

Whistleblower Policy

Initial Issue Date: March 2016

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I. Policy Statement

Integrity is a core corporate value of the Generika Group of Companies comprising of Erikagen, Inc., Actimed, Inc., Pharm Gen Ventures Corp., and Novelis Solutions, Inc. (the "Group"). Integrity means a commitment to truth and honesty in one's words and actions and practicing high standards of fairness and ethics at work and relationships. In order to address the need for transparency and adhere to the value of integrity, the Group adopts this Whistleblower Policy to encourage directors, officers, employees, suppliers, business partners, contractors and all other parties having transactions with the Group to report any perceived wrongdoing, malpractice or risk involving Group which is in violation of law, company policy or regulation. This Policy provides a formal mechanism to properly address reports of violations or suspected violations which will be treated with the utmost confidentiality consistent with the need to conduct an adequate investigation without fear of retaliation reprisals, harassment, disciplinary action or victimization for whistleblowing.

II. Definition of Terms

- a. **Whistleblower** - a director, officer, employee, supplier, business partner, contractor or any other party having transaction or have transacted with the Group who provides a valid report of illegal activities, fraud, abuse, corruption, waste, misconduct or any other similar activities which undermine the integrity and ethical behavior of an employee.
- b. **Valid Report** - a report stating a legitimate concern of actual or possible 1) illegal conduct or behavior which contravenes business ethics 2) corrupt practices; 3) misuse of the Group's assets; 4) fraudulent accounting practices; 5) conflict of interest situations; or 6) any conduct similar or related to the foregoing made in accordance with the Whistleblower Policy.

It does not include reports which are: a) intended merely to defame or insult individuals, b) seek promotion of private interests; c) intentionally contain false allegations and evidence hereto referred as "Invalid Reports". Such Invalid Reports shall subject the reporter to disciplinary or other actions which may be taken by the Group.

- c. **Act of Retaliation** - Any act of reprisal, harassment, disciplinary action or victimization targeted against the whistleblower by reason of the valid report. It includes acts of suspension, demotion, blacklisting and any and all acts which are targeted against the whistleblower by reason of the valid report.

III. Protection of the Whistleblower

The identity of the Whistleblower shall not be divulged without his/her consent or positive action on his/her part. The Whistleblower shall likewise be protected from Acts of Retaliation. Acts of Retaliation shall be reported to the Whistleblower Committee for appropriate action including but not limited to imposition of disciplinary action on the employee committing such Acts of Retaliation in accordance with the Group's Code of Employee Discipline. The Group is not accountable for maintaining anonymity where the Whistleblower has told others of the subject concern.

IV. Anonymous Reports

Notwithstanding the foregoing, anonymous reports may be the subject of investigation subject to the seriousness of the matters raised and the probability of validating the reports from reliable sources.

V. Reporting Channels

A Whistleblower may send or communicate a valid report through any of the following channels:

- a. **Personal Meeting:** Any member of the Whistleblower Committee (comprising of the Head of Legal as Chairman, Head of Human Resources Departments, and Financial Controller as members with Head of Internal Audit as resource person to the Committee.);
- b. **Email** – whistleblower@generika.com.ph
- c. **Hotline / Voice Call / Text Message** -(+639173115407)

Internal Audit shall have primary custody of the Whistleblower Hotline. The Chief Finance Officer shall be provided access to the Whistleblower Email Address.

VI. Investigation

- a. Upon receipt of the complaint, Internal Audit shall act as an ombudsperson to carry out a preliminary/initial investigation.
 - Response time – the whistleblower will be notified within 24 hours from receipt that his / her report is being acted upon.
 - Preliminary Investigation – an investigation based on the initial information shared by the whistleblower will be carried out within 7 days from receipt of the complaint.

If the complaint involves the Head of Internal Audit, the Whistleblower Committee shall carry

out the preliminary/initial investigation.

The Preliminary Investigation Report shall be submitted to the Whistleblower Committee (“Committee”) for evaluation. If the Committee determines that the matter should be investigated, the Committee shall perform a detailed investigation covering the additional procedures identified by the Committee. If the Committee determines that there is reasonable ground to hold the officer or employee subject of the valid report (the “Respondent”) liable for the acts disclosed in the valid report, it shall endorse its findings to the Human Resources Department for purposes of a formal administrative investigation according to the Group’s Code of Discipline.

The result of the cases investigated along with process corrections will be reported to the Audit and Risk Committee (ARC) for information and monitoring.

- b.** If the complaint involves a managerial level officer and higher or the Head of Internal Audit, the Preliminary Investigation Report shall be submitted to ARC for evaluation. The ARC has the authority to decide on the need for an investigation and appoint the Investigating Agency based on the preliminary evaluation of Compliant involving managerial level officers. The ARC shall be free in its discretion to engage outside auditors, counsel, or other experts to assist and carry-out the investigation.
- c.** If the subject of the valid report is an employee under the Human Resource Department or a member of the Board of Directors and the Whistleblower Committee, the Committee shall endorse the report to the General Counsel for appropriate action.
- d.** If the Respondent is a supplier, business partner, contractor or any other party with a transaction with the Group, the Group may take appropriate action under its existing policies including, but not limited to, termination of any business and contractual relationship with the respondent.

VII. Dissemination and Explanation of Whistleblower Policy

The Human Resources Department shall be responsible for the dissemination of the Policy to the Group’s officers, employees, suppliers, contractors and other business partners. If needed, the Human Resources Department shall arrange the training of the members of the Whistleblower Committee and other persons who will be involved in the implementation of this Policy.