



Whistleblowing Policy

1 ABOUT THIS POLICY

- 1.1 The Group (en Japan Inc. and all companies within the en Group) are committed to conducting our business with honesty and integrity, and we expect all staff to maintain high standards. However, there is a risk that any organization may sometimes proceed in the wrong direction, or unknowingly harbour illegal or unethical conduct. A culture of transparency and accountability is essential in order to prevent such situations from occurring in advance, and to address them promptly when they do occur.
- 1.2 The objectives of this policy are:
- (a) To encourage all staff to report suspected wrongdoing as soon as possible, with the knowledge that their concerns will be taken seriously and investigated as appropriate, and that their confidentiality will be respected.
 - (b) To reassure staff that they should be able to raise genuine concerns without fear of reprisals, even if they turn out not to be valid whistleblowing matters.
 - (c) To provide staff with guidance on rules and procedures as to how to raise those concerns.
- 1.3 This policy covers all personnel engaged in work at Group companies (e.g. full-time employees, part-time employees, dispatch workers, officers, consultants, outsourced contractors and retirees).
- 1.4 This policy does not form part of any employee's contract of employment and we may amend it at any time.

2 PERSONNEL RESPONSIBLE FOR THE POLICY

- 2.1 The Internal Audit Department of en Japan Inc. has overall responsibility for this policy, and for reviewing the effectiveness of actions taken in response to concerns raised under this policy.
- 2.2 The Head of the Internal Audit Department of en Japan Inc. (referred to as the Whistleblowing Officer herein) is responsible for the day-to-day operation of this



policy, and must ensure that all managers and other staff who may deal with concerns or investigations under this policy receive regular and appropriate training.

2.3 The Whistleblowing Officer shall review this policy from a legal and operational perspective at least once a year.

2.4 All staff shall use this policy to clearly report suspicions of danger or misconduct, and shall communicate opinions, proposals for improvement, questions etc. regarding this policy to the Whistleblowing Contact Point listed in Article 9.

3 WHAT IS WHISTLEBLOWING?

3.1 Whistleblowing is the disclosure of information which relates to suspected wrongdoing or dangers at work. This may include:

- (a) criminal activity;
- (b) failure to comply with any legal or professional obligation or regulatory requirements;
- (c) miscarriages of justice;
- (d) danger to health and safety;
- (e) damage to the environment;
- (f) bribery or corruption;
- (g) financial fraud or mismanagement;
- (h) breach of our internal policies and procedures;
- (i) conduct likely to damage Group reputation or financial wellbeing;
- (j) unauthorised disclosure of confidential information;
- (k) negligence;
- (l) the deliberate concealment of any of the above matters.

3.2 A whistleblower is a person who raises a genuine concern relating to any of the above. Any staff who has a genuine concern related to suspected wrongdoing or danger affecting any Group activities (a whistleblowing concern) should report it under this policy.

3.3 This policy should not be used for complaints relating to personal circumstances of staff, such as the manner in which they have been treated at work.



3.4 If staff are uncertain whether the matter causing concern falls within the scope of this policy, the staff should seek advice from the Whistleblowing Contact Point listed in Article 9.

4 RAISING A WHISTLEBLOWING CONCERN

4.1 In principle, staff should first raise any concerns with their manager. The manager shall seek a solution to the staff's concern, and may report the concern to the Whistleblowing Contact Point.

4.2 However, where the matter is more serious, or the staff feels that their manager has not addressed the concern, or if the staff prefers not to raise the matter with their manager for any reason, the staff may directly contact Whistleblowing Contact Point listed in Article 9.

4.3 Concerns should be raised in writing. To enable an effective investigation of a whistleblower's concern, the following information should be provided, in as much detail as possible:

- (a) Name(s) of person(s)/company(ies) involved;
- (b) Date, time and location of the incident;
- (c) Numerical value of any occurrence of the incident;
- (d) Physical evidence (if any); and
- (e) Any other information that may substantiate the concern.

4.4 To ensure the protection of the whistleblower, an appropriate investigation will be promptly conducted. In cases where a hearing with the whistleblower is conducted, the whistleblower may be permitted to have colleagues to also attend the hearing.

5 CONFIDENTIALITY

5.1 The Group will take all possible measures to maintain the confidentiality of the whistleblower and the contents of the report based on this policy. Reports may also be submitted anonymously.

6 INVESTIGATION AND OUTCOME



- 6.1 After the whistleblower raises a concern, the Group shall conduct an initial assessment to determine the scope of the investigation and shall report the results of the assessment to the whistleblower. It may be necessary for the whistleblower to participate in further hearings to provide additional information.
- 6.2 In some cases, there may be a possibility of appointing investigators or research teams with experience or expertise on the content, including staff, to the investigation. Investigators may advise on improvements that can minimize the risk of future wrongdoing.
- 6.3 The Group shall endeavour to regularly inform the whistleblower of the status of the investigation as much as possible. However, in order to maintain confidentiality, it may sometimes not be possible to provide concrete findings or results of the investigation, as well as any disciplinary actions. Whistleblowers need to treat all information concerning said investigations as confidential information.
- 6.4 If the results of the investigation lead to the conclusion that the whistleblower has made false allegations with malicious intent or expecting personal gain, the whistleblower may be subject to disciplinary action.
- 6.5 Although the Group does not guarantee the results that the whistleblower may be seeking, it will make maximum efforts to address the concerns of the whistleblower in a fair and appropriate manner.

7 EXTERNAL DISCLOSURES

- 7.1 The purpose of this policy is to provide an internal mechanism for reporting, investigating, and resolving any misconduct in the workplace without reporting to external organizations.
- 7.2 Concerns raised by whistleblowers are usually related to the actions of Group employees, but sometimes they are related to the actions of third parties such as customers, business partners, service providers and others. In any case, if concerns arise, staff are strongly encouraged to first report concerns within the company. Staff should contact the Whistleblowing Contact Point listed in Article 9.



8 PROTECTION AND SUPPORT FOR WHISTLEBLOWERS

- 8.1 The whistleblower must not suffer any disadvantage as a result of raising a concern.
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- 8.2 In this policy, from the viewpoint that the protection of whistleblowers is one of the most important requirements, the Group has appointed a third-party law firm specializing in these matters as the Whistleblowing Contact Point.
- 8.3 The Group encourages transparency and guarantees that staff who raise genuine concerns under this policy will be protected even if the concern raised does not result in findings of misconduct. Therefore, staff are encouraged to raise concerns even if they are unsure about the contents of the matter reported.
- 8.4 Whistleblowers shall not receive any detrimental treatment as a result of raising a concern. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern. This does not apply to disciplinary actions in cases falling under Article 6, section 4 of this policy. In the event that the staff has suffered any such treatment, the Whistleblowing Officer must be informed immediately. Intimidation or retaliation against whistleblowers in any way is strictly prohibited. Staff involved in such conduct are subject to disciplinary action.

9 CONTACTS

Whistleblowing Contact Point	Internal Audit Department engroup@oneasia.legal
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Effective Date: 1 April 2018

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