

# Whistleblowing Policy



## Purpose

The Whistleblowing Policy (this “**Policy**”) provides guidance for reporting misconduct and sets out protections for those making such reports.

## Applicable to

This Policy applies to Surbana Jurong Private Limited and all its wholly owned subsidiaries (collectively, the “**SJ Group**”).

Non-wholly owned subsidiaries and other entities or affiliates in which the SJ Group has an interest may not be able to adopt this Policy in full. However, any misconduct relating to such entities or affiliates, concerns may still be reported in accordance with this Policy.

## Definitions, Abbreviations and Acronyms

**Employee** – Any individual who works for, acts on behalf of, or represents the SJ, and includes SJ employees, directors and other officers.

**External Party** – Any individual or entity which is not an Employee, and includes any current, former or prospective client, associate, contractor vendor, joint venture partner, consultant, sub-consultant, supplier, government entities and public officials.

**False Incident Report** – Any incident that is reported that the Incident Discloser knows or reasonably should know, it to be untrue or misleading at the time of reporting, or is made only or predominantly with the intention to vex, harass, annoy or harm an Employee or any other person.

**Incident Discloser** – Any person that has raised a misconduct concern or reported an incident under this Policy.

**IMS** – The confidential central incident management system, overseen by Group Compliance, for recording all reports under this Policy.

**Investigation** – A formal, confidential process to investigate allegations of misconduct, involving the collection of evidence, interviewing parties, and the determination of facts.

**Investigation Participant** – Any individual who is requested to participate in an Investigation, including the Incident Discloser, witnesses, interviewees, current Employees, former Employees and any individuals whose actions, behaviour or conduct is the focus of any report or could provide information on the Investigation.

**Retaliation** – Any direct or indirect act or omission of any person that is: (a) intended to, or which ought reasonably be understood to, cause any current or prospective Incident Discloser or Investigation Participant to refrain from providing truthful, accurate or any information; or that (b) that would impede or interfere with the commencement or progress of any Investigation. Retaliation includes actual or threatened dismissal, suspension, demotion, harassment, discrimination, or any form of detriment or harm against an Incident Discloser or Investigation Participant.

**SJ Group (SJ)** – Surbana Jurong Private Limited and all its wholly owned subsidiaries.

**WPO** – The whistleblower protection officer, who is a designated representative in SJ tasked to ensure that protection from any Retaliation is afforded to all Incident Disclosers and Investigation Participants.

## Content

[Purpose and Commitment](#)

[Making a Report](#)

[Reportable Misconduct](#)

| Content   |
|---|
| <a href="#">Incident Management System (IMS)</a><br><a href="#">SpeakUP SJ</a><br><a href="#">Anonymous Disclosure</a><br><a href="#">Confidentiality and Information Release</a><br><a href="#">Report Management Process</a><br><a href="#">Misuse of the Whistleblowing Policy</a><br><a href="#">Policy Review</a><br><a href="#">Commitment to Integrity</a> |

| Topic                                  | Details  |
|--|--|
| <a href="#">Purpose and Commitment</a> | <p>The SJ Group is committed to upholding our corporate values and maintaining a working environment where every stakeholder feels safe and respected, and creating a corporate culture where misconduct can be reported without fear of Retaliation.</p> <p>This Policy provides guidance for reporting of misconduct, and sets out protections for those making such reports.</p>  |
| <a href="#">Making a Report</a>        | <p>Any Employee or External Party may report any misconduct under this Policy. Reports made under this Policy must be honest, ethical and based on reasonable grounds.</p> <p>Reports should be made as soon as possible after becoming aware of the misconduct to ensure a timely investigation and enable an adequate response.</p> <p>Such reports may be made in confidence through:</p> <ul style="list-style-type: none"> <li>(a) <a href="#">SpeakUP SJ</a>; or</li> <li>(b) email to Group Compliance at <a href="mailto:speakup@surbanajurong.com">speakup@surbanajurong.com</a>.</li> </ul> <p>Using <a href="#">SpeakUP SJ</a> is recommended for ease of tracking the reporting and progress of investigations.</p>  |
| <a href="#">Reportable Misconduct</a>  | <p>An Incident Discloser may report any reportable misconduct, which may include acts or omissions relating to:</p> <ul style="list-style-type: none"> <li>(a) suspicious transactions including bribery, corruption, kickbacks, facilitation payments or money laundering;</li> <li>(b) breach of SJ Group’s policies or procedures, or any relevant law or regulation;</li> <li>(c) undisclosed or unmanaged conflicts of interest;</li> <li>(d) collusive practices including price fixing or bid rigging;</li> <li>(e) false, inaccurate or misleading statements in business proposals, including tender submissions, invoicing and certifying work;</li> <li>(f) unreasonable, excessive or improper gifts, entertainment, hospitality and/or travel;</li> </ul> |

| Topic   | Details  |
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|   | <ul style="list-style-type: none"> <li>(g) inappropriate or false accounting or false financial reporting practices;</li> <li>(h) fraud, theft or embezzlement; or</li> <li>(i) incidents involving a serious risk to the health and safety of another person or the environment.</li> </ul> <p>Reportable misconduct typically does not apply to matters related to an individual's employment, such as:</p> <ul style="list-style-type: none"> <li>(a) interpersonal conflicts at work;</li> <li>(b) decisions about engagement, transfer, or promotion;</li> <li>(c) decisions regarding terms and conditions of employment; or</li> <li>(d) decisions to suspend, terminate, or discipline that individual by People and Culture.</li> </ul> |
| <p><b>Incident Management System (IMS)</b></p>        | <p>The IMS is the centralised platform used to record and manage all reports of misconduct made in accordance with this Policy. Where reports are made through email to Group Compliance, they will similarly be recorded and managed through the IMS.</p> <p>The IMS serves various functions including triaging of reports to relevant business functions, Investigation document management, tracking for accountability and closure, and recording of all Investigation recommendations and outcomes.</p>  |
| <p><b>SpeakUP SJ</b></p>                              | <p><a href="#">SpeakUP SJ</a> is a portal managed by Group Compliance and can be accessed via the SJ Group homepage or the Group Compliance intranet page. It is a secure and encrypted online portal operated by an independent external organisation.</p> <p><a href="#">SpeakUP SJ</a> permits anonymous communication between the Incident Discloser and Group Compliance after the making of a report.</p>  |
| <p><b>Anonymous Disclosure</b></p>                    | <p>When making a report, an Incident Discloser may choose to supply their name and contact details, or to remain anonymous.</p> <p>Remaining anonymous when making a misconduct incident report will not affect the way an incident is investigated. Incident Disclosers are encouraged to provide sufficient information to enable subsequent Investigations to be conducted effectively.</p>   |
| <p><b>Confidentiality and Information Release</b></p> | <p>All information disclosed in connection with reports will be treated seriously and with utmost confidentiality. Such information will only be disclosed where:</p> <ul style="list-style-type: none"> <li>(a) the Incident Discloser consents to information being disclosed (e.g. they wish to be identified in the course of the Investigation);</li> <li>(b) such information is already in the public domain;</li> <li>(c) the SJ Group is bound by legal obligations which require the disclosure of any information;</li> <li>(d) disclosure is made to legal or auditing professionals for the purpose of seeking advice; or</li> </ul>  |

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|   | <p>(e) disclosure is made to law enforcement or regulatory agencies for investigations.</p> <p>In all cases, the SJ Group will make all efforts to discuss any disclosures with the relevant Incident Discloser before any information is disclosed.</p>   |
| <p><b>Report Management Process</b></p> | <p><b>(a) Report Recording</b></p> <p>All reports made of reportable misconduct will be recorded and managed in the IMS, and investigated.</p> <p><b>(b) Investigation Process</b></p> <p>All investigations will be conducted thoroughly and fairly, adhering to all Investigation procedures and principles as may be approved by Group Compliance from time to time, with the objective of ensuring due process for all involved, integrity and confidentiality throughout the investigation process.</p> <p>Investigations will be conducted in accordance with these investigation principles:</p> <p><b>Principle 1 – Confidentiality</b></p> <p><b>Principle 2 – Impartiality and Objectivity</b></p> <p><b>Principle 3 – Integrity</b></p> <p><b>Principle 4 – Competence and Consistency</b></p> <p><b>Principle 5 – Protection from Retaliation</b></p> <p><b>Principle 6 – Timeliness</b></p> <p>Investigations will be conducted in these structured phases to ensure thoroughness and effectiveness when conducting investigations:</p> <p><b>Phase 1 – Investigation Planning</b></p> <p><b>Phase 2 – Collection and Evaluation of Evidence</b></p> <p><b>Phase 3 – Reporting</b></p> <p><b>Phase 4 – Investigation Conclusion and Outcomes</b></p> <p><b>Phase 5 – Case Closure</b></p> <p><b>Phase 6 – Shared Learnings</b></p> <p>Where needed, Investigation Participants may be requested to provide information. All Investigation Participants are required to provide their full co-operation with any and all Investigations, and any failure to do so, whether intentional or not, may result in further inquiry into and the commencement of a disciplinary process against the Investigation Participant.</p> <p><b>(c) Communications</b></p> <p>SpeakUP SJ will be used to communicate with both anonymous and named Incident Disclosers. Where applicable, requests for additional information and documentation will also be made through SpeakUP SJ.</p> <p>An Incident Discloser may be contacted at any time during the Investigation process via SpeakUP SJ.</p> |

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|   | <p>Investigation progress updates and outcomes may be provided to relevant Incident Discloser at the discretion of Group Compliance or such person carrying out the investigation. In all cases, any progress updates and outcomes will only be provided where such provision will not risk prejudicing the ongoing Investigations or cause detriment or harm to the Incident Discloser and any Investigation Participants.</p> <p style="text-align: center;"><b>(d) Protection Against Retaliation</b></p> <p>The SJ Group strictly prohibits any form of Retaliation towards any Incident Discloser or Investigation Participant reporting misconduct under this Policy.</p> <p>Any person engaging in any form of Retaliation will be subject to stern inquiry and potentially a disciplinary process which may lead to termination of employment.</p> <p>If an Incident Discloser or Investigation Participant reasonably believes they have been subject to any Retaliation for making a report under this Policy or for participating in an investigation, they must promptly report the matter to the SJ Group WPO:</p> <ul style="list-style-type: none"> <li>• via SpeakUP SJ; or</li> <li>• directly to the WPO via email to <a href="mailto:protectionofficer@surbanajurong.com">protectionofficer@surbanajurong.com</a>.</li> </ul> <p style="text-align: center;"><b>(e) WPO</b></p> <p>The appointed WPO will be responsible for safeguarding the interests of all Incident Disclosers and Investigation Participants by:</p> <ul style="list-style-type: none"> <li>• protecting them from any form of Retaliation; and</li> <li>• maintaining regular contact throughout the Investigation with Incident Discloser and Investigation Participant.</li> </ul> <p>The WPO will be appointed by the Head of Group Compliance in consultation with the Chief Legal Counsel and the Chief People and Culture Officer.</p> |
| <p><b>Misuse of the Whistleblowing Policy</b></p> | <p>This Policy enables the reporting of misconduct within the SJ Group. It is not intended to be used as a mechanism for appealing a decision under this Policy or related policies, raising personal grievances or addressing employment-related matters.</p> <p>All parties are advised to use their discretion to select the appropriate channels for all non-Whistleblower Policy related matters.</p> <p style="text-align: center;"><b>(a) False Incident Reporting</b></p> <p>All reports made under this Policy must be made with the reasonable belief that there has been a reportable misconduct committed. Reports must not be made which are known or ought reasonably be known to be untrue or misleading at the time of reporting, or which are made only or predominantly with the intention to vex, harass, annoy or harm an Employee or any other person.</p> <p style="text-align: center;"><b>(b) Consequences for misuse of this Policy</b></p>  |

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|                                | <p>Any False Incident Reports will be investigated by Group Compliance.</p> <p>Employees found to have intentionally made False Incident Reports will be subject to stern inquiry and potentially a disciplinary process which may lead to termination of employment.</p> |
| <b>Policy Review</b>           | <p>This Policy will be reviewed every two years to ensure it remains current. Updates to this policy will be communicated to all Employees and stakeholders.</p>  |
| <b>Commitment to Integrity</b> | <p>All Employees are required to annually declare their understanding and compliance with this Policy.</p>  |



**Real impact,  
made together.**

**SJ Campus**

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