

## **COMFORTDELGRO**

### **OUR COMMITMENT WHISTLEBLOWING POLICY**

This Policy applies to ComfortDelGro and its subsidiaries ("Group").

#### **(i) What is Whistleblowing?**

As employees are expected to abide by the principles of the ComfortDelGro Code of Business Conduct ("Code") and also maintain and demonstrate the highest professional standards and ethical conduct in the performance of their duties, they are encouraged to bring to the attention of Management any violations of the Code; and/or any unethical or unlawful business conduct or dealings, with the intention for necessary corrective actions to be taken to address the violations.

#### **(ii) Who is a Whistleblower?**

A whistleblower may be an employee or external party who, in the course of his/her duties or personal engagement with the Group or employee, has witnessed or has knowledge that an employee of the Group has previously engaged, is currently engaging or will be engaging in practices/activities that is in violation of the Code, or unethical or unlawful business conduct or dealings, and decides to highlight these practices/activities/conduct/dealings to Management with a view that necessary corrective actions will be taken to prevent the occurrence of such undesirable practices/activities/conduct/dealings.

Whistleblowing is not a means by which anyone including a disgruntled employee can abuse, wreak revenge on or sabotage another person or fellow employee without any just cause or to hold an employee at ransom. Any act of whistleblowing must be genuine, substantiated with proper evidence, and directed to the Whistleblowing Hotline within a reasonable time. Where necessary, the whistleblower must be prepared to testify or provide a statement in respect of the contents of his/her report. Whistleblowing reports should not be based on unfounded or malicious allegations made against another employee. ComfortDelGro will not tolerate any abuse of its whistleblowing process.

A whistleblower does not have to be directly or indirectly affected by or have a personal interest in the outcome of the actions giving rise to the whistleblowing. So long as an employee has a genuine concern and reasonable grounds to believe that the actions of a fellow employee are in breach or will be in breach of the Code or principles of ethical conduct and fair dealing, he can be a whistleblower. However, the whistleblower must act in good faith at all times.

This whistleblowing policy allows for reporting by employees or external parties of such matters, without fear of reprisal, discrimination or adverse consequences, and also permits ComfortDelGro to address such reports by taking appropriate action, including, but not limited to, disciplinary action or terminating the employment and/or services of those responsible.

#### **(iii) Activities Giving Rise to Whistleblowing**

Listed below are some activities that could potentially give rise to whistleblowing. It is not an exhaustive list:

- Theft, damage or misappropriation of company's properties, using company's properties for own benefit or any unlawful purpose, or unlawful dissemination or disclosure of company's proprietary information, know-how or trade secrets;
- Fraud. This covers instances which include:
  - (i) falsification or alteration of ComfortDelGro's records, accounts or financial information;
  - (ii) submission of false invoices or claims for reimbursement of expenses; (iii) failure to account for or misuse of company's monies in possession; and (iv) knowingly providing information which is false or misleading;
- Engaging in activities prohibited by law; or activities in breach of any legal or contractual obligations. For example, failure to perform any material terms of any contract without any lawful reason;
- Unlawful or unethical conduct which includes violence, threats, bullying, bribery, acceptance of any benefits(whether monetary or non-monetary) in exchange for personal favours;
- The offering and acceptance of money, gifts, donations and political contributions(whether monetary or non-monetary) that are unlikely to be unauthorised or deemed appropriate;
- Making statements or remarks which are defamatory or cause disruption to racial harmony;
- Sexual harassment or adopting discriminatory practices;
- Trading in the securities of ComfortDelGro Group on short-term consideration and/or while in possession of unpublished material price-sensitive information related to those securities, including the procuring or providing of such information to any third party to deal in such securities;
- Misuse, including the downloading and sending of information which will infringe third party's copyright or; information that is derogatory or offensive to a third party;
- Engaging in activities or practices that will pose a danger to the health and safety of others or the environment;
- Conflict of interest without disclosure, including a superior and his/her direct reporting subordinate are in a relationship; and
- Breach of ComfortDelGro's policies or the Code.

#### **(iv) Whistleblowing Hotline**

The Whistleblowing Hotline comprising the following personnel has been set up to facilitate the reporting of incidents and the handling of information or evidence on matters that will give rise to whistleblowing:

- Group Chief Internal Audit Officer (“GCIAO”): DID: +65 6383 7010  
Email address: [gciao@comfortdelgro.com](mailto:gciao@comfortdelgro.com)

Mailing address:  
205 Braddell Road, Singapore 579701,  
East Wing Level 7, GCIAO Office

Alternatively, the complainant may submit his/her concerns via the intranet  
<https://hress.comfortdelgro.com.sg/WhistleBlowing/WhistleBlowing.asp>

- Any complaints involving the GCIAO may be reported to the Chairman of the Audit & Risk Committee (ARC) via this email:  
[ARC\\_Chairman@comfortdelgro.com](mailto:ARC_Chairman@comfortdelgro.com)
- The submission of complete information is important and helps in investigations. Please provide the following, where possible:
  - (i) Name(s) of person(s)/company(ies) involved
  - (ii) Date, time and location of incident
  - (iii) Frequency of occurrence of the incident
  - (iv) Value of any money or assets involved
  - (v) Physical evidence
  - (vi) Details of incident
  - (vii) Any other information that may substantiate the feedback/complaint

#### **(v) Investigations and Disciplinary Actions**

The ARC is responsible for the independent oversight and monitoring of whistleblowing, including the investigations conducted by Group Internal Audit.

All reports of incidents, including information and/or evidence provided, on matters relating to whistleblowing will be handled discreetly and every effort will be made to maintain confidentiality of the information provided, within the limits of the law. Whistleblowing in letters or other sources like those received by the Group Corporate Communications / Human Resource departments will also be circulated to the GCIAO.

Reported incidents will be dealt with promptly and thoroughly. GCIAO will administer and assess the cases, other than incidents involving the GCIAO. For significant cases, GCIAO will propose to the ARC Chairman to proceed for investigation.

Group Internal Audit will lead the investigation and work with ComfortDelGro’s Human Resource department or the Business Unit to which the case relates. The outcome of the investigation will be formally reported to the Management and ARC.

After consultation with relevant senior management of ComfortDelGro, appropriate and fair disciplinary actions, including dismissal, may be meted out against those who are found guilty. In instances where the relevant laws have been infringed, ComfortDelGro will report such infringement to the relevant regulatory authorities. Where appropriate, internal control

measures and procedures will be improved upon or additional measures put in place to prevent the recurrence of such incidents.

The number of whistleblowing cases that proceed for investigation will be tracked and recorded by GCIAO, and will be updated to the ARC quarterly.

To ensure that employees who whistleblow are not victimised, black-listed or discriminated by his/her supervisors or fellow colleagues, ComfortDelGro will not reveal the employees' identities or information leading to their identities being known. ComfortDelGro views such victimisation, black-listing or discrimination seriously and will not hesitate to take disciplinary action against those who are involved in such practices.

All employees are responsible to ensure the highest standards of ethics, honesty, openness and accountability in line with ComfortDelGro's commitment to enhance good governance, transparency and safeguard the integrity of ComfortDelGro. Training is provided regularly to remind staff to adhere to this whistleblowing policy.

ComfortDelGro will periodically review this whistleblowing policy to ensure its continued effectiveness.