

1. ABBREVIATION

The policy	Whistleblowing Policy
Avisena	Avisena Group/ Avisena Holdings Sdn Bhd, its subsidiaries and controlled companies
MACC	Malaysian Anti-Corruption Commission
MACCA	Malaysian Anti-Corruption Commission Act 2009
BOD	Board of Directors, Avisena Holdings Sdn Bhd
Employees/You	Any person who is in the employment of Avisena including not limited to executive and non-executive and individual working for Avisena.

2. POLICY STATEMENT

In embracing good corporate governance practices, Avisena has put in place a Whistleblowing Policy to promote high standards of ethical conduct, open communication whilst ensuring protection to the whistleblowers.

Generally, a whistleblower are persons including employee, consultant or vendor who reports improper conduct that has occurred within that same organisation. In an effort to encourage whistleblowers to come forward with information on any alleged improper conduct, the Whistleblower Protection Act 2010 provides safe avenues for them to make disclosures of such alleged improper conduct (whistleblowing) to the relevant authorities in good faith, by protecting their identities, providing them with immunity from civil and criminal proceedings and protecting them from detrimental action.

3. INTRODUCTION

The Policy has been developed to be construed together with the Anti-Corruption Policy (this Policy) as to align with the requirements set out in the MACC ACT 2009, Amendment Act 2018 as well as Malaysian Penal Code (revised in 1977) and its amendments. Whistleblowing is the act of combatting corruption and other wrongdoings by encouraging and facilitating disclosures of information that one reasonably believes to be evidence of illegal, immoral or illegitimate practices which known as improper conduct as defined under the Whistleblower Protection Act 2010. This policy aims to provide an avenue for whistleblower to disclose any improper conduct that have been conducted or to be conducted by anyone appointed by Avisena

4. OBJECTIVE

This policy aims to achieve the following objectives:

- Safeguard Avisena's reputation
- Protect whistleblowers from detrimental actions
- Facilitate timely escalation of improper conduct in a professional manner
- Investigate and manage disclosed or reported improper conduct through established appropriate processes to ensure consistent and timely response

5. SCOPE OF APPLICABILITY

- a) This policy applies to all employees and individuals working for all affiliates and subsidiaries of Avisena at all levels and grades, including BOD's, consultants, contractors, trainees, seconded staff, casual workers, volunteers, interns, agents, or any other person associated with Avisena.
- b) In this Policy, "Third Party" means an individual or organization, who/which come into contact with, or transact with Avisena, which includes actual and potential clients, suppliers, business contacts, consultants, intermediaries, representatives, subcontractor agents, advisers, joint ventures and government and public bodies (including their advisers, representatives and officials, politicians and political parties).

6. CONTENT DISCLOSURE

In order for Avisena to investigate the wrongdoing reported, the whistleblower is to provide the following particulars in the report;

- whistleblower's personal details (name, identification card number, email address, contact number)
- Details and description of the wrongdoing, including its nature, the date, time and place of its occurrence as well as the identity of the alleged person(s) involved. A disclosure may be made even if the whistleblower is not able to identify the identity of the person(s) involved.
- Particulars of witness (if any) to the wrongdoing; and
- Available documentation or supporting evidence (if any)

Such disclosure may be reported to:

Alleged Wrongdoer	Designated Recipient
<p>Senior Management</p> <p>(Senior Manager up to CEO as well as BOD)</p>	<p>Chairman of Board Audit & Risk Committee</p> <p>Avisena Healthcare Sdn Bhd</p> <p>No 3, Jalan Perdagangan 14/4, Seksyen 14 40000 Shah Alam, Selangor Darul Ehsan</p> <p>fazlur.ebrahim@gmail.com</p>
<p>All level of employees up to Manager</p>	<p>Head of Internal Audit & Risk Management</p> <p>Avisena Healthcare Sdn Bhd</p> <p>No 3, Jalan Perdagangan 14/4, Seksyen 14 40000 Shah Alam, Selangor Darul Ehsan</p> <p>rosmawatosman@avisena.com.my</p>

7. ANONYMOUS WHISTLEBLOWER

Any anonymous disclosure will not be entertained. Any employee or member of the public who wishes to report any wrongdoing is required to disclose his/her identity in order to accord the necessary protection to him/her. However, Avisena reserves its right to investigate into any anonymous disclosure.

8. PROTECTION AND REVOCATION OF PROTECTION

8.1 Upon making a disclosure in good faith, based on reasonable grounds, in accordance with the procedure pursuant to this Policy and clauses of the Whistleblower Protection Act 2010 (Section 7, 8, 9 and 10):

- a) the whistleblower shall be protected from reprisal within the company as a direct consequence of his/her disclosure;
- b) the whistleblower shall have immunity from civil and criminal action;
- c) the whistleblower shall have protection from detrimental action; and
- d) the whistleblower's identity shall be protected, i.e. kept confidential unless otherwise required by law or for the purpose of any proceedings by or against the company.

- 8.2 If the whistleblower, in good faith, reasonably believes they are being subjected to harassment, victimisation or reprisal as a direct consequence of having made a disclosure under this Policy, they may consult the Designated Recipient in confidence.
- 8.3 Avisena does not permit retaliation of any kind against the whistleblower for complaints submitted hereunder that are made in good faith. Any such reprisal shall in itself be considered a serious breach of this Policy. A reprisal may result in disciplinary action, including a warning or letter of reprimand, demotion, loss of merit increase, loss of bonus, suspension without pay or termination of employment, as defined under the Disciplinary Policy and Procedures.
- 8.4 Under Section 11 (1) (a) to (f) of the Whistleblower Protection Act 2010, the whistle-blower's protection shall be revoked if a person is found to have:
- a. committed a wrongdoing;
 - b. made a disclosure not in accordance with the requirements of this Policy (for instance, dishonest, frivolous mischievous or malicious complaints);
 - c. made a disclosure to avoid dismissal or other disciplinary action by seeking protection under the Whistleblower Protection Act 2010;
 - d. violated the Whistleblower Protection Act 2010 in the course of making the disclosure or providing further information;
 - e. made a disclosure specifically prohibited by written law, as prescribed under Section 6(1) of the Whistleblower Protection Act 2010;
 - f. made a disclosure of improper conduct which principally involves questioning the merits of the government policy, including the policy of a public body; or
 - g. Participated or assisted in any process pursuant to this Policy, otherwise than in good faith.

9. CONFIDENTIALITY

Reasonable steps will be taken to maintain the confidentiality of the whistleblower and report made by the whistleblower, unless:-

- a. the whistleblower expressly agrees otherwise, and provides his agreement in writing; or
- b. otherwise required by law.

The whistleblower or any person who is involved in the investigation process, shall not disseminate to third parties information regarding the wrongdoing or any part thereof, including the status or outcome of an investigation into it, except:-

- a. to those who are authorised under this Policy;
- b. by lodging a report with an enforcement agency in accordance with the Whistleblower Protection Act 2010 or any other prevailing law;
- c. if required by law; and

- d. on a strictly confidential basis to a professionally qualified lawyer for the purpose of obtaining legal advice.

The whistleblower shall not:-

- a. contact the suspected individual to determine facts or demand restitution; and,
- b. discuss the case, facts, suspicions, or allegations with anyone except to assist in the investigation

10. ASSESSMENT AND INVESTIGATION

The Internal Auditor shall be the named Investigator unless the Chairman of Board Audit & Risk Committee (ARC) and/or the Group CEO assigns / appoints another Investigator. Investigators must be impartial and independent of all parties concerned. The Investigator is required to report all concerns raised, the status of all pending and on-going investigations, and any action taken or to be taken as a result of the investigations, to the Chairman of ARC and/or the Group CEO.

11. BEING INFORMED AND HAVING THE OPPORTUNITY TO BE HEARD

Co-operation by parties involved;

- a. The whistleblower shall be informed of the preliminary status of his disclosure as far as reasonably practicable;
- b. The whistleblower and the alleged wrongdoer are expected to give full co-operation in any investigation or any process carried out pursuant to this policy;
- c. In the event the whistle blower is implicated or discover to be or have been involved in the alleged wrongdoing, the whistleblower may also be investigated so as to complete the fact-finding process; and
- d. An investigation is not and shall not be treated as a reprisal against the whistleblower. The whistleblower may be requested to attend a meeting to discuss the allegations and must take all reasonable steps to attend that meeting. The whistleblower shall be given an opportunity to answer any counter allegations against him at that meeting, and the answers shall be recorded in the minutes of that meeting. That meeting may be adjourned for the company to obtain further advice or proceed with further investigations.

12. MONITOR AND REVIEW

The BOD should ensure that the policy meets the objectives of relevant legislations and remain effective for the Group.

This policy shall be reviewed annually by the BOD and, as and when the need arises.

13. REFERENCES

This Policy is to be read together with the relevant laws, regulatory guidelines and internal policies but not limited to;

- a) Anti- Corruption Policy
- b) No Gift Policy
- c) Sponsorship & Donation Policy
- d) Code of Conduct

List of Complaints under Whistleblowing Policy

The list of complaints / concerns includes, but are not limited to;

- Corruption or bribery
- Breaching of legal obligation
- Misuse of company information
- Any dishonest or fraudulent act
- Negligence in carrying out work obligations
- Any act of conflict of interest with suppliers, vendors or contractors
- Forgery or alteration of any document or account belonging to the company
- Forgery or alteration of a cheque, bank draft or any other financial document
- Misappropriation or theft of funds, supplies or other assets
- Providing or accepting gifts or material value to/from customers, contractors, vendors or other persons doing or attempting to do business with the Company or its Group of Companies that are intended to influence a business decision or selection process
- Destruction, removal or inappropriate use of the Company's records, furniture, fixtures and equipment
- Falsifying payroll records or overtime claims
- Falsifying travel and entertainment expenses and/or utilizing company funds to pay for personal expenses
- Fictitious reporting or receipts, delivery orders, etc. from suppliers or shipment to customers
- Misappropriation of Company-owned computer hardware, software, data, etc.
- Acceptance of fictitious quotations from suppliers, vendors or contractors in favouring for a particular entity
- Inventory or asset theft
- Impropriety (including financial and operational, etc. within the Company)
- Gross mismanagement within the Company (including serious potential breach to the interest of society and environment)
- Breach of code of ethics of the Company, including sexual, physical or other abuse of human rights
- Act and omission which jeopardizes the health and safety of the company's employees or the public
- Any other detrimental wrongdoing which nature of the wrongdoing is subject to absolute discretion of the Committee.