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	Effective Date	1 ST JANUARY 2021
	Revision No.	1
DOCUMENT TITLE	WHISTLEBLOWING POLICY	

IHH HEALTHCARE BERHAD

WHISTLEBLOWING POLICY

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1. Policy Statement

- 1.1 IHH Healthcare Berhad ("**IHH**") and its subsidiaries and related corporations (collectively referred to as "**the Company**" or "**IHH Group**") are committed to a high standard of compliance with accounting, financial reporting, internal controls, corporate governance, auditing requirements and any legislation relating thereto. In line with this commitment, and taking into account the relevant provisions or principles of the whistleblowing legislations that are applicable in all the countries where the Company is operating, this Whistleblowing Policy ("**Policy**") aims to provide an avenue for external parties, suppliers, contractors, key stakeholders, members and employees of the Company ("**Whistleblower**") to raise concerns and be offered reassurance that they will be protected from reprisals or victimisation for whistleblowing made in good faith.

2. Purpose of this Policy

- 2.1 The purpose of this Policy is to provide relevant procedures and an avenue to efficiently enable and encourage a Whistleblower to confidentially voice genuine concerns and to offer protection from reprisals or victimisation in line with the relevant whistleblowing legislations that are applicable in all the countries where the Company is operating.
- 2.2 It is a fundamental term of every contract of employment that an employee will faithfully serve his or her employer and not disclose confidential information about the employer's affairs. Nevertheless, where an individual discovers information which he or she believes show serious malpractice, improper conduct, wrongdoings, corruption, fraud and/or abuse within the Company, then such information should be disclosed internally in accordance with this Policy by the individual in confidence without risk or fear of reprisal, and there should be arrangements to enable the said disclosure to be done independently, without the involvement of the line management or the employee's immediate supervisors.

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2.3 This Policy is intended to assist individuals who believe they have discovered serious malpractice, improper conduct, wrongdoings, corruption, fraud and/or abuse. It is not designed to question financial or business decisions taken by the Company nor should it be used to reconsider any matters which have already been addressed under harassment, complaint, disciplinary or other procedures.

2.4 IHH Group wants to ensure that whistleblowing procedures are in place and effective to enable IHH Group to immediately deal with any concerns raised by a Whistleblower and to take appropriate preventive and corrective actions internally.


3. Scope of Policy

3.1 This Policy applies to the Company, the Boards of Directors of IHH Group and all the Company's employees, key stakeholders, contractors, suppliers and members.

3.2 To the extent of any inconsistency of any provisions of this Policy with the local laws, the applicable local laws shall apply and override this Policy. This Policy applies in conjunction with, complements and supplements other IHH Group's policies, and is not intended to override nor replace, any other IHH Group's policy. A Whistleblower may utilize or apply any other appropriate whistleblowing procedures provided within IHH Group, in the absence of which this Policy shall apply. IHH Group reserves the right to amend this Policy from time to time.

3.3 This Policy is designed to enable and encourage a Whistleblower to raise concerns internally and at a high level and to disclose information which the individual has legitimate grounds to believe that there was serious malpractice, improper conduct, wrongdoings, corruption, fraud and/or abuse.

3.4 This Policy is intended to cover concerns which are of the Company's or public interest and may at least initially be investigated separately but might then lead to the

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invocation of other procedures e.g. disciplinary or legal actions. These concerns could include the listing below, which is non-exhaustive:

- i. Financial malpractice or impropriety or fraud
- ii. Failure to comply with a legal obligation or law
- iii. Illicit or corrupt practices
- iv. Abuse of Power/Authority/Position
- v. Conflict of Interest
- vi. Insider trading
- vii. Theft or embezzlement
- viii. Misuse or misappropriation of the Company's property, funds and assets;
- ix. Non-Compliance with the Company's policy or procedure
- x. Dangers to Health & Safety or the environment
- xi. Criminal activity
- xii. Improper conduct or unethical behaviour
- xiii. Attempts to conceal any of the aforementioned, legal offence or non-compliance or complicity


("Misconduct").

4. Safeguards

4.1 Protection

4.1.1 This Policy is designed to offer protection of identity and reprisal against, where reasonably practicable, a Whistleblower who discloses a concern, provided the disclosure is made:

- i. in good faith;

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- ii. in the belief of the Whistleblower that the information disclosed shows Misconduct when viewed as a reasonable third person; and
- iii. in accordance with this Policy.

4.1.2 Where such disclosure is made, the Whistleblower shall not be subjected to unfair dismissal, victimisation, demotion, suspension, intimidation or harassment, discrimination, any action causing injury, loss or damage or any other retaliatory actions by the Company ("**Protection**").

4.1.3 It is important to note that the Protection shall not be made available to the Whistleblower or shall be revoked from the Whistleblower (in writing) in any of the following circumstances:

- i. if the Whistleblower does not act in accordance with this Policy
- ii. if the Whistleblower participated in the Misconduct;
- iii. if the disclosure is made with the intention or motive to avoid dismissal or other disciplinary action; or
- iv. if the disclosure is frivolous, vexatious, malicious or a wild allegation.

In the event a Whistleblower who is to be accorded Protection does not receive such Protection or loses such Protection by no fault of that Whistleblower, that Whistleblower may lodge a complaint in the same manner as the making of a disclosure pursuant to this Policy.

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4.2 **Confidentiality**

The Company will treat all such disclosures in a confidential and sensitive manner, and will only reveal information as necessary or if required by law or any regulatory authorities. The identity of the Whistleblower shall be kept confidential unless prior written consent of the Whistleblower has been obtained for such disclosure or if required by law or any regulatory authorities. Confidentiality of the Whistleblower's identity and disclosure will be ensured through use of a secure information management system.


However, there may be circumstances during the investigation process where it will be necessary to reveal the source of the information and the Whistleblower may need to provide a statement as part of the evidence required. If such circumstances exist, the independent party conducting the investigations shall inform the Whistleblower accordingly and obtain his or her prior written consent for such disclosure.

4.3 **Anonymous Disclosure**

While anonymous disclosures are accepted, Whistleblowers have to adhere to the spirit and guidelines in Clauses 4.4 and 5.0. The Company will investigate all such cases raised.

4.4 **Untrue Allegations**

If a Whistleblower makes an allegation in good faith, which is not confirmed by subsequent investigation, no action will be taken against that Whistleblower. In making a disclosure, the Whistleblower should exercise due care to ensure the accuracy of the information. If, however, a Whistleblower makes a malicious disclosure, or malicious, vexatious or wild allegations, and particularly if he or she persists with making them, disciplinary, legal or other action may be taken against that Whistleblower.

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5. Making a Disclosure


5.1 Before making a disclosure, the following declaration should be made:

"Please tell us if you know for a fact that Misconduct is happening – or if it is only a suspicion or a rumour.

- i. I know for a fact that the Misconduct is happening
- ii. I have a strong suspicion that the Misconduct is going on
- iii. I think there might be a Misconduct going on
- iv. Someone told me about it"

5.2 Identify the relevant category of Misconduct (with examples listed in the table below which are non-exhaustive):


<u>Illicit or corrupt practices</u> <ul style="list-style-type: none"> • Supplier kickbacks 	<u>Non-Compliance with the Company's policy or procedure</u> <ul style="list-style-type: none"> • Breach of internal procedures
<u>Financial malpractice or impropriety or fraud</u> <ul style="list-style-type: none"> • Tampering or destroying accounting documents • Misleading external/internal auditors • Compliance fraud 	<u>Theft or embezzlement</u> <ul style="list-style-type: none"> • Pilferation of confidential or propriety information of the Company
	<u>Misuse or misappropriation of the Company's property, funds and assets</u>

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<ul style="list-style-type: none"> • Under or Over billing with fraudulent intent • Payroll related fraud • Procurement fraud • Misrepresentation or false statements by officer regarding matters concerning financial records • Expense Claims fraud 	<ul style="list-style-type: none"> • Cheque fraud – misuse of the Company's cheques <p><u>Abuse of Power/Authority/Position</u></p> <ul style="list-style-type: none"> • Disclosing confidential information to outside parties <p><u>Dangers to Health & Safety or the environment</u></p> <ul style="list-style-type: none"> • Actions affecting patient safety or the public health and safety <p><u>Any other concerns:</u> _____</p>
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5.3 A disclosure could be made using the following guidelines:

- i. Briefly describe the Misconduct
- ii. Location of the Misconduct
- iii. The people who are involved
- iv. Time or period the Misconduct occurred
- v. Any other witness who can support the disclosure
- vi. If a fraud, financial value of the fraud (if available)
- vii. Has anyone taken steps to conceal this issue

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viii. What evidence there is and where this evidence can be found. Please be as specific as possible. Evidence could be provided in an electronic format.

ix. Only raise genuine concerns. Any disclosure made with malicious intent will subject the Whistleblower to disciplinary action by the Company.

5.4 A disclosure can be made in any of the following manner:

- (i) E-mail sent to: governance@ihhhealthcare.com; or
- (ii) E-mail sent to the Senior Independent Director of IHH: sid@ihhhealthcare.com; or
- (iii) Written communication mailed to:


Attention:
The Managing Director, IHH Healthcare Berhad
Level 11, Block A
Pantai Hospital Kuala Lumpur
8 Jalan Bukit Pantai
59100 Kuala Lumpur

(Mark Strictly Confidential & To Be Opened by Addressee Only)

5.5 Where reporting to Management is a concern, then the disclosure should be made in writing to the Chairman of the Audit Committee of IHH and mailed to:

Attention:
Chairman of the Audit Committee, IHH Healthcare Berhad
Level 11, Block A
Pantai Hospital Kuala Lumpur
8 Jalan Bukit Pantai
59100 Kuala Lumpur

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- 5.6 Where disclosure otherwise provided under this Policy is not possible or otherwise inappropriate, then the disclosure should be made in writing to the Chairman of the Board and mailed to:


Attention:
Chairman of the Board, IHH Healthcare Berhad
Level 11, Block A
Pantai Hospital Kuala Lumpur
8 Jalan Bukit Pantai
59100 Kuala Lumpur

(Mark Strictly Confidential & To Be Opened by Addressee Only)

- 5.7 Where a Whistleblower wants to lodge a report to the relevant local authorities about a Misconduct, such report shall not be deemed to be made on behalf of the Company unless prior written approval is given by the Company.

6 Notification

- 6.1 Subject to any prohibition in law, regulations or policy, IHH Group may inform the Whistleblower in the event an investigation was conducted and completed. As investigation findings are confidential, the details of the findings may not be disclosed to the Whistleblower.

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RECEIPT AND ACKNOWLEDGMENT OF WHISTLEBLOWING POLICY

Your signature below indicates that you have read, understood, and agreed to abide by the Company's Whistleblowing Policy. This Policy shall apply to all employees of the Company irrespective of whether a signature is obtained or not.

Employee's Signature:

Date:

Employee's Name:

Entity/Location:

NRIC No/ Passport No: