

Whistle-blowing policy

Mewah International Inc.

(the "Company" and together with its subsidiary, the "Group")

Contents

Introduction 3

Scope of the policy 3

Procedure 3

Protection of whistleblower 4

Protection of the company and whistle-blowee..... 5

Whistle- Blowing Policy

Introduction

Mewah International Inc. (the “Company” and together with its subsidiary, the “Group”) is committed to achieving high standards of corporate compliances and ethical standards in its dealings. It encourages its employees to play their part in improving overall effectiveness and success of the organization. By creating an atmosphere of openness and trust, the Group encourages the employees to use internal mechanisms for reporting any malpractice, illegal acts or omissions by any of the Group’s employees or ex-employees. The words “whistle-blowing” in this Policy refers to the disclosure by employees, of malpractices, illegal acts or omissions at work.

Scope of the policy

The Group has a range of policies and procedures, which deal with standards of behavior at work; they cover Discipline, Grievance, Harassment and Recruitment and Selection. Employees are encouraged to use the provisions of these procedures when appropriate. There may be times, however, when the matter is not about employee’s personal employment position but about a malpractice, illegal act or omission of work by an employee. Examples may be:

- A fraud is suspected;
- A criminal offence has been committed, is being committed or is likely to be committed;
- An employee, supplier or customer is ill treated or treated unfairly an employee of the group;
- There has been a disregard for legislation, including matters relating to health and safety at work;
- Showing undue favour over a contractual matter or to a job applicant;
- The environment has been, or is likely to be, damaged.

The Group will not tolerate any harassment or victimisation of a whistleblower and will treat this as a serious disciplinary offence, which will be dealt with under the Disciplinary Rules and Procedure.

Procedure

All employees have a duty to report concerns for any malpractice, illegal act or omission of work by any employee of the Group. To ensure that the Group has a

centralized focused group to address all such cases, a Whistle-Blowing Committee (the “Committee”) has been formed consisting of:

1. Ms Michelle Cheo (Chairperson)
Chief Executive Officer and Executive Director
Email: michellecheo@mewahgroup.com
2. Ms. Agnes Lim Siew Choo
Head, Operations, Malaysia
Email: agneslim@mewahgroup.com

The committee may co-opt any other employee(s) from the time to time to assist.

The responsibilities of the Committee include:

- Receiving the concerns and recording the same;
- Evaluating and assessing if the matter requires any further investigation;
- Carrying out the investigation;
- Preparing and endorsing the investigation report including recommendations;
- Reporting the cases to the Audit Committee in the Audit Committee meeting;
- Periodically reviewing and recommending the policy to the Audit Committee.

Any person in the employment of the Group at the time of reporting, having adequate basis for the concern, may inform any of the Committee members providing following information:

- Whistle-blower’s particulars – Name and department;
- Nature of the concern;
- Details and evidences, if any supporting the concern.

All matters reported will be reviewed and if required, investigated by the Committee within reasonable timeframe.

The investigation may need to be carried out under the terms of strict confidentiality i.e. by not informing the subject of the complaint. On case to case basis, the Committee may or may not keep the whistleblower informed about the investigation and its outcome.

Protection of whistleblower

The whistle-blower’s identity will be kept confidential.

The number of employees involved in the investigation will be kept to a minimum to ensure confidentiality of the case and of the whistle-blower.

The Group will not tolerate victimization of the whistle-blower and disciplinary action will be taken against those who victimize the whistle-blower.

The Group assures that the employment of the whistle-blower will be protected even if the report is proved to be unfounded, provided that the report is made in good faith. However, disciplinary action may be taken if malicious intent is proved.

The Group will assign a senior officer from the Group HR as Whistle-blower protection officer who will keep in touch with the whistle-blower to monitor and assess any signs of victimization or stress.

Protection of the company and whistle-blowee

Information pertaining to whistle-blowing case will be kept confidential to restrict on need-to-know basis to safeguard the reputation and image of the Group and the whistle-blowee, if the case were found to be unfounded.

The Group will ensure that there is enough evidence before taking any disciplinary action against the whistle-blowee.