



RAISING INTEGRITY CONCERNS - WHISTLE BLOWING POLICY

IMU Education Sdn Bhd (IMU) is committed to a high standard of compliance with accounting, financial reporting, internal controls, corporate governance and auditing requirements and therefore has a Whistleblowing Policy (“Policy”) as an avenue for employees and non-employees to raise concerns in good faith without fear of reprisal. Below is a summary of the policy:-

The policy is to enable individuals to raise concerns internally and at a high level if the individual believes there is a case of malpractice or impropriety, which are matters of public interest. These concerns could include:-

- i. Financial malpractice or impropriety or fraud
- ii. Failure to comply with a legal obligation or statutes
- iii. Bribery
- iv. Abuse of power
- v. Conflict of interest
- vi. Theft or embezzlement
- vii. Misuse of company property
- viii. Non-compliance with procedure
- ix. Dangers to health & safety or the environment
- x. Criminal activity
- xi. Improper conduct or unethical behaviour
- xii. Attempts to conceal any of these

This policy is designed to offer protection to those who make their concerns known in good faith and if the disclosure has been made to the appropriate person. In an extreme case of malicious or wild allegations, legal action could result from the person complained about.

The Company will treat all such disclosures in a confidential and sensitive manner. The identity of the individual making the allegation may be kept confidential so long as it does not hinder or frustrate any investigation. However, the investigation process may reveal the source of the information and the individual making the disclosure may need to provide a statement as part of the evidence required.

In certain cases, anonymous allegations can be made but this will be considered at the discretion of the company. If an individual makes an allegation in good faith, which is not confirmed by subsequent investigation, no action will be taken against that individual. However, if an individual makes malicious or vexatious allegations, and particularly if he or she persists with making them, legal or disciplinary action may be taken against that individual.

Making a Report

When submitting or e-mailing a report, the guidelines below should be followed:

- 1) Please tell us if you know for a fact that fraud or malpractice is happening – or if it is only a suspicion or a rumour.
 - a) I know for a fact that the misconduct is happening
 - b) I have a strong suspicion that the misconduct is going on
 - c) I think there might be a misconduct going on
 - d) Someone told me about it

- 2) Identify which category of misconduct is being reported, with examples as listed below (which are non-exhaustive):
 - Bribery or corruption
 - Supplier kickbacks
 - Tampering or destroying accounting documents
 - Misleading external/ internal auditors
 - Under or over billing with fraudulent intent
 - Payroll related fraud
 - Procurement fraud
 - Disclosing confidential information to outside parties
 - Abuse of power/ authority
 - Actions affecting patient safety
 - Misrepresentation or false statements by officer regarding matters concerning financial records
 - Expense claim fraud
 - Compliance fraud
 - Breach of internal procedures
 - Cheque fraud – misuse of Company's cheques
 - Conflict of interest
 - Sexual harassment
 - Any other concerns

- 3) Follow these 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 report
 - vi. If a fraud, financial value of the fraud (if available)
 - vii. Has anyone taken steps to conceal this issue



- viii. What evidence is there and where can this evidence be found. Please be specific as possible. Individuals may also email any evidence in jpeg or pdf format.
 - ix. Only raise genuine concerns. Any reporting made with malicious intent may subject the whistleblower to legal or disciplinary action by the Company.
- 4) Kindly e-mail your allegations or report on integrity concerns to the Whistleblowing Taskforce at whistleblowingreport@imu.edu.my, or you may choose to write a letter and send directly to:-

Attention:

The President
International Medical University
126, Jalan Jalil Perkasa 19, Bukit Jalil,
57000 Kuala Lumpur.

(Mark as STRICTLY PRIVATE & CONFIDENTIAL: TO BE OPENED BY ADDRESSEE ONLY)

Thank you