

WHISTLE BLOWING POLICY

Document No.	HR-PL-006	Revision No.	1
Original Date	09 Jul 2019	Review Date	

WHISTLE BLOWING POLICY

To All Employees of AMOS GROUP LIMITED & its subsidiaries/associated companies:

The Board of Directors and Management of **AMOS GROUP LIMITED** are committed to maintaining a high standard of corporate governance. 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, the Company expects honesty, integrity and accountability at every level of the Company. 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 Company and its management.

Purpose

The purpose of this whistle blowing policy is to put in place an arrangement providing guidance on suspicion, reporting and investigation of fraudulent practices within the Company and its subsidiary/associated companies (collectively the “Group”).

Objectives

The objectives of the policy are:

- To maintain a high standard of corporate governance
- To provide a channel of communication to the employees of the Group to report fraudulent practices and to guide employees on actions to address their concerns on suspicions fraudulent activities
- To provide a process in investigations and management reporting

Scope of Policy

This policy deals with concerns on improprieties and wrongdoings:

- Affecting the financial position of the Company;
- Relating to the honesty and integrity of the Company’s dealings;
- Relating to the honesty and integrity of any employee or director in the course of his or her employment or dealings with or on behalf of the Company, including:
 - Conflicts of interest. An employee or officer should always act in the best interest of the Company. A “conflict of interest” occurs when an individual’s personal interests interfere or appears to interfere with the interests of the Company.
 - Taking Advantage of Corporate opportunities. Employees and directors are prohibited from taking advantage of corporate property, information, or position, or opportunities arising from these, for personal gain or to compete with the Company.
 - Confidentiality. Employees and directors must maintain the confidentiality of information entrusted to them by the Company or its customers, except when disclosure is authorized or legally mandated.
 - Fair dealing. Each employee and director should endeavor to deal fairly with the Company’s customers, suppliers, competitors and employees. None should take unfair advantage of anyone through dishonesty, misrepresentation of material facts or any other unfair practice.
 - Protection and proper use of company assets. All employees and officers should protect the Company’s assets and ensure their efficient use for legitimate business purposes.
 - Compliance with laws, rules and regulations (including insider trading laws). We actively promote compliance with laws, rules and regulations, including insider trading laws. Insider trading is both unethical and illegal.

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- Unethical behavior. We actively promote ethical behavior and encourage employees to report any misconduct in this regard.

This policy applies to any of the above actions involving the Group and existing or previous employees, any external parties such as suppliers, vendors, contractors, consultants etc. and/or any other parties whom the Group has a business relationship with.

Employees of the Group are responsible to highlight any suspicion of fraudulent practices and inappropriate activities within the Group and bring them immediately to the attention of the Chairman of Audit Committee who is the Whistle blowing Officer.

The Whistle Blowing Officer

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 : sk88.sk@gmail.com HP: +65 9873 8150

What is not covered by this policy

Employees should not use the avenues provided by this policy to deal with any matters that are covered by other procedures even if serious or sensitive such as:

- Complaints about the terms or other aspects of your employment
- Customers' complaints about our products and services

Administration

The Whistle Blowing Officer, with the assistance of Audit Committee, will be responsible for the administration of this policy, which will be reviewed annually by the Board of Directors.

Whistle Blowing Procedures

Please refer to Annex A for the procedures for reporting and investigating suspected fraud, corruption, dishonest practices under this policy.

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**ANNEX A to
Whistle Blowing Policy**

To All Employees of AMOS GROUP LIMITED:

WHISTLE BLOWING PROCEDURES

Objective

To provide a well-defined and accessible channel within the Group for reporting fraud, corruption, dishonest practices or other similar matters and how investigation would be initiated upon such reporting.

Raising concerns

If you receive emails, letters from external parties/unknown source, or you discover or become aware of any fraud, corruption, dishonest practices, impropriety or wrongdoing in connection with the affairs of the Group, it is your responsibility to report this information or concerns immediately without discussing or speculating with your fellow friends/colleagues.

In addition, if you receive phone calls from external parties/unknown source reporting fraud, corruption, dishonest practices, impropriety or wrongdoing in connection with the affairs of the Group, please do not engage/participate or provide any information, transfer the call to your manager or Executive Management Team Member(s) or politely, direct the caller to one of the Whistle Blowing Officers which can be found on Company's website.

How to raise concerns

You may raise your concerns with your manager or Executive Management Team Member(s). Then, the manager or Executive Management Team Member(s) shall decide depending on the seriousness, sensitivity and "who is involved" of the matter and escalate the matter appropriately.

Importantly, you may also contact the Whistle Blowing Officer directly. Information on how to contact the Whistle Blowing Officer can be found in the Whistle Blowing Policy ([Whistle Blowing Policy](#)) and on the Company's website.

You can choose to raise your concern by forwarding the information you received or sending a letter or email or by telephone. However, we strongly suggest that concerns be put in writing by providing as much information and particulars relating to the concerns as possible - including relevant names, dates and places. Although you will not have to prove that any of your allegations are true as if you are in a court of law, you will have to show that there are good reasons for your concern.

What if concerns involved a Whistle Blowing Officer or Management?

In this case or having raised a concern, you feel, for good reason, that the superior or the Whistle Blowing Officer dealing with you is involved or not acting appropriately, the matter should be reported directly to the Chairman of the Audit Committee or any member of the Audit Committee. All the members of the Audit Committee are independent non-executive directors.

If for any reason you are not comfortable doing so, you should consider reporting the matter to the Chairman of the Board or to the whole Board.

If in doubt as to what to do, please consider getting advice from the Chairman of the Audit Committee who is an independent and non-executive director of the Company.

Responding to concerns raised

How concerns are dealt with shall depend on the nature of the allegations being made, the urgency of the matter and who are involved. All reported concerns will be investigated.

An initial evaluation of the concerns raised and the information and documents you have provided will be done. It will then be decided whether and how best to go about instituting preliminary investigations

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ANNEX A to Whistle Blowing Policy

and inquiries and the gathering of relevant documents and what action should be taken, if any. Please refer to the investigation procedure under the paragraph titled “Investigation.

The concerns reported may be investigated by the Whistle Blowing Officer together with 2 independent management staff or may be referred to:

- the police;
- other agencies;
- our external auditors; or
- an independent investigator.

It is also possible that the concern may be dealt with by or under any other established procedures or policies. We may be able to settle some concerns without carrying out any investigation or inquiry by taking an action agreed by you. If we need to take urgent action, we will do so before carrying out any investigations. We will act as swiftly as the nature of the allegations and the investigations needed allow.

Keeping the employee informed

Within 10 working days of you raising a concern, the Whistle Blowing Officer concerned will acknowledge that your concern has been received and explain how the matter is being handled.

Unless there are very extenuating circumstances, you will be kept informed of the general progress of the investigations.

Meetings with the Whistle Blowing Officer or anyone charged with carrying out investigations (whether to keep you informed or in the course of investigations) will normally take place in his or her office but can be arranged elsewhere. However, meetings will not be held in your home unless there are exceptional circumstances.

If you have requested confidentiality, you will not be required to meet with anyone except the Whistle Blowing Officer you initially approached.

Protecting you

We understand that deciding to blow the whistle is not easy. Please be assured that if you have acted in good faith, you have nothing to fear.

If you raise a concern which you believe is true, appropriate action will be taken to protect you from any harassment, victimization or bullying.

Confidentiality will, to the extent that it is lawful and the investigative process allows, be maintained during investigation. Should you self-disclose your identity, we will no longer be obligated to maintain such confidence.

The concerns and allegations and any investigations which must be made and the outcome shall be dealt with discreetly and made known only to such persons and to the extent needed to deal effectively with your complaint.

You should also know that any allegation you make will not influence, or be influenced by any unrelated disciplinary action against or any redundancy procedures that may affect you.

Anonymous allegations

We encourage you to identify yourself when making an allegation. Even if you feel that you cannot give your name, our Whistle Blowing Officer will still consider the matters raised seriously. However, the fact that the complaint has been made anonymously will be taken into account in evaluating its merits.

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Please bear in mind also that investigation and the taking of quick and effective action may be impeded if the Whistle Blowing Officer in charge does not have access to you. For instance, additional information known only to you may be required in order to proceed further with the investigations.

Unconfirmed allegations/False allegations

If a concern raised in good faith is not subsequently confirmed by the investigation, no action will be taken against the person who made the report. However, we take a serious view of malicious or vexatious reports, and of any person who intentionally or wilfully gives false or misleading information against someone else. Therefore, disciplinary action, or if appropriate, legal action, may be taken against a person who makes any such report.

Investigation

Once whistle blowing is initiated, the Whistle Blowing Officer and any member of the Board of Directors together with persons in management, with copy to the Chairman of the Board, will conduct an initial assessment on the Whistle Blowing Report form to determine how the investigation should proceed.

The Investigation Committee, which comprises the Whistle Blowing Officer and two independent management staff as recommended by the Board of Directors, may contact the whistle-blower and any party(ies) or personnel for further information and/or any documents that can shed light to the investigation during the course of the investigation.

The Investigation Committee must exercise great care and sensitivity and timeliness whilst carrying out the investigation to avoid “misleading or wrongful” conclusions or actions which might affect the evidence of the investigation or mistaken accusation of any party(ies).

An investigation report will be put up by the Investigation Committee to the CEO and/or his designate(s) for review and approval. Upon approval, recommended actions will be initiated. Neither the Whistle Blowing Officer nor the Investigation Committee has the authority to terminate any employee found guilty of any of the above action.

Investigation results kept confidential will NOT be disclosed or discussed with anyone other than those with a legitimate need to know.

A summary of all whistle blowing activities prepared by Whistle Blowing Officers is to be submitted on a quarterly basis to the Audit Committee and Board of Directors.

Audit Committee and Board of Directors are to review actions taken by the Company towards whistle blowing initiative and ensure fraudulent practices are reviewed without prejudices or biasness and executed with professional integrity in compliance with the Company’s policy.

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