

GLOBAL WHISTLEBLOWER POLICY

I. OBJECTIVE

OmniActive Health Technologies Limited, its subsidiaries and/or its affiliates (“Company”) believes in the fair and transparent conduct of business, and adheres to high standards of ethical, moral and legal conduct in its operations. The Company developed this Global Whistleblowing Policy (this “Policy”) to demonstrate its commitment to open and accountable management. This Policy aspires to encourage all employees to report suspected or actual occurrence(s) of illegal, unethical or inappropriate events (behaviours or practices) that affect the Company's interest /image.

The Policy aims to provide an avenue for various persons as set out in Paragraph 2 to raise concerns in relation to matters that may be going wrong at various levels in the Company in realigning processes and take corrective actions as part of good governance practice.

II. APPLICABILITY

This Policy is applicable to all employees, officers, directors, and consultants of the Company. The Policy is also applicable to employees of other agencies deployed for the Company's activities, whether working from any of the Company's offices or any other location, customers, contractors, vendors, suppliers or agencies dealing with the Company.

III. DEFINITIONS

For the purposes of this Policy:

“**Audit Committee**” means a Committee constituted by the board of directors of the Company from time to time in accordance with the Companies Act of India, 2013.

“**Good faith**” means a person shall be deemed to be communicating 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 person does not have personal knowledge on a factual basis for the communication or where the person knew or reasonably should have known that the communication about the unethical and improper practices or alleged wrongful conduct is malicious, false or frivolous.

“**Subject**” means a person against or in relation to whom a Protected Disclosure has been made or evidence gathered during the course of an investigation.

“Unethical and Improper Practices” shall include:

- criminal offences (e.g. fraud, corruption or theft) committed or likely to be committed;
- failure to comply with legal and regulatory obligations;
- misappropriation of the Company’s funds and assets, misrepresentation of financial information, including fraud, or suspected fraud;
- abuse of authority;
- sexual or physical abuse of a member of staff, service recipient or service provider;
- discrimination against a member of staff, service recipient or service provider on the grounds of gender (including transgender status), sexual orientation, nationality, ethnicity, creed, genetic information, ancestry, military or veteran status, caste, age, religion, or disability;
- actions/omissions which endanger the health or safety of employees or the public;
- a breach of Company’s then current Code of Conduct and Ethics Policy;
- any other form of improper action or conduct;
- any act which does not conform to generally accepted Company standards of social and professional behavior;
- any act which is, or which leads to, unethical business practices;
- any acts of deliberately concealing or attempt to conceal information relating to any of the foregoing actions.

“Whistleblower” means an individual who discloses in Good Faith any Unethical and Improper Practice or alleged wrongful conduct to the Audit Committee or to other relevant officers of the Company in writing. Such an individual may be an employee, officer, or director of the Company.

IV. EXCLUSIONS/DISQUALIFICATIONS

The following shall ordinarily not be considered for the purpose of the Policy:

- Complaints that are illegible, if handwritten;
- Complaints that are trivial or frivolous in nature;
- Matters which are pending before a court of law, state, national human rights commission, tribunal or any other judiciary or sub judiciary body;
- Issue raised, relates to service matters or personal grievance (such as increment, promotion, appraisal etc.) also any customer/product related grievance.

V. REPORTING OF CONCERNS OR COMPLAINTS REGARDING UNETHICAL AND IMPROPER PRACTICES

1. Taking action to prevent problems is part of the Company's culture. If you observe possible Unethical and Improper Practices, you are encouraged to report your concerns. Employees and others involved with the Company are urged to come forward with any such information, without regard to the identity or position of the suspected offender. If a Whistleblower has sufficient reasons to believe any director, officer, or employee of the Company is involved in any kind of alleged Unethical and Improper Practice, the Whistleblower shall report such facts in writing, in a closed and secured envelope which should be superscripted as "Protected disclosure under the Whistle Blower policy", to any of the following ("**Protected Disclosure**"):

- The Whistleblower's supervisor; or
- the Company's Chief Executive Officer, Chief Financial Officer, [Internal Auditor, or Controller]; or
- the chairman of the Audit Committee (collectively referred to "**Relevant Persons**").

The address and other contact details of the Relevant Persons are set out in **Annexure I**.

2. Alternatively, the Whistle-blower may report such facts via email to **grievance@omniactives.com** and the email should be superscripted as "Protected disclosure under the Whistle Blower policy."

3. If the complaint is not superscripted and closed as mentioned above, it will not be possible for the Relevant Person to protect the Whistle-blower and the Protected Disclosure will be dealt with as if a normal disclosure.

4. All Protected Disclosures should be reported in writing by the Whistle Blower. The Whistle Blower becomes aware of the same so as to ensure a clear understanding of the issues raised and should either be typed or written in a legible handwriting in English.

5. In order to protect identity of the complainant, the Relevant Person will not issue any acknowledgement to the complainants and they are advised not to write their name /address on the envelope or enter into any further correspondence with Relevant Person. The Relevant Person shall assure that in case any further clarification is required, he/she will get in touch with the Whistle-blower.

6. Anonymous / Pseudonymous disclosure shall not be entertained by the Relevant Persons.

7. The Protected Disclosure should be forwarded under a covering letter signed by the Relevant Person. The Relevant Person shall detach the covering letter bearing the identity of the Whistle Blower and process only the Protected Disclosure.

VI. INVESTIGATION

1. All Protected Disclosures reported under this Policy will be thoroughly investigated by the Chairman of the Audit Committee of the Company who will investigate / oversee the investigations under the authorization of the Audit Committee. 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.
2. The Chairman of the Audit Committee may at their discretion, consider involving any Investigators for the purpose of investigation.
3. The decision to conduct an investigation taken by the Chairman of the Audit Committee is by itself not an accusation and is to be treated as a neutral fact-finding process. The outcome of the investigation may not support the conclusion of the Whistleblower that an improper or unethical act was committed.
4. The identity of the Whistleblower and the Subject will be kept confidential to the extent possible given the legitimate needs of law and the investigation.
5. Subjects will normally be informed of the allegations at the outset of a formal investigation and have opportunities for providing their inputs during the investigation.
6. Subjects shall have a duty to co-operate with the Chairman of the Audit Committee or any of the Investigators during investigation to the extent that such co-operation will not compromise self-incrimination protections available under the applicable laws.
7. Subjects have a right to consult with a person or persons of their choice, other than the Relevant Persons and/or members of the Audit Committee and/or the Whistleblower. Subjects shall be free at any time to engage counsel at their own cost to represent them in the investigation proceedings.
8. Subjects have a responsibility not to interfere with the investigation. Evidence shall not be withheld, destroyed or tampered with, and witnesses shall not be influenced, coached, threatened or intimidated by the Subjects.
9. Unless there are compelling reasons not to do so, Subjects will be given the opportunity to respond to material findings contained in an investigation report. No allegation of wrongdoing against a Subject shall be considered as maintainable unless there is good evidence in support of the allegation.
10. Subjects have a right to be informed of the outcome of the investigation. If allegations are not sustained, the Subject should be consulted as to whether public disclosure of the investigation results would be in the best interest of the Subject and the Company.

11. The investigation shall be completed normally within 60 days of the receipt of the Protected Disclosure.
12. If an investigation leads the Chairman of the Audit Committee to conclude that an improper or unethical act has been committed, the management of the Company shall recommend appropriate disciplinary or corrective action to the Chairman of the Audit Committee for his consideration and approval. It is clarified that any disciplinary or corrective action initiated against the Subject 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.

VII. CONFIDENTIALITY

The Company will treat all communications under this Policy in a confidential manner, except to the extent necessary: (a) to conduct a complete and fair investigation; or (b) for reviews of Company operations by the Company's board of directors, its Audit Committee, and the Company's independent public accountants. Whistle-blowers shall refrain from obtaining evidence for which they do not have a right of access. Such improper access may itself be considered an improper activity.

VIII. PROTECTION

1. A Whistleblower who, in Good faith, reports a potential Unethical and Improper Practice, even if the report is mistaken, or who assists in the investigation of a reported violation, will be protected by the Company against retaliation.
2. Retaliation in any form against a Whistle-blower will not be tolerated. Any act of retaliation should be reported immediately and will be disciplined appropriately.
3. The Company, as a policy, condemns any kind of discrimination, harassment, victimization or any other unfair employment practice being adopted against Whistleblowers. Complete protection will, therefore, be given to Whistleblowers against any unfair practice like retaliation, threat or intimidation of termination / 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 / functions including making further complaints regarding Unethical and Improper Practices. Specifically, the Company and/or any of the employees of the Company will not discharge, demote, suspend, threaten, harass, or in any other manner, discriminate or retaliate against a Whistle-blower in connection with such Whistleblower's relationship with the Company because of any lawful act done by such Whistle-blower to either: (a) provide information, cause information to be provided, or otherwise assist in any investigation regarding any conduct the Whistle-blower reasonably believes constitutes an Unethical or Improper Practice; or (b) file, cause to be

filed, testify, participate in, or otherwise assist in a proceeding filed or, to the Whistleblower's knowledge, about to be filed, relating to an alleged violation of any such law, rule, or regulation.

4. A Whistleblower may report any violation of the above clause to the Chairman of the Audit Committee, who shall investigate into the same and recommend suitable action to the management.
5. 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 Chairman of the Audit Committee (e.g. during investigations carried out by Investigators).
6. Any other employee or director assisting in the said investigation shall also be protected to the same extent as the Whistleblower.

IX. LIABILITY OF WHISTLEBLOWER IN CASE OF DELIBERATE FALSE ALLEGATIONS

Notwithstanding anything contained herein to the contrary, this Policy does not protect a Whistle-blower from disciplinary action arising out of deliberate false or spurious allegations made with mala fide intentions. A Whistleblower who makes three (3) or more reports of Unethical and Improper Practices, which are subsequently found to be mala fide, frivolous, baseless, malicious, or reported other than in Good Faith, will *inter-alia* be disqualified from reporting further Unethical and Improper Practices under this Policy. With respect to such Whistleblower, the Company reserves its right to take and/or recommend appropriate disciplinary action.

Furthermore, this Policy does not protect the Whistleblower from an adverse action which occurs independent of his disclosure of Unethical and Improper Practice or alleged wrongful conduct, poor job performance, any other disciplinary action, unrelated to a disclosure made pursuant to this Policy.

X. INVESTIGATORS

1. Investigators are required to conduct a process towards fact-finding and analysis. Investigators shall derive their authority and access rights from the Audit Committee when acting within the course and scope of their investigation.
2. Technical and other resources may be drawn upon as necessary to augment the investigation. All investigators shall be independent and unbiased both in fact and as perceived. Investigators have a duty of fairness, objectivity, thoroughness, ethical behavior, and observance of legal and professional standards.

3. Investigations will be launched only after a preliminary review which establishes that: (i) the alleged act constitutes an improper or unethical activity or conduct, and (ii) either the allegation is supported by information specific enough to be investigated, or matters that do not meet this standard may be worthy of management review, but investigation itself should not be undertaken as an investigation of an improper or unethical activity.

XI. REPORTING

4. The Chairman of the Audit Committee shall submit a report to the Audit Committee on a regular basis about all Protected Disclosures referred to him/her since the last report together with the results of investigations, if any.
5. The details of the establishment of Whistleblower policy and affirmation that no personnel have been denied access to the Audit Committee will be stated in the section on Corporate Governance of the Annual Report of the Company.

XII. 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 minimum period of 8 years.

XIII. AMENDMENTS

The Company reserves its right to amend or modify this Policy in whole or in part, at any time for any reason whatsoever.

ANNEXURE I

CONTACT DETAILS OF THE RELEVANT PERSONS

Director

Sanjay Mariwala
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Chief Financial Officer

Kapil Ahuja
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Chairman of the Audit Committee

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