AMANTA HEALTHCARE LIMITED

VIGIL MECHANISM (WHISTLE BLOWER) POLICY

Policy	Board Approval Date
Originally adopted	19/07/2024
1st Amendment	19/05/2026

PREAMBLE

Amanta Healthcare Limited (the "**Company**") is committed to adhere to the highest standards of professionalism, honesty, integrity, ethical, moral and legal principles for the purpose of ensuring efficiency in the conduct of its business operations in a fair and transparent manner. The Company has adopted the Code of Conduct for Directors and Senior Management ("**Code of Conduct**") which lays down the general principles and standards that should govern the actions of the Company and its Employees and lays emphasis on adoption of the highest standards of personal ethics, integrity, confidentiality and discipline in dealing with matters relating to the Company. Any actual or potential violation of the Code of Conduct would be a matter of concern for the Company. The role of the Employees in pointing out such violations of the ethical behavior cannot be undermined. Such a vigil mechanism shall provide for adequate safeguards against victimization of persons who use such mechanism and also make provision for direct access to the chairperson of the Audit Committee in appropriate or exceptional cases.

PRELIMINARY

Regulation 22 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended ("**SEBI Listing Regulations**"), *inter-alia*, requires all listed companies to establish a vigil mechanism/whistle blower policy for Directors and Employees to report to the management genuine concerns, instances of Unethical behavior, actual or suspected fraud, transgression of legal or regulatory requirements or violation of the Company's code of conduct.

Pursuant to Section 177 (9) of the Companies Act, 2013, it is obligatory for listed companies to establish a Vigil Mechanism for Directors and Employees to report genuine concerns in such manner as prescribed *vide* the Rules framed thereunder. Further, Section 177 (10) of the Companies Act, 2013 provides that the Vigil Mechanism under sub-section (9) shall provide for adequate safeguards against victimization of Director(s) or Employee(s) or any other person who use such mechanism and make provisions for direct access to the Chairperson of the audit committee in appropriate or exceptional cases.

POLICY

In compliance of the above requirements, Amanta Healthcare Limited, being a Public Company has established a Vigil (Whistle Blower) Mechanism and formulated a Policy (the "**Policy**") in order to provide a framework for responsible and secure whistle blowing/vigil mechanism.

POLICY OBJECTIVES

The Vigil (Whistle Blower) Mechanism aims to provide a channel to the Directors, Employees and Stakeholders of the Company to report genuine concerns about unethical behavior, actual or suspected fraud or violation of the Codes of Conduct or policy.

The Company is committed to adhere to the highest standards of ethical, moral and legal conduct of business operations and in order to maintain these standards, the Company encourages its Employees who have genuine concerns about suspected misconduct to come forward and express these concerns without fear of punishment or unfair treatment.

The mechanism provides for adequate safeguards against victimization of Directors and Employees or any other person who avail of the mechanism and also provide for direct access to the Chairperson of the Audit Committee in appropriate or exceptional cases.

This neither releases Employees from their duty of confidentiality in the course of their work nor can it be used as a route for raising malicious or unfounded allegations about a personal situation.

DEFINITIONS

"Audit Committee" means the Audit Committee of the Board which as on date complies with the provisions of Section 177 of the Act read with applicable Rules and Regulation 18 of the SEBI Listing Regulations.

"Chairperson" means Chairperson of the Audit Committee of the Board.

"**Protected Disclosure"** is the communication of a violation made in good faith by the Whistle Blower and sent over email or as a hard copy in terms of this policy, disclosing verifiable information and evidence of the violation.

"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.

"Vigilance Officer/Vigilance Committee or Committee" is a person or Committee of persons, nominated/appointed to receive protected disclosures from whistle blowers, maintaining records thereof, placing the same before the Audit Committee for its disposal and informing the Whistle Blower the result thereof.

"Whistle Blower" is a Director, Employee or Stakeholder who makes a Protected Disclosure under this Policy and also referred in this policy as complainant.

"Stakeholders" include others with whom the Company has financial or commercial dealings.

SCOPE OF THE POLICY

The Policy is an extension of the Code of Conduct for Directors & Senior Management Personnel and covers disclosure of any unethical and improper or malpractices and events which have taken place/ suspected to take place involving:

1. Abuse of authority.
2. Breach of the Company's Code of Conduct.
3. Breach of Business Integrity and Ethics.
4. Breach of terms and conditions of employment and rules thereof.
5. Intentional financial irregularities, including fraud or suspected fraud.
6. Deliberate violation of laws/regulations.
7. Gross or Willful Negligence causing substantial and specific danger to health, safety and environment.
8. Manipulation of company data/records.
9. Any unlawful act, whether civil or criminal, the latter having repercussions on the Company and its reputation
10. Pilferation of confidential/propriety information.
11. Gross Wastage/misappropriation of Company funds/assets.
12. Any other Unethical, biased, favored, imprudent act or behavior

ELIGIBILITY

All Directors and Employees of the Company are eligible to make Protected Disclosures under the Policy in relation to matters concerning the Company.

REPORTING A PROTECTED DISCLOSURE

(a) A Whistle Blower is encouraged to report any violation to vigilance officer at cs@amanta.co.in, with the subject, "Protected Disclosure under the Whistle Blower Policy".

(b) If for any reason the Whistle Blower is not comfortable making a protected disclosure in terms of clause (a) above or in appropriate or exceptional cases a protected disclosure may also be addressed to the Chairperson of the Audit Committee, at kshitij@msglobal.co.in, with the subject, "Protected Disclosure under the Whistle Blower Policy".

(c) Hard copies of the Protected Disclosure may also be sent to:

Amanta Healthcare Limited
K.A. Ms. Nikhita Dinodia, Company Secretary
8th Floor, Shaligram Corporates, CJ Marg, Ambli, Ahmedabad – 380058

(d) The Protected Disclosure may be in English, or Hindi. It should be factual and should contain as much specific information as possible to allow for proper assessment of the nature and extent of the violation.

(e) A Whistle Blower who provides their communication details will receive an acknowledgement of receipt of the Protected Disclosure.

INVESTIGATION

All Protected Disclosures under this policy will be recorded and thoroughly investigated. The Vigilance Officer will carry out an investigation either himself/ herself or by involving any other Officer of the Company/ Committee constituted for the same /an outside agency before referring the matter to the Audit Committee of the Company.

The Audit Committee, if deems fit, may call for further information or particulars from the complainant and at its discretion, consider involving any other/additional Officer of the Company and/or Committee and/ or an outside agency for the purpose of investigation.

The investigation by itself would not tantamount to an accusation and is to be treated as a neutral fact-finding process.

The investigation shall be completed normally within 45 days of the receipt of the protected disclosure and is extendable by such period as the Audit Committee deems fit.

Any member of the Audit Committee or other officer having any conflict of interest with the matter shall disclose his/her concern /interest forthwith and shall not deal with the matter.

Decision taken by Audit Committee and/or the Chairperson of the Audit Committee, including interpretation of any of the clauses of this policy, shall be final and binding on all concerned.

CONFIDENTIALITY

The complainant, Vigilance Officer, Members of Audit Committee, the Subject and everybody 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.

PROTECTION TO WHISTLE BLOWER

(a) No unfair treatment will be meted out to a Whistle Blower by virtue of his/ her having reported a Protected Disclosure under this policy. Adequate safeguards against victimization of complainants shall be provided. The Company will take steps to minimize difficulties, which the Whistle Blower may experience as a result of making the Protected Disclosure.

(b) The identity of the Whistle Blower shall be kept confidential to the extent possible and permitted under law. Any other employee assisting in the said investigation shall also be protected to the same extent as the Whistle Blower.

(c) Any violation of the above clause (a) and (b) may be reported to the chairperson of the Audit Committee, who shall have it investigated and based on the investigation, recommend suitable action to the management or the Board, as appropriate.

OUTCOME OF INVESTIGATION

(a) If the investigation leads to the conclusion that an illegal, improper or unethical act has been committed, appropriate disciplinary or corrective action may be initiated against the subject(s). The disciplinary action may include wage freeze, suspension, recovery, termination of employment/contract, or any other punitive legal action.

(b) It is clarified that any disciplinary or corrective action initiated against the subject(s) as a result of the findings of an investigation pursuant to this policy shall adhere to the applicable personnel or staff conduct and disciplinary procedures.

(c) The progress, the outcome of the investigation and the actions taken may be communicated to the whistle Blower in such manner as may be determined by the vigilance officer.

(d) A quarterly report with number of complaints received under the Policy and their outcome shall be placed before the Audit Committee and the Board.

(e) A complainant who makes false allegations of unethical & improper practices or about alleged wrongful conduct of the Subject to the Vigilance Officer or the Audit Committee shall be subject to appropriate disciplinary action in accordance with the rules, procedures and policies of the Company.

DISQUALIFICATIONS

While it will be ensured that genuine Whistle Blowers are accorded complete protection from any kind of unfair treatment as herein set out, any abuse of this protection will warrant disciplinary action.

Protection under this Policy would not mean protection from disciplinary action arising out of false or bogus allegations made by a Whistle Blower knowing it to be false or bogus or with a mala fide intention.

Whistle Blowers, who make any Protected Disclosures, which have been subsequently found to be mala fide, frivolous or malicious, shall be liable to be prosecuted.

RETENTION OF DOCUMENTS

All Protected disclosures in writing or documented along with the results of Investigation relating thereto, shall be retained by the Company for a period of 7 (seven) years or such other period as specified by any other law in force, whichever is more.

DISCLOSURE

The details of establishment of the Whistle Blower Mechanism will be disclosed on the website of the Company and in the Board's report.

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. The revised policy shall be uploaded on Company's website as and when amended.

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