

Whistleblower Policy

(Version 1.0)

WHISTLEBLOWER POLICY

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WHISTLEBLOWER POLICY

1. Preamble

- Cygnus Medicare Private Limited (herein after referred as “CMPL” or the “Company”) desires to continue in its endeavour to maintain the highest standards of professionalism, integrity and ethical behaviour in the conduct of its business.
- To maintain these standards, the Company establishes a vigil mechanism through the whistle blower policy to report genuine Protected Disclosures of unethical behaviour, actual or suspected fraud or violation of the company's code of conduct.
- Further to the above, this Whistle Blower policy (“the Policy” or “this Policy”) intends to achieve the following objectives:
 - To create a window for any person who observes or knows of any unethical behaviour, actual or suspected fraud, or violation of a law, the Company’s Code of Conduct or Code of Ethics (hereinafter, collectively the “Unethical and Improper Practices”), either organizationally or individually, to be able to raise it;
 - To encourage timely, safe and open reporting of alleged wrong doings, potential illegal activity, or suspected impropriety;
 - To ensure consistent and timely institutional response;
 - To ensure appropriate reporting of whistleblower investigations;
 - To encourage ethical and lawful conduct;
 - To provide adequate safeguards against victimization of whistle-blower including provision for direct access to the chairperson of the Audit Committee in appropriate and exceptional cases.

2. Scope and eligibility

- This Policy defines and lays down the process for raising a Protected Disclosure, the safeguards in place for the person raising a Protected Disclosure, the roles and responsibilities of all stakeholders and sets the timelines for processes to be followed.
- The Policy applies to all directors, employees, business partners, customers, vendors, contractors, contractors’ employees, clients, consultants, internal or external auditors or other stakeholders or anybody engaged through any other service mode with the Company, across all divisions and locations.
- Any of the above-mentioned individuals or entities could make a Protected Disclosure. In case the Protected Disclosure received is of the nature and kind for which a separate redressal committee/ forum is available, the same would be dealt with in terms of the concerned committee/ forum, as the case may be.

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3. Definitions and interpretation

The following words shall have the meanings ascribed herein:

- 3.1. Alleged Misconduct:** Alleged Misconduct shall mean any violation or infringement or potential violation or infringement of laws and regulations, Code of Conduct, anti-bribery and anti-corruption policy, irregularities, governance weaknesses, financial reporting issues, mismanagement, actual or suspected fraud, misappropriation of Company's assets, monies, and/or abuse of authority or any other act having/potential of having similar effect/outcome.
- 3.2. Audit Committee:** Audit Committee shall mean the audit committee of the Company.
- 3.3. Board:** Board shall mean the board of directors of the Company.
- 3.4. Bona Fide:** Bona Fide shall mean a Protected Disclosure on the basis of a reasonable inference of unethical and improper practices or any other alleged wrongful conduct.
- 3.5. Business Partners:** Business Partners shall include Vendors and all business associates including their staff engaged to provide goods or services for or on behalf of the Company.
- 3.6. Code of Conduct:** Code of Conduct shall mean the code of conduct adopted by the Company, from time to time.
- 3.7. Company:** Company shall mean Cygnus Medicare Private Limited (CMPL) which shall deem to include all the offices/hospitals including its direct and indirect subsidiaries, joint ventures and associates.
- 3.8. Compliance Officer:** Compliance Officer shall mean Compliance Officer of the Company and designated by the Board for the purpose of this Policy. The role and responsibilities of the Compliance Officer are described in Section 10 hereof.
- 3.9. Director:** Director shall mean a director on the Board of the Company.
- 3.10. Disciplinary Action:** Disciplinary action shall mean a disciplinary action taken by the Company before, during and/or after the investigation.
- 3.11. Disqualified or Disqualified Protected Disclosure:** Disqualified or Disqualified Protected Disclosure shall mean a disclosure which is not found to be valid and is disqualified in accordance with Section 7 hereof.
- 3.12. Employee:** Employee shall mean all officers, employees of the Company, in any class of employment, including but not limited to regular employees, consultants, consultant or visiting Doctors, contractual employees and retainers.

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- 3.13. Ethics and Compliance Committee:** Ethics and Compliance Committee shall comprise of such personnel named in **Annexure II**, appointed by the Board to assist and advise in the investigation of Protected Disclosures and provide an independent non-bias view, in accordance with this Policy.
- 3.14. Good Faith:** A whistleblower shall be deemed to be communicated in “good faith” if there is a reasonable basis for communication of unethical and Improper Practices or any other alleged wrongful conduct. Good faith shall be deemed lacking when the whistleblower does not have personal knowledge on a factual basis for the communication or where the whistleblower knew or reasonably should have known that the communication about the unethical and improper practices or alleged wrongful conduct is malicious, false or frivolous.
- 3.15. Investigations:** Investigations shall mean the investigations conducted in accordance with this Policy.
- 3.16. Management:** Management shall mean the management of the Company.
- 3.17. Protected Disclosure:** A concern/complaint made in good faith that discloses or demonstrates information that may evidence unethical behaviour or improper activity, actual or suspected fraud or violation of the Company’s Code of Conduct. It should contain as much specific information supported by reasonable evidence as possible to allow for proper assessment of the nature and extent of the concern/complaint.
- 3.18. Quarter:** Quarter shall mean a financial quarter of a year.
- 3.19. Reported Person:** Reported Person shall mean an employee or director or any other person as referred under Section 2 above, against whom a Whistleblower has made a Protected Disclosure, or, against whom evidence is gathered during Investigations in accordance with this Policy.
- 3.20. Stakeholders:** Any person/entity with whom the Company has financial or commercial dealings including person referred under Section 2.
- 3.21. Subsidiaries:** means the direct and indirect subsidiaries of the Company as per the provisions of the Companies Act, 2013.
- 3.22. Unethical Practices:** Unethical practices shall mean the acts described in **Annexure I**.
- 3.23. Victimization or Adverse Action:** Victimization or Adverse Action shall mean an adverse action, or, failure to take appropriate management action, affecting the Whistleblower’s employment or employment related benefits, including but not limited to salary, promotion, job profile, immunities, leaves, training benefits, and/or any other benefits and/or privileges relating to the whistleblower.

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3.24. Whistleblower: An individual or entity making a Protected Disclosure of any perceived wrongdoing in accordance with this Policy. Unless the context of this Policy otherwise requires, words of any gender are deemed to include those of the other gender(s).

Words and expressions used and not defined hereinabove but defined in the Act and / or Rules made thereunder shall have the same meanings respectively assigned to them in the Act and / or Rules, as the case may be.

4. Category of Protected Disclosure(s)

- Misappropriation or unauthorised use of money or funds
- Fraudulent accounting of transactions or Fraud and financial irregularities
- A criminal offence or an unlawful act
- Failure to comply with any legal obligation arising out of laws/regulations in the country/area in which the company operates.
- Abuse of position for any unauthorized use or for personal gain
- Deliberate non-compliance with a policy, an official code of conduct or practice or any law or regulation
- Acceptance or giving kickbacks/bribes
- Potential infractions of audit (or other applicable) regulations
- Deliberate improper business conduct
- Theft or embezzlement
- Unprofessional standards of practice or unethical behaviour which are considered or found to be not in accordance with the recognized and established standards of practice or behaviour.
- Health and safety breach (Eg. The company not providing adequate PPE's for the staff for treating patients where required (Say, Covid19)
- Environmental damage impacting the company (Eg. Improper disposal of Hazardous waste)

The list above is not exhaustive but intended to give an indication of the kind of conduct that might be considered as wrongdoing.

5. Making Protected Disclosures

- All Protected Disclosures may be raised with the Compliance Officer, in writing or email as mentioned in **Annexure II**. The Whistleblower may make the Protected Disclosures as soon as he/she becomes aware of the same stating the facts, circumstances and other relevant details required for the Compliance Officer to investigate.
- The Whistleblower may opt to make a Protected Disclosure anonymously. The Whistleblower will be sent an e-mail acknowledging receipt of the disclosure made, in case of contact details of the Whistleblower being available. The Whistleblower may also make a Protected Disclosure to the Audit Committee in appropriate and exceptional cases.
- The Whistleblower's Protected Disclosure, whether made openly or anonymously, should follow the investigation procedures set out in Section 11 of this Policy. The

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Whistleblower may specifically request for anonymity, in which case, the identity of the whistleblower will be kept confidential. In any case, the identity of the Whistleblower shall be revealed only to the extent required for investigations and shall remain confidential with the Compliance Officer and/or the Ethics and Compliance Committee (also referred as “the Committee”) and with Company officials implementing disciplinary action, and/or taking other decisions on Whistleblower cases.

- The role of the Whistleblower shall be limited to making a legitimate Protected Disclosure. If necessary, the Compliance Officer and/or the Ethics and Compliance Committee may request for written documentation and description of the events based on which a Protected Disclosure has been raised.
- All investigations shall be carried out by/or under the instructions of the Ethics and Compliance Committee. A Whistleblower can neither be a member of the Ethics and Compliance Committee, nor shall a whistleblower be allowed to participate in the process of investigation unless specifically called upon by the Compliance Officer and/or the Ethics and Compliance Committee.
- Pursuant to reporting a Protected Disclosure, Whistleblowers should neither act as finders of fact, or, on their own conduct any investigative activities, nor should Whistleblowers determine any remedial action. Whistleblowers shall not be entitled to any further information on the outcome of Investigation of a Protected Disclosure except when the outcome has an impact on the whistleblower.

6. Good Faith

- A Protected Disclosure shall be deemed to have been communicated in good faith by a Whistleblower if there is a reasonable basis for communication of any wrongful conduct, or unethical and/or improper practices as perceived by the Whistleblower.
- The Whistleblower should act in good faith, on reliable information. The Whistleblower should not make any Protected Disclosure acting on any mala fide, frivolous or malicious action.
- Although a Whistleblower is not expected to prove the truth of an allegation, the Whistleblower should be able to demonstrate that the Protected Disclosure is being reported in good faith.

7. Disqualifications

- This Policy is not a grievance platform for its Employees, Directors and Business Partners or any person or entity for raising mala fide, malicious and frivolous allegations. Employees are urged to make allegations in good faith and strictly avoid any abuse of this power, i.e. make any mala fide, frivolous or malicious Protected Disclosures in bad faith.
- Only Bona Fide Protected Disclosures in good faith may be raised without fear of any adverse action. A Protected Disclosure shall be deemed not to be Bona Fide or raised in good faith if it is proven to be frivolous or bogus made with mala fide intent or knowing it to be based on false and misleading evidence.
- In the event it is established beyond doubt that this Policy is being used for making false allegations, and in such case the Management shall be at liberty to initiate

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appropriate disciplinary action in accordance with Company's rules, policies and procedures, as the management shall, at its sole discretion, deem fit.

- It is clarified that no action or reprisal will be taken, or permitted, against the Whistleblower, if the Protected Disclosure was made in good faith, but no misconduct in respect of the Subject of the instant matter of the Protected Disclosure, was confirmed by subsequent investigation.
- This Policy may not be used as a defense by a Reported Person against whom an adverse personnel action has been taken on account of any Protected Disclosure reported against him, or, due to disclosure of information made by him in accordance with Company's rules and policies.

8. Access to Chairman of Audit Committee

- The Whistleblower shall have a direct access to the Chairman of the Audit Committee in appropriate and exceptional cases (as defined hereinafter in this Policy) and the Chairman of the Audit Committee is authorized to prescribe suitable directions in this regard.
- The Whistleblower can reach out to the Chairman of the Audit Committee by writing at AuditCommitteeChair@ujalacygnus.com.

9. Confidentiality

- The Compliance Officer and/or Ethics and Compliance Committee and the Management of Company shall treat all the reported Protected Disclosures and information received from the Whistleblower in a confidential manner and shall be disclosed on need-to-know basis or if required by law. By this Policy, no employee, directors or business partners or any other person or entity are released from their duty of confidentiality in the course of their work, nor is this a route for taking up personal grievances in respect of any situation.

10. Roles and responsibilities of the Compliance Officer

In addition to any other responsibilities as may be detailed elsewhere in this Policy, following shall be primary responsibilities of the Compliance Officer:

- The Compliance Officer shall be the main contact person for all stakeholders in respect of this Policy and shall receive all Protected Disclosures from Whistleblowers. The Compliance Officer shall report to the Ethics and Compliance Committee and the Committee will in turn update the Audit Committee on quarterly basis or as and when required in case of any urgent matter;
- The Compliance Officer shall evaluate whether or not a Protected Disclosure, including any Protected Disclosures received anonymously, should be investigated further;
- The Compliance Officer shall be entitled to request for any and all documentation and/or information in respect of a Protected Disclosure from the Whistleblower;
- The Compliance Officer shall co-ordinate with the Whistleblower and the Ethics and Compliance Committee;
- The Compliance Officer shall be responsible for closure of all Protected Disclosures.

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11. Investigation process

- All reported Protected Disclosures shall be registered with a serial number and date. Further, an acknowledgment of the Protected Disclosure shall be sent to the Whistleblower by the Compliance Officer.
- All Protected Disclosures received by the Compliance Officer will be categorized in two broad categories:
 - **Appropriate and exceptional cases:** Protected Disclosures which are serious in nature such as Protected Disclosures against CEO / CFO / VP-Finance/COO / KMP/ any other member of the Senior Management team of the Company (hereinafter referred as "C" Level officers) and Protected Disclosures against any Director or Chairman of the Company or Protected Disclosures against the Compliance Officer..
 - **Protected Disclosures against others**
- Protected Disclosures against C Level officers or Protected Disclosures against a Director or Chairman of the Company or Protected Disclosures against the Compliance Officer shall be forwarded to the Chairman of the Audit Committee.
- Protected Disclosures against Chairman of the Audit Committee shall be forwarded to the Ethics and Compliance Committee.
- The Chairman of the Audit Committee/Ethics and Compliance Committee shall decide to deal with such Protected Disclosure as he may deem fit including appointing any investigation agency to investigate such Protected Disclosure to get a preliminary finding. The Chairman of the Audit Committee/Ethics and Compliance Committee can also decide in his wisdom to call a meeting of the Audit Committee/Ethics and Compliance Committee or request for a meeting of Board, if the nature of the Protected Disclosure is very serious and specific in nature.
- Upon receipt of a valid Protected Disclosure, the Compliance Officer shall conduct a preliminary review of the Protected Disclosures and evaluate whether or not full investigation is required based on details provided in the Protected Disclosure. If a full investigation is not required, the Compliance Officer shall submit their report to the Ethics and Compliance Committee.
- Protected Disclosure against others, where full investigation is required, the Compliance Officer shall perform the investigation and submit their findings to the Ethics and Compliance Committee.
- The Committee may assign further investigation, if required of the valid Protected Disclosure to quorum of majority members of Ethics and Compliance Committee or an independent outside agency.
- If any of the member of the Ethics and Compliance Committee have a conflict of interest in the given case, then concerned member should recuse from investigation and the other members on the Committee would deal with the matter on hand.
- The investigation process shall include examining the available evidence and discussions with the Reported Person, witnesses named in the Protected Disclosure and other relevant parties concerned.
- During any such Investigations, the Compliance Officer and/or the Ethics & Compliance Committee may request for any documents and/or information etc.

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- While investigating a Protected Disclosure, the Ethics & Compliance Committee shall take into account the following considerations:
 - Seriousness of the allegations
 - Credibility of the allegations
 - Reporting hierarchy of the persons involved
 - Repeat offences by the Reported Person and
 - Monetary or reputation damage caused to the Company

12. Scope and procedure of investigation

- The Compliance Officer shall conduct and/or cause that all Investigations are conducted in a fair and judicious manner.
- The Ethics and Compliance Committee shall be empowered to frame internal policies and/or regulations from time to time and may also appropriately address any weaknesses and process gaps identified during the course of Investigations or in the Report.
- The "Business Hold" feature shall be configured to prevent any deletion or alteration of emails within the account, thereby preserving all received whistleblower communications as potential evidence for any subsequent investigations or inquiries.
- The IT department is responsible for the activation, maintenance, and regular verification of the "Business Hold" feature to ensure its effective operation.
- Any attempt to disable or bypass the "Business Hold" feature without proper authorization from the Board, will be considered a violation of this policy and may result in disciplinary action, up to and including termination of employment.
- The investigation shall be completed by the Compliance Officer and a written report shall be submitted to the Ethics and Compliance Committee within a period of 45 days of the receipt of the Protected Disclosure. If it is not completed within 45 days, the Compliance Officer shall provide proper explanations to the Chairman of the Ethics and Compliance Committee for the delay.
- The written report ("Report") shall include the following:
 - acts in respect of the Protected Disclosure raised;
 - record whether or not Protected Disclosure similar to the Protected Disclosure being investigated have been raised prior to the Protected Disclosure, which is being investigated, and outcomes thereof;
 - the implications/outcome, including financial irregularity and/or any other loss caused as a result of the event or action for which the Protected Disclosure has been raised;
 - procedure followed during the investigation process, including the documents perused, and employees and/or any other person interviewed;
 - findings of the Compliance Officer, and the reasons therefore; and
 - recommendations of the Compliance Officer including any disciplinary actions to be taken.
- To the extent permitted by applicable law and deemed appropriate by the Compliance Officer and/or Ethics and Compliance Committee, the Reported Person will be

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informed of the allegations at the outset and the Reported Person shall be provided adequate opportunities for providing their inputs in respect of any such investigations.

- The Reported Person shall provide all necessary co-operation and assistance to the Compliance Officer and/or Ethics and Compliance Committee during the course of investigations. However, there shall be no violation of any right against self-incrimination that such reported person shall have available to him/her in accordance with applicable laws.
- The reported person shall not have any right to interfere with the investigations.
- Unless the company deems it necessary not to do so, the Reported Persons will be granted the right to adequately respond to material findings and evidence gathered during the course of investigations. The Reported Person shall also have the right to be informed of the outcome of the investigations.
- The Ethics and Compliance Committee will determine whether the allegations stand substantiated or not and shall recommend to the Audit Committee all measures including any disciplinary actions required to be taken in respect of a Protected Disclosure. If substantiated, the company will not hesitate to take action against the Reported Person as per the Policy.

13. Reporting to Audit Committee

- An update on all Whistleblower cases will be provided to the Audit Committee every quarter or as and when required in case of any urgent matter.
- The Ethics and Compliance Committee will submit the Report to the Audit Committee with its recommendations which would also include the actions taken or proposed to be taken along with the outcome of the Protected Disclosure.
- If any of the members of the Audit Committee have a conflict of interest in the given case, then concerned member should recuse from investigation and notify the Audit Committee about the same.
- In case of doubt, the Chairman of the Audit Committee or Ethics and Compliance Committee shall be responsible for determining whether a member of the Ethics and Compliance Committee or the Audit Committee must recuse himself or herself from acting in relation to a Protected Disclosure.
- The Audit Committee shall take actions as it deems appropriate in the facts and circumstances within 30 days of receipt of the report.
- The Board shall disclose the details of the establishment and operation of the whistleblowing mechanism in the Board's Report.
- Decisions taken by the Audit Committee, including interpretation of any of the clauses of this Policy, shall be final and binding on all concerned.

14. Non-retaliation and Protection

- The Company accords and undertakes to provide complete protection to the Whistleblowers and other persons who cooperate with the investigation from any victimization and/or unfair treatment for his/her having reported a bona fide Protected Disclosure by making provision for direct access to the Audit Committee in appropriate and exceptional cases.

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- The identity of the Whistleblower and other persons who cooperate with the investigation shall be kept confidential by the Compliance Officer, Ethics and Compliance Committee, Audit Committee and Board.
- The Company is committed to ensure that no adverse action is taken against Whistleblowers for reporting bona fide Protected Disclosure, whether or not the Protected Disclosure is substantiated after investigation. However, the Company reserves the right to take any appropriate action against such Whistleblowers if they are found not to be complying with policies, regulations, laws, ethics, or, if any performance related lapses are noted.

15. Retention

- All Protected Disclosures in writing or documented along with the results of investigation, report relating thereto shall be retained by the Company for a minimum period of seven years. The Compliance Officer shall be the custodian of all the documents pertaining to investigation.

16. Dissemination

- This Policy shall be disclosed on the Company's website.
- In the event of any change in the Policy made, such change shall be updated on the Company's website as soon as possible but not later than 7(Seven) working days of such changes.

17. Waiver/Modifications

- There is no permitted deviation or waiver from this Policy.
- The Company has the right to amend or modify this Policy in whole or in part, at any time without assigning any reason, whatsoever. The amendments or modification in the Policy would be communicated to all relevant stakeholders and updated on the website of the Company as soon as possible but not later than 7 (Seven) working days of such changes.
- In the event of conflict between this Policy and any Applicable Laws, Applicable Laws shall prevail.

18. Affirmations

- The Company shall take affirmation from each new Employee and Director that he/she has received and read the "Whistle Blower Policy" and that he has also understood the provisions contained in this Policy at the time of induction and annually.

Annexure I

Types of Protected Disclosure: An employee or director or business partner may make Protected Disclosures relating to violation of any of the following, including policies, regulations, laws, ethical standards of the Company in connection with but not limited to:

- **Accounting and Auditing Matters** - includes improper recording of business and financial transactions. (Examples include and are not limited to misstatement of revenues, expenses, misapplication of accounting standards).
- **Conflict of Interest** – a conflict of interest is a situation in which an employee has a personal interest, which may influence his or her official duties. (Examples include but are not limited to: personal relationship with a government official, additional employment while working with the Company, personal associations with business partners or vendors of the Company etc.).
For further details please refer to “Conflict of Interest Policy”
- **Embezzlement** - to misappropriate property entrusted to one’s care for one’s own use. (Examples include and are not limited to: inflation or falsification of bills, misappropriation of customer funds such as premium payments).
- **Bribery and Corruption** - offering or accepting bribes, kickbacks or improper payments of any kind to/from any Government Official or company’s employees/retainers /contractors (Company staff) for the purpose of obtaining or retaining business or gaining any improper advantage.
For further details please refer to “Anti-bribery and anti-corruption policy”
- **Falsification of Contracts, Reports or Records** - falsification of records consists of altering, fabricating, falsifying, or forging all or any part of a document, contract or record for the purpose of gaining an advantage, or misrepresenting the value of the document, contract or record.
- **Theft** - The act of stealing of data or of property/funds belonging to the company.
- **Violation of Companies Policies** - Wilful or innocent actions that are in direct violation of Company’ policies, procedures, code of conduct, and/or implied contractual responsibilities. (Examples include and are not limited to: violation of anti- bribery and anti-corruption policy, gift and hospitality policy, etc.).
- **Violation of law / regulations** - includes wilful or innocent violation and/or potential violation of provisions of various laws applicable to the Company including violations of sanctions.

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- **Workplace Misconduct** - includes matters related to behaviour of employees at the workplace, harassment including sexual harassment, unfair treatment of employees, etc.
- **Miscellaneous** - abuse of authority; breach of contract; negligence causing substantial and specific danger to public health and safety; manipulation of Company's data/records; financial irregularities, including fraud, or suspected fraud; criminal offence; pilferage of confidential/propriety information; wastage/misappropriation of companies funds/assets; breach of employee code of conduct or rules or policies; any other unethical, biased, favoured, imprudent event.
- **Others** - shall include categories of Protected Disclosures which do not fall under the categories above but may make the Employee a suspect of breach of law or ethical principles or of any non-compliant activity.

Annexure II

A. Ethics and Compliance Committee:

The Ethics and Compliance Committee shall comprise of the following:

- Head of Human Resource (“HR”) department
- Compliance Officer
- Chief Financial Officer
- Any other, as relevant

B. Channel of Reporting

- All Whistleblower Protected Disclosures shall be made to:
 - E-mail: ecommittee@ujalacygnus.com; The email will be acknowledged through an auto mailer.
 - Contact details of Compliance Officer – Ruchi Hans, +91-9899902726
 - Postal Address: Compliance Officer, Cygnus Medicare Private Limited, A-10, Green Park Main, New Delhi-110016
 - If for any reason the Whistleblower is not comfortable making a Protected Disclosure as above or in appropriate or exceptional cases a Protected Disclosure may also be addressed to the Chairperson of the Audit Committee, at AuditCommitteeChair@ujalacygnus.com. The email will be acknowledged through an auto mailer.
- Protected Disclosures can be made either in English or in the regional language of the place of employment/business of the Whistleblower.