

1. Introduction

Our employees should be encouraged to report concerns, any wrongdoings, malpractices, or irregularities at their work place. Our vendors should be also encouraged to report any wrongdoings or malpractices when dealing with our employees. This is to enable immediate rectification / mitigation measures to be taken to minimize **both financial and reputation loss** that potentially can be experienced if the situation is left unattended.

The advantages of having a policy in place are:

- We are sending a message to both regulator, stakeholders and vendors that we pay significant attention to good governance and ethics. We are committed to our corporate values and will not allow our employees to break those laws in the name of business.
- Creates positive working environment
- Employees understood that neither their manager, nor any other management personnel can authorize them to take actions that do not agree with our Code of Conduct.
- Create trust in leadership

2. Purpose & Scope

- All employees are encouraged to report concerns, any wrongdoings, malpractices, or irregularities at their work place.
- Applicable to all employees including part-time, contract, temporary employees and employees on probation.

3. General

- It is imperative that all employees be vigilant about the on-goings of our immediate operating environment.
- It is important that if any wrongdoings, malpractices, and irregularities are discovered, the information must be disclosed to the management immediately.
- This will enable immediate rectification / mitigation measures to be taken to minimize both financial and reputation loss that potentially can be experienced if the situation is left unattended.
- This section is intended to detail the avenues available to all staff in disclosing information relating to any wrongdoings, malpractices, and irregularities discovered. It also highlights the rights and protection that is accorded to the staff for disclosing such information.

4. Scope of Information Disclosure Policy

- Any information pertaining to wrongdoings, malpractices, and irregularities as per the following list should be reported: -
 - a) Any unlawful act, whether criminal or breach in civil law.
 - b) Breach of policies, procedures, law or regulation.
 - c) Fraud, corruption or dishonesty.
 - d) Forgery or alteration of any documents belonging to the Company, customers or agents of the Company.
 - e) Profiteering as a result of insider knowledge.
 - f) Misuse of position or information.
 - g) Any other similar or related irregularities.
- This section does not cover grievances of employees on Human Resources / Industrial Relation issues. These are dealt with under the Group HR Policies.

5. Channels for Reporting

- All employees and third-party business associates are required to promptly report all conduct by a director, officer, employee, consultant, agent, contractor, supplier, tenderer, or other person who has business dealings with the us which is, in the view of wrongdoings, malpractices and irregularities. If failure to do so, can result in discipline, up to and including termination of employment or business relationship in the case of third parties.
- All disclosures are to be reported to a dedicated e-mail address. A committee on Whistle Blowing will be appointed by the Audit and Risk Management Committee (“ARMC”) and the committee will investigate all correspondences directed to this email address.
- Reports may be made by e-mail (complaints@agxlogistics.com).
- Any person who makes a disclosure report must provide full details of the information:
 - a) Details of the Whistleblower
 - b) Details of improper conduct or activities
 - c) Details of suspected personnel involved
 - d) Information on incident (date, time and place)
 - e) Any document, information or evidences relating to the improper conduct or activities.

6. Response and Acknowledgement

- The complainant will be informed of the course of action that has been / will be taken and an indicated time frame for investigation no later than 4 weeks from the time the report is lodged.

- However, subject to legal constraints, the relevant person will normally not be informed of the final outcome of the investigations.
- The ARMC Chairman, at the cost to be borne by the Group, shall have the right and authority(ies) to decide on the next course of actions with the advice of the external professionals or experts, if required.

7. Confidentiality and Protection

- The Company commits to ensure that all disclosed information, including the identity of the whistle-blower be treated with strict confidentiality, unless the whistle-blower agrees otherwise or unless otherwise required by law, court or regulatory authority.
- In the event the whistle-blower is our employee, the Company is committed to protect the whistle-blower from all acts of harassment, retaliation, victimization and recrimination actions from subordinates, peers and superior officers arising from the act of making the disclosure. If a whistle-blower reasonably believes that he/she is being subjected to abovesaid act, as a consequence of whistle-blowing, he/she may consult or report to the ARMC Chairman.
- It is critical that for the protection to be accorded, the following criteria must be met: -
 - a) Complainant makes the disclosure in **good faith**.
 - b) Complainant reasonably believes that the information and any allegations contained in it, are substantially true.
 - c) Complainant is not acting for personal gain (if in the case involves the complainant's personal interest(s), it must be informed at the outset).
- The Company also views seriously any false, malicious or defamatory allegations. This can be considered a matter of gross misconduct and disciplinary action may be taken for such false information. However, no action will be taken for the complainant if the criteria stipulated in point of Section 7 above are met, even if subsequent investigations cannot confirm the allegation.

8. Investigations

- After having examined the information disclosed, the committee will decide whether it warrants an investigation or decide on any other actions to be undertaken.
- To allow investigations to proceed in an orderly manner, reporting person must observe the following: -
 - a) Not to contact the suspected individuals in efforts to determine the facts or demand restitution.
 - b) Not to discuss or divulge the case facts, suspicious, or allegations with / to anyone else (both internally and externally).

c) To provide cooperation with investigation officers when called upon.

9. Follow Through

- Depending on the outcome of the investigations, the committee will recommend the appropriate actions to be taken to the Group CEO and or the ARMC.
- If the outcome of the investigations confirms the allegations, disciplinary actions will be instituted in accordance to the Group HR Policies.
- Decisions to report to the appropriate law enforcement and / or regulatory agencies for other actions shall be made in consultation with the Group CEO and/or ARMC.