

WHISTLE BLOWING POLICY

1.0	Objective
1.1	<p>Secura Group Limited (“SGL”) is committed to a high standard of corporate governance.</p> <p>In line with this commitment, the Whistleblowing Policy (“Policy”) aims to</p> <p>(a) provide a trusted avenue for employees, vendors, customers and other stakeholders to report serious wrongdoings or concerns, particularly in relation to fraud, governance or ethics, without fear of reprisals when whistleblowing in good faith; and</p> <p>(b) ensure that robust arrangements are in place to facilitate independent investigation of the reported concern and for the appropriate follow-up actions to be taken.</p>
2.0	Scope
2.1	<p>This Policy applies to all matters involving the Group’s employees and any other stakeholders / persons providing goods and services to the Group, including consultants, vendors, independent contractors, external agencies and/or any other party with a business relationship with the Group.</p>
2.2	<p>This Policy does not apply to grievances concerning an individual’s terms of employment or an employee performance matter and such matters shall be dealt with in accordance with Group Human Resource guidelines and policies. Should it be determined during the preliminary investigation that the matter disclosed does not fall within the scope of this Policy, such matters will be transferred and dealt with by the appropriate personnel of the relevant department for appropriate procedures and actions to be taken.</p>
2.3	<p>No employee shall use his / her position to prevent other employees from exercising their rights or complying with their obligations as indicated in this Policy.</p>
3.0	Definitions
3.1	<p>“Whistleblowing” is defined as the deliberate, voluntary disclosure or reporting of an individual or organisational malpractice by any person on an actual (past or present) or suspected improper conduct within the Group or organisation based on his or her reasonable and honest belief.</p>
	<p>The person who reports, discloses or alerts the serious concerns of improper conduct is referred to as “Whistleblower”.</p>
	<p>“Whistleblower Committee or WBC” which comprises key Senior Management of the Group who is responsible for championing the Whistleblower Policy and overseeing its implementation and effectiveness. The following are the WBC of the Group who will be assisted by the Group Human Resource.</p> <ul style="list-style-type: none"> • Group Chief Executive Officer (“GCEO”) • Group Chief Financial Officer (“GCFO”) • Group Human Resource Manager (“GHR”)
	<p>“Investigation Officer” is a person or a team of people nominated by the WBC to carry out an investigation of a Whistleblower Report.</p>
4.0	References
	<p>NA</p>

5.0 SOP Details

5.1 Reportable Incidents

Some examples of concerns covered by this Policy include: -

- violation of the Group's Code of Conduct and other policies and procedures;
- fraud, misappropriation or financial irregularity;
- corruption, bribery, money laundering or blackmail;
- criminal offences;
- abuse of power, authority or position;
- misuse of company property;
- anti-competitive conduct;
- failure to comply with legal or regulatory obligation;
- workplace discrimination and harassment;
- endangerment of an individual's health and safety;
- concealment of any or a combination of the above; and
- any other concerns that could subject any part of the Group to serious legal or reputational liability

The above list is not exhaustive and are only examples that may expand or change, as events may dictate.

5.2 Protection Against Reprisals

5.2.1 The Group 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 subject to discrimination, retaliation or harassment for having made a report under this Policy, he or she should immediately report these facts to the GCEO or if the GCEO is the subject of the complaint, to the Chairman of the Board. Reporting should be done promptly to facilitate investigation and the taking of appropriate action.

5.2.2 If an employee raises a genuine concern and "whistleblow" under this Policy, he/she will not be at risk of losing their job or suffer retribution or harassment, if they are acting in good faith.

5.2.3 However, the Company does not condone any frivolous, mischievous or malicious allegations. Employee(s) making such allegations shall face disciplinary action in accordance with the Company's disciplinary procedures. Likewise, if investigations reveal that the outside party making the complaint had done so maliciously for personal gain, appropriate action may be taken in accordance with the law.

5.3 Confidentiality

5.3.1 All reports of incidents, including information or evidence provided, on matters relating to whistle blowing will be handled discreetly and every effort will be made to maintain confidentiality of the information provided, within the limits of the law.

5.3.2 The identity of the individual making the allegation shall be kept confidential so long as it does not hinder or frustrate any investigation. However, the investigation process may reveal the source of the information and the individual making the disclosure may need to provide a statement as part of the evidence required.

5.4 How to Raise a Concern or Provide Information

5.4.1 Who to Report To:

Option One : Report to his/her immediate supervisor

Option Two : If the concern involves the employee's immediate supervisor, manager or Head of Department, or if for any reason he/she prefers them not to be told, they may report to the designated officers as follows: -

- (a) MD, Guarding
- (b) GM, System Integration, Print BU
- (c) Group Human Resource Manager
- (d) GCFO
- (e) GCEO

Option Three:

Report directly to the Chairman of the Audit Committee as follows:

Attention : Chairman of the Audit Committee

Address : 38 Alexandra Terrace Level 6 Singapore 119932

Email : ac@securagroup.sg

5.4.2 How to Make the Report:

- Concerns or information should be raised or submitted in writing (letter or email), setting out the background or history of events and the reasons for concern.
- If the Whistleblower are not comfortable about writing in, they may telephone or arrange to meet the appropriate officer in a private setting.

5.4.3 Information Required for Investigation

- (i) The Group will maintain the confidentiality of the identity of the Whistleblower to the extent that is practicable and appropriate under the circumstances, having regard to all the relevant legal requirements. Whistleblowers are cautioned that it may be necessary to disclose their identities to facilitate investigations and may be also required to give evidence in disciplinary proceedings or legal proceedings, where relevant.
- (ii) A Whistleblower can enhance the efficiency of investigating concerns by providing complete and accurate information in the report. Information which would be useful in assessing the Whistleblower's concerns include:
 - the details of improper conduct;
 - the date, time and location of the improper conduct;
 - the identity and designation (if any) of the alleged wrongdoer(s);
 - particulars of witnesses or other parties involved, if any;
 - particulars or copies of documentary evidence, including email or SMS correspondences, if any; and
 - any other details that are useful to facilitate screening and investigation.

5.5 Handling of Complaints

5.5.1 All Whistleblower Reports will be taken seriously and reported to the WBC for deliberation. The WBC will review and assess carefully based on the consideration below to determine whether an investigation is required.

- Seriousness of the issue raised;
- Credibility of the concern or information; and
- Likelihood of confirming the concern or information from attributable sources.

The WBC may appoint an Investigation Officer to investigate the Whistleblower Report.

5.5.2 While the particular circumstances of each Whistleblower Report may require different investigation steps, all investigations will:

- follow a fair process;
- be conducted as quickly and efficiently as the circumstances permit;
- determine whether there is enough evidence to substantiate the matters reported; and
- be independent of the person(s) concerned with the allegations.

5.5.3 Depending on the nature of the concern raised or information provided, the investigation will be conducted involving one or more of the following persons or entities:

- The Audit Committee;
- Committee of Inquiry;
- The External Auditor;
- Forensic Accountants;
- Legal Counsel; and/or
- The Police or Commercial Affairs Department

5.5.4 The amount of contact between the Whistleblower and the person(s) investigating the concern raised and information provided will be determined by the nature and clarity of the matter reported. Further information provided may be sought from the Whistleblower during the course of the investigation.

5.5.5 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.

5.5.6 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.

5.5.7 If, at the conclusion of an investigation, the Group determines that a violation has occurred or the allegations are substantiated, effective remedial action commensurate with the severity of the offence will be taken.

5.5.8 The WBC will communicate the findings of the investigation(s) to the Audit Committee for their review.

5.5.9 The WBC will communicate the conclusion of all findings to the Whistleblower, as a matter of policy, for closure.

5.6 Access to Investigation Details and Reports

- 5.6.1 Any investigation details, reports and resulting actions are considered privileged and confidential information. Distribution and access to such information are restricted to the WBC. The WBC may grant access of such confidential information at its discretion, on a need to know basis.
- 5.6.2 Persons who have access to the investigation details and reports shall not disseminate such information without written consent from the WBC. Examples of such investigation details include, but not limited to:
 - Name of the Whistleblower and alleged person/company against whom the report is made;
 - Nature of the allegations;
 - Investigation approaches;
 - The details of the Investigation Team;
 - Information requests and details of discussions conducted with the Investigation Team
- 5.6.3 Any person found to be in breach of 5.6.2, is deemed to have jeopardised the investigation or put the safety of the Investigation Team at risk. Employees shall be subject to disciplinary actions, up to and including termination of employment.

5.7 Safekeeping of Records

- 5.7.1 All reports, the supporting evidence, findings of investigations and monitoring of corrective actions shall be centralised, logged and monitored by the Group Human Resource under the supervision of WBC.
- 5.7.2 Disclosure of reports to individuals who are not involved in the investigation will be viewed as a serious disciplinary offence which may result in disciplinary action, including termination of employment or dismissal.

5.8 Availability of this Policy and Training

- 5.8.1 This Policy shall be communicated to employees of SGL group as follows: -
 - (a) To all new Employees during on boarding;
 - (b) To all Employees as part of compulsory refresher trainings; and
 - (c) As and when requested by the ARC or the Board of directors.
- 5.8.2 The Employees can also access a copy of this Policy on the Infotech.
- 5.8.3 At any time, if an Employee is unclear about whether an action is lawful or complies with the Company policies, laws or regulations, such Employee is invited to seek clarifications or advice.
- 5.8.4 Depending on the circumstances, Employees may seek clarifications or advice from the Policy Owner, Departmental Heads, Supervisors or Human Resources.

5.9 Circulation and Review

This Policy will be reviewed regularly by the WBC. Any revisions and amendments to this policy will be communicated to all employees through the Group's Infotech.

6.0 Appendices

- 6.1 NA