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| <b>ANTI-BRIBERY<br/>MANAGEMENT SYSTEM</b> |                               | Document No.   | SSA-ABP-02 |
|   |                               | Revision       | 1          |
|   |                               | Sheet          | 1 of 5     |
|   |                               | Effective Date | 01/08/24   |
| <b>TITLE :</b>                            | <b>Whistle Blowing Policy</b> |                |            |

| Rev. # | Description of Change   | Para # |
|--------|---|--------|
| 0      | Initial Release   | N.A.   |
| 1      | Change company name from Special Steels & Alloys S.E. Asia Pte Ltd to Special Steels & Alloys Pte Ltd | All    |

|                      |   |                             |
|----------------------|---|-----------------------------|
| <b>Prepared By</b>   |   |                             |
| _____<br>(Signature) | Jonathan Goh / General Manager<br>_____<br>(Name/ Designation)        | 01/08/24<br>_____<br>(Date) |
| <b>Approved By</b>   |   |                             |
| _____<br>(Signature) | Nik Chew Kin Peng / Managing Director<br>_____<br>(Name/ Designation) | 01/08/24<br>_____<br>(Date) |

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| Effective Date                            |                               | 01/08/24    |
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## 0 Policy Statement

We expect our employees to conduct themselves with a high standard of professionalism and ethics in the conduct of our business and professional activities.

We have established a whistle blowing policy that sets out avenues for legitimate concerns to be objectively investigated and addressed. Individuals will be able to raise concerns about illegal, unethical or questionable practices in confidence and without the risk of reprisal.

## 1 Whistle Blowing Definition

Whistleblowing is the voluntary disclosure of inappropriate, unethical or unlawful behaviour and practices by our management or employees. The following are generally accepted as improper and reportable conduct for whistleblowing, of which the list is not exhaustive:

- Any unlawful or illegal activities, whether criminal or breach of civil law;
- Breach of policies and/or procedures;
- Fraud, theft, embezzlement or dishonesty;
- Corruption/bribery;
- Actions which can cause physical danger/harm to another person and/or can give rise to risk of damage to properties/assets;
- Forgery or alteration of any documents belonging to the company, customers, financial institution etc;
- Poor or unethical sales practices;
- Conflicts of interest;
- Any other similar or related irregularities

## 2 Applicability

This policy is applicable to all our employees and relevant third parties

## 3 Who Should Raise a Concern?

Anyone has the right to whistle blow. This policy applies to all matters involving our employees (including former employees) and third parties with a business relationship with our company.

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#### 4 How to make a disclosure?

We take whistle blowing seriously and your concern matters to us, so we would like to hear from you if any of your disclosure is related to improper practices occurring within our company. Any disclosure can be made to any of the following dedicated reporting channels:

- Email to jonathan@ssalloys.com.sg
- Whistle Blowing Disclosure Form (Form SSA-ABP-02-01)

To facilitate an investigation into the alleged wrongdoing, where possible and applicable, the following information should be included when making a disclosure:

- a) Brief description of the misconduct;
- b) The date and location of the incidence;
- c) The identity of the wrongdoer;
- d) Particulars of witnesses, if any;
- e) Supporting evidence and/or documents;
- f) Other details deemed to be useful to facilitate screening and action to be carried out.

Where possible, the whistle blower is encouraged to disclose his/her personal details to enable the relevant parties conducting the investigation to contact the Whistle blower for further information

- a) Name; and
- b) Contact details – email address and/or telephone number.

#### 5 Investigation Process

After receiving the report of any alleged wrongdoing it will be investigated by our compliance officer.

The purpose of investigation is

- to establish if a wrongdoing has occurred, and if so to what extent; and
- to minimise the risk of further wrongdoing, to prevent any further loss of assets, damage to reputation and to protect all sources of evidence.

If the outcome results in a proven case of wrongdoing/malpractice and confirms the allegations, disciplinary action shall be instituted against the related employees or may have their contract terminated (in the case of third

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parties). Where it is believed that criminal activity has taken place, the matter may be reported to the police and appropriate legal action taken.

## 6 Whistle Blower Protection

We are committed to ensure that all disclosed information, including the identity of the whistle blower shall be treated with strict confidentiality. All personnel, directly or indirectly working relative to a whistle blowing case, shall strictly protect the identity of the whistle blower and witnesses from unauthorized disclosure before, during and after an investigation.

We are also committed to protect the whistle blower from all acts of harassment, retaliation, victimization and recrimination arising from making the disclosure in good faith.

There may be certain circumstances where the identity of the whistle blower may need to be revealed on a need-to-know basis (e.g. requirement to testify in court). If such a situation arises, we shall discuss and seek consent with the whistle blowers before proceeding with the case.

The protection will be removed if it is found that the whistle blower was also involved in the improper conduct, or if the whistle blower is found to have made the disclosures in bad faith.

## 7 Responsibility of Whistle Blower

Whistle blower is responsible to

- a) Makes the disclosure in good faith
- b) Reasonably believes that the information and allegations are substantially true.
- c) Not acting for personal gain. If the case involves the complainant's personal interests, it must be informed at the outset.