

INVENTIA HEALTHCARE LIMITED

Vigil Mechanism/ Whistle Blower Policy

Owner: Vigil Mechanism Committee		Designed and Reviewed by:	Ms. Rupa Desai (Company Secretary)	Sign: Sd/- Date: 25.05.2021
Effective date:	20 May, 2021	Approved by:	Mr. Janak Shah (Chairman & Managing Director)	Sign: Sd/- Date: 25.05.2021

Version Control Matrix:

Version No.	Effective Date	Description of Change	Created By	Approved By
1	21/10/2016	Creation of new document	Company Secretary	Chief Operating Officer
2	31/12/2018	Change in name of Company	Company Secretary	Chairman & Managing Director
3	20/05/2021	Policy document revamped	Company Secretary	Chairman & Managing Director

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Preamble:

Respect and Integrity are two core pillars of the value system at Inventia. Inventia is committed to creating an environment where all Employees are treated with respect and business is conducted ethically. In line with these core values, Inventia has put in place a vigil mechanism framework in case any Employee wants to raise concerns regarding unethical or improper conduct or violation of the Company's Code of Conduct, any of Company's Policies /Procedures or violation of any law of the land.

Purpose and Objectives:

The objectives of this Policy are:

- to lay down a process to convey concerns in a responsible and secure manner.
- to lay down a process to ensure that any violations, wrongdoing or non-compliances are addressed appropriately.
- All concerns are recorded, resolved and reported as required by section 177(9) of the Companies Act, 2013 and rules applicable thereof.

Definitions:

1. "Act" means the Companies Act, 2013 read with the relevant Rules framed thereunder and amended from time to time.
2. "Audit Committee" means Committee of Board of Directors of the Company, constituted in accordance with the provisions of Section 177 of the Companies Act, 2013.
3. "Code" means Code of Conduct of Inventia.
4. "Company" & "Inventia" means Inventia Healthcare Limited.
5. "Employee" means any present employee or Director of the Company. For the purpose of this Policy, outsourced and temporary employees will also be treated as employees of the Company.
6. "Management" means all Executive Directors of the Company, for the purpose of this Policy.
7. "Policy" or "this Policy" means Vigil Mechanism / Whistle Blower Policy.
8. "Protected Disclosure" means the disclosure of an unethical / improper conduct by any Employee. Protected Disclosure covers malpractices and events which have taken place / suspected to take place involving:
 - Abuse of authority
 - Breach of contract
 - Negligence causing substantial and specific danger to public health and safety
 - Manipulation of Company data/records/register.
 - Financial irregularities, including fraud, or suspected fraud
 - Accused or convicted in any Criminal offence
 - Misuse / unauthorized distribution of confidential/propriety information
 - Deliberate violation of law/regulation
 - Wastage/misappropriation of Company funds/assets
 - Breach of Code of Conduct or Rules of the Company
 - Harm or negative effect to the goodwill or reputation of the Company
9. "Subject" means a person or group of persons against or in relation to whom a Protected Disclosure is made or evidence gathered during the course of an investigation.
10. "Vigil Mechanism Committee" or "Committee" means a committee constituted or re-constituted and empowered by the Board of Directors to investigate whistle blow cases.
11. "Whistle Blower" or "Complainant" means any Employee(s) who make a Protected Disclosure under this Policy.

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Applicability, Scope and Exclusions:

- This Policy applies to all Employees of the Company as defined above.
- Any complaint with regards to sexual harassment, if received by the Vigil Mechanism Committee, will be directed to the POSH Committee for resolution as per the Prevention of Sexual Harassment Policy of the Company.
- This Policy does not cover the following indicative but not exhaustive aspects:
 - Compensation related issues like quantum of increments, bonus payouts, etc.
 - Queries relating to deduction of tax from salary, etc.
 - Inappropriate administration services e.g., quality of food, malfunctioning of phones, etc.
 - Malfunctioning of information technology assets like laptop, printers, etc.
 - Queries relating to job openings, internal transfers, etc.
 - Recommendations to enhance operational efficiencies and/or strategy related decisions.

Vigil Mechanism Committee:

- The following members constitute the Vigil Mechanism Committee as empowered by the Board to address whistle blowing cases.
 - Chief Financial Officer
 - Vice President – Quality
 - Vice President – Human Resources
 - Vice President - Manufacturing
 - Company Secretary

Protected Disclosure – Reporting Mechanism:

- All Protected Disclosures are to be made in writing and shared using any of the below mentioned channels
 - An email sent to the Vigil Mechanism Committee at vigilcommittee@inventiahealthcare.com
 - An email to the registered email ID of any of the members of the Vigil Mechanism Committee
 - A sealed envelope marked “Private & Confidential” addressed to the Chairman of the Audit Committee
Chairman of the Audit Committee,
Inventia Healthcare Limited,
Unit no 703&704, 7th Floor,
Hubtown Solaris,
N S Phadke Marg,
Andheri East,
Mumbai – 400069.
- To the extent possible, a Protected Disclosure must include the following:
 - The name of the Employee, and/or third party or parties involved
 - Where it happened (e.g., office / factory)
 - When did it happen (a date or a period of time)
 - Type of concern (the misconduct / unethical event that happened)
 - Submit proof or identify where proof can be found, if possible
 - Who to contact for more information, if possible; and/or
 - Prior efforts to address the problem, if any.
- A Protected Disclosure may be made anonymously. If a Protected Disclosure is made

anonymously, it must provide as much detail as possible and be as specific as possible, including names and dates, in order to facilitate the investigation.

- If the Protected Disclosure is against any member of the Committee, the concerned member shall recuse himself / herself immediately from any further investigation until the investigation is completed by remaining members of the Committee.

Investigation, Reporting and Records:

Investigation Procedure

- The Committee shall assess the basis and merit of the Protected Disclosure made. An investigation shall be launched only if the disclosure(s) made entails unethical or improper conduct or violation of the Company's Code of Conduct, any of Company's Policies /Procedures or violation of any law of the land.
- If deemed necessary, the Committee can also onboard a third-party investigator to support the investigation.
- It is the responsibility of the Committee to ensure that the investigation is conducted as quickly as possible and is thorough, fair, objective, legally compliant and upholds the highest professional and moral standards.
- The Committee and all persons involved will maintain complete confidentiality with regards to all investigations. Information will be shared only on "need to know" basis.
- If an investigation leads to a conclusion that an improper or unethical act has been committed, the Committee shall recommend appropriate disciplinary or corrective action to the Management of the Company.

Reporting - Outcome of investigation

- The Whistle Blower will be kept informed of the progress and the final outcome of the investigation, within the constraints of maintaining confidentiality.
- The final decision will be taken by the Committee in consultation with the Management and Chairman of Audit Committee
- The Committee is responsible for maintaining all records pertaining to the Protected Disclosure received, investigated, and closed along with all evidences gathered as part of the investigation.
- The Committee will inform the Audit Committee on initial receipt of a Protected Disclosure. Thereafter, the Committee will provide quarterly updates to the Audit Committee regarding the progress / outcome of all investigations.
- A Complainant who makes false allegations of unethical and improper practices or about alleged wrongful conduct of the Subject to the Committee shall be liable to appropriate disciplinary action which may include termination of employment or termination of contract/ business association.

Investigation Records

Investigation records and reports to include

- Brief facts of the case
- Details of the Subject
- Whether the same Protected Disclosure was raised previously by anyone, and if so, the outcome thereof
- Details of actions taken on previous Protected Disclosures

- Findings of the current investigation
- Action taken based on current investigation
- Date of the Audit Committee where such Protected Disclosure was reported

No Retaliation:

- No Whistle Blower, who in good faith makes a Protected Disclosure shall suffer harassment, retaliation, threat, intimidation or termination/suspension of services/contracts, direct or indirect abuse of authority to obstruct the right to continuous performance of duties/functions during daily routine operations or any similar consequences. If any Whistle Blower believes that he/she is being subjected to discrimination, retaliation or harassment for having made a report under this Policy, he/she must immediately report those facts to his/her supervisor, manager or point of contact. For any reason, if he/she does not feel comfortable discussing the matter with these persons, he/she shall bring the matter to the attention of the Committee or Vice President – HR or in exceptional cases the Whistle Blower can approach to the Chairman of Audit Committee.
- A supervisor or manager who retaliates against a Whistle Blower who has made a Protected Disclosure in good faith will be liable to disciplinary action including termination of employment.
- Any person (other than the Whistle Blower) assisting in the said investigation shall also be protected to the same extent as the Whistle Blower.

Responsibility and Review:

- Every three years, the Vigil Mechanism Committee and Audit Committee will review the Policy and make necessary changes.