



## **WHISTLEBLOWER POLICY**

**Doc No: CP-008**

**Version: v1.3**

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**Approved on: 13 March 2024**



## **ASLAN Pharmaceuticals Limited**

### **Accounting & Auditing Whistleblower Policy**

#### **Purpose**

ASLAN Pharmaceuticals Limited (the “**Company**”) is committed to complying with all laws that govern its business, including those that govern its accounting and auditing practices. The Company encourages open discussion of its business practices within the workplace. If you have a good-faith complaint about a possible violation of law or policy, including with regard to accounting or auditing matters, the Company expects you to report it promptly. Other third parties, such as consultants or vendors, may also report a good-faith complaint about accounting or auditing matters in accordance with this policy.

The Board of Directors of the Company (the “**Board**”) established these procedures to facilitate the reporting of such complaints. These procedures govern (i) receipt, retention and treatment of complaints regarding accounting, internal accounting controls or auditing matters and (ii) confidential, anonymous submission of concerns regarding questionable accounting or auditing matters.

This policy is a supplement to the Company’s Code of Business Conduct and the Company’s Ethical Corporate Management Principles. Please note that while this policy focuses on accounting and auditing issues, the Company’s commitment to encouraging reports, the Company’s policy of non-retaliation, and the Company’s reporting hotline – all discussed below – apply equally to all sorts of Code of Business Conduct and Ethical Corporate Management Principles violations and other violations of law or policy. See the Code of Business Conduct for details. The Company encourages you to contact its Compliance Officer, Ben Goodger, at [ben.goodger@aslanpharma.com](mailto:ben.goodger@aslanpharma.com) with any questions you may have.

#### **Scope of Matters Covered**

This policy covers complaints relating to accounting or auditing matters, including:

- fraud, deliberate error or gross negligence or recklessness in the preparation, evaluation, review or audit of the Company’s financial statements;
- fraud, deliberate error or gross negligence or recklessness in the recording and maintaining of the Company’s financial records;
- deficiencies in or noncompliance with the Company’s internal accounting controls;
- misrepresentation or false statements to management, regulators, outside auditors or others by a senior officer, accountant or other employee regarding a matter contained in the Company’s financial records, financial reports or audit reports; or
- deviation from full and fair reporting of the Company’s results or financial condition.

#### **Non-Retaliation**

The Company will not retaliate against you for filing a good-faith concern regarding non-compliance with this policy, nor will the Company retaliate against anyone participating in the investigation of such a complaint solely because they participated. Finally, the Company will not permit retaliation by any



manager or executive officer. If you believe you have been subjected to retaliation or the threat of retaliation, please file a complaint with the Company's Compliance Officer. The Company will take appropriate corrective action if you experience an improper response in violation of this policy.

#### **Compliance Officer**

The Company's Compliance Officer is responsible for administering this policy. The Compliance Officer or his/her designee is responsible for receiving, reviewing and investigating complaints under this policy (under the direction and oversight of the Audit Committee of the Board (the "**Audit Committee**"))).

#### **Reporting**

If you have a complaint covered by this policy, you should report it to the Compliance Officer either directly; by regular mail addressed to: The Compliance Officer, ASLAN Pharmaceuticals Limited, 3 Temasek Avenue, Level 18, Singapore 039190; or by e-mail to [whistleblower@aslanpharma.com](mailto:whistleblower@aslanpharma.com). If the suspected violation involves the Compliance Officer, you should report it to the Company's Chief Executive Officer [carl.firth@aslanpharma.com](mailto:carl.firth@aslanpharma.com) or a member of the Audit Committee.

#### **Anonymous Reporting**

The Company has also established a procedure under which complaints regarding accounting matters or any indeed other serious violations of law or Company policies may be reported anonymously. Those with concerns may anonymously report as follows (i) set up a non-identifiable account on a service such as Gmail or Hotmail and send the report to the Company's compliance email box: [whistleblower@aslanpharma.com](mailto:whistleblower@aslanpharma.com), (ii) where this Policy is posted on the Company's website, click on the [Reporting link](#) and make a posting there, or (iii) by delivering the complaint via regular mail to the Compliance Officer at 3 Temasek Avenue, Level 18, Singapore 039190. Employees or others wishing to report should make every effort to report their concerns using one or more of the methods specified above. The complaint procedure is specifically designed so that employees have a mechanism that allows the employee to bypass a supervisor he or she believes is engaged in prohibited conduct under this policy. Anonymous reports should be factual, instead of speculative or conclusory, and should contain as much specific information as possible to allow the Compliance Officer and other persons investigating the report to adequately assess the nature, extent and urgency of the investigation.

#### **Receiving and Investigating Complaints**

The Compliance Officer will make every effort to acknowledge any complaint (if a means to respond directly is provided) within five (5) working days of receiving it. After receiving a complaint, the Company's Compliance Officer (or his/her designee) will determine whether the alleged information pertains to an accounting or audit matter. The Company's Compliance Officer will promptly notify the Audit Committee of all complaints related to an accounting or audit matter. Complaints regarding matters other than accounting or audit will be investigated by the Company's Compliance Officer or his/her designee (Human Resources or Internal Auditor, as warranted).

Initially, the Audit Committee will determine if there is an adequate basis for an investigation. If so, the Compliance Officer will appoint one or more investigators to promptly and fully investigate any claims under the direction and oversight of the Audit Committee. The Audit Committee may also appoint others to oversee the investigation. If the reporting person identified himself/herself, the Compliance



Officer will also confidentially tell the reporting person that the complaint was received and whether an investigator has been assigned. The reporting person will be given the investigator's name and contact information.

The reporting person's confidentiality will be maintained to the fullest extent possible consistent with the need to conduct an adequate investigation. The Company may find it necessary to share information on a "need to know" basis in the course of any investigation.

If the investigation confirms that a violation has occurred, the Company will promptly take appropriate corrective action against the persons involved. This may include termination. The matter may also be referred to governmental authorities that may investigate and initiate civil or criminal proceedings.

#### **Retention of Complaints**

The Compliance Officer will maintain a log of all complaints covered by this policy, tracking their receipt, investigation and resolution. The Compliance Officer will prepare a periodic report for each member of the Audit Committee. Each member of the Audit Committee will have access to the log, and the Compliance Officer may provide access to the log to other personnel involved in the investigation of complaints. Copies of the log and all documents obtained or created in connection with any investigation will be maintained in accordance with any established document retention policy.

#### **Implementation and amendments**

This policy, and any amendments hereto, shall come into in force after adoption by a resolution of the Board of Directors.



## REVISION HISTORY

No	Version Number	Reviewed by	Approved By	Remark
1	1.2	Ben Goodger Dated: Aug 30, 2023	Board of Director Dated: Mar 13, 2024	Updated the address and email to-go person.
2	1.3	Ben Goodger Dated: Oct 30, 2023	Board of Director Dated: Mar 13, 2024	Additional update to the address.