



**9R LIMITED**  
(Company Registration No.: 199307300M)

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**9R LIMITED  
WHISTLEBLOWING POLICY AND  
PROCEDURES**

**9R 公司举报政策和程序**

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**A 9R CORPORATE GOVERNANCE PROGRAM**

**9R 公司治理计划**

**Version Update (版本) : August 2022**

# WHISTLEBLOWING POLICY AND PROCEDURES

## 举报政策和程序

### 1.0 Scope 范围

This policy applies to all directors, officers and employees (including full-time, part-time and contract employees) of 9R Limited (“**Company**”) and its subsidiaries (together with the Company, the “**Group**”), as well as external parties who have dealings with the Group, whether located in Singapore or Malaysia.

本政策适用于 9R 有限公司 (“**本公司**”) 及其子公司 (连同本公司 (“**集团**”) 的所有董事、高级职员和雇员 (包括全职、兼职和合同雇员), 以及与本集团有交易的外部各方, 无论是在新加坡还是马来西亚。

### 2.0 Purpose/Objective 目的/目标

The Group is committed to the highest possible standards of ethical, moral and legal business conduct. In line with this commitment and the Group’s commitment to open communication and good corporate governance, this policy aims to provide a channel by which employees and external parties may raise concerns in confidence about wrongdoing, malpractice or possible irregularity within the Group and offer reassurance that they will be protected from reprisals or victimisation for whistle-blowing in good faith and without malice.

集团致力于尽可能高的道德、道德和法律商业行为标准。根据本公司承诺以及本集团对公开沟通和良好公司治理的承诺, 本政策旨在提供一个渠道, 通过该渠道, 员工和外部各方可以私下提出对不当行为的担忧, 集团内部的不当行为或可能的违规行为, 并保证他们将受到保护, 不会因善意且无恶意的举报而受到报复或伤害。

### 3.0 Policy 政策

This policy is intended to cover concerns over wrongdoing or malpractice within or by the Group (“**Alleged Wrongful Act**”), including, without limitation, actions that:-

本政策旨在涵盖集团内部的不当行为或违规行为 (“**涉嫌不法行为**”), 包括但不限于以下行为:

- 3.1 may lead to incorrect financial reporting;  
可能会导致不正确的财务报告;
- 3.2 may be questionable accounting or auditing matters are unlawful;  
可疑的会计或审计事项是非法的;
- 3.3 are in breach of a legal obligation or contrary to any Group policy;  
违反了法律义务或违反任何公司规定;
- 3.4 may amount to professional or ethical malpractices;  
可能构成的专业或道德不正之风;
- 3.5 conceal wrongdoings or malpractices;  
隐瞒错误或不当行为;
- 3.6 may pose breach of fundamental internal control;  
可能构成违反基本的内部管理;
- 3.7 misappropriate assets or funds of the Group;

挪用公司资产或资金;

- 3.8 constitute violations of this policy;  
构成违反这项政策;
- 3.9 otherwise amount to improper conduct;  
其他的不当管理行为;
- 3.10 are intended to conceal any of the above;  
欲隐瞒任何上述;
- 3.11 abuse of power and authority;  
滥用职权;
- 3.12 are fraudulent towards investors and/or SGX;  
欺骗投资者和/或新加坡交易所;
- 3.13 may have a material impact on the Group's operating results or financial position; and  
对公司的经营业绩或财务状况有重大影响; 和
- 3.14 endangerment to the health and safety of any individual.  
对任何个人健康和安全的危害。

#### **4.0 Safeguards for Whistleblower 举报人的保障措施**

##### **4.1 Harassment or Victimisation 骚扰或报复**

Harassment, or victimisation of the whistleblower in retaliation for raising concerns over any Alleged Wrongful Act will not be tolerated and appropriate steps will be taken to ensure the whistleblower suffers no detriment or retaliation as a result of raising concerns over any Alleged Wrongful Act.

不能姑息纵容对举报人因举报不法行为而受到报复性的骚扰或蓄意伤害。将采取适当的措施确保举报人免受因举报不法行为而受到报复和伤害。

Victimisation includes, but is not limited to, termination of employment; demotion; suspension; written reprimand; retaliatory investigation; decision not to promote; receipt of an unwarranted performance rating; withholding of appropriate salary adjustments; elimination of the employees' position, re-organization, or a decrease in or lack of sufficient funding, monies, or work load; or denial of awards, grants, leaves or benefits for which the employee is then eligible, or discrimination or defamation or threats of any form.

蓄意伤害, 其中包括但不限于, 在雇佣合约终止; 降级; 暂令停职; 书面谴责; 报复性调查; 决定不提拔; 收到毫无根据的业绩评价; 拒不提供适当的薪金调整; 取缔员工的职位并进行重新组织, 减少或缺乏足够的资金, 款项, 或工作量; 拒绝员工当时有资格获得的奖励、补助、休假或福利, 或任何形式的歧视或诽谤或威胁。

#### **5.0 Confidentiality 保密性**

Every effort will be made to protect the whistleblower's identity, if so requested and, so long as it is compatible with a proper investigation. However, it is important to be aware that it may be necessary to reveal the identity of the whistleblower, to assist in investigation under certain circumstances such as:-

如有要求，将尽一切努力，以保护举报人的身份，以符合适当的调查。然而，重要的是必须认识到，在某些情况下，也许有必要透露举报人的身份，以协助调查，如：-

- 5.1 Where the Group is under a legal obligation to disclose information provided;  
如果本集团负有披露所提供信息的法律义务；
- 5.2 Where the information is already in the public domain;’  
如果信息已经在公共领域中；
- 5.3 Where the information is given on a strictly confidential basis to legal or audit professionals for the purpose of obtaining professional advice; and  
为获得专业意见，在严格保密的基础上向法律或审计专业人士提供信息；和
- 5.4 Where the information is given to the Police or other authorities for criminal investigation.  
如果信息已移交给警方或其他相关当局进行刑事调查。

In the event the Audit and Risk Committee is faced with a situation not covered by the above, and where the whistleblower’s identity has to be revealed, the Audit and Risk Committee will endeavour to discuss this with the whistleblower first.

如果审计与风险委员会面临上述情况之外的情况，并且必须披露举报人的身份，审计与风险委员会将努力首先与举报人讨论这一问题。

## **6.0 Anonymous Allegations 匿名指控**

The policy encourages all whistleblowers to put their names to allegations because appropriate follow-up questions and investigations may not be possible unless the source of the information is identified. Concerns expressed anonymously will be investigated, but consideration will be given to:

该政策鼓励所有举报人在指控中提及自己的名字，因为除非查明信息来源，否则可能无法进行适当的后续问题和调查。匿名举报也会被调查，但将考虑：

- 6.1 the seriousness of the issue raised;  
问题的严重性；
- 6.2 the credibility of the concern; and  
举报的可靠性；和
- 6.3 the likelihood of confirming the allegation from the attributable sources.  
有可靠来源证实这一举报的可能性。

## **7.0 Allegations Made in Bad Faith or Knowing it to be Untrue or Unfounded 恶意或毫无根据的举报**

Whistleblowers who raise a concern in good faith, which is shown to be unsubstantiated by subsequent investigation, will not have action taken against them. However, an employee who makes an allegation, in bad faith or knowing it to be untrue or unfounded, may be subject to disciplinary action.

基于诚信举报而在随后的调查发现举报不属实，这样的举报人不会受到任何惩罚。然而，恶意或明知不属实而进行举报的员工，可能会受到惩罚。

## 8.0 Reporting Procedures 报告程序

### 8.1 Reporting 报告

This policy seeks to provide an appropriate, responsible and secure channel for employees and external parties to report acts of wrongdoing within the Group.  
本政策旨在为员工和外部各方报告集团内部的不当行为提供适当、负责和安全的渠道。

For the employees, this Policy does not apply to or change the Company's policies and procedures for individual employee grievances or complaints relating to job performance, terms and conditions of employment, which will continue to be administered and reviewed by the Company's Human Resources Department. This is not an avenue for providing feedback and / or complaints relating to management's operational direction, programs, policies, procedures and process implementation; unless an individual believes that such general management actions undermine the Group / Company to the extent that it constitutes a misconduct or improper activities. This is also not the channel for individuals to resolve personal issues or dissatisfaction with another team member or group.

对于员工，本政策不适用于或改变公司关于员工个人与工作绩效、雇佣条款和条件有关的申诉或投诉的政策和程序，该政策和程序将继续由公司人力资源部管理和审查。这不是提供与管理层运营方向、计划、政策、程序和流程实施相关的反馈和/或投诉的途径；除非个人认为此类一般管理行为损害了集团/公司，并构成不当行为或不当活动。这也不是个人解决个人问题或对其他团队成员或团队不满的渠道。

### 8.2 Audit and Risk Committee 审计与风险委员会

Concerns over Alleged Wrongful Acts under this policy should be reported in writing via email to the Audit and Risk Committee:

对于本政策项下的涉嫌不法行为，应通过电子邮件向审计与风险委员会书面报告：

Independent Directors (独立董事)

- (a) Datuk Low Kim Leng
- (b) Mr. Wee Hock Kee
- (c) Mr. Mark Leong Kei Wei

Email (电邮): [whistleblower@vikingom.com](mailto:whistleblower@vikingom.com)

### 8.3 Timing 时间

All concerns should be made as soon as practicable to enable the Group to take action.  
应尽快进行举报以便集团采取行动。

### 8.4 Evidence 证据

The report should be sufficiently detailed, setting out the background and history of events and reasons for the concern so as to provide the necessary information to the Chairman of the Audit and Risk Committee as to the nature of the Alleged Wrongful Act. Although the whistleblower is not expected to prove the truth of an allegation, the whistleblower is encouraged to provide such evidence so as to demonstrate that there are sufficient grounds for concern. If the whistleblower is not comfortable about writing in, the whistleblower can telephone or meet the appropriate officer in confidence at a time and location to be determined together.

举报应足够详细，提供背景，事件的发展经过和举报的原因，提供必要的资料，以便让审核委员会主席对所举报的不当行为定性。举报人并不一定要证明举报的真实性，但是

举报人最好能提供证据来证明举报有足够的依据。如果举报人不方便以书面形式提供，举报人可以私下打电话或与调查人员私下会面。

#### 8.5 How the Whistleblower will be Handled 举报人处理

The action taken will depend on the nature of the concern, initial inquiries will be made to determine whether an investigation is appropriate, and the form that it should take. Some concerns may be resolved without the need for investigation.

将根据举报性质而采取相应得行动，为确认调查是否合理，要进行初步询问。一些举报可能无须调查就能得到解决。

The Group assures the whistleblower that any concern raised on information provided will be investigated, but consideration will be given to these factors:

该集团将调查举报人提出的任何有详细信息的举报，但会考虑以下因素：

##### 8.5.1 Severity of the issue raised

问题的严重性

##### 8.5.2 Credibility of the concern or information

举报的可信度

##### 8.5.3 Likelihood of confirming the concern or information from attributable sources

有可靠来源证实这一举报的可能性

If an investigation is necessary, the Audit and Risk Committee of the Company may conduct its own investigation or may direct an independent investigation to be conducted on the concern received. A report on that concern, findings of investigation and a follow-up report on actions taken shall be submitted to the Board of Directors.

如果调查是必要的，公司的审计与风险委员会可能会进行自己的调查或可为此举报进行独立调查。调查结果和发现以及后续调查报告应提交董事会。

#### 8.6 Report to Whistleblower 举报人收到的报告

Subject to constraints, the whistleblower will be given the opportunity to receive follow-up notification on his/her concern within 2 weeks from the concern raised:

举报人将有机会在两周内获得他/她所提供的举报的后续调查报告：

##### 8.6.1 acknowledging that the concern was received;

通知举报人举报已受到；

##### 8.6.2 indicating how the matter will be dealt with;

说明举报将如何处理；

##### 8.6.3 giving an estimate of the time that it will take for a final response;

给出调查所需时间的估计；

##### 8.6.4 telling them whether initial inquiries have been made; and/or

告诉他们初步询问是否已作出；和/或

##### 8.6.5 information about the outcome of any investigation.

有关调查的任何结果。

## 9.0 Further Information 进一步信息

The amount of contact between the whistleblower and the body investigating the concern will depend on the nature of the issue and the clarity of information provided. Further information may be sought from the whistleblower.

举报人和调查委员会的联系，取决于所举报事件的性质和所提供信息的明确程度。可能要举报人提供进一步的信息。

## 10.0 Information 通告

Subject to constraints, the whistleblower will receive information about the outcome of any investigations. However, in order to avoid damaging the reputation of persons alleged but subsequently found innocent of wrongdoing and to protect the Company from potential civil liability, investigation results may not be disclosed or discussed with anyone other than those who have a legitimate need to know.

举报人将获得有关的调查结果。然而，为避免损害被举报人的名誉，以及该公司免受潜在的民事赔偿责任，调查结果不得透露或与不相关的人讨论，除非此人有合法知情权。

## 11.0 Monitoring 监测

Upon receiving a concern, the Audit and Risk Committee shall:

收到的举报以后，调查委员会应：

11.1 determine whether the matter falls within the scope of this Policy and whether an investigation is appropriate; and

确定该举报是否属于该政策范围内的，以及调查是否是适当的；和

11.2 conduct an investigation or refer the matter to management for investigation (where appropriate).

进行调查或将事件提交管理层进行调查（如适用）。

The Audit and Risk Committee shall maintain a record of all concerns received together with the actions taken thereto and this report shall be presented to the Audit and Risk Committee at its meetings.

调查委员会应对所有的举报保持纪录，并且在审计与风险委员会的会议上将纪录呈上。

The Audit and Risk Committee shall review the report and direct further actions to be taken as it deems necessary.

审计与风险委员会应审查这些纪录，并采取相应行动。

The Audit and Risk Committee will maintain a record of concerns raised under this policy and the outcomes (but in a form which does not endanger confidentiality and where applicable, protect identity of the whistleblower) and will report as necessary to the Board of Directors.

审计与风险委员会将继续保持举报的纪录和结果（在其形式不影响机密性和适用性的情况下，保护举报人身份），并将在必要时报告给董事会。

## 12.0 Dissemination of Policy 政策的传播

A copy of this policy and any subsequent amendments or modification thereof, shall be made available to all directors, officers, employees (including full-time, part-time and contract employees of the Group) and external parties via the Company's website and through postings

on the Company's notice boards or such other means as may be approved by the Audit and Risk Committee from time to time.

本政策及其任何后续修订或修改的副本应通过公司网站、张贴在公司公告栏或审计与风险委员会不时批准的其他方式提供给所有董事、高级职员、员工（包括集团的全职、兼职和合同员工）和外部方。

### **13.0 Maintenance of the policy 政策维持**

The Audit and Risk Committee has the responsibility for ensuring the maintenance, regular review and updating of this policy. Revisions, amendments and alterations to this policy can only be implemented upon approval by the Audit and Risk Committee and the Board of Directors and must be notified in writing to the employees and be published on the Company's website when they occur.

审计与风险委员会有责任确保护、定期审查和更新本政策。对本政策的修订、修正和变更只能在审计与风险委员会和董事会批准后实施，并且必须在发生时以书面形式通知员工，并在公司网站上公布。