

## WHISTLE BLOWING POLICY

Document No.	HR-PL-006	Revision No.	2
Original Date	09 Jul 2019	Review Date	07 Jan 2021

### 1.0 SCOPE

This Policy applies to:

- 1.1 AMOS Group Limited (“AMOS”) and its subsidiaries where AMOS or its subsidiaries have management control;
- 1.2 All employees within AMOS Group including but not limited to the following: officers, directors, freelance/part-time workers, trainees, interns, or any other person associated with us;
- 1.3 External parties who are impacted by various business activities of AMOS Group; and
- 1.4 Third Party Representatives acting on behalf of AMOS and its subsidiaries which consist of but not limited to business partners, agents, contractors, agency staff and joint-venture partners.

### 2.0 PURPOSE

The Board of Directors and Management of **AMOS GROUP LIMITED (“AMOS”) & its subsidiaries** (collectively known as “**AMOS Group**”) are committed to maintaining a high standard of corporate governance and integrity in the conduct of its business.

Good corporate governance is an integral element of a sound corporation and enables a company to be more transparent and forward-looking. Sound corporate governance is also an effective safeguard against fraud and dubious financial engineering. With this in mind, AMOS Group expects honesty, integrity, and accountability at all levels within the Group.

The Board and the Management believe that an effective whistle blowing arrangement will act as a deterrent to malpractice and wrongdoing, encourage openness, promote transparency, underpin the risk management systems of the Company and enhance its business practice thereby increasing the reputation of the Group and its management.

The AMOS Group does not tolerate any malpractice, impropriety, statutory non-compliance or wrongdoing by employees in the course of their work.

This Whistle Blowing Policy (the "Policy") aims to create a work environment where employees, vendors, service providers, customers and other stakeholders are able to raise concerns on misconduct, irregularities or malpractices, without fear of harassment and/or victimization and with an assurance that their concerns will be taken seriously and investigated, and the outcome duly communicated. The policy also intends to encourage staff and other relevant stakeholders to report unethical or illegal conduct.

The objectives of the policy are:

- 2.1 To maintain a high standard of corporate governance;
- 2.2 To provide a safe and confidential channel for escalation of concerns without fear of reprisal;
- 2.3 To ensure consistent, independent, robust and timely investigation and response to reported improprieties and awareness by whistle blowers of their options/rights;
- 2.4 To ensure appropriate oversight by the Board of Directors;
- 2.5 To serve as a means to prevent and deter misconduct that may be contemplated;
- 2.6 To protect the rights, assets and reputations of the Group; and
- 2.7 To promote a culture of openness, accountability and integrity.

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### 3.0 **REPORTABLE INCIDENTS**

Reportable incidents for whistle blowing include:

- 3.1 All forms of financial or non-financial malpractices or impropriety such as fraud including but not limited to falsification of accounting records, corruptions, bribery, theft or any other dishonest or unethical dealings.
- 3.2 Failure to comply with laws and regulations;
- 3.3 Harassment and abuse and misrepresentation of power and authority;
- 3.4 Actions detrimental to health and safety or the environment;
- 3.5 Discrimination on the basis of gender, race, disabilities;
- 3.6 Breach of AMOS Group policies or Code of Ethics;
- 3.7 Conflict of interest without disclosure. A “conflict of interest” occurs when an individual’s personal interests interferes or appears to interfere with the interests of the Company.
- 3.8 Concealing information about any of the above malpractice or misconduct.

### 4.0 **WHISTLE BLOWING OFFICER**

All incidents are to be reported to the Whistle Blowing Officer who is also the Chairman of the Audit Committee.

The Whistle Blowing Officer who receives a report of a concern will keep a confidential record of the same and of the outcome/s and shall give the Audit Committee a yearly summary of all cases without revealing any specific details even if the concern raised appears to be without basis or untrue.

You can contact the following Whistle Blowing Officer:

Name	Address	Email/Tel
Lim Shook Kong	c/o TMF Singapore H Pte Ltd 38 Beach Road, South Beach Tower, #29-11 Singapore 189767	Email: <a href="mailto:sk88.sk@gmail.com">sk88.sk@gmail.com</a> HP: +65 9873 8150

### 5.0 **ADMINISTRATION**


The Whistle Blowing Officer will be responsible for the administration of this policy and ensuring that issues raised are properly resolved by the management or such parties as appropriate.

#### 5.1 **Communications and Training**

The principles and procedures of the Whistle Blowing Policy shall be communicated to all relevant stakeholders at the outset and as appropriate thereafter. For employees, this shall be done during employees’ onboarding process. Relevant employees shall also be trained on the principles of this Policy periodically.

Employees should read, understand and comply with this policy. All employees are responsible to ensure the highest standards of ethics, honesty, openness and accountability in line with the

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Group's commitment to enhance good governance, transparency and safeguard the integrity of AMOS Group.

The Whistle Blowing Policy shall also be on the Company's website (<http://www.amosgroup.com>).

## **5.2 Policy Review**

The Whistle Blowing Policy shall be reviewed regularly, where AMOS may modify this Policy to maintain compliance with applicable laws and regulations or accommodate organisational changes. This review should be carried out by the CFO.

AMOS' CFO should review management compliance with this policy and procedure and recommend improvements or updates as necessary towards its continued effectiveness.

## **6.0 WHISTLE BLOWING PROCEDURES**

### **6.1 How to Raise Concerns**

- 6.1.1 An individual or institution wishing to raise a concern could do so by completing and submitting the "Whistle Blowing Report Form" in Annex A to the Whistle Blowing Officer. The name and contact details of the party raising the concern must be provided.
- 6.1.2 The Whistle Blowing Officer can be reached via the contact details on page 2 of this policy.
- 6.1.3 In cases where employees receive emails, letters from external parties/unknown source, or discover or become aware of any fraud, corruption, dishonest practices, impropriety or wrongdoing in connection with the affairs of the Group, it is their responsibility to report this information or concerns immediately to CEO or CFO without discussing or speculating with their fellow friends/colleagues.
- 6.1.4 If employees receive phone calls from external parties/unknown source reporting fraud, corruption, dishonest practices, impropriety or wrongdoing in connection with the affairs of the Group, they should not engage/participate or provide any information but transfer the call to CEO or CFO politely or direct the caller to the Whistle Blowing Officer.
- 6.1.5 However, if the concerns are about the CEO or CFO, please reach out to Whistle Blowing Officer directly.

### **6.2 The Process of Handling Whistle Blowing Allegations**

- 6.2.1 The Whistle Blowing Officer will treat all concerns fairly and appropriately and will assess each submission based on the merit of their content, without regard to the identity of the Whistle Blower or the accused. The investigation will be undertaken from a neutral standpoint, without any presumption of wrongdoing.
- 6.2.2 The Whistle Blowing Officer will endeavour to respond to all reports within a maximum of 7 business days upon receipt where sufficient contact details have been provided.
- 6.2.3 The Whistle Blowing Officer will take all reasonable steps to protect the confidentiality and identity of a Whistle Blower, subject to legal or regulatory requirements. In instances where the Group is legally obligated to provide such information, for example, to government or regulatory entities as part of investigations into allegations, the Whistle Blowing Officer will inform the Whistle Blower in advance and advise him/her of the process.

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- 6.2.4 When required, the Whistle Blowing Officer may request more information from the Whistle Blower and/or request a meeting to discuss further details or the nature of allegation. It is important that relevant, actionable information is provided in order for allegations to be substantiated and to aid in investigations.
- 6.2.5 Meeting requests made to the Whistle Blowing Officer will be assessed on a case-by-case basis.
- 6.2.6 The time needed for investigations to be closed will depend largely on the nature of the allegation and the supporting information that is provided.
- 6.2.7 The Whistle Blowing Officer may form an investigations committee made up of independent representatives of relevant departments such as Finance, in-house Legal and external counsel, IT, Internal Audit, Human Resources and other stakeholders to investigate the allegations. This is to ensure all the relevant considerations are taken into account, agreement about approach is reached, appropriate and detailed planning is undertaken, and that appropriately skilled and experienced resources are engaged to deal with the issue objectively and effectively.
- 6.2.8 In some cases, the Whistle Blowing Officer may want to exhibit greater transparency through engaging independent investigation resources. This is particularly important where the issue being reported is one that may attract the attention of a regulator. Under these circumstances, engaging an independent, specialist third party forensic investigation provider may be the best option. The Whistle Blowing Officer may also refer the allegations to the police or engage the service of external auditors, independent investigator or forensic experts.

### 6.3 Investigation

- 6.3.1 Often, Whistle Blower’s allegations may lack sufficient detail to warrant a full investigation or may even be false information, e.g., an offending employee making allegations against another employee in order to divert suspicion from themselves, or just to be plain vexatious or mischievous.
- 6.3.2 As such, any investigation, but more so in the case of the investigation of allegations made by a Whistle Blower, must be carried out with the utmost objectivity and be based on the principles of fairness and natural justice.
- 6.3.3 Preliminary and where possible, confidential investigations must first be carried out to establish whether there is any evidence to support the Whistle Blower’s allegations. Where this is not possible, then the specific issue reported can be monitored. In the case where evidence to support the allegations is identified, more extensive and detailed investigations should be undertaken.
- 6.3.4 An Incident Response or Investigation Policy should also be formulated to provide guidance about matters such as, but not limited to, how internal investigations should be conducted, by whom and when to seek the assistance of third parties.

### 6.4 Reporting/Closure

- 6.4.1 Following the conclusion of the investigation, the Whistle Blower will be informed appropriately.
- 6.4.2 Investigations into the allegations may reveal gaps in the Group’s internal control procedures. In such cases, the Group will take the necessary actions promptly to address the gaps. Some investigations may lead to disciplinary measures by the Group, and some could be private in nature which the Whistle Blowing Officer may not be able to provide updates of the investigations or details of any actions taken. However, he will inform the

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Whistle Blower that an investigation has been completed and disciplinary action has been taken against the suspected person.

- 6.4.3 The Whistle Blowing Officer, with the assistance of management, will retain all records and keep them strictly confidential.
- 6.4.4 The Audit Committee should be responsible for oversight and monitoring of whistle blowing.
- 6.4.5 A summary of all whistle blowing submissions must be submitted to the Audit Committee and Board of Directors every half-yearly.

### 7.0 PROTECTION OF WHISTLE BLOWERS AGAINST REPRISAL AND CONFIDENTIALITY

- 7.1 All submissions by Whistle Blowers will be treated in strict confidence to the extent that it is lawful, and the investigative process allows during investigation. Should employee self-disclose their identity, the Group will no longer be obligated to maintain such confidentiality.
- 7.2 Whistle-Blower will be protected from any discrimination, harassment, victimization, bullying or any form of unfair treatment. Any allegations made by the Whistle-Blower will not influence or be influenced by any unrelated disciplinary action against or any redundancy procedures that may affect him/her.
- 7.3 All investigations into whistle blowing allegations will be conducted discreetly, subject to legal or regulatory requirements.
- 7.4 While the Whistle Blowing Officer takes all allegations seriously, the Whistle Blowing Officer does not act on correspondence which are clearly frivolous, vexatious or meant solely for abuse. The Group may take disciplinary actions against a person who intentionally or wilfully gives false or misleading allegations. However, if an allegation is raised in good faith and is subsequently confirmed by the investigation to be false, no action will be taken against the person who made the report.

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**WHISTLE BLOWING REPORT FORM****Annex A**

Please provide the following details for any suspected serious misconduct or any breach or suspected breach of law or regulation that may adversely impact the Company and submit the form directly to the Whistle Blowing Officer via email as per the contact details indicated in page 2 of the Whistle Blowing Policy. Please note that you may be called upon to assist in the investigation, if required.

REPORTER'S INFORMATION		SUSPECT'S INFORMATION	
*Name:		Name:	
*Employee No:		Employee No:	
*Designation:		Designation:	
*Department:		Department:	
*Contact Numbers:		Contact Numbers:	
*E-Mail Address:		E-Mail Address:	

**\*Compulsory Fields**

**COMPLAINT:** Briefly describe the misconduct / improper activity and how you know about it. Specify what, who, when, where and how. If there is more than one allegation, number each allegation and use as many pages as necessary.

<b>1. What misconduct / improper activity occurred?</b>
<b>2. When did it happen? When did you notice it? Where did it happen?</b>

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**3. Is there any evidence that you could provide us? + Or any other details or information which would assist us in the investigation?**


**4. Are there any other parties involved other than the suspect stated above?**


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<b>5. Any other comments?</b>	
<b>Signature</b>	
<b>Date</b>	

**Note:** + You SHOULD NOT attempt to obtain evidence for which you do not have a right of access since Whistle Blowers are “reporting parties” and NOT “investigators”.