

ALPHA IVF GROUP BERHAD
[Registration No. : 202101005100 (1405399-X)]

WHISTLEBLOWING POLICY

Policy Statement

1. The Board of Directors of Alpha IVF Group Berhad (“**AIG**” or “**the Company**”) and its subsidiaries (“**the Group**”) are committed to creating the highest standard of work ethics, transparency, integrity and accountability in the conduct of its business operations.
2. The Whistleblowing Policy (“**Policy**”) forms part of the Group’s Anti-Bribery and Corruption Policy. This Policy may be reviewed and amended at the Board’s discretion from time to time, as and when necessary, to ensure its relevance and effectiveness in keeping with the Group’s changing business environment, administrative or operational needs and changes in legislations. Changes to the Policy, if any, shall only be made with the Board’s approval in writing.
3. The Group practices an open-door policy and encourages all employees to share concerns and suggestions with superior(s) and colleague(s) who is/are able to address them in an appropriate manner.

Purpose

1. Any of the following persons (“**Whistleblower**”) can make a report to the Company of any malpractice or impropriety:-
 - (a) all personnel in the Group, which refers to directors (both executive and non-executive), employees (including permanent, part-time and contract employees);
 - (b) all business associates which are external parties such as customers, suppliers, contractors and other stakeholders who may have a business relationship with the Group; and
 - (c) members of the public.
2. To maintain a culture of openness and encouraging its employees to disclose and report any suspected misconduct via internal channel. This Policy aims to provide a procedure or mechanism to support and facilitate:-
 - (a) Report made by the Whistleblower;
 - (b) Investigation the incident, by setting up Investigation Team; and
 - (c) Protection to the Whistleblower.
3. The scope of matters covered by this Policy relates to the following concerns and complaints regarding financial matters (not exhaustive):-
 - (a) financial malpractice, impropriety or fraud;
 - (b) corruption, bribery or blackmail;
 - (c) failure to comply with laws or regulations or group/company policies and procedures;
 - (d) criminal offences and miscarriage of justice;
 - (e) endangerment of an individual’s health and safety;

- (f) falsification or destruction of business or financial records, or misrepresentation or suppression of financial information; or
 - (g) concealment of any or a combination of the above.
4. Employees and stakeholders who encounter actual, attempted or suspected improper conduct by members of the Group, including violations of the Group's policies, are required to lodge a report on the improper conduct promptly and this is their responsibility.

Whistleblowing Procedures

Report

1. If any Whistleblower believes reasonably and in good faith that suspicious incident of improper conduct or malpractice exists within the Group, he/she should report this immediately to Mr. Wilson Tung Fook Heng, Chairman of the Audit and Risk Management Committee ("**ARMC**"), of No. 33 Persiaran Bukit Kecil 3, Taman Sri Nibong, 11900 Penang & email address : fhtung8857@yahoo.com and Dato' Dr. Tan Kee Kwong, Chairman of the Board, of Unit 22-2, Mont Kiara Banyan, Jalan Kiara, 50480 Kuala Lumpur & email address : ronkktan@gmail.com in writing and specifying:-
 - the Whistleblower's full name and contact details;
 - the background, date and history of the concerns;
 - the reasons for the concerns;
 - details of witnesses and all factual corroborating evidence as is available;
 - whether the Whistleblower has any personal interest in the matter; and
 - whether action has already been taken by anyone.
2. If the superior initially alerted is not competent to deal with the complaint, he/she should escalate the relevant information and documents to higher management and inform the Whistleblower accordingly.
3. The personal details provided by the Whistleblower will be kept confidential. The Whistleblower may be asked to provide further clarification and information from time to time, during the investigation.

Investigation

1. The investigator will be responsible for safeguarding all information received from a Whistleblower. The knowing unauthorised disclosure of Whistleblower's information or the identity of a Whistleblower by any employee may constitute misconduct for which, if established, disciplinary measures may be imposed.
2. The person who is being investigated by the Company shall:-
 - (a) be informed as to the substance of the allegations at the outset of an investigation;
 - (b) be given the opportunity to respond to the allegations or material points of evidence contained in the investigation report, unless there are compelling reasons to the contrary;
 - (c) be informed as to the substance of any adverse comment that may be included in any report arising from the investigation;

- (d) have his defence set out fairly in a report; and
 - (e) be informed of the outcome of the investigation.
3. All employees, directors and officers must fully co-operate with any investigation initiated under this Policy.
 4. Any cases relating to suspected criminal activity, including but not limited to fraud, may be referred to the police at any stage of the investigation and will then be investigated by an external investigator.

Confidentiality and Anonymity

1. All Whistleblowing reports have to be made in good faith with reasonable belief that the information and allegation is true and not frivolously or maliciously and not for personal gain; otherwise, disciplinary action may be taken against an employee Whistleblower.
2. The Whistleblower, investigator or any person who is involved in the investigation process, shall not disseminate to third party's information regarding the misconduct or any part thereof, including the status or outcome of an investigation into it.

The Whistleblower may make a report to the Chairman of the ARMC directly if:-

- (i) the above channels have been followed and the Whistleblower still has concerns;
- (ii) no action has been taken by the person initially alerted and all alternatives for internal consultation have been exhausted; or
- (iii) the use of the above reporting procedures is not appropriate in view of the circumstances or nature of the incidents (for instance, if there is a conflict of interest or a risk of reprisals, the intended recipient of the complaint is personally implicated in the incidents to be reported).

The duly completed Whistleblowing Report can be delivered to the Chairman of the ARMC, Mr. Wilson Tung Fook Heng of No. 33 Persiaran Bukit Kecil 3, Taman Sri Nibong, 11900 Penang & email address : ghtung8857@yahoo.com and Dato' Dr. Tan Kee Kwong, Chairman of the Board, of Unit 22-2, Mont Kiara Banyan, Jalan Kiara, 50480 Kuala Lumpur & email address : ronkktan@gmail.com.

Protection of Whistleblower

1. The Group is committed to provide the Whistleblower protection as stipulated in the Whistleblowers Protection Act 2010. The following protection will be granted to the Whistleblower, who make disclosure of improper conduct to the Group based on reasonable belief that misconduct is likely to happen, is committed or has been committed:-
 - Protection of confidential information.
 - Identity of Whistleblower shall be protected unless otherwise required by law or for the purpose of any proceedings by or against the Group.
2. Nevertheless, the Group shall revoke the whistleblower protection above if it is of the opinion based on its investigation or in the course of its investigation that, the Whistleblower:

- (a) has participated in the improper conduct disclosed;
- (b) willfully made in his disclosure of improper conduct a material statement which he knew or believed to be false or did not believe to be true;
- (c) made the disclosure of improper conduct is frivolous or vexatious;
- (d) made the disclosure of improper conduct principally involves questioning the merits of government policy, including policy of a public body;
- (e) made the disclosure of improper conduct is made solely or substantially with the motive of avoiding dismissal or other disciplinary action; or
- (f) in the course of making the disclosure or providing further information, commits an offence under the Whistleblowing Protection Act 2010.

WHISTLEBLOWING REPORT

(A) CONTACT DETAILS		
Company Name		
Name		
NRIC No.		
Position		
Department		
Address		
Email Address		
Telephone No.	H/P:	Office:
(B) DISCLOSURE		
Details and description of the misconduct, including, its nature, the date, time, and place of its occurrence and the identity of the alleged person(s) involved. A disclosure may be made even if Whistleblower is not able to identify the identity of the person(s) involved.		
Description:		
Declaration: I have read and understand the Company's Whistleblowing Policy. I hereby declare that all the information provided in this Form is true and accurate to my best knowledge.		
Signature: Name: Date:		

Review and Revision of the Policy

This Policy will be reviewed every three (3) years or as and when necessary by the Board to ensure that it continues to remain relevant and appropriate.