

WHISTLEBLOWING POLICY

1. Policy Statement

Lintec & Linnhoff Holdings Pte. Ltd. and its subsidiaries (“**Lintec & Linnhoff**”) are committed to maintain a high standard of transparency, accountability and integrity in our business conduct.

This Whistleblowing Policy (“this Policy”) aims to:

- provide a safe and reliable avenue for persons to report any wrongdoings including actual or suspected fraud or violation of Lintec & Linnhoff’s Code of Conduct or any applicable law or company policy (a “reportable concern”) without fear of reprisals when whistleblowing is done in good faith; and,
- ensure that arrangements are in place to facilitate independent, fair and robust investigation of the reported concern and for appropriate follow up actions to be taken.

The Group Ethics & Compliance committee oversees the effective implementation of this Whistleblowing Policy. The committee provides guidance and high-level oversight on high priority investigations and reports its findings directly to the Board of Directors.

2. Scope and Application

This Policy applies to all persons, including Lintec & Linnhoff’s Board of Directors and all employees (permanent, temporary, contract) working in Lintec & Linnhoff, including joint ventures and associates where Lintec & Linnhoff has management control. Employees seconded to companies where Lintec & Linnhoff does not have management control are also expected to abide by this Policy.

Joint ventures and associates for which Lintec & Linnhoff does not have management control are strongly encouraged to adopt this Policy or incorporate key elements of best practices in this Policy into their existing policy.

Any deviation from this Policy or subsequent changes must be approved by the Policy Owner.

3. Reportable Concern

Employees and external parties are encouraged to come forward to report any actual or suspected fraud or wrongdoings (“reportable concern”) listed below as soon as he/she becomes aware of it.

- Fraud or theft
- Bribery and corruption
- Fraudulent accounting practices
- Conflict of interest violation
- Non-compliances with laws and regulations
- Non-compliances with company policies & procedures, including Code of Conduct
- Unethical or improper conduct, including discrimination / harassment
- Health, safety, security and environmental matters

Other reports that are not within the ambit of this Policy, such as service complaints, operational matters and staff grievances should be made to the relevant Market Departments or Group Human Resource for follow-up actions.

4. Whistleblowing Channels

All persons can report or redirect reportable concerns via the following channels:

- Email: compliance@lintec-linnhoff.com
- Call: (65) 68631111
- Website: Whistleblowing Portal (<https://wbportal.Lintec & Linnhoff.com-TBA>)
- Address: 71 Tech Park Crescent, Singapore 638072

The type of information required when reporting a reportable concern include:

- Your name and contact details
- Your relationship with Lintec & Linnhoff
- Names of the people / organisations involved and their relationship with Lintec & Linnhoff
- The details of the incident (what happened, where, when and how often did it occur)
- Whether management has been notified (if so, whom)
- How you got to know of the incident
- Provide supporting evidence to substantiate the allegations

5. Confidentiality and Non-retaliation

Lintec & Linnhoff is committed to use reasonable endeavours, within the limits of applicable laws and regulations, to protect the identity of the Whistleblower, and all persons involved in the investigations of potential fraud or misconduct. The identity of the Whistleblower will be disclosed on a need-to-know basis to Group Ethics & Compliance committee, or as required under any applicable law.

Whistleblowers are encouraged to provide their names and contact details in confidence, rather than anonymously. However, should the Whistleblower choose to remain anonymous, the committee's investigation process and ability to address the concerns may be hindered if he / she cannot be contacted for clarification.

Lintec & Linnhoff does not tolerate the harassment or victimisation of a Whistleblower who reports a concern in good faith. If it is determined that a Whistleblower was subject to retaliatory actions because of his / her report, appropriate remedial actions will be taken by the Group Ethics & Compliance committee under the Board of Director's directives.

6. Frivolous and Malicious Whistleblowing

Lintec & Linnhoff treats all reported concerns, including anonymous reports, seriously. Lintec & Linnhoff strives to handle each report with impartiality, fairness and confidentiality. As such, Lintec & Linnhoff does not tolerate the misuse of whistleblowing channels for personal gains nor condone frivolous and/or malicious whistleblowing.

If the results of the investigation show that the Whistleblower acted maliciously in reporting his / her concern, appropriate actions will be taken, including disciplinary action up to and including termination of employment.

Examples of frivolous and malicious whistleblowing includes, but is not limited to:

- a. having no reasonable grounds to believe that the information he / she provided was true and accurate; or
- b. knowingly spreading false information with the intent to damage another party's reputation or cause distress to that party.

7. Communication of this Policy

This Policy shall be communicated to external parties via the corporate website, and Lintec & Linnhoff's employees via onboarding and refresher trainings and as and when requested by the Group Ethics & Compliance committee or Board of Directors.

