



FORTICARE
HEALTH SYSTEMS INTERNATIONAL, INC.

Whistleblowing Policy

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Whistleblowing Policy	
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Approved By / Date	

Section 1. Introduction

Forticare Health Systems International Inc., (FORTICARE), is committed to achieving and maintaining the highest standards of openness, probity, and accountability. Employees at all levels are expected to conduct themselves with integrity, impartiality, and honesty. It is every employee's responsibility and in all interest of the Company to ensure that any inappropriate behavior that compromise the interest of the shareholders, investors, customers, other stakeholders, and the wider public does not occur. It is also critical to maintain a good corporate image and raise the standard of corporate governance of the Company. To this end, the Company has devised a whistleblowing policy (the "Policy").

Section 2. Objectives

- 2.1 To provide implementing procedures, reporting, channels, and internal controls, to increase the awareness of maintaining internal corporate justice.
- 2.2 To assist and encourage individual employees (permanent, project, or temporary) to disclose information relevant to suspected misconduct, malpractice, or irregularity as defined in the Company's various Corporate Governance Manuals ("CGM") through a confidential reporting channel as well as to provide such employee appropriate protection in the event of retaliatory act carried out against them in relation to any disclosure they may have made.
- 2.3 The procedures outlined in this Policy has also been established in order to prevent overlapping action and investigations among and between the Human Resource Department, the Compliance Division, and other concerned offices of the Company.
- 2.4 To streamline the handling of complaints and their resolution, and prevent forum shopping – the filling of multiple complaints for the same reason – in the hope of obtaining a favorable resolution from any of the offices mentioned above.

Section 3. Scope and Applicability

- 3.1 The Policy applies to all Company personnel, including members of the Board of Directors, officers, executives, employees, as well as concerned advisory/consultant and other third-party business partners (the "Company Personnel"), in so far as their conducts relates to the official function of the Company.
- 3.2 To the extent necessary to ensure compliance by Company Personnel with the CGM, the Policy shall likewise apply to disclosures and reports initiated by third parties.
- 3.3 The Policy and the Whistleblowing System created hereunder shall supplement existing communication channels available to employees.

- 3.4 Moreover, the Policy and the Whistleblowing System shall specifically cover the following matters:
- 3.4.1 Malpractice, impropriety or fraud relating to internal controls, accounting, auditing, and financial matter;
 - 3.4.2 Violation of the rules and regulations of the Company;
 - 3.4.3 Improper conduct or unethical behavior likely to prejudice the standing of the Company;
 - 3.4.4 Breach of legal or regulatory requirements;
 - 3.4.5 Criminal offenses, breach of civil law and miscarriage of justice;
 - 3.4.6 Endangerment of the health and safety of an individual;
 - 3.4.7 Damage caused to environment; and
 - 3.4.8 Deliberate concealment of any of the above.
- 3.5 It is the intention of Forticare Board of Directors that a similar policy shall be adopted and implemented by Forticare subsidiaries, if any, and their respective subsidiaries and the respective Presidents of these companies shall recommend the adoption of this Policy (or a similar policy) to their respective Board of Directors.

Section 4. Definitions

For purpose of this Policy:

Authorized Investigating Unit (AIU) – refers to a committee that may be given the authority and responsibility to conduct an investigation into a Whistleblowing Report. An AIU will be designated when the alleged violation pertains to matters outside the CGM Policies (i.e. Questionable Accounting and Auditing Matters to be referred to the Audit or similar committee, Violations of Employees Code of Conduct to be referred to the Human Resource Department).

Company – when referred to in this document refers to Forticare Health Systems International, Inc. (“FORTICARE”).

Complaint – refers to an official statement claiming serious concerns about any suspected misconduct, malpractice, irregularity, or violation of the CGM Policies.

Corporate Governance Manual Policies (“CGM Policies”) – refers to the Company’s Manual on Corporate Governance, Anti-Bribery and Anti-Corruption Policy, Corporate Code of Business Conduct and Ethics, and such other policies that the Company may adopt to strengthen its corporate governance procedures and practices.

Investigating Officer – the officers who is given the authority and responsibility to conduct an investigation into a Whistleblowing Report. This may be personnel from the Legal Department, the Compliance Division, the AIU, or an external counsel or consultant if one is appointed by the Compliance Committee of the Board of Directors.

Compliance Division – shall refer to the Company’s Compliance department, which has been designated by the Company to receive, handle, investigate, and resolve Whistleblowing Reports filed in the Company or any of its subsidiaries and affiliates. This is headed by the Company’s Compliance Officer.

Questionable Accounting Matters – refers to any serious violation of generally accepted accounting principles and standards applicable to the Company which shall include, but are not limited to:

- ❖ Fraudulent or deliberate error in the preparation of the financial statements of the Company;
- ❖ Fraudulent or deliberate error in the maintenance of the financial records of the Company;
- ❖ Misrepresentation or deliberate false statement by any officer or employee regarding a significant matter contained in the financial records, financial reports or external or internal audit reports of the Company,

Questionable Auditing Matters – refers to any serious violation or override of the Company’s internal controls.

Retaliation – any act of reprisal, discrimination, harassment, intimidation, or abusive adverse personnel action by any of the Company’s directors, officers, employees against a Whistleblower, any of his/her Witnesses or any person providing information or advise in relation to any Whistleblowing Report.

Respondent – refers to the person being complained of, or the person who is implicated in a Compliant or Whistleblowing Report as the one who is responsible or is involved in any suspected misconduct, malpractice, or irregularity.

Whistleblowing – refers to a disclosure or filing of a Compliant by an employee or a group of employees who is good faith report serious concerns about any suspected misconduct, malpractice, or irregularity which he or they may have become aware of or genuinely suspect that the Company has been or may become involved in.

Whistleblowing Disclosure Form – the standard form used for submission of Whistleblowing Report (see Annex B).

Whistleblowing Report – refers to a disclosure or a complaint regarding illegal or unethical conduct, that violates the CGM Policies, or any applicable laws, rules, and Company regulations.

Whistleblowing System – the procedural manual and such other processes established by this Policy for the purpose of effectively handling all Whistleblowing reports and other related complaints.

Witness – refers to an employee of the Company of any third-party other than a Whistleblower who participates or cooperates in the investigations or proceedings pertaining to a complaint.

Section 5. General Policies

5.1. Reporting in Good Faith

- 5.1.1 Company Personnel are encouraged to employ the Whistleblowing System in good faith, with the intention of promoting adherence to the CGM Policies and values and the over-all well-being of the Company in so far as it strives to meet its responsibilities to its various stakeholders.
- 5.1.2 Whistleblowing shall at no time be employed for any personal disputes, question financial or business decisions taken by the Company; nor should it be used to reconsider any staff matters which has been addressed under the grievance procedure already in place.
- 5.1.3 In the event that an employee is found to have deliberately made a false and/or malicious report, with an ulterior motive, or for personal gain, the Company reserve the rights to take appropriate action against the employee to recover any loss or damage as a result of the false report. In particular, the employee may face disciplinary action, including dismissal, where appropriate.

5.2 Confidentiality

- 5.2.1 All Whistleblowing Reports including the identity of the Whistleblower, Witnesses, and employees named in the complaint will be treated in a confidential manner, unless the Company is otherwise required or compelled by law to release such information.
- 5.2.2 The Compliance Division, the AUI concerned, and the Investigating Officer shall take appropriate steps in order to secure and protect the integrity and confidentiality of all records and information obtained, gathered and collected pursuant to a Whistleblowing Report.

5.3 Anonymous Reporting

- 5.3.1 Any Whistleblowing Report must be made or filed through any of the various reporting channels listed under Section 6.1 below.
- 5.3.2 To aid further investigation of the Whistleblowing Report, a Whistleblower who makes or files a Whistleblowing Report anonymously may opt to provide means by which he can be contacted without compromising his/her identity, (e.g. send and/or receive mails through a post office (P.O.) Box number, an e-mail address, or communicate through text message using a mobile phone number, etc.).

5.4 Protection from Retaliation

- 5.4.1 Retaliation against any Whistleblower or Witness is prohibited and will be dealt with in accordance with this Policy, and other applicable laws, rules, and Company regulations. A Whistleblower or Witness who will identify himself shall be protected from retaliation.
- 5.4.2 The Compliance Division shall take necessary steps to ensure that all forms of appropriate and effective protection is afforded to a Whistleblower and/or his/her Witnesses.

5.5 Malicious Allegations

In case the Compliance Division should determine, after investigation, that the Whistleblower and/or Witness has made baseless, untruthful, fabricated, malicious, or vexatious allegations, disciplinary action may be taken against the Whistleblower and Witness in accordance with applicable laws, rules, and Company regulations to protect the good name of persons that may have been unjustly accused or implicated.

- 5.5.1 the Whistleblower, if identified or can be contacted in accordance with Section 5.3, shall be informed by the Compliance Division that the case is deemed closed including the reason for such, without prejudice to this provision;
- 5.5.2 the Respondent shall be informed in writing by the immediate superior of the final disposition of the Whistleblowing Report.

Section 6. Procedure – What needs to be done:

6.1 Reporting Channels

An employee who has a legitimate concern can raise the matter directly with the Compliance Division. A Whistleblowing Report may be submitted through any of the following means:

Method	Send to/ Relay to
Mail	Forticare Compliance Division 5F DY International Building 1011 Gen Malvar St Cor San Marcelino St Malate Manila PH 1004
E-mail	Dpo.forticare@gmail.com
Cellphone/Helpline	(0927)2230304 / (02)53142273 local 120
Face-to-face Meeting	Any member of the Compliance Division at the option of the Whistleblower

Such reporting channels may be expanded and modified as the Compliance Division may deem necessary.

6.2 Submission of Whistleblowing Report

- 6.2.1 Any Whistleblowing Report shall preferably be made in writing using the standard form (Whistleblowing Disclosure Form) or filed with the Compliance Division through the appropriate reporting channels set up for this purpose.
- 6.2.2 It may also be filed through any responsible officer of the Company who, in turn, shall refer it to the Compliance Division for appropriate handling.
- 6.2.3 While the Company does not expect the employee to have absolute proof or evidence of the misconduct, malpractice, or irregularities reported, the report should show reasons for the concerns and full disclosure of any relevant details and supporting documentations.
- 6.2.4 As the Company takes reporting of misconduct, malpractice, and irregularities seriously and wants to conduct warranted investigations of both potential and actual violations, it is preferred that Whistleblowing Reports are not made anonymously. However, it is recognized that for any number of reasons,

employees may not feel comfortable reporting potential violations unless the same is done anonymously, in which case, the same report may be directed to the Compliance Division through any of the available reporting channels.

6.2.5 For verbal Whistleblowing, the Compliance Division, the AUI concerned, or the Investigating Officer shall:

- ❖ Solicit and document as much information and details from the Whistleblower;
- ❖ Ask for documents or other evidence in support of the Whistleblowing Report (e.g. e-mails sent, etc.); and
- ❖ Ask the Whistleblower, who chooses to identify himself, if he/she is willing to sign the transcript of the relevant discussions between the Whistleblower and the Compliance Division, as prepared by the latter and/or to be identified in the course of the investigation.

The Investigating Officer shall prepare the corresponding Whistleblowing Disclosure Form based on the transcript referred to above.

6.3 Submission of Compliant on Retaliation

6.3.1 If a Whistleblower or a Witness believes that he has been retaliated upon for filling a Whistleblowing Report or for participating or cooperating in an investigation under this Policy, he may file a written complaint with the Compliance Division.

6.3.2 The complaint on Retaliation may be filed within three (3) months from the occurrence of the last alleged act of incident of Retaliation. Complaint on Retaliation should be made in writing and submitted in a sealed envelope marked “confidential” to the Compliance Division.

6.3.3 Written complaints on Retaliation should indicate the following:

- ❖ Name, designation, work address and phone number of the complainant;
- ❖ Name and title of the director, officer, executive, supervisor, or employee alleged to have retaliated or to be involved in the Retaliation against the complainant;
- ❖ Brief description and date of the Whistleblowing Report to which the alleged Retaliation relates;
- ❖ Brief description and details of the alleged Retaliation (date, time, place and manner); relevant evidence to prove the Retaliation.

6.3.4 Report on Retaliation

The Compliance Division shall receive and conduct the preliminary evaluation of the report on Retaliation to determine whether the information set forth under Section 6.3.3 are indicated and the following criteria are present:

- ❖ Meets the definition of Retaliation; and
- ❖ Indicates serious implications of the alleged Retaliation to the complainant; and there is probable cause to warrant further investigation.

After the preliminary evaluation and after it is determined that the Report on Retaliation necessitates further investigation, the Compliance Division may designate an AUI or an Investigating Officer who shall conduct an investigation, which shall include but not be limited to:

- ❖ Conducting interviews and seeking sworn statements from the complainant;
- ❖ Conducting interview and seeking sworn statements from witness as appropriate; and
- ❖ Maintaining files and records of Report on Retaliation and the pertinent investigation reports, and the outcome of recommendations consistent with confidentiality requirements.

6.4 Handling and Preliminary Assessment of Whistleblowing Report

6.4.1 Receipt and Handling of Whistleblowing Report

6.4.1.1 In the event that the report is not in writing in the prescribed form and/or merely conveyed verbally or through other means, the receiving officer/personnel from the Compliance Division shall ensure that the information received shall be transcribed onto the appropriate form in order that a file on the matter may be initiated.

6.4.1.2 The receiving officer/personnel shall endeavor to obtain all necessary information required to make a preliminary assessment of the disclosure.

6.4.1.3 He/she shall likewise ensure that communication between him/her and the Whistleblower remains open in order that additional information, if necessary, can be obtained.

6.4.1.4 Should the report be made verbally to any officer/employee who is not from the Compliance Division, it shall be the duty of such person to communicate to the personnel from the Compliance Division so that said personnel shall transcribe the said report as provided in the preceding paragraph.

6.4.1.5 The Company will hold it a serious disciplinary offense for any person who seeks to prevent a Whistleblowing Report from reaching the designated person, or to impede any investigation which he or anyone on his behalf may make.

6.4.1.6 If a Whistleblowing Report refer to incident involving any of the Company's subsidiaries or affiliates, the Compliance Division shall refer the same to the Compliance Officer of the concerned subsidiary or affiliate, and promptly inform the Whistleblower of such.

6.4.2 Case Monitoring

6.4.2.1 All Whistleblowing Reports received by the Compliance Division shall have a Whistleblowing Disclosure Form and assigned a corresponding case number for monitoring purposes.

6.4.2.2 The Compliance Division shall maintain a log of all Whistleblowing Reports received and shall submit a report to the Company's Compliance Committee on:

All Whistleblowing Reports concerning the Company received by the Compliance Division which should include the following details:

- ❖ Authorized Investigating Unit and Investigating Officer to whom the case was referred, if any;
- ❖ Status of outstanding Whistleblowing Reports; and
- ❖ Final Disposition or resolution of Whistleblowing Reports.

A summary of Whistleblowing Reports submitted by the subsidiaries and affiliates on a quarterly basis.

6.4.2.3 The Compliance Division shall maintain and control a complete case file for all Whistleblowing Reports. Every case file shall include:

- ❖ Covering Whistleblowing Disclosure Form;
- ❖ All investigations reports;
- ❖ All related correspondence or memoranda;
- ❖ All documentary evidence gathered;
- ❖ List of other physical evidence gathered and their location;
- ❖ Other relevant documents and records relating to the case.

6.4.3 Evaluation of the Whistleblowing Report

Upon receipt of the Whistleblowing Report, the Compliance Division shall conduct a preliminary assessment to determine whether there is:

6.4.3.1 Sufficient evidence and leads to initiate an investigation, in which case, he/she may proceed to gather information from another source as may be warranted. If the complaints pertain to matters outside the CGM Policies, an AUI should be designated for a more detailed handling. The Whistleblower should be advised accordingly.

6.4.3.2 Insufficient evidence and leads or unclear matters, in which case, he/she should resume discussions with the Whistleblower in order to obtain more information or verify and validate information on hand.

6.4.3.3 A malicious or false complaint, in which case the Compliance Division or the AUI shall dismiss the report and may proceed to investigate if the Whistleblower acted in good faith and whether he/she should be subjected to sanctions.

Regardless of whether there is sufficient evidence or not, the Compliance Division or the AUI shall, in appropriate cases, make recommendations regarding applicable internal controls and procedures that may be imposed and established in order to prevent further occurrences of the act or acts reported. The same be communicated

to the Head of the concerned office through the Compliance Division for appropriate actions.

6.4.4 Sufficiency of the Whistleblowing Report

6.4.4.1 The Whistleblowing Reports must contain at least the following information:

- ❖ Full name and position of the Respondent;
- ❖ Specification of the charge or charges;
- ❖ Brief statement of the relevant and material facts, including the approximate time and place of the commission of the act or omission complained of, the persons involved and such other matters that will assist the Compliance Division to identify the nature of the violation or offense; and
- ❖ Any evidence that the Whistleblower may have, including affidavits or Witnesses and/or third parties, including but not limited to the Company's supplier, vendors, and contractors.

6.4.4.2 Notwithstanding the provision of Section 5.3 of this Policy, no anonymous Whistleblowing Report shall be entertained unless there are sufficient facts and evidence cited in the Whistleblowing Disclosure Form that would lead a reasonable man to conclude that the charge is not frivolous and intended to harass the Respondent.

6.4.4.3 Should the Compliance Division find the Whistleblowing Report insufficient because of the Whistleblower's failure to provide sufficient information under Section 6.4.4 (a) above, the Compliance Division shall advise the Whistleblower, if he is identified or can be contacted in accordance with Section 5.3, that such insufficiency may constrain the Compliance Division to close the case and not to take further action on the Whistleblowing Report as the lack of information prevents the proper conduct of investigation.

6.4.4.4 The format and length of an investigation will vary depending upon the nature and particular circumstances of each complaint made. The matters raised may:

- ❖ Be investigated internally;
- ❖ Be referred to the AUI (Internal Audit, Human Resource Department, Ethics Committee, etc.) for appropriate action;
- ❖ Be referred to an external counsel or consultant; or
- ❖ Form the subject of an independent inquiry.

6.5 Investigation Proper and Reporting

6.5.1 Investigation

The Compliance Division, the AUI concerned, or the Investigating Officer shall ensure that the investigation is conducted in accordance with existing laws,

regulations, applicable Company policies and procedures, and with due process of law.

The following factors shall be considered in the handling of a Whistleblowing Report covering matter within the scope of this Policy.

- ❖ The gravity and relevance of the allegation(s) and issue(s) raised;
- ❖ The probability that the allegation(s) or issue(s) raised are true;
- ❖ The significance of details and evidence submitted; and
- ❖ The possible sources of additional evidence, including testimonies or affidavits of third parties, including, but not limited to, the Company's supplier, vendors, and contractors.

6.5.2 Conclusion

The Compliance Division, with the help of the Investigating Officer, shall determine whether the Whistleblowing Report:

6.5.2.1 Will not be pursued – If despite efforts to obtain additional information, the Compliance Division should still find the Whistleblowing Report insufficient for further action, it shall advise the Whistleblower, if he is identified or can be contacted in accordance with Section 5.3, in writing of such finding and the basis thereof.

6.5.2.2 Need further investigation – The Whistleblower, if he is identified or can be contacted in accordance with Section 5.3, shall be notified that an investigation will be conducted either by an AUI or an Investigating Officer deputized by the Compliance Division, and the report of the findings will be provided to the Compliance Division.

6.5.3 Reporting

6.5.3.1 Upon completion of the investigation, the Investigating Officer shall submit to the Compliance Division a written report on the findings, including a summary of the evidence gathered and a conclusion as to whether or not the Whistleblowing Report is substantiated.

6.5.3.2 If the Whistleblowing Report is determined to be substantiated, the Compliance Division shall issue a report to the immediate superior of the Respondent, for the immediate superior's appropriate action. The name of the Respondent shall not be disclosed or reported to anyone who does not have the need to know it while the investigation is pending. The immediate superior of the Respondent shall follow the procedures laid down by applicable laws, rules, and Company regulations, specifically in terms of informing the Respondent in writing of the particular act constituting the offense or infraction imputed to him, requiring the Respondent to answer the charges against him and affording the Respondent the opportunity to be heard and to defend himself.

6.5.3.3 Investigation and determination of the appropriate disciplinary action shall be made by the immediate superior in accordance with applicable laws, rules, and Company regulations.

6.5.3.4 The immediate superior shall provide the Compliance Division a report of the final action/disposition made in accordance with Section 6.5.1 and 6.5.2 It shall likewise advise the Compliance Division to close the case records.

6.5.3.5 In the event that an employee who is under investigation resigns from the Company pending the completion of the investigation or final resolution of the case against him, his resignation shall be without prejudice to the outcome of the investigation or final resolution of the case. Any benefit due the resigning employee shall be withheld pending the outcome of the investigation or final resolution of the case.

6.6 Protection of Whistleblowers

In the event that a Whistleblower or any Witness alleges acts of retaliation from any Company Personnel, on account of his/her Whistleblowing report or testimony in connection with any Whistleblowing report, it shall be the duty of the Investigating Officer, in coordination with the Compliance Division to:

6.6.1 Within Seventy-Two (72) hours upon receipt of such information, determine the veracity of the allegations by all means necessary;

6.6.2 In case such acts of retaliation are true, the Investigating Officer may recommend, subject to the approval of the Compliance Officer, with the occurrence of the Head of Human Resource Department, ancillary measures to protect the Whistleblower and/or Witnesses such as, but not limited to:

6.6.2.1 re-assignment, whether temporary or permanent, of one or any other third party involved;

6.6.2.2 verbal warnings and reprimands, against the party or parties concerned, either from the Compliance Division, Human Resource Department, and/or their immediate Heads;

6.6.2.3 designation or creation of special work areas;

6.6.2.4 in case of third-party reports, the Compliance Division shall endeavor to develop appropriate measure together with Procurement and/or the Finance Department in order that such third-party, and/or the company/s he represents shall continue to fairly pursue and bid for business and contracts with the Company; and

6.6.2.5 such other measures as are necessary to preserve the status quo prior to the filling of the report or to protect the rights of the parties concerned

6.6.3 The Investigating Officer may also recommend other measures to sanction the behavior of the person or persons guilty of Retaliation and may file appropriate

administrative charges against said persons as may be warranted under applicable laws, rules, and Company regulations.

Section 7. Roles and Responsibilities

7.1 Compliance Division

- 7.1.1 Receive Whistleblowing Report, conduct a review of the Whistleblowing Report in accordance with Section 6.4.3 and 6.4.4 and unless pertaining to violations CGM Policies, endorse the Whistleblowing Report to and coordinate with the AUI for further handling and investigation.
- 7.1.2 Facilitate and complete within the prescribed period the investigation of Whistleblowing Report involving violation of CGM Policies.
- 7.1.3 Monitor and maintain records of the receipt, disposition and resolution of all Whistleblowing Report and ensure the appropriate monthly reporting thereof to the Compliance Committee and the Board.
- 7.1.4 Monitor and maintain records of the receipt, disposition and resolution of all Whistleblowing Report filed by subsidiaries and affiliates and ensure the appropriate quarterly monitoring thereof to the Compliance Committee and the Board.

7.2 Authorized Investigating Unit (AUI)

- 7.2.1 Facilitate and complete within the prescribed period the investigation of Whistleblowing Report, as endorsed by the Compliance Division.
- 7.2.2 Regularly inform the Compliance Division of the actions taken on his Whistleblowing Report and the basis thereof.
- 7.2.3 Report to the Compliance Division the final action, disposition, and/or recommendation made on the Whistleblowing Report.

7.3 Employees / Witnesses

- 7.3.1 Provide truthful information and cooperate fully with the Compliance Division, the AUI, and the Investigating Officer whenever the investigation involves employees or units within their area of responsibility.
- 7.3.2 Report in good faith any suspected violation of the CGM Policies, or conduct which constitutes a Questionable Accounting and Auditing Matter or an offense under applicable laws, rules, and Company regulations.
- 7.3.3 Cooperate in the investigation, including making available for examination all necessary records and information.

7.4 Immediate Superior of Respondent

- 7.4.1 Inform the Respondent in writing of the particular act or retaliatory acts constituting the offense or infraction imputed to him, require him to answer such charges, and afford him the opportunity to be heard and to defend himself, in accordance with applicable laws, rules, and Company regulations.
- 7.4.2 Inform the Respondent in writing of the results of the investigation and/or disposition of the Whistleblowing or Retaliation Report filed against him.
- 7.4.3 Implement the appropriate disciplinary action.
- 7.4.4 Report to the Compliance Division his decision and/or the imposition of the disciplinary action on Respondent in accordance with applicable laws, rules, and Company regulations.
- 7.4.5 Ensure that in case the Respondent resigns pending the completion of the investigation or final resolution of the case against him, he shall inform the Respondent that the resignation shall be without prejudice to the outcome of the investigation or final resolution of the case. Any benefit due to him, if any, shall be withheld pending until final resolution of the case.

Section 8. Consequence of Violation

Any director, officer, employee or consultant found to have violated this Policy shall, in addition to any penalties that may be provided under duly approved CGM Policies, applicable laws and regulations, be liable to the extent of the damage/loss suffered by the Company and may be subject to penalties and sanctions as may be determined by the appropriate corporate authorities, whether or not damage/loss is actually suffered by the Company.

Specifically, the following penalties shall be applied:

The table below classifies offenses and provides the imposable penalty for each offense.

No. of Offense	Penalty
First Offense	Written Warning
Second Offense	Five (5) day suspension to twenty (20) day suspension depending on the gravity of the offense upon the discretion of the immediate Superior of Respondent
Third Offense	Dismissal

Section 9. Process Flow

The prescribed procedures (see Annex A) shall cover the end-to-end handling of Whistleblowing Reports and handling of Reports on Retaliation.

Both processes shall require the management and execution of tasks and activities among identified responsible units within the Company that would ensure swift resolution of such complaints.

Section 10. Timescales

Due to the varied nature of issues which may be raised it is not possible to lay down precise timescales for either internal or external investigations. Investigation will be undertaken as quickly as possible in line with the nature and severity of the allegation/concern without affecting the quality and depth of the investigation. Initial stage investigation to be conducted by the AUI concerned or the Investigating Officer will seek to conclude their enquiries and provide feedback to the Compliance Division within four (4) weeks.

Section 11. Retention and Storage of Personal Data

Records shall be kept for all reported misconducts, malpractice, and irregularities by the relevant parties in the Company. In the event a reported irregularity leads to an investigation, the party responsible for leading/conducting the investigation shall ensure that all relevant information relating to the case is retained, including details of corrective action taken for a period not exceeding six (6) years (or whatever other period may be specified by any relevant legislation).

All personal data collected as part of this procedure will be stored securely at all times, in accordance with the Company's Data Privacy Policy.

Section 12. Effectivity

This Policy shall take effect immediately. All existing policies, guidelines, regulations, systems, practices and related implementing guidelines concerning the same matters covered herein are deemed superseded by this Policy. In the event of any inconsistency between the policy contained herein and the terms of the existing policies, guidelines, system practices and related implementing guidelines, this Policy shall prevail. This Policy and the Company's Code of Business Conduct and Ethics have supplemental application to each other.

For any question about this Policy, you may approach your immediate superior, the Human Resource Department, or the Compliance Division.

Section 13. Review and Undertaking

This Policy shall be reviewed and updated every two (2) years as the case may be.



Annex B

Whistleblowing Disclosure Form

WHISTLEBLOWER

Complaint/Disclosure Form

On violations of Corporate Governance Practices, Questionable Accounting or Auditing Matters

Note: All information provided shall be kept confidential. Please provide as much information as possible and attach additional sheet if necessary.

COMPLAINANT'S INFORMATION

(Individual filing the Complaint/Disclosure)

Name		Office Address		
Signature		Employee Number	Email Address	Date of Report
Department		Designation		
Phone No		Email Address		

INFORMATION CONCERNING THE COMPLAINT

(Briefly describe the misconduct/improper activity and if there is more than one allegation, number each allegation and use as many pages as needed.)

	When and where did the incident occur?
	Supporting Evidence/s Is there any evidence that you could provide which would assist us in the investigation? <input type="checkbox"/> No document attached <input type="checkbox"/> With document attached No. of pages: <input type="text"/> <input type="checkbox"/> Recorded/ captured video or image <input type="checkbox"/> Others (Please specify):
	How did you know about the subject of the Complaint/s? <input type="checkbox"/> Personal or direct knowledge <input type="checkbox"/> Others have told me about it <input type="checkbox"/> White paper <input type="checkbox"/> Other (Please specify):
	Why are you making this disclosure?
	If ever this goes to a formal proceeding such as a court case, will you be willing to provide evidence and/or testify?

RESPONDENT'S INFORMATION			PLEASE ADVISE ON HOW WE MAY CONTACT YOU	
Who is/are the person/s involved?				
Name	Designation	Department	Complaint will: <input type="checkbox"/> Email/Fax/call again <input type="checkbox"/> Visit the Compliance Division <input type="checkbox"/> Others (Please specify):	Compliance Division is being requested to provide feedback: <input type="checkbox"/> By phone <input type="checkbox"/> Through email <input type="checkbox"/> Other (Please specify):
Who is/are the possible Witness(es)?				
Name	Designation	Department		
FOR USE OF COMPLIANCE DIVISION ONLY				
Mode of Complaint <input type="checkbox"/> Email <input type="checkbox"/> Fax <input type="checkbox"/> Mail <input type="checkbox"/> Mobile <input type="checkbox"/> Others		Case No.	Receipt No.	
			Investigating Officer:	
What is the major issue involved? (Check as many as possible.)				
Violation of Corporate Governance <input type="checkbox"/> Corporate Governance Manual <input type="checkbox"/> Anti-Bribery & Anti-Corruption <input type="checkbox"/> Conflict of Interest <input type="checkbox"/> Whistleblowing Policy <input type="checkbox"/> Others (Please specify):		Fraud Classification <input type="checkbox"/> Financial/Accounting <input type="checkbox"/> Procurement, Properties <input type="checkbox"/> Information System and Projects <input type="checkbox"/> Revenue-related <input type="checkbox"/> Business Operations <input type="checkbox"/> Subsidiaries and Affiliates <input type="checkbox"/> Others (Please specify):		
Questionable Accounting Matter <input type="checkbox"/> Misappropriation of Funds <input type="checkbox"/> Circumvention/ Disregard of Policy <input type="checkbox"/> Acts/transaction grossly disadvantage		Others: <input type="checkbox"/> Misconduct <input type="checkbox"/> Commission of an Offense <input type="checkbox"/> Willful Disobedience <input type="checkbox"/> Neglect of Duty		

Company <input type="checkbox"/> Misuse/Abuse of the Company Assets <input type="checkbox"/> Circumvention or approving/signing authority <input type="checkbox"/> Others (Please specify):		<input type="checkbox"/> Sexual Harassments <input type="checkbox"/> Breach of Trust <input type="checkbox"/> Others (Please specify):	
Details of Initial Inquiry with the Complainant:			
PRELIMINARY EVALUATION		DISCLOSURE HISTORY	
Was the complainant advised of his rights and obligations under the Whistleblowing Policy? <input type="checkbox"/> Yes <input type="checkbox"/> No	Meets the definition of Retaliation? <input type="checkbox"/> Yes <input type="checkbox"/> No	Was the disclosure previously reported to a management level? If yes, to whom was it reported? What do you think was the reason for lack of mediate action?	
ACTION TAKEN <input type="checkbox"/> For Investigation <input type="checkbox"/> For referral to AUI AUI: <input type="checkbox"/> No further action taken	REMARKS		
DISPOSITION OF THE CASE (Case Closed?) <input type="checkbox"/> Yes <input type="checkbox"/> No Date: Referred to: Date:	REMARKS		
SIGNATURE OVER PRINTED NAME			
Initial Inquiry	Preliminary Evaluation / Investigation		Disposition of the case
Conducted by:	Investigated by:	Reviewed by:	Approved by:

Schedule A: Example of Policy Violations

- ❖ Granting a supplier under favor.
- ❖ Collusion with a supplier to ensure award of a contract.
- ❖ Unauthorized disclosure of confidential information.
- ❖ Knowingly destroying company files which are the subject of government investigation.
- ❖ Failure to disclose related party transactions.
- ❖ Solicitation of money or gifts from contractors of the Company.
- ❖ Violation of the Conflict of Interest Policy.
- ❖ Violation of Anti-Bribery and Anti-Corruption Policy.

Schedule B: Example of Questionable Accounting & Auditing Matters

B.1 Questionable Accounting Matters

- ❖ Significant overstatement or understatement of account balances.
- ❖ Non-recording of material transactions in a complete or timely manner.
- ❖ Gross violation of generally accepted accounting principle(s).
- ❖ Major misclassification of accounts.
- ❖ Inaccurate or non-disclosure of significant information relevant to proper interpretation of the financial statements.
- ❖ Accounting entries without supporting underlying transactions or proper documents.

B.2 Questionable Auditing Matters

- ❖ Misappropriation of funds.
- ❖ Misuse or abuse of Company assets and facilities.
- ❖ Circumvention of or disregards of CGM Policies.
- ❖ Circumvention or violation of approving and signing authorities.
- ❖ Acts of transaction grossly disadvantageous to the Company.

Schedule C. Example of Possible Instances of Retaliations

- ❖ Giving the Whistleblower or Witness a baseless low or lower rating in his performance evaluation in grave abuse of discretion and with complete disregard of the performance appraisal systems or procedures of the Company;
- ❖ Sudden involuntary reassignment to a position with demonstrably less responsibility or status as the one held prior to the reassignment during the period of filling the Whistleblowing Report and the investigation thereof or a proximate period thereafter, except if it is pursuant to and implemented in accordance with the Company's policy on reassignment or on approved reorganization or redeployment plan;
- ❖ Unjustified or bad faith exclusion of the Whistleblower or Witness from promotion, training, or benefits that are generally available to all employees of the same level and category and performance level;
- ❖ Unjust vexation or hostile treatment by co-workers or superior, other than for causes attributable to or personal to the Whistleblower or Witness (except the filling of Whistleblowing Report or participation as Witness);
- ❖ Any discriminatory or unjustified material adverse change in the terms and conditions of employment of the Whistleblower or Witness.