

## WHISTLEBLOWING POLICY

### 1. PURPOSE

Whistleblowing is an important part of an effective internal control and risk management system. It is a useful means of uncovering fraud, misconduct or significant risks within the UMP Healthcare Group (the “**Group**”).

“Whistleblowing” refers to a situation where an employee conveys a concern, allegation or any information that fraud, corruption or any other misconduct is occurring or has occurred in the Group, with good faith that the concern, allegation or information is true.

The purpose of this Policy is to provide the employees with guidance and reporting channels on whistleblowing. It is therefore designed to encourage employees to raise their concerns internally, rather than overlook a problem or blow the whistle outside.

### 2. POLICY

#### 2.1 Objectives

- To raise the awareness of fraud, malpractice or inappropriate behavior within the Group (“**Reportable Conduct**”).

Reportable Conduct may include but is not confined to:

- (a) fraud, malpractice and other possible improprieties relating to financial reporting, internal controls, accounting and auditing matters;
  - (b) misuse of company resources or any other conduct that may cause financial loss to the Group;
  - (c) breach or non-compliance of code of conduct and relevant internal control policy and procedures;
  - (d) breach of legal and regulatory requirements;
  - (e) bribery internally or by external parties;
  - (f) endangerment of the health and safety of an individual;
  - (g) improper use of commercially sensitive information; and
  - (h) miscarriage of justice.
- To provide employees (permanent or temporary) of the Group and its associates in Hong Kong and outside Hong Kong with guidance and reporting channels to report any suspected Reportable Conduct.
  - To provide a comprehensive mechanism to ensure proper arrangements are in place for fair and independent investigation and for appropriate follow-up actions.

The objective of this Policy does not change existing reporting practices of the Group but to formalize such function. It is not designed for any staff members to question financial or business decisions taken by the Group or to be used to consider any staff matters which have been addressed under the grievance procedures of Human Resources Department.

## **2.2 Protection and Support for Whistleblowers**

Full support should be given to the employees who are in good faith to report any genuinely suspected Reportable Conduct. The Group will make every effort to protect the employees against unfair dismissal, victimization or unfair disciplinary action, even if the concerns turn out to be unsubstantiated.

## **2.3 Confidentiality**

Anonymous allegations are discouraged. Employees providing information should, as far as possible, give their names and contact details so that clarification of the alleged matters or further appropriate information can be obtained, when required.

The Group will treat all allegations in a sensitive and confidential manner. Without the employee's consent, his/her identity will not be divulged.

However, there may be situations in which the Group is required or legally obliged to reveal the employee's identity, for example, where an investigation leads to legal proceedings being initiated. If this is the case, necessary steps will be taken to ensure that the employee suffers no detriment.

## **2.4 False or Malicious Accusations**

Individual employee should exercise due care to ensure the accuracy of the information in making an allegation.

## **2.5 Reporting Channels**

Any employee should report the suspected Reportable Conduct through one of the channels below.

### **Email**

[Chairman@ump.com.hk](mailto:Chairman@ump.com.hk)

(This email address will be accessible by the Chairman of the Group)

## **Letter**

UMP Healthcare Holdings Limited  
Room 1404-08, Wing On House,  
71 Des Voeux Road Central,  
Hong Kong  
For the attention of The Chairman

(Please mark “Strictly Private and Confidential – To be Opened by Addressee Only” in the sealed envelope)

### **3. INVESTIGATION AND REPORTING PROCEDURES**

#### **3.1 Whistleblowing Register**

All allegations will be recorded in the register.

#### **3.2 Investigation**

The Internal Control Officer and the Head of Human Resources Department of the Group should report the matter to the Chairman and the Audit Committee. They will review the matter and decide how the investigation should proceed. The investigation will be handled by Internal Control Officer and Human Resources Department in a confidential and timely manner.

The objective of investigation is to examine information relating to the allegation as quickly as possible, to consider the evidence collected and to draw conclusions in a manner that is objective and impartial.

### **4. REPORTING**

Investigation report, together with recommendations for improvement (if appropriate), will be prepared and submitted to the Chairman and the Audit Committee.

*Where there are any discrepancies or differences of interpretation in this Policy between English text and Chinese translation, the English version shall prevail.*