

## **Anti-Corruption & Anti-Bribery Policy (ACAB)**

Highnoon's Anti-Corruption and Anti-Bribery Policy reinforces the Company's commitment to lawful, transparent and ethical business practices. The Policy applies to employees, executive leadership, directors, officers, contract staff, consultants, distributors, agents, suppliers, intermediaries and other third parties acting for or on behalf of the Company.

The Policy prohibits bribery, corruption, kickbacks, facilitation payments, secret commissions, falsification of records, improper charitable donations or sponsorships, and any offer or acceptance of anything of value intended to influence a decision or secure an improper advantage. It also sets standards for gifts, hospitality, entertainment, dealings with government officials and healthcare professionals, third-party due diligence, books and records, approvals and internal controls.

All engagements with healthcare professionals and healthcare organizations must be supported by a legitimate business need, appropriate approvals, written documentation, fair market value assessment and proper payment controls. The Company also requires risk-based due diligence for relevant third parties and accurate documentation of transactions in accordance with its internal control framework.

Any suspected instance of bribery, corruption, fraud or related misconduct must be reported promptly through the Company's designated reporting channels. Violations may result in disciplinary action and, where appropriate, reporting to relevant regulatory or law enforcement authorities following internal review.

## **Whistle Blowing (WB) Policy**

Highnoon's Whistle Blowing Policy encourages employees and external stakeholders to raise serious concerns responsibly and in good faith. The Policy supports openness, accountability and transparency, and is aligned with applicable corporate governance requirements, including the Companies Act, 2017 and the Listed Companies (Code of Corporate Governance) Regulations, 2019.

Reportable concerns include fraud, bribery, corruption, conflicts of interest, misuse of authority, misuse of Company assets, breach of internal controls, financial or non-financial malpractice, disclosure of confidential information, unethical conduct, illegal acts, or any conduct that may adversely affect the Company, its stakeholders or its reputation.

Concerns are reviewed through the Whistle Blowing Committee and may be reported to the Audit Committee, where required. Complaints are logged, reviewed and categorized based on seriousness, available evidence and potential impact. The Company strives to ensure appropriate investigation, follow-up and corrective action while maintaining confidentiality to the extent permitted by law.

Highnoon does not tolerate retaliation, victimization, harassment or undue disciplinary action against any person who raises a concern in good faith. Deliberately false, malicious or bad-faith allegations may, however, result in appropriate action in accordance with Company policy.

## **Anti-Harassment Policy**

Highnoon's Anti-Harassment Policy reflects the Company's commitment to providing a safe, respectful, inclusive and harassment-free workplace. The Policy establishes a clear framework for prevention, reporting, inquiry and resolution of harassment complaints in accordance with applicable law, including the Protection Against Harassment at the Workplace Act, 2010, as amended.

The Policy applies to all employees and covers harassment in any form, including sexual, verbal, physical, visual, psychological and digital harassment. It promotes equal opportunity, non-discrimination and respectful workplace behaviour, and provides defined channels for reporting complaints confidentially and without fear of retaliation.

Harassment complaints are handled through a designated inquiry process. The Inquiry Committee is responsible for reviewing complaints, examining evidence, ensuring confidentiality, allowing fair opportunity to the parties, and recommending appropriate actions. The Company may also provide support measures, including counselling, medical support or leave, where appropriate.

Highnoon conducts awareness initiatives, onboarding briefings, refresher training and interactive sessions to help employees recognize harassment, understand reporting procedures, support bystander intervention and promote respectful workplace conduct. The Company remains committed to ensuring that every individual is treated with dignity and respect.

## **Reporting Channels**

Stakeholders may raise concerns through the reporting channels specified in the relevant policy. Whistleblowing concerns may be reported at [wb@highnoon.com.pk](mailto:wb@highnoon.com.pk) or through the Whistle Blowing Committee. Harassment-related concerns may be reported through the designated confidential channel at [anti.harassment@highnoon.com.pk](mailto:anti.harassment@highnoon.com.pk) or through the prescribed HR reporting process. Reports should include sufficient details, available supporting documents and contact information to enable appropriate review and follow-up.

This webpage provides a summary of the Company's policies for general awareness. In case of any inconsistency, the approved policy documents, as amended from time to time, shall prevail.