

HARPS GLOBAL PTE. LTD.

WHISTLEBLOWING POLICIES AND PROCEDURES



HARPS GLOBAL PTE. LTD.

ORIGINATION

Internal Review Date	Name	Designation	Signature	Date
25-Nov-2021	Lim Ka-Tsung Joachim	Head of Legal & Compliance		25-Nov-2021
30-Aug-2023	Veronica How	Group Chief Financial Officer		30-Aug-2023

REVISION HISTORY

Revision Code	Revision Description	Person in Charge	Effective Date
00	New Procedure in-place	NTH	01 st Jan 2021
01	Revision to reflect the company status change from S/B to Bhd	NTH	04 th Feb 2021
02	Reviewed by Legal & Compliance	NTH, JL	01 st Dec 2021
03	Revision to reflect the company name change HARPS Holdings Berhad to HARPS Global Pte. Ltd. Reviewed and approved by Board.	VH	1 st Sep 2023

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Objectives

HARPS GLOBAL PTE. LTD. ("HARPS") expects high standards of ethical, moral and legal business conduct. HARPS and its subsidiary companies ("HARPS Group" or "the Group") takes a serious view of any wrongdoing on the part of any of its Directors, Group Executive Committee member, Employees, and Vendors, in particular with respect to their obligations on the Group's interests.

Whistleblowing is defined in this Policy as an attempt by any stakeholder or party to disclose, through established channels, genuine concerns about malpractice, impropriety, statutory non-compliance or wrongdoing by any personnel within the Group.

This Policy is in line with the whistleblower national law wherein provisions have been made to protect the whistleblower against being dismissed or penalised by their employers or superiors as a result of disclosing serious concerns and to ensure **NO** whistleblower should feel he / she is at a disadvantage in raising legitimate concerns.

Policy and Protection

This Policy is designed to provide guidance to stakeholders of the Group to report or disclose through established channels, concerns about any improper conduct or misconduct, or failure to comply with regulatory requirements that is taking place/ has taken place/ may take place in the future. This policy aims to encourage the whistleblower to feel confident in raising disclosures in HARPS' interest about suspected serious misconduct in the Group, without fear of reprisals or victimisation, even where the disclosure is not subsequently confirmed by an investigation.

The types of improper conduct shall include, but not limited to the following:

- Fraud (embezzlement, theft and misappropriation) of HARPS Group's funds or assets;
- Bribery, corruption or money laundering;
- Criminal breach of trust, abuse of power and position or blackmail;
- Improprieties and irregularities in accounting and financial reporting;
- Improper or unethical conduct or behaviour within the meaning of HARPS Group's Code of Conduct or other HARPS Group's policies;
- Unauthorized disclosure or use of confidential information of HARPS Group;
- Conflict of interest within the meaning of HARPS Group's conflict of interest policy;
- Misuse of HARPS Group's properties, assets or resources;
- Non-compliance with HARPS Group's policies and procedures or breach of internal control;
- Acts or omissions which are deemed to be against the interests of the HARPS Group;
- Non-compliance with laws, regulations, requirements of statutory bodies or public policies;
- Danger to health and safety of any personnel of HARPS Group or any other individual;
- Damage to the environment;
- Sexual harassment;
- Unethical behaviour; and

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- An accomplice to or deliberate concealment of any or a combination of the above matters or other acts of wrongdoing.

a) Anonymity

The Policy encourages whistleblowers to put their names to allegations because appropriate follow-up questions and investigation may not be possible unless the source of the information is identified. However, whistleblowers may remain anonymous, if they choose to do so. Anonymous whistleblowers are encouraged to provide an email address or other contact information to facilitate proper investigation.

Whistleblowers are advised to provide sufficient information to enable the Group to conduct investigation.

Additionally, the factors to be taken into account will include:

- i) Seriousness of the issue raised;
- ii) Credibility of the concern; and
- iii) Likelihood of confirming the allegation from attributable sources.

b) Confidentiality

All concerns will be treated with utmost confidentiality and every effort will be made NOT to reveal the identity and particulars or the whistleblower if that is his/her wish. The Group will only reveal information on a “need to know” basis or if required by law, court or authorities. Information about the action being taken to address the concern will be provided to the whistleblowers who raised the concern at the appropriate time.

c) Protection

This Policy provide assurance that the whistleblower will not be at risk of losing his/her job or suffer any form of biasness, retaliation, retribution or harassment provided that the disclosure is made in good faith even if the investigation later reveals that the whistleblower is mistaken as to the facts, information and/or regulations involved. This Policy does not, however extend to anyone who wilfully or maliciously raises a concern, knowingly or believing the information is false or untrue.

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How to Raise A Concern

Any concern on any personnel should, at first instance, be reported to their immediate superior, where possible. However, the most appropriate person to contact or to report a concern may depend on the sensitivity of the issue involved and who is suspected of the malpractice.

Therefore, if the stakeholder or party prefers, they may utilise any one of the following mechanisms:

I) In Writing – *Marked* **Strictly Private and Confidential - Whistleblowing**

Address: Board of Director
HARPS Global Pte. Ltd.
9 Straits View, #08-10A,
Marina One West Tower,
Singapore 018937

II) Via Email – to gwb.hgpl@gmail.com

Procedures

The investigation process shall be as follows:

- Full details and clarifications of the concern / allegation shall be obtained.
- Depending on type / nature of the reported concern / allegation, the Board of Director holds the highest authority to form an investigating panel which may consist of the relevant business division / personnel appropriately placed to address the reported concern / allegation.
- If appropriate, the investigating panel should consult with the Board of Director or other Group Executive Committee member and consider the involvement of the Company's internal auditors and/or the police at this stage.
- Concern / allegation shall be fully investigated into by an investigating panel with the assistance from the appropriate personnel / professionals / bodies.
- Findings regarding the concern / allegation and validity of the concern / allegation will be detailed in a written report together with conclusion of the investigation. The report will be passed to the Board of Director.
- Thereafter, the Board of Director will decide on the appropriate action to take. If the complaint is discovered to be valid, disciplinary or other appropriate action will be taken.
- The whistleblower will be kept informed of the progress of the investigation, if appropriate, and on the final outcome of the Company's decision and action.

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What happens after the investigation is completed?

- Findings of the investigation(s) will be communicated to the rest of Group Executive Committee and/or Human Resources for any necessary action.
- The investigating panel will communicate the conclusion of all findings to the whistleblower as a matter of policy, for closure.

Safe-keeping of Records

All concerns / allegations received in writing via the above-mentioned channels together with the relevant investigation documents are to be retained by the Group for a minimum period of 7 years.

All reports, supporting evidence, findings of investigations and implementation of corrective actions shall be maintained and monitored by the Human Resource Department.

Oversight and Ownership of Policy

- The Board of HARPS has the overall responsibility for this Policy and shall oversee the implementation of this Policy.
- The Board has delegated the responsibility for the administration and implementation of the Policy to the Human Resources Department.
- The use and effectiveness of this Policy shall be regularly monitored and reviewed by the Group HR Business Partner (HRBP), who is the owner of this document and shall be responsible for incorporating any amendments and updates into this document, after obtaining the approval of the Group Executive Committee member for such amendments and updates prior to disseminating the same to the relevant parties.
- The Group will review this Policy at least once every 3 years to assess its effectiveness.

- END OF POLICY -