



FORTCAPS HEALTHCARE LIMITED

VIGIL MECHANISM POLICY

GUIDING PRINCIPLES OF THE VIGIL MECHANISM

To ensure effective implementation of vigil mechanism, the company shall:

- a. Ensure protection of the whistleblower against victimization for the disclosures made by him/her.
- b. Ensure complete confidentiality of the whistleblower identity and the information provided by him/her.
- c. Ensure that the protected disclosure is acted upon within specified time frames and no evidence is concealed or destroyed.
- d. Ensure that the investigation is conducted honestly, neutrally and in an unbiased manner.
- e. Ensure whistleblower would not get involved in conducting any investigative activities other than as instructed or requested by Chairman of the Audit Committee.
- f. Ensure the subject or other involved persons in relation with the protected disclosure be given an opportunity to be heard.
- g. Ensure disciplinary actions are taken against anyone who conceals or destroys evidences related to protected disclosures made under this mechanism.

COVERAGE OF THE VIGIL MECHANISM

All employees, directors, vendors, suppliers, dealers and consultants, including auditors and advocates who are associated with Fortcaps Healthcare Limited can raise concerns regarding malpractices and events which may negatively impact the company.

- a. Inaccuracy in maintaining the Company's books of account and financial records
- b. Financial misappropriation and fraud
- c. Procurement fraud
- d. Conflict of interest
- e. False expense reimbursements
- f. Misuse of company assets & resources



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- g. Inappropriate sharing of company sensitive information
- h. Corruption & bribery
- i. Insider trading
- j. Unfair trade practices & anti-competitive behavior
- k. Non-adherence to safety guidelines
- l. Sexual harassment
- m. Child labor
- n. Discrimination in any form
- o. Violation of human rights

All matters not covered under this mechanism can be reported directly to your one over manager or your Human Resources contact.

All Protected Disclosures reported under this Policy will be thoroughly investigated by the Chairman of Audit Committee of the Company. Chairman of Audit Committee may at its discretion consider involving any other officer of the Company and/or an outside agency for the purpose of investigation.

INVESTIGATION

- a The decision to conduct an investigation by itself is not an acceptance of the accusation and is to be treated as a neutral fact-finding process.
- b The identity of a Subject will be kept confidential to the extent possible given the legitimate needs of the investigation.
- c Unless there are compelling reasons not to do so, Subjects will be given reasonable opportunity for hearing their side during the investigation. No allegation of wrongdoing against a subject shall be considered as maintainable unless there is good evidence in support of the allegation.
- d Subjects shall have a duty to co-operate with the Audit Committee during investigation to the extent that such co-operation sought does not merely require them to admit guilt.
- e Subjects shall have right to access any document/ information for their legitimate need to clarify/ defend themselves in the investigation proceedings.



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f Subjects shall 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.

g Subjects have a right to be informed of the outcome of the investigation. If allegations are not sustained, the Subjects shall be consulted as to whether public disclosure of the investigation results would be in the best interest of the Subject and the Company.

h Chairman of the audit committee shall normally complete the investigation within 90 days of the receipt of protected disclosure.

I In case of allegations against subject are substantiated by the Chairman of the Audit Committee in his report, the Audit Committee shall give an opportunity to Subject to explain his side.

DECISION:

If an investigation leads the Chairman of the Audit Committee to conclude that an improper or unethical act has been committed, the Chairman of the Audit Committee shall recommend to the management of the Company to take such disciplinary or corrective action as he may deem fit. 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 policy for staff conduct and disciplinary procedures.

REPORTING:

The Chairman of the Audit Committee shall submit a report to the 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.

CONFIDENTIALITY:

The Whistle Blower, Audit Committee, the Subject and everybody involved in the process shall:

- a. Maintain confidentiality of all matters under this Policy
- b. Discuss only to the extent or with those persons as required under this policy for completing the process of investigations.
- c. Not keep the papers unattended anywhere at any time
- d. Keep the electronic mails / files under password.