

WHISTLE BLOWING POLICY

BACKGROUND

Value Care Health Systems, Inc. (“ValuCare” or the “Company”) is committed to maintaining high ethical standards, honesty, and full compliance with all laws and regulations. We believe that creating an open and responsible workplace is essential to the success and long-term sustainability of the Company. All Company Personnel and third parties are encouraged to report any concerns about potential wrongdoing, unethical behavior, or violations of company policies in good faith.

The Whistleblowing Policy is essential for promoting a transparent and ethical workplace where employees and stakeholders feel empowered to report concerns without fear of retaliation. By fostering a culture of accountability, the policy helps ensure early detection of issues, promotes fairness, and supports timely corrective actions.

For the organization, it strengthens risk management, enhances its reputation, and ensures compliance with legal and ethical standards, ultimately contributing to long-term success and sustainability.

SCOPE

This Policy applies to all individuals associated with the Company, including but not limited to:

- a. **Shareholders and Board members:** Covers all shareholders and members of the Board of Directors, recognizing their role in governance and oversight.
- b. **Employees:** This covers all personnel, regardless of employment status—permanent, project-based, or temporary—and applies to all organizational levels, including C-suite executives, managers, supervisors, and rank-and-file employees.
- c. **Contractors:** This includes agency-hired personnel such as but not limited to security and utility staff, and all other outsourced roles performing services for the company
- d. **Business Affiliates and Partners:** Covers all individuals and entities, whether natural or juridical, engaged in business dealings with the company. This includes but is not limited to brokers, agents, suppliers, service providers, and other business partners
- e. **Related parties and Parent Company** – extends to employees and all covered personnel of affiliated entities and the parent company.

This policy applies insofar as their actions and conduct relate to the official functions, operations or interests of the Company.

The Policy will complement the existing communication channels available to employees. It is not limited, and all concerns related to harm within the company and its personnel will be addressed. Moreover, the Policy shall specifically cover the following matters:

- Malpractice, impropriety or fraud relating to internal controls, accounting, auditing and financial matters;
- Violation of the rules and regulations of the Company;
- Improper conduct or unethical behavior that could harm the Company's reputation.
- Breach of legal or regulatory requirements;
- Criminal offenses, violations of civil law, and injustices.
- Endangerment of the health and safety of an individual;
- Damage caused to the environment; and
- Intentionally hiding any of the above.

REPORTING CHANNELS

Any **Whistleblower** who has a legitimate concern can raise the matter directly with the **Whistleblowing Officer** a Whistleblowing Report may be submitted through any of the following means:

Method	Send to / Relay to
E-Mail	whistleblowing@valuecarehealth.com
Landline	5317-4314 loc. 4314 (Internal Audit Manager) 8702-3343 loc. 3343 (Internal Audit Staff)
Face-to-face Meeting	Whistleblowing Officer at the option of the Whistleblower
Drop box	Locate drop boxes on every floor

Whistleblowers are encouraged to include the following information in the disclosure to facilitate investigations:

- A. Name of the person(s) involved;
- B. Date and time of the event;
- C. Nature of the event;
- D. Witness to the event, if any; and
- E. Evidence of the event, if any

CONFIDENTIALITY AND PROTECTION OF WHISTLEBLOWER

The identity of a whistleblower shall be protected and shall ensure confidentiality. The protection shall ensure any act of retaliation and repercussion.