



SIMPPLE Ltd. and its subsidiaries
(IFSC Pte. Ltd., SIMPPLE Pte. Ltd.,
Gaussian Robotics Pte. Ltd.)

Whistleblower Policy

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Aloysius Chong	CEO	24 th August 2023

REVIEW PERIOD

This Policy will be reviewed within three (3) years of the last update.

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1 Introduction

This Whistleblower Protection Policy (“the Policy”) allows employees of SIMPPLE Ltd. and its subsidiaries or third parties to disclose information about misconduct or an improper situation or circumstance that has occurred within SIMPPLE Ltd., and to provide protections and support mechanisms for the individual making the disclosure.

SIMPPLE Ltd. is committed to promoting and maintaining good corporate governance and a culture that is lawful, ethical, and responsible.

SIMPPLE Ltd. encourages its current and former employees, clients, suppliers, contractors or other third parties involved in SIMPPLE Ltd. activities, and the relatives of such persons, to report any misconduct or improper situations or circumstances involving SIMPPLE Ltd. This is also referred to as ‘reportable conduct’.

If individuals have reasonable grounds to believe that misconduct or other wrongdoing is occurring at SIMPPLE Ltd., they are encouraged to speak up at their earliest convenience.

All disclosures can be reported confidentially. Individuals who report misconduct can do so safely and securely, confident that they will be protected and supported.

A preliminary assessment of all disclosures will be undertaken to determine whether an investigation is required, as set out in this Policy.

1.1 Employee Code of Conduct

This Policy is a component of SIMPPLE Ltd.’s Employee Code of Conduct framework, comprised of policies, procedures, forms, and registers that are central to how SIMPPLE Ltd. promotes and maintains good corporate governance and culture of acting lawfully, ethically, and responsibly.

1.2 What is Whistleblowing?

Whistleblowing is the reporting of misconduct, or an improper situation or circumstance that has occurred or is occurring, within an organisation. It is the process of identifying and reporting a wrongdoing and is often referred to as ‘making a disclosure’.

1.3 Who is a Whistleblower?

A whistleblower (also referred to as a ‘discloser’) can be a current or former employee, client, supplier, or contractor to SIMPPLE Ltd. or their employees, or a relative, spouse or dependent of any of the persons listed above.

1.4 What is Reportable Conduct?

Reportable conduct is any current or past misconduct or other improper situation, or circumstance conducted by a person or persons connected with SIMPPLE Ltd., and which the discloser has reasonable grounds to suspect has occurred or is occurring. Types of Reportable Conduct includes actions which are:

1. Fraudulent (e.g., misappropriation of funds, money laundering, or other significant financial irregularities);
2. Corrupt (e.g., offering or accepting a bribe);
3. Illegal (e.g., serious theft, illicit drug sale/use, violence or threatened violence, criminal damage against property, and other offences against laws which are punishable by imprisonment);
4. In breach of legal or regulatory requirements (e.g., a breach of Government regulations relating to Corporations, Taxation, Securities Trading;

5. Conduct that represents a danger to the public (e.g., covering up known faulty products or services capable of causing significant danger to the public or the environment); and
6. Engaging in or threatening to engage in, detrimental conduct against a person who has made a disclosure or is believed or suspected to have made or be planning to make, a disclosure.

1.5 What is not Reportable Conduct?

Reportable conduct does not include personal work-related grievances such as:

1. An interpersonal conflict with another member of SIMPPLE Ltd. personnel;
2. A decision about employment, transfer, or promotion;
3. A decision about the terms and conditions of an individual's employment; or
4. A decision to suspend or terminate an individual or discipline them.

These issues can be raised via the SIMPPLE Ltd. Head of Office Operations.

2 Making a Whistleblower Disclosure

2.1 Who is a Discloser?

A Discloser is a person who discloses Reportable Conduct to an Eligible Recipient and who is:

1. A current or former member of the Board of Directors;
2. A current or former SIMPPLE Ltd. Employee or temporary staff member including volunteers, interns, secondees and contracted staff;
3. An individual who is or was, a service provider or supplier to SIMPPLE Ltd. (whether paid or unpaid);
4. An employee of current or former service providers or suppliers (whether paid or unpaid);
5. A relative, dependents, or spouse of any person above, or
6. A member of the public.

2.2 What Can a Whistleblower Disclosure Be About?

The scope of who and/or what a whistleblower disclosure can be about depends on whether the disclosure is made under law, as set out in the Whistleblower Protection Policy.

2.3 Who can a Whistleblower Disclosure be made to?

SIMPPLE Ltd. maintains dedicated channels for its employees and third parties to confidentially report misconduct or other improper situations or circumstances related to SIMPPLE Ltd. employees.

Disclosures of reportable conduct may be made to:

1. Any member of SIMPPLE Ltd.'s Confidential Disclosure Team which consists of the (a) Head of Corporate Development, Partnerships and Government Relations, (b) Head of Office Operations, (c) Chief Operating Officer, (d) Members of the Board, or;
2. SIMPPLE Ltd.'s confidential, third-party reporting service via whistleblower@simpple.ai that provides the option of anonymity.

Disclosures can also be made to other eligible recipients such as:

1. A prescribed regulator (e.g., the Monetary Authority of Singapore 'MAS', Securities and Exchange Commission, 'SEC', Australian Securities & Investments Commission 'ASIC'), or
2. A legal practitioner for the purposes of obtaining advice about the whistleblowing laws; or

Anyone covered by the Whistleblower Protection Policy may approach a member of the Confidential Disclosure Team or email whistleblower@simpple.ai before making a disclosure to seek additional information.

2.4 How can the Whistleblower Disclosure be made?

Confidential Disclosure Team	SIMPPLE Ltd. Confidential and Anonymous Reporting
<p>An employee of SIMPPLE Ltd. and its subsidiaries may contact any member of the Confidential Disclosure Team in person, by phone, or email to discuss their concern.</p> <p>Head of Office Operations Email: Leongwoon@simppl.ai Phone: +65 9681 9605</p> <p>Head of Corporate Development, Partnerships and Government Relations Email: Alexus@simppl.ai Phone: +65 8228 4110</p> <p>Chief Operating Officer Email: Daryl@simppl.ai Phone: +65 9624 6683</p> <p>Members of the Board Email: ir@simppl.ai Phone: +65 9021 7100</p>	<p>SIMPPLE Ltd.'s confidential reporting process is supported by an independent, confidential hotline specialising in receiving disclosures of reportable conduct.</p> <p>This service is available via email. Disclosers may make a confidential and anonymous disclosure of reportable conduct by email. Email: whistleblower@simppl.ai</p> <p>To remain anonymous email from a non-SIMPPLE LTD account</p> <p>Third parties are to contact SIMPPLE Ltd.'s office(s) at:</p> <p>Singapore: (+65) 6816 2194</p> <p>Australia: 1800 888 080</p> <p>Monday to Friday 8:30am – 5:00pm</p>

Disclosers can approach SIMPPLE Ltd.'s Confidential Disclosure Team without fear of reprisals. Any claim of misconduct or other improper situations or circumstances will be handled with confidentiality as allegations of reportable conduct (even if not proven) can cause damage to individual reputations and expose SIMPPLE Ltd. to legal claims for damages.

SIMPPLE Ltd.'s Confidential Disclosure Team undertakes specific training to receive and manage disclosures on reportable conduct and to ensure the discloser is provided with appropriate support.

In assessing all disclosures, the Confidential Disclosure Team will:

1. Review disclosures to assess whether they fall within the scope of this Policy or another SIMPPLE Ltd. policy;
2. Assess the disclosure and determine whether the allegations should be investigated;
3. Manage investigations including any internal and/or external resources (e.g., a third-party investigator);
4. Make recommendations to the Chief Executive Officer and/or the Board if required; and
5. Review and consider any complaints of detrimental conduct or any concern that a discloser has not been dealt with in accordance with this Policy.

Any SIMPPLE Ltd. employee who receives a disclosure of reportable conduct must promptly report that disclosure to a member of the Confidential Disclosure Team

2.5 What to include in a Whistleblower Disclosure?

To ensure a disclosure demonstrates reasonable grounds for investigation, a discloser should provide as much information as possible including:

1. What is alleged to have happened - when, where, and how;
2. The person or group of people involved;
3. Any other information or evidence of the events (e.g., documents and emails to support the investigation or to substantiate the report); and
4. Any steps already taken to report the matter elsewhere or to resolve the concern.

Employees of SIMPPLE Ltd. and its subsidiaries must act in accordance with the Employee Code of Conduct and the Whistleblower Protection Policy when disclosing a concern. Any malicious, vindictive, or troublesome reports may be treated as misconduct and result in disciplinary action.

2.6 Can a Whistleblower Discloser remain Anonymous?

An individual may remain unidentified or use an alias and still be protected under law when making a disclosure. Anonymous disclosures will be assessed in the same way as if the individual's identity was known.

When contacting the Confidential Disclosure Team, a discloser may:

1. Provide their name and contact details and give consent for these details to be provided to the SIMPPLE Ltd. Confidential Disclosure Team. The discloser's details will be kept confidential for the purposes of any investigation.
2. Inform the Confidential Disclosure Team of their name and contact details but request they remain anonymous. This option allows the Confidential Disclosure Team to ask follow-up questions of the discloser; or
3. Remain anonymous to SIMPPLE Ltd. The discloser will receive a unique reference number so they can check on the progress of any investigation or to provide further information.

A discloser can remain anonymous over the course of any investigation and after it is completed. They have the right not to answer a question that may reveal their identity during any investigations into matters they have raised.

3 Protection and Support for Whistleblowers

3.1 What are the Protections for a Whistleblower?

SIMPPLE Ltd. will ensure protection of those reporting suspected instances of misconduct or other improper situations or circumstances in accordance with our Whistleblower Protection Policy and will ensure that the Employee Code of Conduct policies and procedures are known and understood by SIMPPLE LTD employees.

A discloser's identity is to be kept strictly confidential unless:

1. Disclosure to a law enforcement agency or another regulatory body is required;
2. It is necessary for SIMPPLE LTD to obtain legal advice;
3. The discloser consents to it; or
4. It is otherwise allowed or required in accordance with the law.

The basis of a disclosure, including information likely to identify a discloser, may be shared on a confidential basis where it is reasonably necessary for the purposes of an investigation. In these circumstances, SIMPPLE Ltd. will take all reasonable steps to reduce the risk that the discloser will be identified.

Others may still make a guess on a discloser's identity if:

1. The discloser previously discussed the matter with others;
2. They are one of limited people with access to the information provided in the disclosure;
or
3. Their disclosure relates to information that has been told to them privately and in confidence.

SIMPPLÉ Ltd. strictly prohibits detrimental conduct against any individual who discloses reportable conduct, or who conducts, assists, or participates in an investigation into such conduct. It is illegal to engage in or threaten to engage in, detrimental conduct against a discloser.

The following detrimental conduct or behaviour against a discloser will not be tolerated:

1. Dismissal or changes in work conditions that disadvantage or discriminate against the SIMPPLÉ Ltd. or its subsidiaries' employee;
2. Harassment or intimidation;
3. Injury or harm to a person or damage to their property;
4. Damage to reputation, business, or financial position; or
5. The threat of any of the above actions.

3.2 What Support is available for a Whistleblower?

SIMPPLÉ Ltd.'s Confidential Disclosure Team will offer and maintain support to the discloser throughout the process by:

1. Protecting the identity of the discloser (as required by the laws of Singapore, the United States of America and Australia);
2. Assessing, monitoring, and taking steps to protect the discloser from risk of detriment;
3. Providing a clear channel of communication with the discloser, appointing a nominated person to keep in regular contact with them, and providing progress updates to them;
4. Responding to any complaint of detriment and, if detrimental conduct is identified, taking disciplinary action against any SIMPPLÉ Ltd. employee who commits such acts; and
5. Assisting the discloser with strategies to manage any stress or other challenges resulting from making the disclosure or the investigation.

The Confidential Disclosure Team also has the discretion to stand down a SIMPPLÉ Ltd. employee while a matter is being investigated and/or temporarily relocate the discloser or other SIMPPLÉ Ltd. employee(s) to another location or division. This support extends to other SIMPPLÉ Ltd. employees who are involved in an investigation.

For non- SIMPPLÉ Ltd. employees, the support processes in this Policy will be adapted and applied to the extent reasonably practicable.

4 Summary

If you have identified Reportable Conduct at SIMPPLÉ Ltd., you should follow the following steps:

1. Establish that you have reasonable grounds to suspect the reportable conduct has happened or is happening;
2. Review this Policy;
3. Report the conduct to SIMPPLÉ Ltd.'s internal Confidential Disclosure Team or via email to whistleblower@simplle.ai.

4. If the above avenues of reporting are exhausted or the matter concerns a substantial and imminent danger to health and safety, seek other external avenues of reporting (e.g., report the disclosure to a legal practitioner for the purposes of obtaining independent advice about the protections under law);
5. Document evidence about the reportable conduct; and
6. Support the investigation process to ensure the disclosure is investigated in a timely, objective, and fair manner.

4.1 Where to access this Policy

This Policy is available on SIMPPLE Ltd.'s website at www.simppl.ai and is also accessible to SIMPPLE Ltd. employees through SIMPPLE Ltd.'s intranet and LMS systems.

Information about this Policy is included in compliance training for all SIMPPLE Ltd. employees. Specialist training may be provided to managers and senior leaders to reiterate responsibilities, and to those individuals responsible for key elements of this Policy.

This policy applies to all employees of SIMPPLE Ltd. and its subsidiaries.

Non-compliance with this policy may result in the termination of contract or employment.