



FEDERAL GROUP WHISTLE BLOWER POLICY

Revision 02	Dated 1 st Jul 2021 by Sam
Revision 03	Dated 1 st Nov 2022 by Sam
Revision 04	Dated 4 th Jun 2024 by Sam
Revision 05	Dated 26 th Jun 2025 by Sam

**For the attention of all employees in the Federal Group
(This notice is to be displayed prominently at all times)**

1. What is the Whistle Blower Policy (“WBP”) about?

The WBP is a program under the purview of the Group’s Audit Committee and is intended to provide a channel for any employee to report, in good faith and confidence, any concerns about possible improprieties on matters affecting any company within the Federal Group, so as to ensure that management and employees act in the best interests of the Group at all times. The Audit Committee is a committee comprising independent Board members and whose responsibilities include corporate governance compliance.

Possible improprieties may include, amongst others:

- i. A breach or failure to comply with relevant laws, rules and regulations
- ii. A breach of the Group’s objectives, goals and values, such as collusion with competitor or using other entities to divert business from the Group or misuse of company’s assets and resources
- iii. Financial malpractices, improprieties or fraud, including the receipt of kickbacks or commission from suppliers
- iv. Compromising the health and safety of employees and/or contractors
- v. Involvement in criminal and/or illegal activities
- vi. Other acts or omissions that may compromise the interests of the Group, including exposing the Group to potential liabilities
- vii. Attempts to conceal any of the above activities

of which, the consequence may result in:

- i. the matter receiving negative media or other public attention
- ii. companies within the Group incurring losses or being exposed to potential claims and liabilities

2. What is your role?

Every employee shall have the right and responsibility to report all suspected activities without fear or favour, so as to ensure that the interests of the Group are protected at all times.

3. Protection for whistle blower

The Group prohibits discrimination, retaliation or harassment of any kind against a whistle blower who submits a complaint or report in good faith. If a whistle blower believes that he or she is being subjected to discrimination, retaliation or harassment for having made a report under this Policy,

he or she should immediately report those facts to the relative persons. Reporting should be done promptly to facilitate investigation and the taking of appropriate action.

All reports/information are handled confidentially, except as necessary or appropriate to conduct investigation and to take remedial action, in accordance with the applicable laws and regulations. No employee, who in good faith reports a violation or suspected violation, shall suffer harassment, retaliation or adverse employment consequences. At the appropriate time, the party making the report/complaint may need to come forward as a witness. If an Employee or External Party (1) makes an allegation in good faith but it is not confirmed by the investigation, no action will be taken against him or her. If, however, an Employee has made an allegation frivolously, maliciously or for personal gain, disciplinary action may be taken against him or her. Likewise, if investigations reveal that the External Party making the complaint had done so maliciously or for personal gain, appropriate action, including reporting the matter to the police, may be taken.

(1) "External Party" refers to customers, suppliers, service providers, but not limited to, members of the public or those who are impacted by Federal Group.

4. What you should do?

You can make your report directly to the following parties as is appropriate based on the nature of the suspected violation.

- Members of the Audit Committee ("AC")
 - AC Chairman: Mr. Malcolm Heng (Email: malcolmheng@hlsllp.com.sg)
 - AC Member: Mr. Ang Mong Seng (Email: mongseng.ang@federal-int.com.sg)
 - AC Member: Mr. Tng Soon Chye (Email: soonchye.tng@federal-int.com.sg)
- Executive Chairman & CEO – Mr. Koh Kian Kiong (Email: kk.koh@federal-int.com.sg)
- Executive Director(s) – Ms. Maggie Koh (Email: maggie.koh@federal-int.com.sg)
- Deputy CEO – Mr. Don Koh (Email: don.koh@federal-int.com.sg)
- Group CFO – Mr. Sam Kwai Hoong (Email: kwaihoong.sam@federal-int.com.sg)
- General Manager, Group HR and Administration – Ms. Tina Ng (Email: tina.ng@federal-int.com.sg)
- Your immediate supervisor

5. Follow-up and investigation into reports made

Depending on the nature of the report made, the Group CFO, the Executive Chairman & CEO and AC shall: -

- i. Review and investigate the complaint;
- ii. Concurrently inform all members of the AC (if the report was not brought up to the member of the AC by the complainant);
- iii. Inform complainant of the likely timeline for a final response;
- iv. Recommend any remedial or action to be taken, where necessary; and
- v. Notify complainant of actions taken or reason(s) should it be that no action is to be taken.

6. Consequences for misconduct

The Board of directors and management take a very serious view of any misconduct. Criminal misconduct shall be reported to the Police for further investigation. The party in breach or found to be guilty of misconduct may be dismissed from employment with immediate effect under the terms of employment, and the company will reserve the right to pursue and recover any losses suffered from the employee concerned.

All employees are advised to exercise good judgment and carry out their fiduciary duties and responsibilities entrusted to them professionally and with the best interests of the company and the Group at all times.

7. Communication and distribution of WBP

- i. This policy shall be displayed prominently at Federal Group's offices at all times.
- ii. This policy shall be included in the Employee's staff handbooks.
- iii. This policy shall be displayed on Federal Company's website.

8. Policy review

The AC is overall responsible for oversight and monitoring of WBP and shall review it regularly and recommend improvements or updates as necessary.

If further clarification is needed, you may contact the Group CFO directly at (65) 6840 4117 or (65) 9622 0842 for clarification.

Sam Kwai Hoong
Group CFO