



WHISTLEBLOWING POLICY

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Whistleblowing Policy

1. Introduction

Mewah International Inc. (the “**Company**” and together with its subsidiary, the “**Group**”) is committed to achieving high standards of corporate compliances and ethical standards in its dealings in terms of honesty, ethical & legal conduct and accountability.

In line with this commitment, this Whistleblowing Policy (the “**Policy**”) aims to provide an avenue for employees and external stakeholders to raise concerns with the assurance that they will be protected from reprisals or victimisation for whistleblowing in good faith.

2. Who is covered by this Policy

- 2.1 This policy applies to all employees of the Group.
- 2.2 It also applies to all external parties who have a business relationship with the Group. External parties include business partners, associates/counterparties, and other relevant parties.

3. Aim of this Policy

As one of the elements of the corporate governance, the Whistleblowing Policy aim to:

- a) promote standards for good financial and corporate practices and to deter wrongdoing;
- b) provide trusted avenues for employees, customers, suppliers, contractors and other stakeholders to report or raise concerns about actual or suspected improprieties, particularly in relation to fraud, controls, and ethics, without fear of reprisals when whistleblowing in good faith; and
- c) 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.

4. Reportable Incidents

- 4.1 Some examples of concerns covered by this Policy include:

- a) Any suspected fraud, theft, threat, abuse, corrupt conduct, inappropriate behaviour, colluding with others to cheat, irregularities, serious conflict of interest without disclosure, illegal activity, breach of the Group's policies or code of conduct, misuses of the Group's properties, involving or impacting the Group or its employees in any way;
- b) Concerns about the Group's operational, accounting, internal controls or auditing matters;
- c) Any other serious improper matters which may cause financial or non-financial loss to the Group, or damage the Group's reputation;
- d) Concealing information about any of the above malpractice or misconduct.

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

5. How to Raise a Concern or Provide Information

5.1 To ensure that the Group has a centralised focused group to address all such cases, a Whistleblowing Committee (the "**Committee**") has been formed consisting of:

- a) Ms Michelle Cheo (Chairperson)
Deputy Chairperson, Chief Executive Officer and Executive Director
Email: michellecheo@mewahgroup.com
- b) Ms. Agnes Lim Siew Choo
Head of Operations (Malaysia)
Email: agneslim@mewahgroup.com

5.2 Whistleblowers can raise a concern or provide information to the Whistleblowing Committee. The concerns or information raised should preferably be in writing supported with information such as describing the matter, time period it occurred, name and identity of the Group's employees involved, potential witness (if any) and any other information deemed to be relevant concerns raised anonymously may hinder investigation since it may have challenges in understanding comprehensively the matter. The Group will consider and investigate anonymous reports on the basis of individual merit of each circumstance.

6. Confidentiality

- 6.1 All information provided under this Policy and identity of the whistleblower will be treated with the strictest confidentiality.
- 6.2 There may be circumstances where information provided by you or your action in disclosing such information, may require disclosure. These circumstances include but are not limited to the following areas:-
- Where the Group is under a legal obligation to disclose information provided by you;
 - Where the information is already in the public domain;
 - Where the information is given on a strictly confidential basis to legal or auditing professionals for the purposes of obtaining professional advice; and
 - Where the information is given to the Police for criminal investigation.
- 6.3 In the event that we are faced with a circumstance not covered by the above, and where your identity is required to be revealed, we will endeavour to discuss this with you beforehand.

7. Protection of whistleblower

- 7.1 The Group is committed to ensuring that the identity of the whistleblower will be kept confidential except the circumstances mentioned in clause 6.2 and 6.3 above.
- 7.2 The number of employees involved in the investigation will be kept to a minimum to ensure confidentiality of the case and of the whistleblower.
- 7.3 The Group will not tolerate victimisation of the whistleblower against detrimental or unfair treatment. Disciplinary action will be taken against those who victimise the whistleblower.
- 7.4 The Group assures that the employment of the whistleblower will be protected even if the report is proved to be unfounded, provided that the report is made in good faith. However, disciplinary action may be taken if malicious or mischievous intent is proved. Employee(s) making such allegations may face disciplinary action.
- 7.5 If the whistleblower is an employee, the Group may assign a senior officer from the Group HR Department as the Whistleblower protection officer who will keep

in touch with the whistleblower to monitor and assess any signs of victimisation or stress.

8. Protection of the company and whistle-blowee

- 8.1 Information pertaining to whistleblowing case will be kept confidential to restrict on need-to-know basis to safeguard the reputation and image of the Group and the whistle-blowee (an individual being reported), if the case were found to be unfounded.
- 8.2 The Group is committed to upholding a fair and thorough process when handling reports from whistleblower. Prior to taking any disciplinary action against the individual being reported, the Group will diligently gather substantial evidence to substantiate the claims. This rigorous approach is undertaken to ensure that any statements made against the whistle-blowee are grounded in accuracy and truthfulness, and not motivated by malice or mischief.

9. Committee Responsibilities

The responsibilities of the Committee include:

- Receiving the concerns and recording the same;
- Evaluating and assessing if the matter requires any further investigation;
- Carrying out the investigation;
- Preparing and endorsing the investigation report including recommendations;
- Reporting the cases to the Audit Committee in the Audit Committee meeting;
- Periodically reviewing and recommending the policy to the Audit Committee.

10. Review and Investigation Procedure

- 10.1 All reports/concerns raised will be reviewed and if required, investigated by the Committee within reasonable timeframe, but consideration will be given to the following factors:
 - Seriousness of the issue raised;
 - Credibility of the concern or information; and
 - Likelihood of confirming the concern or information from attributable sources.
- 10.2 The investigation will be carried out under the terms of strict confidentiality i.e. by not informing the subject of the complaint. On case-to-case basis, the

Committee may or may not keep the whistleblower informed about the investigation and its outcome.

11. Post-Investigation Actions

- 11.1 The Whistleblowing Committee will conduct the review and recommend for remedial, disciplinary or other corrective actions to be taken, if any.
- 11.2 A summary of the investigations conducted into material allegations is reported to the Audit Committee periodically. The periodical updates will also include matters which are not material for the Group but the Committee found to have merit.
- 11.3 Whistleblowing matters, where substantial and material are reported to the Chairperson of Audit Committee immediately. The Chairperson will also be kept updated on reviews done for matters which are not material for the Group.