subsidiaries, whether in India or abroad.
- (c) **Compliance Officer:** The Company Secretary or any other person appointed by the board of directors of the Company to oversee the implementation and management of this Policy.
- (d) **Employee:** means every employee of the Company Group (whether working in India or abroad), including permanent, temporary, on training or on contract employees.
- (e) **Protected Disclosure:** Any disclosure made in good faith reporting an actual or potential violation of the Company Group's policies, unethical or improper activity, or violations of applicable laws. For abundant clarity, disclosures per paragraph 5(b) shall not be a Protected Disclosure.
- (f) **Stakeholders:** mean any of the following: (i) Employees; or (ii) directors of the Company Group.
- (g) **Subject:** The individual or group against whom or in relation to whom a Protected Disclosure is made, or evidence gathered during an investigation.
- (h) **Whistleblower:** means a Stakeholder making a Protected Disclosure under this Policy.
- (i) **Whistleblower Complaint Redressal Panel:** A panel responsible for evaluating and investigating Protected Disclosure by a Whistleblower. The panel may include senior management and independent members as necessary, and shall be constituted in accordance with the terms of the Standard Operating Procedure for Handling Whistleblower Complaints.

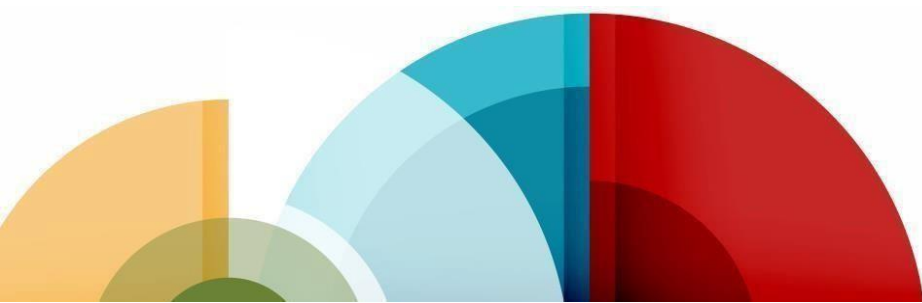
- (a) This Policy is an extension of the Healthium Code of Conduct. This Policy covers the Company Group. The Whistle Blower's role is that of a reporting party with reliable information. They are not required or expected to act as investigators or finders of facts, nor would they determine the appropriate corrective or remedial action that may be warranted in a given case.
- (b) Whistleblowers should not act on their own in conducting any investigative activities, nor do they have a right to participate in any investigative activities, other than as expressly requested in writing by the Compliance Officer/ Whistleblower Complaint Redressal Panel or the Chairman of the Audit Committee or the Investigators.

ELIGIBILITY

All Stakeholders of the Company Group are eligible to make Protected Disclosures under the Policy.

REPORTING IN GOOD FAITH AND DISQUALIFICATIONS

- (a) While it will be ensured that genuine Whistleblowers are accorded necessary protection from any kind of unfair treatment as herein set out, any abuse of this protection will warrant disciplinary action.
- (b) Protection under this Policy would not mean protection from disciplinary action arising out of false or bogus allegations made by a Whistleblower knowing it to be false or bogus or with a mala fide intention.
- (c) Whistleblowers, who make repeated Protected Disclosures, which have been all subsequently found to be mala fide, frivolous, baseless, malicious, or reported otherwise than in good faith, will be disqualified from reporting further Protected Disclosures under this Policy. In respect of such Whistleblowers, the Audit Committee would reserve its right to take/recommend appropriate disciplinary action, including reprimand.



PROCEDURE FOR REPORTING CONCERNS

All Protected Disclosures concerning the directors and Key Managerial Personnel (“KMP”) of the Company Group should be addressed to the Chairman of the Audit Committee. Disclosures concerning other Employees of the Company Group and its subsidiaries should be addressed to the Compliance Officer. The Compliance Officer must inform the Chairman of the Audit Committee of any disclosure involving directors and KMPs of the Company Group within a maximum of 5 working days. The Chairman of the Audit Committee, along with the Audit Committee, will oversee the fact-finding/ investigation and shall, in appropriate cases, refer the Protected Disclosure to the Whistleblower Complaint Redressal Panel in accordance with the terms of the Standard Operating Procedure for Handling Whistleblower Complaints.

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Pallavi Karkera

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Ashwani Puri

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The Audit Committee shall be responsible for supervising the implementation of this Policy. If any member of the Audit Committee has a conflict of interest in any given case, then he/she should recuse himself/herself and the other members of the Audit Committee should deal with the matter on hand.

If any executive of the Company Group, other than the Chairman of Audit Committee or the Compliance Officer, receives a Protected Disclosure, it should be forwarded to the Compliance Officer or the Chairman of the Audit Committee for further appropriate action. Appropriate care must be taken to keep the identity of the Whistleblower confidential.

- (b) Protected Disclosures shall be reported in writing so as to ensure a clear understanding of the issues raised. They shall either be typed or written in a legible handwriting in English, Hindi or in the regional language of the Whistleblower's place of employment.
- (c) The Whistleblower is encouraged to disclose his/her identity in the covering letter when forwarding the Protected Disclosure. Anonymous disclosures are not encouraged; however, in cases where anonymous complaints are accompanied by sufficient evidence, the Chairman of the Audit Committee / Whistleblower Complaint Redressal Panel may evaluate and, at its discretion, admit the complaint. It is important to note that if the disclosure is anonymous, the panel may not be able to interview the Whistleblower directly.
- (d) Protected Disclosures shall be factual, not speculative or conclusive, and should contain as much specific information as possible. This allows for a proper assessment of the nature and extent of the concern, as well as the urgency of initiating a preliminary investigation.
- (e) The Whistleblower Complaint Redressal Panel will be responsible for evaluating and investigating the concerns raised, in accordance with the procedure set out in the Standard Operating Procedure for Handling Whistleblower Complaints. One or more members of the Whistleblower Complaint Redressal Panel should be involved in any determination related to a Whistleblower allegation, ensuring that the investigation is impartial and that all allegations are properly reviewed.
- (f) The Whistleblower, Whistleblower Complaint Redressal Panel, Compliance Officer, Members of Audit Committee, the Subject and all individuals involved in the process shall maintain confidentiality of all matters under this Policy, discuss only to the extent or with those persons as required under this Policy for completing the process of investigations and keep the papers in safe custody. Notwithstanding the aforesaid, the relevant member of the Company Group may disclose such information for: (i) internal reporting requirements; (ii) as required under applicable law; and/or (iii) sharing with advisors.
- (g) Separate Grievance Mechanisms: The Company encourages the use of established grievance mechanisms to address HR-related grievances (e.g., performance ratings, promotions, increments, bonuses) or customer-related issues.



- (a) Subject to the terms hereof, no unfair treatment will be meted out to a Whistleblower by virtue of them having reported a Protected Disclosure under this Policy. The Company Group, as a policy, condemns any form of discrimination, harassment, victimization or any other unfair employment practice being adopted against Whistleblowers. Necessary protection will, therefore, be given to Whistleblowers against any unfair practices like retaliation, threat or intimidation, termination or suspension of service, disciplinary action, transfer, demotion, refusal of promotion, or the like including any direct or indirect use of authority to obstruct the Whistleblower's right to continue to perform his/her duties or functions, including making further Protected Disclosures. The relevant member of the Company Group will take steps to minimize difficulties which the Whistleblower may experience as a result of making the Protected Disclosure. If the Whistleblower is required to give evidence in criminal or disciplinary proceedings, the Company will arrange for the Whistleblower to receive advice regarding the procedure, etc.
- (b) A Whistleblower may report any violation of the above clause 7(a) to the Chairman of the Audit Committee, who shall investigate the matter and recommend suitable action to the management.
- (c) The Whistleblower shall have right to access the Chairman of the Audit Committee directly in exceptional cases, as may be decided by the Compliance Officer/ Chairman of the Audit Committee, and the Chairman of the Audit Committee is authorized to prescribe suitable directions in this regard, on case to case basis.
- (d) The identity of the Whistleblower shall be kept confidential to the extent possible and permitted under law. Whistleblowers are cautioned that their identity may become known for reasons outside the control of the Compliance Officer/Chairman of the Audit Committee (e.g. during investigations / fact finding carried out by the Panel/ Auditor/ Investigators).
- (e) Any other employee or associate assisting in the said investigation shall also be protected to the same extent as the Whistleblower.

REPORTING

The Compliance Officer shall submit a report to the Audit Committee on a quarterly basis about all Protected Disclosures referred to him/her since the last report together with the results of investigations, if any.

RETENTION OF DOCUMENTS

The Company shall retain all Protected Disclosures in writing or documented along with the results of investigation relating thereto for a minimum period of eight years or such other period prescribed under applicable law.

COMMUNICATION

The Policy has been published on the website of the Company accessible at the link provided below:

www.Healthiummedtech.com

AMENDMENT

The Company reserves its right to amend or modify this Policy in whole or in part, at any time without assigning any reason whatsoever and the same shall be binding on the Stakeholders (except as stated below). However, no such amendment or modification will be binding on the directors/Employees unless the same is notified to the directors/Employees.

VERSION CONTROL

Version Number	Board approval date
1.1	24-March 2023
1.2	14- November-2024
1.3	25- March 2025

SIGN OFF:

Date	02-April-2025
Revision No.	03
Authorized and signed by	
Anish Bafna Managing Director GROUP CEO	