

LanTroVision Whistleblowing Policy

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DOCUMENT CONTROL SHEET

Contact for Enquiries

If you have any questions regarding this document, please contact Receiving Officer:

Kenneth Ang	<u>whistleblowing@sg.lantro.com</u>
Lim Lee Choo	<u>whistleblowing@sg.lantro.com</u>

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Article 1 (Purpose)

1. LanTroVision (the “Company”) does not tolerate any malpractice, impropriety, statutory non-compliance or wrongdoing by employees in the course of their work. Consistent with its “zero tolerance” stance to fraud, bribery, corruption and other unethical behavior or conduct, the Company has adopted this Whistleblowing Policy (the "Policy"). The Policy aims to:
 - 1) provide a framework to promote responsible and secure whistleblowing without fear of adverse consequences;
 - 2) provide a trusted avenue for reporting by employees or outside parties of such matters to the Company, without fear of reprisal, discrimination, or adverse consequences; and
 - 3) permit the Company to address such reports by taking appropriate action, including, but not limited to, disciplining or terminating the employment and/or services of those responsible and protect genuine whistleblowers from any unfair treatment as a result of their report.
2. This Policy shall also apply to subsidiaries of the Company. Where there are conflicting rules between this Policy and those owned by subsidiaries, Compliance Officer of the subsidiary shall report to the Group Compliance Officer and consult on measures to be taken.

Article 2 (Scope of Application)

1. This Policy shall apply to all employees and outside parties, such as suppliers, customers, contractors and other stakeholders associated with the Company and its subsidiaries.
2. If this Policy does not provide a precise answer to a particular situation, the Receiving Officer identified in Article 3.4 shall be consulted.

Article 3 (Reporting Mechanisms and Confidentiality)

1. The Company encourages employees and outside parties to put their names to their allegations whenever possible. Concerns or irregularities expressed anonymously are more difficult to act upon effectively, but they shall be considered, taking into account the seriousness and credibility of the issues raised, and the likelihood of confirming the allegation from attributable sources and information provided. All concerns or irregularities raised shall be treated with confidentiality and every effort shall be made to ensure that confidentiality is maintained throughout the process.
2. Concerns may be raised verbally or in writing. As it is essential for the Company to have all critical information in order to be able to effectively evaluate and investigate a complaint, the report made shall provide as much detail and be as specific as possible.

Article 3 (Reporting Mechanisms and Confidentiality) (cont'd)

3. The report shall include the following, where possible:
 1. Name(s) of person(s)/party(ies) involved
 2. Date, time and location of incident
 3. Frequency of occurrence of the incident
 4. Value of any money or assets involved
 5. Physical evidence
 6. Details of incident
 7. Any other information that may substantiate the report

We encourage whistleblowers to provide their names and contact numbers to facilitate investigations. Whistleblowers shall report their concerns in good faith. The whistleblower's identity and the concerns raised will be kept confidential, unless as required by the law to reveal to parties such as lawyers, the police or investigators.

4. The personnel set up to facilitate the reporting of incidents and the handling of information or evidence on matters that will give rise to whistleblowing ("Receiving Officer") are Mr Kenneth Ang Ee Tong, Chief Operating Officer and Ms Lim Lee Choo, Chief Financial Officer. The contact details of the Receiving Officer are as follows:

Receiving Officer	Chief Operating Officer, Chief Financial Officer
Email	<u>whistleblowing@sg.lantro.com</u>
Mail Address	Attention: Receiving Officer 8 Ayer Rajah Crescent Singapore 139939

5. Reports raised to other parties within the Company shall be directed to the Receiving Officer, who is responsible for maintaining a centralized repository of all reported cases and ensuring that issues raised are properly resolved. All matters reported shall be reviewed within a reasonable timeframe, and after due consideration and inquiry, a decision shall be taken on whether to proceed with a detailed investigation. Guidance/direction may be sought from the Managing Director ("MD") and other appropriate parties. While all reports received by the Receiving Officer shall be reported to the MD, whistleblowing reports alleging fraud, bribery and corruption shall be escalated to the Chairman of the Board of LanTroVision.
6. In addition, where the reports relate to a senior executive and/or the MD, the Receiving Officer shall escalate these to the Chairman of the Board, who shall decide whether to report the matter to the Board. Other than those reports which are escalated to the Chairman of the Board, the MD shall decide on the cases those which ought to be escalated to the Executive Committee and the Chairman of the Board of LanTroVision.

Article 3 (Reporting Mechanisms and Confidentiality) (cont'd)

7. Reportable suspected incidents and/or wrongdoings include, but are not limited to:
 - 1) misconduct relating to accounting, auditing or disclosure matters, forgery;
 - 2) corruption, bribery;
 - 3) abuse and misrepresentation of power and authority;
 - 4) any criminal offence or failure to comply with laws and regulations;
 - 5) discrimination based on gender, race, disabilities;
 - 6) significant breaches of company policy of internal controls;
 - 7) endangerment of the health and safety of an individual, harassment;
 - 8) misappropriation of assets/funds and classified documents or theft;
 - 9) any other matters involving employee misconduct. conflict of interest, insider trading, collusion with competitors; or
 - 10) concealment of any of the above

Article 4 (Safeguards)

1. The Company prohibits discrimination, retaliation or harassment of any kind against a whistleblower who submits a complaint or report in good faith. If a whistleblower believes that he or she is being subjected to discrimination, retaliation or harassment for having made a report under this Policy, he or she shall immediately report those facts to the Receiving Officer. Reporting shall be done promptly to facilitate investigation and the taking of appropriate action.
2. At the appropriate time, the party making the report/complaint may need to come forward as a witness.
3. If an employee or outside party makes an allegation in good faith but it is not confirmed by the investigation, no action shall be taken against him or her. If, however, an employee has made an allegation frivolously, maliciously or for personal gain, disciplinary action may be taken against him or her. Likewise, if investigations reveal that the outside party making the report/complaint had done so maliciously or for personal gain, appropriate action, including reporting the matter to the police, may be taken.

Article 5 (Handling of Complaints)

1. The Receiving Officer, may, in consultation with the MD and/or senior management, direct the complaint to the division/department best placed to address it, or lead the investigation to ensure prompt and appropriate investigation and resolution. All information disclosed during the course of investigation shall remain confidential, except as necessary or appropriate to conduct the investigation and to take any remedial action, in accordance with any applicable laws and regulations.

Article 5 (Handling of Complaints) (cont'd)

2. The Company reserves the right to refer any concerns or complaints to appropriate external regulatory authorities. Depending on the nature of the complaint, the subject of the complaint may be informed of the allegations against him or her and be provided with an opportunity to reply to such allegations.
3. Employees who fail to cooperate in an investigation, or deliberately provide false information during an investigation, shall be subject to strict disciplinary action up to, and including, immediate dismissal.
4. If, at the conclusion of an investigation, the Company determines that a violation has occurred or the allegations are substantiated, effective remedial action commensurate with the severity of the offence shall be taken.

Article 6 (Modification)

1. At least once a year, the Company shall review this Policy to maintain compliance with applicable laws and regulations or accommodate organizational changes. This review shall be carried out by the Receiving Officer and subject to the approval of the MD.