

Group Integrated Audit

Whistleblowing Policy

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Owner:	Group Integrated Audit	Last Revised Date:	26 May 2026
Reviewed By:	Compliance Committee	Next Review Date:	May 2029
Approved By:	Audit & Risk Committee	No of Pages	7

1. Objective

The objective of this Policy is to ensure any person may in confidence raise concerns about possible fraud, financial and/or non-financial improprieties /irregularities, and any such other misconduct that may adversely affect any Seatrium Group company.

2. Scope

2.1 This Policy applies to:

- a) Seatrium Limited ("the Company"), its subsidiaries and associated companies where the Company or its subsidiaries have management control; and
- b) All persons, including employees (i.e. directors, officers, full-time/part-time/permanent/contract employees) in any Seatrium Group company.

3. General Principles

- 3.1 Seatrium Limited and its subsidiaries ("Seatrium") are committed to maintain a high standard of transparency, accountability and integrity in our business conduct.
- 3.2 All employees are encouraged to report a concern as soon as he/she becomes aware of a situation that may involve a potential wrongdoing. Doing so may help the Company prevent illegal or unethical misconduct or may prevent a situation from escalating.
- 3.3 This Whistleblowing Program aims to provide confidential, reliable and accessible channels for reporting any improprieties without fear of reprisals when whistleblowing is done in good faith.
- 3.4 Improprieties refer to actions, misconducts or infringements/non-compliance that are likely to or have resulted in loss of reputation, assets, and/or misstatements of financial results, and/or negative impacts to the businesses/operations of Seatrium.
- 3.5 This Policy shall be communicated as follows:
 - a) Referenced in the Supplier Code of Conduct for Third Parties;
 - b) To all new employees during onboarding; and
 - c) As and when requested by the Audit and Risk Committee (ARC).
- 3.6 At any time, employees are invited to seek clarification or advice from the Policy Owner / Group Integrated Audit (GIA) when in doubt.

4. Confidentiality

- 4.1 The identity of the Whistleblower will be kept confidential, with disclosure on a need-to-know basis.

5. Protection of Whistleblower

- 5.1 Whistleblowers who report concerns under this Policy shall be protected against any reprisal which includes:
- a) Demotion;
 - b) Termination of employment; or
 - c) Any form of discrimination, harassment, intimidation or victimisation.
- 5.2 Seatrium does not tolerate any retaliatory action of a whistleblower who reports a concern in good faith. All allegations of reprisal shall be received, reviewed and investigated by the Company in the same manner as any complaint alleging possible improprieties.

6. Misuse of Whistleblowing Channel

- 6.1 Seatrium does not tolerate the misuse of whistleblowing channels for personal gains nor condone frivolous or malicious whistleblowing. Malicious whistleblowing will be investigated and appropriate actions will be taken.

7. Responsibility

- 7.1 The ARC provides an oversight role to ensure that arrangements are in place for the lodging of whistleblowing complaints, independent investigation and the appropriate follow-up actions to be taken.
- 7.2 The Whistleblowing Advisory Committee (WAC) supports the ARC in assessing the merits of each reported concern (where there is no concern regarding independence).
- 7.3 Any reported concerns received outside of the established reporting channels are required to be re-directed to the Head of GIA for appropriate action.
- 7.4 Employees who are interviewed or asked to provide information have a duty to fully cooperate with the appointed Investigation Team.

8. Whistleblowing Case Management

- 8.1 The Company treats all reported concerns seriously and will direct resources to review each complaint.
- 8.2 Concerns may be submitted through the varied reporting channels (e.g. webform, email, telephone hotline) made available in the countries the Company operates in.
- 8.3 A reported concern should, to the extent possible, include the following information:
- a) Names and positions of people involved;
 - b) Names and positions of any witnesses;
 - c) Detailed description of the incident;
 - d) Date, time and location of the incident(s);
 - e) How often does the incident occurs;
 - f) Property involved; and
 - g) Documented evidence (if any)

- 8.4 The Company encourages Whistleblowers to identify themselves and provide their contact details. Further clarifications are often needed and helpful in facilitating investigations into the reported concerns. The ability to investigate depends on the sufficiency and quality of the information provided by the Whistleblower.
- 8.5 Reported concerns whether made anonymously or where the whistleblowers have identified themselves, shall be considered and investigated on the basis of their merit.
- 8.6 If a complaint is deemed to contain inadequate detail and the necessary supporting information cannot be obtained from the Whistleblower(s) then an investigation may not necessarily be carried out.

9. Whistleblowing Investigation

- 9.1 Upon receiving a report, the Head of GIA shall conduct a preliminary assessment and report to the WAC to determine whether an investigation is required, taking into consideration:
 - a) The nature of the allegations;
 - b) The severity and potential impact;
 - c) Any immediate risks, containment measures, or escalation required; and
 - d) Resources of specialist expertise needed.
- 9.2 Any reported concern shall be dealt with in accordance with the process as set out in the Investigation Guide and Procedures. An overview of the Whistleblowing Management process can be found in **Annex A**.
- 9.3 On a quarterly basis, GIA reports the following information to the ARC:
 - a) All reportable concerns received via whistleblowing channels;
 - b) Status and outcome of any preliminary assessment; and
 - c) Consolidated statistics/dashboards on whistleblowing cases received and closed, significant cases approved for closure, and the status of ongoing investigations.
- 9.4 Any investigation details, reports and resulting actions are considered privileged and confidential information. Distribution and access to such information are restricted to the ARC, WAC and GIA. The ARC may grant access to such confidential information at its discretion, on a need-to-know basis.
- 9.5 Where there are reasonable grounds to suspect any criminal conduct or regulatory violation that attracts civil or criminal sanctions, the Company will make the relevant disclosures and/or file a case with the relevant regulators and/or law enforcement authorities.

10. Whistleblowing Reporting Channels

10.1 Webform:

a) Worldwide, excluding EU:

(<https://secure.deloitte-halo.com/SeatriumEthicsline/>)

b) For EU countries: (<https://eu.deloitte-halo.com/SeatriumEthicsline/>)

10.2 Email: ethicsline@seatrium.com

10.3 Toll-free hotlines:

Country	Toll-free numbers
Brazil	0800 878 2427
China	400 120 9152
France	0 805 98 04 44
India	000 800 050 3834
Indonesia	0800 1503119
Malaysia	1-800-81-2878
Norway	800 62 453
Philippines	1800 1 322 0489
Singapore	800 492 2711
United Arab Emirates	800 0357 70020
United Kingdom	0800 014 8892
United States	1 (800) 563-1973

11. Review

11.1 This Policy shall be subject to review once every three years or earlier as necessary.

12. Distribution List

12.1 All employees.

13. Linkages to Other Policies (if any)

13.1 Supplier Code of Conduct.

13.2 Business Code of Conduct.

13.3 Employee Code of Conduct.

14. Revision History

Version	Changes	Date	Author
1.0	Start of document control.	6 November 2023	GIA
2.0	Revision: • Updated Clause 9 Whistleblowing Investigation to align with the Investigation Guide and Procedure. • Updated Annex A to reflect the latest Whistleblowing Management Process. • Incorporated Clause 10 Whistleblowing Reporting Channels into the policy. • Extended whistleblowing coverage to three additional countries (United Kingdom, United Arab Emirates, and France).	5 December 2025	GIA
3.0	Revision: • Updated Clause 10.3 with toll-free hotlines for United Kingdom, United Arab Emirates, and France.	4 February 2026	GIA

Annex A

Overview of the Whistleblowing Management Process

