

## GROUP WHISTLEBLOWER PROTECTION POLICY

Effective Date:

7 December, 2021

## Policy revision record

[illegible]

## 1. BACKGROUND

The Group whistleblower protection policy is created in order to protect individuals who report activities or misconduct believed to be fraudulent, illegal, dishonest, or unethical, and which otherwise may negatively impact the company.

As stated in 'H&H Group Anti-fraud Policy', the Group has set up internal processes to assist whistleblowers to report fraud related incidents. No employee will be penalized or disadvantaged as a result of raising a concern in good faith related to fraud. Appropriate disciplinary action may be taken against anyone found to have breached this Policy.

## 2. SCOPE OF POLICY

This policy applies to the whistleblowing of matters that may be disclosed to an Eligible Recipient (as defined below) where an Eligible Whistleblower (as defined below) has knowledge of or suspects:

- any fraudulent activity or misconduct;
- any other violation of company policies;
- an improper state of affairs;

involving Health and Happiness (H&H) International Holdings Limited and its related bodies corporate (referred to hereafter as "**H&H Group**", "**Company**" or "**Group**").

For the purpose of this policy, "**Eligible Recipient**" refers to an officer, an internal auditor or any other person authorized by H&H Group to receive disclosures, or a manager of a whistleblower who is also an employee of H&H Group. "**Eligible Whistleblower**" includes current or former employees, officers, shareholders, customers, suppliers or associates of the Group, as well as external and temporary collaborators of H&H Group. This policy also applies to relatives or dependants of any of the above.

## 3. REPORTING PROCEDURES

If a whistleblower or any party that has a business relationship with the Company has knowledge of or suspects fraudulent activity or misconduct, they must report it by contacting the appropriate party in accordance with the details listed below. Please note that any call will be answered by an independent third party and will be answered locally 24 X 7. The messages are collected and delivered to the H&H Group Global Internal Audit Department for further action.

| Location of the misconduct       | Hotline (toll free) | Email                                                                    | Web                                                                                                         |
|----------------------------------|---------------------|--------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|
| China Mainland                   | 400-966-3922        | <a href="mailto:hhspeakup@tip-offs.com.cn">hhspeakup@tip-offs.com.cn</a> | <a href="https://www.tip-offs.com.cn/hh">https://www.tip-offs.com.cn/hh</a>                                 |
| Hong Kong SAR                    | 00-852-2531-1738    | <a href="mailto:hhspeakup@tip-offs.com.cn">hhspeakup@tip-offs.com.cn</a> | <a href="https://www.tip-offs.com.cn/hh">https://www.tip-offs.com.cn/hh</a>                                 |
| Australia                        | 1 800 509 530       | <a href="mailto:hhspeakup@tipoffs.asia">hhspeakup@tipoffs.asia</a>       | <a href="https://singapore.deloitte-halo.com/hhspeakup/">https://singapore.deloitte-halo.com/hhspeakup/</a> |
| New Zealand                      | 0800 453 764        | <a href="mailto:hhspeakup@tipoffs.asia">hhspeakup@tipoffs.asia</a>       | <a href="https://singapore.deloitte-halo.com/hhspeakup/">https://singapore.deloitte-halo.com/hhspeakup/</a> |
| The United States of America     | 1 888 235 5177      | <a href="mailto:hhspeakup@tipoffs.asia">hhspeakup@tipoffs.asia</a>       | <a href="https://singapore.deloitte-halo.com/hhspeakup/">https://singapore.deloitte-halo.com/hhspeakup/</a> |
| France                           | 0805-081907         | <a href="mailto:hhspeakup@deloittece.com">hhspeakup@deloittece.com</a>   | <a href="https://eu.deloitte-halo.com/HHspeakup/">https://eu.deloitte-halo.com/HHspeakup/</a>               |
| United Kingdom                   | 0-808-101-0510      | <a href="mailto:hhspeakup@deloittece.com">hhspeakup@deloittece.com</a>   | <a href="https://eu.deloitte-halo.com/HHspeakup/">https://eu.deloitte-halo.com/HHspeakup/</a>               |
| Italy                            | 800-143-966         | <a href="mailto:hhspeakup@deloittece.com">hhspeakup@deloittece.com</a>   | <a href="https://eu.deloitte-halo.com/HHspeakup/">https://eu.deloitte-halo.com/HHspeakup/</a>               |
| Netherlands                      | 0-800-022-5713      | <a href="mailto:hhspeakup@deloittece.com">hhspeakup@deloittece.com</a>   | <a href="https://eu.deloitte-halo.com/HHspeakup/">https://eu.deloitte-halo.com/HHspeakup/</a>               |
| Malaysia                         | 1800 814 474        | <a href="mailto:hhspeakup@tipoffs.asia">hhspeakup@tipoffs.asia</a>       | <a href="https://singapore.deloitte-halo.com/hhspeakup/">https://singapore.deloitte-halo.com/hhspeakup/</a> |
| Singapore                        | 800 492 2424        | <a href="mailto:hhspeakup@tipoffs.asia">hhspeakup@tipoffs.asia</a>       | <a href="https://singapore.deloitte-halo.com/hhspeakup/">https://singapore.deloitte-halo.com/hhspeakup/</a> |
| Thailand                         | 001 800 852 8406    | <a href="mailto:hhspeakup@tipoffs.asia">hhspeakup@tipoffs.asia</a>       | <a href="https://singapore.deloitte-halo.com/hhspeakup/">https://singapore.deloitte-halo.com/hhspeakup/</a> |
| Other countries not listed above | N/A                 | <a href="mailto:hhspeakup@tipoffs.asia">hhspeakup@tipoffs.asia</a>       | <a href="https://singapore.deloitte-halo.com/hhspeakup/">https://singapore.deloitte-halo.com/hhspeakup/</a> |

H&H Group takes whistleblowing very seriously. Reports are completely confidential, and the Whistleblower is not required to reveal their identity unless they choose to do so. Any investigative activity required will be conducted without regard to the accused team member's length of service, position/title, or relationship to the Company.

#### 4. WHISTLEBLOWER PROTECTION

The Group is committed to ensuring the safety and protection of a whistleblower. This includes, but is not limited to, the following:

(1) Whistleblowing reports will be handled with sensitivity, discretion, and

confidentiality to the extent allowed in the circumstances and the law. This means that whistleblower reports will only be shared on a need-to-know basis so as to conduct an effective investigation or determine what action should be taken based on the results of any such investigation.

- (2) The whistleblower acting in good will would be protected from retaliation such as termination, salary or compensation decrease, or poor work assignments and/or threats of physical harm-
- (3) The Company guarantees confidentiality of their identity, the facts of their alert and the person(s) referred to in the alert-
- (4) The accused person is forbidden to take action against the Whistleblower for reporting fraudulent activity.
- (5) Whistleblowers who believe that they have been retaliated against in any way should report this to Group Internal Audit & Risk Management Department. Such a report will be investigated and appropriate remedial measures will be taken if any allegation of retaliation are substantiated.
- (6) Any Whistleblower who intentionally files a false report will be subject to disciplinary action.
- (7) The Whistleblower is not responsible for investigating the alleged illegal or dishonest activity, or for determining fault or corrective measures.

## **5. INVESTIGATING A DISCLOSURE**

The Company will treat any complaint, allegation or report of fraudulent activity or misconduct made in a good faith seriously and investigate appropriately. Group Internal Audit & Risk Management Department will act as soon as reasonably possible to investigate the complaint, allegation or report within a reasonable timeframe.

The Company and any external referent shall treat all information received confidentially.

Information related to the investigation and any recommendations or results will not be disclosed or discussed with anyone other than those who have a legitimate need to know (which may include disclosure to a judicial or public authority).

## **6. ROLES AND RESPONSIBILITIES**

Group Internal Audit & Risk Management Department, as the designated function for fraud prevention and investigation, has the primary responsibility for developing this Policy, ensuring confidentiality and protection for any whistleblower, investigating any suspected fraudulent acts or misconduct (as

defined in this Policy) and implementing any applicable disciplinary action.

## **7. PROTECTION OF PERSONAL DATA**

All information collected by Group Internal Audit & Risk Management Department, including any personal information related to the whistleblower will be confidential. Group Internal Audit & Risk Management Department undertakes and guarantees to implement and maintain appropriate technical and organizational measures to ensure the safe and secure collection, use, disclosure and storage of any such information.

Personal data collected and processed by Group Internal Audit & Risk Management Department in accordance with this Policy will be stored for a period of time which will not exceed the duration required for the purposes of which they are collected and processed.

The personal data protection follows the regulations of 'Personal Data Protection Baseline' which is a part of H&H Group policies.

Any employee or third party who is found to be in breach of this Policy may be subject to disciplinary action.

## **8. POLICY ADMINISTRATION**

Group Internal Audit & Risk Management Department is responsible for the administration, revision, interpretation, and application of this Policy.

The Policy will be reviewed annually and revised as needed and will be made available to all team members from the date of release by Group Internal Audit & Risk Management Department via email.