



The HealthTech Code of Conduct

Bringing our values to life

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Introduction

HealthTech Ghana Limited (the “Company”) connect patients and caregivers through life saving and life enhancing medical devices that improve clinical experience and are the essence of outstanding quality-of-care. We are committed to delivering quality, innovation with compassion and value to our patients and customers.

It is the Company’s policy

1. to conduct business in accordance with the highest standards of business ethics and integrity and
2. to comply with all applicable local, national and international laws and the laws of other countries in which we do business or are distributors or representatives of.

To that end, the Board of Directors of the Company has adopted this Code of Conduct and Business Ethics (the “Code”) in order to:

- Promote compliance with applicable local, national, and international laws, rules and regulations wherever the Company does business through partnership and representation
- Promote fair dealing practices
- Ensure full and fair disclosure of information in the Company’s periodic financial reports
- Promote honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest
- Promote the protection of Company assets, confidential and proprietary information
- Deter wrongdoing
- Provide a general framework for addressing challenging situations that arise
- Provide a channel of communication for asking questions and reporting concerns
- Ensure accountability for adherence to the Code.

Honest and ethical conduct is a personal responsibility of each individual, and as such is a responsibility that the Company cannot assume. Each individual is expected to comply not only with the letter of the Code, but to exercise good judgment to comply with the spirit of the Code. Each individual must observe the standard of conduct outlined in this Code and conduct himself or herself in a professional, ethical manner at all times.

While this Code covers multiple scenarios and activities, it cannot possibly address every situation that could arise. Therefore, situations not covered specifically by this Code should be resolved in accordance with the general principles outlined in the following pages, our various policy and procedure manuals, and other compliance communications that may be published from time to time.

This document specifically addresses important areas of the law, it does not discuss all of the many laws and regulations applicable to the Company’s business. Individuals are encouraged to bring any questions about ethical standards of conduct or compliance with Code of Conduct and Business Ethics Policy.

This Code is not intended and should not be construed to preempt or supersede more specific policies adopted by departmental/operational units or any express policies set forth in Company administration manuals and materials.

Applicability

This Code applies to all officers, directors, and employees of the Company, as well as to Company contractors who intermediate or represent the interests of the Company in the markets (“Company Representatives” or as sometimes referred to in other policies of the Company as HealthTech Ghana Limited Personnel). All Company Representatives are required to be familiar with the Code, comply with its provisions, and report any suspected violations as described below.

All Company Representatives are required to ensure when engaging contractors on behalf of the Company that such contractors shall expressly state a commitment to comply with this Code, and any other documents that complement it. Any exception to this requirement must be approved in writing by the Company’s Ethics and Compliance Manager.

Compliance Program

The Company is committed to maintaining a comprehensive, robust Compliance Program, of which this Code is an integral part. Our Compliance Program is led by our Ethics and Compliance Manager. The Ethics and Compliance Manager reports to our CEO, but also may report directly to the Audit and Compliance Committee of the Board of Directors, which oversees the Compliance Program. Additionally, because the regulatory environment in which the Company operates is dynamic and legislative and regulatory initiatives that could affect the Company are proposed and implemented regularly, the Company provides Company Representatives with periodic updates to inform them of developments and updates to this Code as appropriate. For this purpose, the Company’s Ethics and Compliance Manager will review the Compliance Program at least once every 12 months, and will report in writing the necessary modifications to the Audit and Compliance Committee of the Board of Directors. Further, the Company provides Company Representatives with compliance training on a regular basis to review key laws that impact the Company and any other change that could affect the ordinary course of the businesses of the Company. Finally, Company Representatives should frequently seek informal advice from their supervisors or the Ethics and Compliance Manager.

General Standard of Conduct

Company Representatives must conduct themselves at all times in full compliance with both the spirit and letter of all applicable laws and regulations, whether local, municipal, regional, national, international or otherwise. Additionally, Company Representatives must adhere to the highest ethical standards in fulfilling their duties, whether these involve sales, service, or any other interaction with a customer, employee, partner, vendor, supplier, competitor or other person.

Fair Competition and Anti-Competition Laws

The Company is committed to competing in a fair and permissible manner that is consistent with local, national, ECOWAS and African Union anti-competition laws. The purpose of these laws is to preserve the free and competitive market. Anti-competition laws prohibit most agreements to fix prices, divide markets, and boycott competitors, regardless of the size or market power of the organizations involved. These laws also sometimes prohibit other conduct that is found to restrain competition unreasonably, such as certain attempts to tie or bundle services together in exclusive dealing arrangements.

Discussions or agreements between competitors concerning any of the following topics raise serious anti-competition laws concerns and should be avoided:

- Prices, discounts, or terms or conditions of sale
- Profits, profit margins, or cost data
- Market shares, sales territories, or markets
- Pay scales, wage and salary ranges, or compensation formulas
- Allocation of customers or territories
- Selection, rejection, or termination of customers or suppliers; and
- Restricting who may receive an organization’s services.

Violations of the anti-competition laws can result in civil and criminal monetary penalties, imprisonment, and court orders to stop the prohibited activity in the Republic of Ghana, ECOWAS and AU Markets.

Company Representatives should consult with the Legal department if confronting or witnessing situations that appear to be questionable under antitrust laws. Similarly, any exclusive contracts should be reviewed by the Legal department.

In addition to the anti-competition laws, other local and national laws regulate market competition in general. The Ministry of Trade and Industry of the Republic of Ghana prohibits the use of “unfair” or “deceptive” acts and practices, including advertising and marketing activities that are false or misleading.

Securities Laws

Even though HealthTech Ghana Limited is not a publicly traded entity, certain activities of the Company may be in future subject to Bank of Ghana and securities laws. These laws govern the disclosure and use of information about the affairs of the Company and its future subsidiaries and affiliates, and other information that might be of interest to persons considering the purchase or sale of shares of common stock.

These laws prohibit a Company Representative from

1. purchasing or selling any Company securities while in the possession of material non-public information regarding the Company
2. purchasing or selling another company’s securities while in possession of non-public information about that company. It is against Company policy and illegal for any Company Representative to use material non-public information regarding the Company or any other company to
 - a. obtain profit for himself or herself or
 - b. directly or indirectly “tip” others who might make an investment decision on the basis of that information.

These laws also require disclosure of certain information through periodic reports and other documents, including financial statements.

Each Company Representative who is involved in the Company’s disclosure process must

1. be familiar with and comply with the Company’s disclosure controls and procedures and its internal controls over financial reporting and
2. take all necessary steps to ensure that all filings with the Securities & Exchange Commission of the Ghana Stock Exchange and Bank of Ghana and all other public communications about the financial and business condition of the Company are completed in a full, fair, accurate, and timely manner.

Compliance with established accounting procedures, the Company’s system of internal controls, and generally accepted accounting principles is necessary at all times.

Company Representatives will reply truthfully and completely to all inquiries and information requests from its independent auditors, as well as auditors or examiners from governmental agencies (e.g., Ghana Revenue Authority-GRA and state tax auditors). Company Representatives will not attempt to improperly influence the conduct of audits by its independent auditors.

Knowingly entering inaccurate or fraudulent information into the Company’s accounting system is strictly prohibited and may be illegal. Falsification or unauthorized destruction of Company records is prohibited. Records relating to Company activities and transactions must be prepared promptly and accurately and, except in accordance with Company policies and procedures, may not be altered, changed, removed, mutilated, or destroyed without prior authorization. Supporting documents and records relating to agreements, expenditures, employees and transactions must fully and accurately describe the business purpose and authorizations related to the event. Hidden or unrecorded funds or other assets set aside for any purpose are forbidden.

Anti-Corruption and Anti-Bribery Laws

It is against Company policy for Company Representatives or anyone acting on the Company's behalf to offer, authorize, provide, request, accept or receive a bribe, kickback, illegal payment, or anything else of value that may inappropriately influence or reward decision-making including Government Officials.

The Company abides by the anti-corruption treaties and laws of the Republic of Ghana, ECOWAS and AU as well as other international Laws such as the U.S. Foreign Corrupt Practices Act, UK and European Union anti-corruption and anti-bribery laws.

OECD Anti-Bribery Convention

Broadly speaking, anti-corruption laws prohibit companies from offering, directly or indirectly, anything of value to government officials in order to obtain or retain business or to gain an improper business advantage. Government officials include officers, employees, or any persons acting in an official capacity of any government or any department, agency, or instrumentality thereof or a public international organization. Government officials also may include healthcare professionals employed by a publicly funded health system or insurance company.

Indirect payments, including those to agents or third parties with the knowledge that at least a portion of the payment will be given to a government official for an illegal purpose, also are prohibited.

No Company Representative or anyone acting on the Company's behalf (including agents, consultants, or other third parties) may ever offer, authorize or provide a payment or benefit that is intended to improperly influence – or even appears to improperly influence – a government official, or to gain any unfair business advantage. This prohibition also applies to small unofficial payments (so-called “grease” or “facilitating” payments) made to secure or expedite the performance of a routine or necessary action to which the payer of the facilitation payment has legal or other entitlement.

Anti-corruption laws are complex and the consequences for violating these laws are severe. Engaging in bribery, or even appearing to engage in such activity, can expose at-fault individuals and the Company to criminal liability. Because of the complexity of these laws, Company Representatives should contact the Ethics and Compliance Manager or General Counsel if ever in doubt about how to act. Demands for bribes or kickbacks should be reported immediately to the Ethics and Compliance Manager or General Counsel. When doing business with governments (including state-owned enterprises), Company Representatives should consult with their supervisor, the Ethics and Compliance Manager or General Counsel, as appropriate, to be certain they are aware of any special rules that apply and obtain approval from the Ethics and Compliance Manager and General Counsel before providing anything of value to a government official.

We monitor compliance of anti-corruption laws by requiring certain Company Representatives to certify every quarter that they have no knowledge of any improper payments made or received to public officials. Any questions concerning this process should be directed to the Ethics and Compliance Manager or General Counsel.

Political Contributions

Company Representatives must never make direct or indirect contributions to political parties, organizations or individuals engaged in politics, as a way of obtaining advantage in business transactions. In any event, any contribution to political campaigns shall follow the rules defined in the local laws in which the Company operates, especially regarding the legal limits to avoid any inability of the Company to contract with public entities.

Commercial Bribery

The Company also prohibits “commercial bribery.” Generally, commercial bribery is offering, authorizing, providing, requesting, accepting or receiving something of value to or from an individual or company to secure an improper advantage in commercial conduct.

Employment Laws

The Company is an equal opportunity employer. We will not unlawfully discriminate against qualified applicants or employees with respect to any terms or conditions of employment based on race, color, national origin, ancestry, sex, sexual orientation, age, religion, creed, physical or mental disability, medical condition, marital status, citizenship status, military service status, or other basis protected by law. We are committed to compliance in all respects with all applicable local and national laws governing the employer-employee relationship, including but not limited to recruitment, hiring, compensation, training, promotion, transfer, layoff, rehire, discipline, and termination.

The Company is also committed to providing a work environment that is free of discrimination. In keeping with this commitment, the Company maintains a strict policy prohibiting sexual and other unlawful harassment in any form, including verbal, physical, and visual. The Company is committed to full compliance with these laws and to preventing retaliation against any Company Representative for reporting conduct that may constitute a violation or potential violation of such laws.

In addition, the safety and health of Company Representatives is important to the Company. Safety rules and work practices are developed to help preserve the safety and health of Company Representatives and to comply with applicable laws and regulations. Company Representatives are expected to know the safety rules pertaining to their job assignments and to comply with these rules.

Laws Governing Marketing and Promotion of Our Products

Company Representatives are prohibited from marketing or promoting products prior to approval or for a use that has not been approved by the appropriate regulatory authorities. Company promotional material, including advertising, literature and public statements about products and services, must be truthful, balanced and non-misleading. Materials must be supported by appropriate back up and must not contain false or misleading information. All materials created for use in promoting our products must be reviewed and approved through the proper channels.

Quality Commitment

The Company is committed to distributing products that are safe, reliable and effective for our patients and customers in Ghana. In sales and marketing of medical devices and other products, the Company will comply with laws, regulations, Company policies and procedures, and standards for safety and efficacy in the research, design, development, manufacturing, distribution and monitoring of our products. In addition to holding ourselves accountable for the quality of our products, we will hold our suppliers and future distributors accountable to ensure the quality of the products and services they provide.

Trade Compliance

The Company is committed to compliance with applicable trade laws and regulations controlling imports, exports, re-exports and diversion of products, components, goods, services and technical data, including import and customs laws, export controls, sanctions, denied parties lists, anti-boycott laws and diversion of products. Failure to comply with these trade laws may subject the Company and its Company Representatives to penalties, fines, imprisonment and suspension or denial. Therefore, it is important that we comply with all trade requirements, including export and import control laws and regulations pertaining to our operations.

Data Privacy

The Company respects the privacy of its employees, patients and customers. In the course of conducting our business, Company Representatives may have access to personal information or personal health information of employees, patients, research subjects and customers. Company Representatives will access, use, transmit, store and dispose of personal information and protected health information in a safe and secure way and in accordance with applicable laws and regulations, as well as the Company's Privacy Policy.

Conflict of Interest

Company Representatives must avoid conflicts of interest or impropriety, and/or the appearance of conflicts of interest or impropriety in their activities. A conflict of interest exists when a Company Representative's personal or financial activities or interests (or those of his or her family member) could inappropriately influence, or appear to inappropriately influence, the judgment required for the performance of such individual's duties to the Company. A conflict of interest also may arise when a Company Representative (or a member of his or her family), receives improper personal benefits as a result of his or her position with the Company. The following is a non-exhaustive list of potentially compromising situations that must be avoided:

- Having current or known prospective dealings with the Company as a supplier, customer, lessor, lessee or bank.
- For personal or another's gain, depriving the Company of any opportunity for benefit that could be construed as relating to any existing or reasonably anticipated future activity of the Company.
- Having any outside interest or participating in any outside activity that (i) materially interferes with the time or attention the Company Representative should devote to the Company or (ii) that is competitive with any Company business.
- Soliciting or accepting gifts, favors, gratuities, money, services, or any kind of compensation that could be construed as influencing a business decision.
- Becoming an employee of, or performing services for any supplier, customer, or competitor.
- Using confidential or proprietary information for your own or another's financial gain.
- Unlawfully discussing prices, costs, customers, sales or markets with competing companies or their employees.
- Improperly using or disclosing to the Company any proprietary information or trade secrets of any former or concurrent employer or other person or entity with whom obligations of confidentiality exist.
- Investing or holding an outside directorship in suppliers', customers', or competitors' companies, including financial speculations, other than nominal amounts of stock (e.g., less than 2% of the outstanding shares). Guidelines applicable to directors of the Company with respect to serving on the board of directors of another corporation or other organization are set forth in the Company's Corporate Governance Guidelines.
- Acquiring real estate of interest to the Company.
- Borrowing from, or lending to, employees, vendors, or other business associates of the Company.
- Improperly using or authorizing the use of any inventions that are the subject of patent claims of any other person or entity.
- Selling anything to the Company or buying anything from the Company (unless the amount is de minimised).
- Taking action or becoming involved in any activity that could potentially conflict with Company principles and/or engaging in any conduct that is not in the best interest of the Company.

Whether or not a conflict of interest exists or will exist can be unclear. Conflicts of interest should be avoided unless specifically authorized as described herein. Company Representatives other than Executive Officers or directors who have questions about a potential conflict of interest or who become aware of an actual or potential conflict should discuss the matter with, and seek a determination and prior authorization or approval from, their supervisors. Executive Officers and directors of the Company must seek determinations and prior authorizations or approvals of potential conflicts of interest exclusively from the Audit and Compliance Committee of the Board of Directors.

A supervisor may not authorize or approve conflict of interest matters or make determinations as to whether a problematic conflict of interest exists without first providing the Ethics and Compliance Manager with a written description of the activity and seeking the Ethics and Compliance Manager written approval. If the supervisor is involved in the potential or actual conflict, the matter should instead be discussed directly with the Ethics and Compliance Manager. If an actual or potential conflict is determined to exist, the Company will take appropriate corrective action according to the circumstances. Failure by Company Representative to disclose potential conflicts of interest shall constitute grounds for disciplinary action including without limitation termination.

Payments, Gifts, Gratuities and Other Items of Value

Receipt of Payments, Gifts, Gratuities and Other Items of Value by Company Representatives. In general, Company Representatives and their family members may not request or accept payments of money or anything of value from any government officials –national or foreign-, customers, suppliers or others with whom the Company does business, has done business, or may have occasion to do business. Restricted payments generally include, but are not limited to, any and all of the following:

- Compensation in any form (cash, kind, credit, etc.);
- Travel, transportation or lodging;
- Entertainment including, but not limited to, tickets to sporting and other events, and other entertainment activity (golf, tennis, etc.); and
- Gifts of any kind, nature or description, including discounts, coupons and other offers not available to the public in general.

Company Representatives may, however, accept branded promotional items, modest business meals, entertainment ancillary to a legitimate business meeting or approved in advance by a supervisor, the Ethics and Compliance Manager or General Counsel, and gifts (other than cash) having a reasonably estimated fair-market value of \$100 or less; provided that the payments, gifts, or items are consistent with customary industry practices and applicable law, could not reasonably be construed as a bribe or payoff, do not violate any laws or regulations and are otherwise in accordance with Company's policies and procedures.

Provision of Payments, Gifts, Gratuities and Other Items of Value by Company Representatives.

Company Representatives may not use Company funds or assets to provide gifts, gratuities or other favors to government officials, customers, suppliers or others with whom the Company does business, has done business, may have occasion to do business or who are in a position to refer or purchase the Company's products to obtain an improper advantage. These individuals include healthcare professionals and those in a position to influence purchasing decisions, such as hospital purchasing/procurement agents. Company Representatives should never offer a business courtesy, such as a gift or entertainment, under circumstances that might create the appearance of an impropriety. Giving or receiving any payment, gift or other benefits in the nature of a bribe or kickback is absolutely prohibited.

Company Representatives may, however, furnish certain business courtesies, such as modest business meals and items with an educational purpose having a reasonably estimated fair-market value of \$100 or less, provided the provision of such business courtesies is consistent with customary industry practices and applicable law, could not reasonably be construed as a bribe or payoff, do not violate any laws or regulations and are otherwise in accordance with Company's policies and procedures.

The requirements described above are not intended to prohibit Company fee-for-service engagements with healthcare professionals or others who are in a position to refer or purchase our products to provide legitimate and necessary services to the Company. In general, any payment or benefit provided to a healthcare professional as part of a fee-for-service arrangement must comply with the Company's Consulting Arrangements with Healthcare Professionals Policy which includes among other guidelines and requirements, the following standards:

- All payments and other transfers of value must be accurately documented and transparent;
- Payments should never, directly or indirectly, be linked to sales or other purchasing or referral decisions that impact the Company;
- Payments must be for legitimate services, or in support of legitimate research or education, that are of value to the Company or the scientific community at large; and
- The Company does not pay more than fair market value for services or more than necessary to support clinical or medical education or research.

The consequences for failing to comply with these rules can result in significant monetary and criminal penalties. Please refer to the Company's Consulting Arrangements with Healthcare Professionals Policy which includes among other guidelines and requirements and direct any questions to the Legal department.

Use and Protection of Company Confidential Information

Company Representatives should maintain the confidentiality of information entrusted to them by the Company or by its customers, suppliers, or partners, except when disclosure is expressly authorized or is required by law. Company Representative shall refer to the Company's Confidential Data Policy for further information. Confidential information includes

- all non-public information (regardless of its source) that might be of use to the Company's competitors or harmful to the Company or its customers, suppliers or partners if disclosed, including but not limited to financial data, internal business statistics, current and future business plans and strategies, Company manuals, and other internal business processes and procedures, and
- all confidential employee information, including but not limited to personal medical information or records, any information in personnel files, names, addresses, and telephone numbers, and information relating to investigations, litigation or settlements.

Each Company Representative is responsible for protecting and maintaining the confidentiality of confidential information in the Company Representative's possession. Company Representatives may not access or use such information unless they have proper authorization to do so and the information is relevant to the performance of their jobs. Company Representatives must not use confidential information obtained in the course of their employment for any personal gain of financial benefit. Inadvertent disclosures that may arise in either social conversations or in normal discussions and correspondence with our suppliers and customers should be avoided.

The content of all Company files, records, and other information concerning business plans, strategies, processes and procedures is strictly confidential, and may be released only with written consent from the Legal department to properly authorized parties. Moreover, names, addresses or other personal information of employees and business associates may be released only if

- an authorized written release is signed by the employee whose information is to be released and for the purposes for which the employee authorized; and
- the Legal department authorizes the release of such information

All Company Representatives who are employees are required to sign the Company's Employee Confidentiality and Inventions Agreement upon the date of hire. Each Company Representative's obligation to protect confidential and proprietary information continues after termination of employment or expiration of board membership, as applicable, with the Company. Upon termination of employment or expiration of board term, all proprietary information, materials, and equipment must be returned to the Company.

Protection and Appropriate Use of Company Assets

Company Representatives should protect the Company's assets and ensure they are put towards their most efficient use, in the Company's best interests. Company Representatives must not misuse or misappropriate Company assets or abuse the services or benefits programs available to them as a result of their relationship with the Company. Personal use of Company assets, including charging personal expenses as business expenses; inappropriate reporting or overstatement of business or travel expenses; failure to comply with Company policies regarding benefits, including sick and vacation leave, education, training and disability payments; and inappropriate usage of Company equipment or the personal use of supplies or facilities without advance approval shall be considered a breach of the Code.

Electronic Equipment, Software, and Data Access: Security and Usage

Company Representatives may use Company proprietary information, equipment, and software only to carry out authorized Company business. To protect against potential computer viruses and to assure compliance with all software license terms, all software installed on Company-owned computers must be obtained through Information Technology. Software on Company computers may not be installed, copied, accessed, or modified in any way. Passwords and security codes are unique to the individual. They must not be shared, transferred, or disclosed. All Company Representatives must adhere strictly to all password change guidelines in order to protect the integrity of Company information. Please refer to the Company's Password Policy for further information.

Fraud, Misappropriation, Theft, and Embezzlement

Company Representatives must not commit, or aid or assist in the commission of, any fraud, misappropriation, theft, embezzlement or any similar activity. Company Representatives must notify their supervisors, the General Counsel, or the Ethics and Compliance Manager if they suspect or have information concerning any such wrongdoing involving the Company, any employee, contractor or customer of the Company, or anyone doing business, directly or indirectly, with the Company. Every Company Representative is responsible for preventing and reporting such activities, which include but are not limited to the following:

- Forgery or alteration of monetary items, checks, securities, insurance or other negotiable instruments
- Misappropriation of property, funds securities, or any other assets including, but not limited to, business or financial information
- Improper handling or reporting of money or financial transactions
- Improper handling of Company property, assets or information
- Unauthorized disclosure of confidential Company business plans or financial information
- Unauthorized destruction or removal of records, furniture, fixtures, or equipment
- Fraud or misrepresentation for the financial benefit of the Company or any other party, including but not limited to misrepresentation in connection with the sale of Company products and
- Misappropriation of the confidential or proprietary information of other businesses, whether for the benefit of the Company or otherwise.

Public Statements

In order to provide consistent, honest and accurate communications with persons outside the Company, including the media (both local and trade) and securities analysts, all public statements should be made only by specific persons within the Company. Those persons are:

- Chief Executive Officer (CEO)
- Chief Financial Officer (CFO)
- Individuals who are designated by the Chief Executive Officer (CEO)
- National Sales Manager (Sales and Marketing Related Activities)

All contacts or requests should be referred to the offices of the abovementioned individuals. There may be times when information is needed in a specialized area where the above mentioned individuals will refer to the appropriate Company personnel. Company Representatives may not make public appearances, speeches or statements, in person or through broadcast or printed media, relating to the Company or its business, without first disclosing the content to and obtaining prior written approval from their supervisors or the abovementioned individuals. Moreover, Company Representatives may not use the Company name or stationery in any manner that relates to non-Company business. Please refer to the Company's Social Media Policy for further information.

Compliance with the Code & Reporting Violations

The Company cannot take action to stop violations of legal or ethical standards unless they are reported, and the effectiveness of the response often depends upon the promptness of the report. All Company Representatives are responsible for reporting violations or suspected violations of this Code without delay. Additionally, any event, action, or situation that you believe adversely affects our accounting/financial reporting, violates Company policy, violates a law, is unethical, or is otherwise inconsistent with the highest standards of business conduct and integrity that the Company demands adherence to, should be reported.

Any Company Representative may report any concerns through an anonymous, confidential hotline at +233556754750 Confidential, but not anonymous, reports can also be made by email to ethicandcompliance@healthtechghana.com (must include Company name in the report), A Company Representative also may make reports to his/her supervisor, the Ethics and Compliance Manager or the General Counsel. The Company will not tolerate any form of retaliation against a person for reporting an issue in accordance with this Code.

Investigation and Discipline

Following the receipt of any reports of potential non-compliance, the Compliance Officer, or the Audit and Compliance Committee of the Board of Directors, as applicable, will investigate each matter so reported and, to the extent appropriate, take corrective or disciplinary actions, or both, with respect to the subject of the incident and any other responsible individuals who reasonably should have prevented or detected the wrongdoing. Disciplinary actions may include, alone or in combination, a warning or letter of reprimand, demotion, and loss of merit-based salary increase, bonus, share options or other share-based awards, suspension without pay or termination of employment.

Disclosure to Authorities

If it is determined that wrongdoing has occurred, the General Counsel or Compliance Officer, shall also:

- Where warranted, report the wrongdoing to the appropriate governmental or statutory authorities
- Cooperate with these authorities to the full extent required by law.

Auditing and Monitoring

This Policy, together with supporting documentation and records required by it, is subject to periodic auditing and monitoring.

Conclusion

This document restates some of the guiding principles and rules that created the ethical culture and environment at the Company. It is not intended to provide complete guidance for conduct, but to restate the basic principles of expected behavior with emphasis upon some of the more significant areas of law and ethics applicable to the Company's businesses. All Company Representatives are expected to adhere to this Code, to conduct themselves honestly and in compliance with the law, and to help the Company continue to be an organization whose hallmarks are outstanding service, integrity and ethical business practices.

All Company Representatives must comply with the requirements as stated in this Code and must sign the Compliance Certificate attached hereto upon hire, and upon substantive revision of the Code. Failure to comply with this Code will result in disciplinary action which may include termination. Any change, amendment or waiver of this Code may be made only by the Board of Directors and will be communicated to Company Representatives and disclosed to shareholders promptly, as required by law.