



Scientific Infra Pte. Ltd.

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Whistle Blowing Policy

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1. Purpose and scope

Scientific Infra Pte. Ltd. (“Company”) is committed to upholding high standards of ethical and professional conduct and does not tolerate any illegal, unethical, or otherwise improper behaviour by employees and other contributing individuals, during, or in relation to, their work.

This Whistle-Blower Policy (the “Policy”) is intended to provide a framework for employees and other contributing individuals to raise serious concerns internally in a responsible and secure manner with the assurance that they will be protected from reprisals or victimisation for whistle-blowing.

Employees and contractors may use the procedures set out in the Policy to report any concern or complaint regarding any violation of:

- (i) The Benchmark Regulations or other regulations;
- (ii) Violations of Scientific Infra’s
 - Code of Ethics and Professional Conduct
 - Conflicts of Interest Policy
 - Confidentiality Policy

permits the Company to address such reports and correct inappropriate conduct by taking appropriate action, including, but not limited to, disciplining, or terminating the employment and/or services of those responsible.

The Policy is meant to protect genuine whistle-blowers from any unfair treatment as a result of their report.

2. Reporting Responsibilities & Procedure

When an individual is witness to or becomes aware of an act or behavior that is or could be seen as being illegal, unethical, or otherwise improper in relation to work performed for the Company, he or she is required to promptly report the matter to his or her supervisor. Concerns about possible violations and improprieties may be raised verbally or in writing.

For the avoidance of doubt, this not only covers acts and behavior by staff and managers, but also suppliers and clients and any other third party.

Supervisors are required to report complaints or concerns about suspected legal and ethical violations and other improprieties in writing to the Head of Risks and Compliance.

The above notwithstanding and to facilitate prevention and early detection of misconduct and irregularities, reports about these issues can be made directly and, if preferred, solely to the Risk and Compliance Department (e.g., when the reporting individual is not comfortable bringing the matter to her/his supervisor or not satisfied by the supervisor’s response).

3. Safeguard

The Company endeavors to protect whistle-blowing done in good faith. An employee or contractor that retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment and/or services.

4. Contents of Report

Reports should provide as much detail and be as specific as possible to allow the Company to evaluate and, where relevant, investigate the concerns and complaints. Known details regarding the act or behavior that is of concern, parties involved, and date/period of occurrence should be included. Where possible, evidence substantiating the complaint should be provided. For the avoidance of doubt, the reporting

individual is not expected to prove the truth of an allegation but should be able to demonstrate that the report is being made in good faith.

5. Acting in Good Faith

Anyone filing a report concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the act or behavior that is reported upon may constitute a violation. In the event an employee has made an allegation that proves to be without substance, this will be viewed as a serious disciplinary offense if the allegation has been made frivolously, maliciously or with the knowledge that it was false. Appropriate action may be taken, including the filing of a complaint with the competent court or authority, if any party is found to have made a malicious or knowingly false report.

6. Head of Risks and Compliance

Reports should be submitted or forwarded to the Head of Risks and Compliance who has the responsibility to assess and, where relevant investigate, all reported complaints and to maintain a registry of all reported cases and how the issues raised have been resolved as relevant.

7. Confidentiality

Reports will be treated with confidence and, where requested, the identity of the whistle-blower will be protected, to the extent consistent with the need to conduct an adequate investigation and implement remedial action, in accordance with any applicable laws and regulations.

Contact details should be included in reports to facilitate the gathering of further information. Concerns or irregularities expressed anonymously are more difficult to act upon effectively – in certain cases, appropriate follow-up questions and investigation may not be possible unless the source of the information is identified – hence reporting individuals are invited to put their names to their allegations whenever possible. Anonymous reports will be explored with consideration for the seriousness and credibility of the issue raised and the likelihood of confirming the allegation from attributable sources.

8. Handling of Report

The Head of Risks and Compliance will notify the person who submitted the report that it has been received. The Head of Risks and Compliance will advise the Chief Executive Officer, (known as “CEO”), of every whistle-blowing complaint.

All reports will be promptly assessed, which may require preliminary investigations and consultations, and the person who made the report will be informed of the result of the assessment. If the Head of Risks and Compliance decides against further investigation, grounds will be provided. The Head of Risks and Compliance will perform or supervise further investigations, where relevant.

Where needed for fair and due process, the subject of the complaint will be informed of the allegations against her/him and be provided with an opportunity to reply to such allegations. Employees who fail to cooperate in an investigation, or deliberately provide false information during an investigation, shall be subject to strict disciplinary action up to, and including, dismissal. Appropriate action may be taken against contractors who fail to cooperate or deliberately provide false information during an investigation.

9. Record Retention

All documents relating to a formal complaint, including those submitted by the complainant, will be retained for at least five years or in accordance with applicable legal and regulatory requirements.