

WHISTLE BLOWER POLICY AND VIGIL MECHANISM

1. **Objective:**

The Company is committed to ensure compliance of all the applicable laws, Code of Corporate Governance & Ethics adopted by it and policies and procedures framed by it from time to time, by the Directors and employees of the Company.

Purpose of this policy is to provide a framework through which all the Directors and employees report their genuine concerns and actual / potential violations to the designated officials of the Company fearlessly, as provided in Section 177 of the Companies Act, 2013 and Rules made thereunder, Regulation 22 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 as amended from time to time, and other applicable laws.

2. **Who can report:**

Any whistle-blower among the Directors and employees of the Company can report genuine concerns and actual or potential violations.

3. **Concerns / violations that can be reported:**

- a) Deliberate or unintentional non - compliance of the applicable laws,
- b) Improper and unlawful practices,
- c) Cases of frauds,
- d) Financial and accounting irregularities,
- e) Misappropriation of Company's funds,
- f) Violation of Code of Corporate Governance & Ethics inter-alia non-disclosure of conflict of interest, indulging in insider trading and instance(s) of sexual harassments.

4. **LODGING OF COMPLAINTS:**

A. Complaints on the matters listed at paragraph 3 above, **other than the complaints relating to instances of sexual harassments at workplace**, including the anonymous complaints, can be directly reported/ lodged with the following designated official:

Company Secretary

Address: S. No. 243/A, Hissa No. 6, CTS No. 4519, 4519/1, Near Chinchwad Station, Chinchwad, Taluka - Haveli Pune MH 411019 IN

Landline No.: 020 4695 4695

Mobile No.: +91 99608 73356

Email Id: cs@krsnadiagnostics.com

Alternatively, complaints can also be sent to the Chairman, Audit Committee of the Company at his/ her email id cm-acm@krsnadiagnostocs.com.

- B.** However, the complaints to be made by any female employee relating to instances of sexual harassments at workplace must be made to the following person:

Name: Nikhil Deshpande

Address: S. No. 243/A, Hissa No. 6, CTS No. 4519, 4519/1, Near Chinchwad Station, Chinchwad, Taluka - Haveli Pune MH 411019 IN

Landline Number: 020 4695 4695

Mobile Number: +91 99608 73356

Email id: cs@krsnadiagnostics.com

The person named here, shall promptly forward the complaint(s) made by any female employee to the Chairman of relevant Internal Complaints Committee of the Company for investigation in terms of the Sexual Harassment (Prevention, Prohibition & Redressal) Act 2013 and the Rules made thereunder as amended from time to time.

5. Investigation Procedure:

- a) All the complaints received by the designated official as above shall be logged and thereafter shall be forwarded to the Concerned Authority.
Here, the Concerned Authority shall be the Whole Time Director of the Company.
- b) Concerned Authority may at its discretion appoint an Investigation Agency (IA) or ask the Group Assurance & Internal Audit (GAIA) to investigate such complaints. The IA or GAIA shall investigate and hear the parties, as may be needed, after due notice, and shall file its Closure Report or Investigation Report to the CGEC within two months of its appointment or such other extended time allowed by the Concerned Authority.
- c) On receipt of the Closure Report or Investigation Report, the Concerned Authority shall recommend action as it deems fit after considering the Closure Report or the Investigation Report and other relevant and material facts placed before it.
- d) Concerned Authority will send a copy of the Complaint, Closure Report or Investigation Report and the suggested actions to be taken to the Chairman of the Audit Committee for consideration.
- e) Concerned Authority shall also declare to the Audit Committee that the person engaged for carrying out investigation is not a whistle blower or complainant.

- f) The Chairman of the Audit Committee shall place the recommendation(s) of Concerned Authority before the meeting of the Audit Committee for consideration. The Audit Committee may:
 - i. Either accept the recommendation of CGEC for implementation /taking suitable action, if it finds that no further investigation is required on the complaint,
 - ii. Or order a further investigation thereon, and;
 - iii. Take such action on the complaint as it may deem fit, based on the finding(s) of the further investigation.
- g) In case, any member of the Audit Committee has conflict of interest in any complaint, the remaining members of the Audit Committee shall deal with the matter.
- h) The Company Secretary shall revert to Concerned Authority about action taken by the Company under (f) above.

6. Protection and Safeguards:

Both Concerned Authority and the Audit Committee shall ensure

- a) protection of complainant/ witness, if any, against any harassment and victimization
- b) protection of the complainant identity

7. Frivolous Complaints:

Audit Committee shall take suitable action against the complainant for any frivolous complaint.

8. Miscellaneous:

- a. All the relevant documents namely complaint or the gist of oral complaint, as the case may be, information/ document obtained during the investigation as evidence, including from witness, if any shall be fully secured to avoid any tampering and shall be preserved for a period of 2 years from the date of the closure report or the investigation report, as the case may be.
- b. In exceptional cases as may be decided by CGEC after considering the facts of such cases, the whistle blower / complainant shall be provided direct access to the Chairman of the Audit Committee.