

WHISTLE BLOWING POLICY

We are committed to strong corporate governance and promote an open and transparent culture, where employees, vendors, clients and other stakeholders are provided with an avenue to express concerns on any serious wrongdoing/malpractice in relation to fraud, controls and ethics.

This Policy aims to achieve the following:

- Establish a trusted avenue for employees, vendors, clients and external stakeholders to report serious wrongdoings or concerns without fear of reprisals when whistleblowing in good faith.
- Ensure arrangements are in place to facilitate independent investigation of the reported concern and appropriate follow-up actions will be taken.
- Encourage employees to raise concerns at an early stage to an internal authority so that actions could be taken immediately to resolve them.

Wrongdoings may include, but are not limited to, the following:

- General malpractice such as immoral, illegal or unethical conduct.
- Potential infractions of Code of Conduct.
- Impropriety, corruption, acts of fraud, theft and/or misuse of Shan You's properties.
- Any other serious improper matters which may cause financial or non-financial loss to Shan You or damage Shan You's reputation.

Reporting Channel

Reports should be as specific and detailed as possible; and can be sent via email or ordinary mail to:

Email: whistleblowing@shanyou.org.sg

Shan You
5 Upper Boon Keng Road
#02-15
Singapore 380005

All concerns raised will be independently reviewed by the Audit Committee. All information provided will be kept strictly confidential.