



Title : WHISTLEBLOWING POLICY

Index : CFP&P 150.00

First issue : February 2006

Second issue : 1 December 2022

Third issue : 4 February 2026

(1) PURPOSE & SCOPE

1.1 The Company is committed to maintaining a high standard of integrity in its business conduct.

1.2 The purpose of this Policy is to:

- (a) provide a trusted avenue for employees, vendors, customers and other stakeholders to report possible improprieties, particularly in relation to fraud, controls or ethics, without fear of reprisals when whistleblowing in good faith; and
- (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.

1.3 This Policy is applicable to all subsidiaries in the Group.

(2) IMPROPRIETIES

2.1 The improprieties include but are not limited to:

- (a) misconduct or irregularities relating to financial reporting, accounting or other financial matters;
- (b) corruption, misappropriation or blackmail;
- (c) criminal offence or breaches of laws and regulations;
- (d) significant breaches or violations of Group's policies or internal controls;
- (e) unauthorised disclosure of confidential information whether within or outside the Group;
- (f) endangerment of the health and safety of an individual; or
- (g) concealment of any of the above.

(3) WHISTLEBLOWING CHANNELS

3.1 The channels of reporting are as follows:

Email	whistleblow@liongroup.com.sg
Mail	Chairman of the Audit Committee c/o Head of Internal Audit 10 Arumugam Road #10-00 LTC Building A Singapore 409957



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(4) AUDIT COMMITTEE

- 4.1 The Audit Committee shall provide direction and oversight for the receipt, retention, investigation and act on allegations and concerns of complainants regarding questionable accounting, accounting controls, including those regarding the circumvention or attempted circumvention of accounting controls or that would otherwise constitute a violation of the Company's accounting policies or any legal accounting pronouncements or, any non-financial matters.
- 4.2 At the discretion of the Audit Committee, responsibilities of the Audit Committee created by these procedures may be delegated to any member of the Audit Committee or to a subcommittee of the Audit Committee.

(5) WHISTLEBLOWING PROCEDURES

- 5.1 Any allegation that is received by the Head of Internal Audit whether openly, confidentially or anonymously, shall be promptly reported to the Audit Committee Chairman or his delegate. The Audit Committee shall determine a course of investigative action.
- 5.2 All concerns raised will be assessed independently to ensure the concerns are fairly and properly considered.
- 5.3 The Audit Committee shall review all concerns raised and determine whether investigation is to be conducted.
- 5.4 If investigation is to be conducted, the Audit Committee shall determine whether itself, a subcommittee, or the Group Internal Audit Department should investigate the allegation.
- 5.5 The Audit Committee may, in its discretion, consult with any member of management or engage external independent professionals in the investigation at the Company's expense.
- 5.6 If investigation is conducted, findings will be reported to the Audit Committee.
- 5.7 The Company will not be obliged to acknowledge the receipt of a whistleblowing report or keep the whistle-blower informed of the stage of or outcome of its investigations.

(6) CONFIDENTIALITY

- 6.1 The Company will not tolerate the harassment or victimization of anyone reporting a genuine concern. No person shall suffer retaliation or reprisal as a result of reporting a genuine concern, in good faith and not with any malicious intent; even if he turns out to be mistaken.



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6.2 A whistleblower may subject to disciplinary or other legal action if the allegations are malicious, defamatory, misleading, frivolous and may cause disruption, anger and/or distress.

6.3 The Policy is not a route for taking up personal grievances.

(7) REVIEW OF POLICY

7.1 This policy will be reviewed regularly and updated as required. Revisions, if necessary, will be recommended to the Board for approval.

(8) RECORDS

8.1 The Audit Committee shall retain, for a period of seven years, all records relating to any allegation and to the investigation of any such allegation.

8.2 After the seven years, the records may be destroyed unless they are relevant to pending or potential litigation.

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