

Whistleblowing Policy

The AC is responsible for oversight and monitoring of whistleblowing.

The Company has, with the help of the AC, formulated the guidelines for a whistle-blowing policy to provide a channel for employees of the Group to report in good faith and in confidence their concerns about possible improprieties in the matter of financial reporting or in other matters.

The objective of the policy is to ensure that there is independent investigation of such matters and that appropriate follow up actions will be taken. The employee may report his concerns to his immediate supervisor, or if that is unsuitable, then to the Head of Department or to any Executive Director. The employee may choose to email directly to **auditcom@shanaya.com.sg** for the attention of the AC members.

The whistle-blowing policy shall not be prejudiced in his position in any way as a result of such reporting, and the identity of the whistle-blower will be kept confidential. The whistle-blower who has not himself or herself engaged in serious misconduct or illegal conduct shall be protected from any forms of harassment, retaliation, and in the case of an employee of the Group, any adverse employment or career advancement consequence or discrimination, including but not limited to demotion, dismissal or reduction of compensation or privileges of employment.

We expect all the board, management, staff, and principals of Shanaya Group companies to strictly adhere to this policy such that we can uphold our clear commitment to ensure independent investigation, appropriate follow-up action, and provides assurance that staff will be protected from reprisals.

Sincerely,



Mohamed Gani Mohamed Ansari
Chief Executive Officer