

## Beyonics Whistleblowing Policy & Procedures

### 1. Purpose

Beyonics Group of companies (**Group**) is fully committed to achieve high standard of corporate governance and it will therefore treat very seriously any improprieties committed by management, employees, suppliers or contractors (referred to as “connected persons”). In keeping with this commitment and company’s interest in promoting open communication, this Whistle Blowing policy (**Policy**) aims to provide a means through which employees could, in good faith, raise concerns with the assurance that they will be protected from reprisals or victimization.

Employees making report should be aware therefore that if they make a false report, deliberately, maliciously or for personal gain, they may face disciplinary action.

### 2. Scope

The Policy applies to all Group’s employees, including part-time, temporary and contract employees.

### 3. Policy

The Policy is intended to cover serious concerns that could have a significant impact on the Group, including those that:-

- a) May lead to incorrect financial reporting;
- b) Are unlawful
- c) Are not in line with the Group’s code of conduct;
- d) Would otherwise amount to serious improper or unethical conduct.

We would highlight that the whistle-blowing policy is not intended to operate as a one-stop complaints system or replace the existing avenues for the reporting of complaints and grievances regarding the conditions of your employment or other staff-related matters. As stated above, the purpose of a whistle-blowing policy is to bring to light improprieties in matters of financial reporting or management only. In the event that you should have any doubt whether a matter falls within the scope of the whistle-blowing policy, you may contact the Head of Internal Audit whose particulars are set out in paragraph 5. The Head of Internal Audit will advise you accordingly.

#### 3.1 Incidents which are reportable include:-

- a) Impropriety, corruption, acts of fraud, theft and/misuse of the Group’s properties, assets or resources;
- b) Abuse of power or authority;
- c) Conflict of interest without disclosure, etc
- d) Breach of/or failure to implement or comply with the Group’s policies or code of conduct;
- e) Concerns about the Group’s banking and treasury, procurement, accounting, business sensitive information, internal controls or auditing matters;
- f) Conduct which is an offence or breach of the law;
- g) Fraud against stakeholders, or the making of fraudulent statements to stakeholders and regulatory authorities;
- h) Disclosure of confidential information to outsiders;

- i) Any other improper matters which may cause financial or nonfinancial loss to the Group, or damage to the Group's reputation.

#### **4. Confidentiality**

Whistleblower is encouraged to identify himself/herself when raising a concern or providing information. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Where whistleblower's identity is to be revealed, Management will make attempt to discuss with the whistleblower first.

No employee who in good faith reports a violation of the Policy shall suffer harassment, retaliation or adverse employment consequence.

#### **5. Procedure for Reporting**

You can report directly to the Head of Internal Audit by filing the "Whistleblower Complaint Form" below, and email the duly completed form to [whistleblow@sg.beyonics.com](mailto:whistleblow@sg.beyonics.com)

#### **6. Evidence**

Although the whistleblower is not expected to prove the truth of an allegation, the whistleblower needs to demonstrate that he or she has a reasonable basis for the concern.

#### **7. Handling of Reports**

Head of Internal Audit will respond to your report within fifteen working days. Preliminary enquiries will then be made in order to ascertain the necessary extent of the investigation.

Disclosures made by the employee will be dealt with effectively through a full and prompt investigation. The investigation will be conducted by the Head of Internal Audit. The investigation will consider all the facts and shall determine in good faith whether the disclosure is legitimate and has been made honestly and in good faith. Investigations will be conducted promptly and fairly with due regard to the nature of the allegation and the rights of the people involved in the allegation. Evidence or any materials, documents or records will be held by the investigator and held securely and in confidence.

Head of Internal Audit will prepare a formal report and the findings to the Audit Committee. In the event that the investigation concludes disciplinary action is necessary, this will be carried out in accordance with existing policies and procedures after the review of the formal report and its findings by the Audit Committee.

THIS FORM MUST BE DULY FILLED AND SENT TO THE HEAD OF INTERNAL AUDIT AT BEYONICS CORPORATE OFFICE IN SINGAPORE

**BEYONICS GROUP OF COMPANIES  
WHISTLEBLOWER COMPLAINT FORM**

**A YOUR INFORMATION**

FULL NAME		DEPT	
EMAIL ADDRESS		COMPANY	
NAME OF YOUR IMMEDIATE SUPERVISOR		COMPANY TEL EXT	

**B INFORMATION ABOUT YOUR COMPLAINTS**

NAME OF COMPANY YOUR COMPLAINT IS AGAINST	
NAME OF PERSON(S) YOUR COMPLAINT IS AGAINST	
DATE(S) ACTION(S) OCCURRED	

*Please provide a detailed description of your complaint. You may attach additional pages if there is not enough space here*

Do you have witness  YES  NO

*If Yes, please provide the names and telephone number of your witnesses below:*

WITNESS NAME		TEL NO		DEPT		COMPANY	
WITNESS NAME		TEL NO		DEPT		COMPANY	
WITNESS NAME		TEL NO		DEPT		COMPANY	

Do You have evidence  YES  NO

*If YES, please state clearly your evidence below:*

Have you reported the above complaint to your supervisor(s)  YES  NO

If YES, please indicate name of supervisor:

If NO, please explain clearly below:

If YES, is there any action taken by your supervisor(s)  YES  NO

Are you satisfied by the action taken  YES  NO

If action has been taken by supervisor and you are satisfied with the action, you need not file any complaint

If NO, please state below reasons why you are not satisfied with the action:

**C YOUR SIGNATURE**

I declare that the information on this form is true and correct to the best of my information, knowledge and belief. I am not making a false report, deliberately, maliciously or for personal gain and I am fully aware that I may face disciplinary action if I file a false report, deliberately, maliciously or for personal gain.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

**D FOR INTERNAL AUDIT DEPARTMENT USE ONLY**

Date Received: \_\_\_\_\_

File No: \_\_\_\_\_

Received by: \_\_\_\_\_