

WHISTLE BLOWING POLICY

ESCO LIFESCIENCE MEDICAL & LABORATORY EQUIPMENT SERVICES L.L.C is the legal entity responsible for Inspection activities (hereinto referred to as Esco Lifesciences (the IB)) related to In-service Inspection services for Airflow velocity test (inflow and Downflow), HEPA filter leak test (supply and exhaust), Smoke pattern / visualization test, Site installation assessment / alarms verification, Light intensity test, UV light intensity test, Sound level test for Containment Devices Biosafety Cabinet (Class II A1, Class II A2, Class II B1, Class II B2); Containment Devices Laminar Flow Hood Vertical Horizontal, Chemical Fume Hood Ducted & Ductless (recirculating), Isolator; Thermostatic Devices- CO2 Incubator, IVF Incubator)- is committed to providing Inspection services; and uphold this Policy for Whistleblowing.

The purpose of this Whistleblowing policy is to provide a clear framework for employees and stakeholders to report any suspected wrongdoing or irregularities, including breaches of ethical conduct, violations of laws and regulations, and any actions that compromise the integrity and impartiality of our inspection activities.

This policy applies to all personnel, clients, and other stakeholders involved in our inspection activities. It covers all types of suspected wrongdoing, including but not limited to:

- Fraud or financial misconduct
- Corruption or bribery
- Breaches of health and safety regulations
- Environmental damage
- Violation of company policies
- Any actions compromising the impartiality and integrity of inspections

Responsibilities

Management: Ensure the implementation and enforcement of this policy.

Manager: Oversee the whistleblowing process, conduct investigations, and ensure confidentiality.

Employees and Stakeholders: Report any suspected wrongdoing and cooperate with investigations.

Definitions

Whistleblower: An individual who reports misconduct, illegal activities, or any behavior that breaches the organization's policies or legal requirements.

Misconduct: Includes, but is not limited to, fraud, corruption, abuse of power, safety violations, discrimination, harassment, and any actions that violate legal or ethical standards.

The whistleblowing policy is based on the following principles:

- Confidentiality: All reports will be treated confidentially, and the identity of the whistleblower will be protected to the fullest extent possible, as per the Policy for Confidentiality POL-UAE-MGT-02-A.
- Impartiality: All allegations will be investigated impartially and without bias as per the Policy for Confidentiality POL-UAE-MGT-01-A.
- Non-Retaliation: Whistleblowers will be protected from retaliation, discrimination, or any form of reprisal.
- Transparency: The process for handling whistleblowing reports will be transparent and communicated to all stakeholders.

Reporting Mechanisms

- Making a Report
 - Reports can be made anonymously or with identification to the Manager.
 - Reports can be submitted via:
 - Email: whistleblowing@escolifesciences.com
- Information to Include
 - Description of the suspected wrongdoing
 - Date(s) and location(s) of the incident(s)
 - Names of individuals involved
 - Any supporting evidence or documentation
- Handling Reports
 - Initial Assessment
 - The Manager will acknowledge receipt of the report within 2 business days.

WHISTLE BLOWING POLICY

- An initial assessment will determine if the report falls within the scope of this policy.
- Investigation
 - A thorough and impartial investigation will be conducted.
 - The investigation process may involve interviews, document reviews, and collaboration with relevant departments.
- Outcome
 - Upon completion of the investigation, a report will be compiled, detailing the findings and any recommended actions.
 - The whistleblower will be informed of the outcome, subject to legal and confidentiality constraints.
- Protection Against Retaliation
 - Whistleblowers are encouraged to report concerns without fear of retaliation. The IB prohibits any form of retaliation against individuals who report concerns in good faith. Retaliation includes, but is not limited to, dismissal, demotion, harassment, and any other actions that may negatively affect the whistleblower.

Handling and Investigating Reports

- Initial Assessment: Upon receiving a report, an initial assessment will be conducted to determine the appropriate level of investigation required.
- Investigation Team: An independent and impartial team will be appointed to conduct a thorough investigation. This team will operate with confidentiality and integrity throughout the process.
- Reporting Findings: Upon completion of the investigation, a report will be generated detailing the findings and any recommended actions.

Confidentiality

All reports and the identity of the whistleblower will be treated with the highest level of confidentiality. Information will only be shared on a need-to-know basis.

Communication and Training

Policy Awareness: This policy will be communicated to all employees and stakeholders and will be accessible on the organization's intranet and website.

Training: Regular training sessions will be conducted to ensure employees are aware of the whistleblowing mechanisms and understand their rights and responsibilities.

Review and Monitoring

This policy will be reviewed annually and monitored continuously to ensure its effectiveness. Any amendments will be communicated promptly to all employees and stakeholders.

Contact Information

Confidential Email Address: whistleblowing@escolifesciences.com

Compliance Officer: The Manager- Ms Czahrina

Approved on 23rd September 2024



XQ Lin,
CEO of Esco Group Company