



# Whistleblower Policy

Inventurus Knowledge Solutions Private Limited ('IKS Health')

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## PREFACE

The Company believes in the conduct of the affairs of its constituents in an ethical and legal manner by adopting the highest standards of professionalism and corporate behaviour. The Company is committed to developing a culture where it is safe for all employees to raise systemic ethical and legal concerns about any unacceptable corporate actions/practices. The purpose of this policy is to provide a framework to promote responsible and secure whistle blowing. This Policy is applicable to all Employees as defined hereinafter.

## DEFINITIONS

- “Disciplinary Action” means any action that can be taken on the completion of/during the investigation proceedings.
- “Employee” means every employee of the Company (whether working in India or abroad).
- “Protected Disclosure” means a concern raised by a written communication made in good faith that discloses or demonstrates information that may evidence unethical or illegal activity.
- “Subject” means a person against or in relation to whom a Protected Disclosure is made or evidence gathered during the course of an investigation.
- “Whistle-Blower” is someone who makes a Protected Disclosure under this Policy.
- “Whistle Officer” or “Committee” means an officer or committee of persons who are nominated/appointed to conduct detailed investigation.

## COVERAGE

The Policy covers any systemic ethical and/or legal malpractices which have taken place/suspected to have taken place involving:

- Criminal offence;
- Abuse/disclosure of confidential/proprietary information;
- Deliberate violation of law/regulation;
- Financial irregularities, including fraud, or suspected fraud;
- Negligence causing substantial and specific danger to public health and safety; or
- Any other unethical or illegal event.

## MANNER OF MAKING PROTECTED DISCLOSURES

A concern can be reported by sending an email to: ***whistleblower@ikshealth.com*** OR

By dropping a written concern in the designated drop boxes provided at each site of IKS Health.

- If initial inquiries by the Whistle Officer/Committee indicate that the concern has no basis, or it is not a matter to be investigated, it may be dismissed at this stage (or where required directed to the relevant stakeholders) and the decision documented.
- If the Whistle Officer/Committee indicates that the concern merits investigation under this policy, the Company shall ensure that the Whistle-Blower is not subjected to any kind of unfair treatment related to the concern.
  - Protection under this Policy would not mean protection from disciplinary action arising out of false or bogus allegations made by an Employee knowing it to be false or bogus or with a mala fide intention.
  - A Protected Disclosure should not be confused with a grievance/complaint related to employment or supervisor-subordinate relationship(s) or relationships with peers. Similarly, complaints associated with unsatisfactory performance evaluations, favouritism, and nepotism would not be covered under this policy.
- Concerns should ideally be raised as soon as possible after becoming aware of the same.

- Concerns may be raised anonymously; however, to facilitate a thorough investigation, the Company encourages disclosure of identity by the Whistle-Blower.
- Where initial enquiries indicate that further investigation is necessary, this will be carried through either by the Whistle Officer or Committee. The investigation would be conducted in a fair manner, as a neutral fact-finding process and without presumption of guilt.
- The Whistle Officer/Committee shall:
  - i) Make a detailed written record of the Protected Disclosure and the inquiry; and
  - ii) Finalise and submit the inquiry report to the Management within 30 days of initiating the inquiry, unless more time is required under exceptional circumstances.
- On submission of report, the Whistle Officer/Committee shall discuss the matter with Management who shall then:
  - In case the Protected Disclosure is proven, evaluate the findings of the Whistle Officer/Committee and take such Disciplinary Action as s/he may think fit;
  - In case the Protected Disclosure is not proven, close the matter; or
  - Depending upon the seriousness of the matter, Management may refer the matter to the Committee of Directors (Whole-time Directors) with proposed disciplinary action/counter measures.

## **PROTECTION**

Complete protection will be given to a Whistle-Blower against any unfair practice like retaliation, threat or intimidation of termination/suspension of service, disciplinary action, transfer, demotion, refusal of promotion, discrimination, any type of harassment, biased behaviour or the like including any direct or indirect use of authority to obstruct the Whistle-Blower's right to continue to perform his/her duties/functions including making further Protected Disclosures. The Company will take steps to minimize difficulties, which the Whistle-Blower may experience as a result of making the Protected Disclosure. The identity of the Whistle-Blower shall be kept confidential.

## **CONFIDENTIALITY**

The Whistle-Blower, the Subject, the Whistle Officer/Committee and everyone involved in the process shall:

1. maintain complete confidentiality/secretcy of the matter
2. discuss only to the extent or with the persons required for the purpose of completing the process and investigations

Contents of the concern raised, the identity and address of the Whistle-Blower, and any information relating to the inquiry proceedings, recommendations of the Whistle Officer/Committee, and the action taken, shall not be published, communicated or made known to the public, press or media in any manner.