

## WHISTLEBLOW POLICY OF LEGEND GROUP OF COMPANIES

POLICY DOCUMENT INFORMATION	
<b>Policy Document Category:</b>	Legend Logistics Ltd group of companies
<b>Policy Document Owner:</b>	Internal Audit
<b>Scope:</b>	Applies to: Any employee, contract staff, vendor and contractor, member of the general public who notices or is aware of any wrongdoings.
<b>Effective date:</b>	27 Apr 2023

POLICY DOCUMENT HISTORY				
Version No.	Approved By (Name / designation)	Approval Date	Effective Date	Policy Document Change
1.0	Sam Ong, CFO	21 Feb 2020	21 Feb 2020	Initial Draft
2.0	Sam Ong, CFO	21 Mar 2023	21 Mar 2023	Removed para. 3b, 3c, 5, 6, 7, 8, 9, 11, 12, 14, 15, 16 and 17.
3.0	Sam Ong, CFO	27 Apr 2023	27 Apr 2023	Added footnote to para. 5a and new para. 5(c).

The board of Directors of the Company (“**Board**”) aims to ensure that shareholders are informed of all major developments.

Information is communicated to shareholders as follows:

### 1. INTRODUCTION

- (a) Our Company’s values are the foundation of how we behave and interact with each other, our members, suppliers, shareholders, and other stakeholders. Together our values reflect the priorities of the business and provide guidance in decision making.
- (b) Our Corporate Governance policies have been developed to align with our values to ensure that we observe the highest standards of fair dealing, honesty and integrity in our business activities.
- (c) Our Whistleblower Policy (this “**Policy**”) has been put in place to ensure employees and other Disclosers (defined below) can raise concerns regarding any misconduct or improper state of affairs or circumstances (including unethical, illegal, corrupt or other inappropriate conduct) without being subject to victimisation, harassment or discriminatory treatment.

## 2. PURPOSE

This Policy aims to:

- (a) encourage Disclosers to report an issue if they reasonably believe someone has engaged in serious wrongdoing;
- (b) to help deter wrongdoing, in line with the entity's risk management and governance framework;
- (c) to ensure Disclosers can disclose wrongdoing safely, securely and with confidence that they will be protected and supported;
- (d) to ensure that information disclosed by Disclosers are dealt with appropriately and on a timely basis;
- (e) to provide transparency around the entity's framework for receiving, handling and investigating disclosures;
- (f) to support the Company's values, codes of conduct, ethics policy, and long-term sustainability and reputation;
- (g) outline how the Company will deal with whistleblowing reports; and
- (h) set out the avenues available to Disclosers to report serious wrongdoing to the Company. Whilst it is generally expected that these issues will be raised through the normal channels of line management, reporting by other avenues may be appropriate or necessary in certain situations.

## 3. WHO DOES THIS POLICY APPLY TO?

- (a) This Policy applies to "Disclosers", which means anyone who is, or has been, any of the following with respect to all entities within the Company:
  - (i) an officer, director or employee (e.g., current and former employees who are permanent, part-time, fixed-term or temporary, interns, secondees, managers and directors);
  - (ii) a supplier of services or goods to the entity (whether paid or unpaid) including their employees (e.g., current and former contractors (and their employees), consultants, service providers and business partners);
  - (iii) an associate of the entity; and
  - (iv) a relative, dependent or spouse of an individual in clause 3(a)(i)-(iii) above (e.g. relatives, dependents of a spouse of current and former employees, contractors, consultants, service providers, suppliers and business partners).

#### 4. MATTERS THAT SHOULD BE REPORTED

- (a) Any matter that a Discloser has reasonable grounds to believe is misconduct or an improper state of affairs or circumstances or is in material breach of the Company's policies should be reported in accordance with this Policy. Disclosable matters also involve information where the Discloser has reasonable grounds to suspect that the information indicates that the Company (including its employees or officers) has engaged in conduct that constitutes an offence against, or a contravention of, a provision of any Singapore legislation.
- (b) Reportable matters include without limitation any conduct that involves:
- (i) dishonest behaviour;
  - (ii) fraudulent activity;
  - (iii) unlawful, corrupt or irregular use of company funds or practices;
  - (iv) offering or accepting a bribe;
  - (v) illegal activities (including theft, dealing in or use of illicit drugs, violence or threatened violence and criminal damage against property);
  - (vi) financial irregularities;
  - (vii) unethical behaviour, including anything that would breach the Company Code of Conduct;
  - (viii) improper or misleading accounting or financial reporting practices;
  - (ix) any information that indicates a significant risk to public safety or the stability of, or confidence in, the financial system is also a disclosable matter, even if it does not involve a breach of a particular law;
  - (x) behaviour that is oppressive, discriminatory or grossly negligent;
  - (xi) engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure or is believed or suspected to have made, or be planning to make, a disclosure;
  - (xii) an unsafe work-practice;
  - (xiii) any behaviour that poses a serious risk to the health and safety of any person at the workplace;
  - (xiv) a serious risk to public health, public safety or the environment; or
  - (xv) any other conduct which may cause loss to the Company or be otherwise detrimental to the interests of the Company.

- (c) A Discloser can still qualify for protection under this Policy even if their disclosure turns out to be incorrect. However, the Company discourages deliberate false reporting by Disclosers (i.e., information reported that the Discloser knows to be untrue).
- (d) Discloser is unlikely to qualify for protection under this Policy in respect of person work related grievances that do not relate to detriment or threat of detriment to the Discloser. Such grievances do not relate to any conduct or alleged conduct about a 'disclosable matter' and relate to matters such as an inter-personal conflict between employees, employment related decisions regarding an employee, or disciplinary action taken against an employee. A personal work-related grievance may qualify for protection if it accompanies a report of a disclosable matter, the Discloser suffers or is threatened with detriment for raising the grievance, or the Discloser seeks legal advice about the operation of the whistleblower protections.

## 5. WHO TO REPORT TO

- (a) All whistleblower reports are to be sent directly to [Whistleblow@legendlogisticsltd.com](mailto:Whistleblow@legendlogisticsltd.com)<sup>1</sup> and addressed to the attention of the Whistleblow officer.
- (b) However, if the Whistleblow officer is implicated in the whistle-blowing report, then the report should be forwarded to the Chief Executive Officer, who will send the report to the Chairman of the Audit and Risk Committee.
- (c) For reports involving the Chief Executive Officer, the Whistleblow officer will report the matter immediately to the Chairman of the Audit and Risk Committee.
- (d) To facilitate investigation, whistle-blowers are encouraged to provide their names and contact details.

## 6. RESOURCES

The Board of the Company is responsible for the ultimate decision-making power regarding reports and investigations under this Policy.

## 7. SUPPORT FOR PERSONS IMPLICATED

- (a) Other than detailed in this clause, no action will be taken against employees or officers who are implicated in a report under this Policy until an investigation has determined whether any allegations against them are substantiated. However, an employee or officer who is implicated may be temporarily stood down on full pay whilst an investigation is in process, or may be temporarily transferred to another office, department or workplace, if appropriate in the circumstances. Any such stand-down or temporary transfer may only continue for the duration of the investigation. If the investigation determines that the allegations are not substantiated, the employee or officer must be immediately reinstated to full duties.
- (b) Any disclosures that implicate an employee or officer must be kept confidential, even if the Discloser has consented to the disclosure of their identity and should only be

---

<sup>1</sup> Internal Audit and Human Resource Department will concurrently receive the report.

disclosed to those persons who have a need to know the information for the proper performance of their functions under this Policy, or for the proper investigation of the report. An employee or officer who is implicated in a disclosure has a right to be informed of the allegations against them and must be given an opportunity to respond to those allegations and provide additional information, if relevant, in the course of an investigation into those allegations (subject to the Discloser's right to anonymity).

## **8. GENERAL**

This Policy will be made available to officers and employees of the Company by including it in employment commencement packs and making it accessible from the company website at [www.legendlogisticsltd.com](http://www.legendlogisticsltd.com).

## **9. REVIEW OF THE POLICY**

This Policy will be reviewed by the Audit and Risk Committee<sup>1</sup> where necessary to ensure it remains consistent with all relevant legislative requirements, as well as the changing nature of the organisation. This Policy may be amended, withdrawn or replaced from time to time at the sole discretion of the Company.

---

<sup>1</sup> In the absence of the Audit and Risk Committee, the policy will be reviewed and approved by CFO.