**WHISTLE-BLOWING**

**Introduction**

The SingPost group of companies and its Board of Directors are committed to conducting business that is consistent with the high standards of corporate governance and in compliance with all laws and regulatory requirements. In line with this commitment, SingPost has a Code of Conduct for employees.

This Code of Conduct sets out the manner in which employees are to perform their duties and carry out their dealings with customers, suppliers, competitors and other third parties.

In addition, SingPost has existing whistle-blowing policies and arrangements for employees and other persons to raise any valid concerns. These are reviewed from time to time and updated.

**Objectives**

The objectives of our whistle-blowing policies and arrangements are to ensure the following:

1. employees and any other persons may, in confidence, raise concerns about possible improprieties in financial reporting or other matters, including illegal or dishonest acts;
2. independent investigation of such matters and appropriate follow-up actions; and
3. protection of whistle-blowers who act in good faith and persons who are victims of wilful complaints.

**Reporting and Investigation**

All employees and any other persons may file a whistle-blowing report to SingPost. For employees, they can refer to the internal procedures which are posted on the intranet. For external parties, they can send an email or a letter to the following addresses:

Email Address: whistleblow@singpost.com

Postal Address: Head of Department (Group Internal Audit)

 10 Eunos Road 8

 #07-31 Singapore Post Centre

 Singapore 408600

To facilitate investigation of the feedback, whistle-blowers are encouraged to provide their names and contact details.

All whistle-blowing reports received will be investigated promptly, professionally, fairly and honestly. Where appropriate, the matter will be escalated to the relevant law enforcement authorities for their investigation and further action. Findings from the investigations and the follow-up actions taken or to be taken will be reported to the SingPost Audit Committee.

**Protective Measures**

All whistle-blowing reports received, including the identities of the whistle-blowers and the persons implicated in the reports, will be kept strictly confidential. The information will only be released to persons on a “need-to-know” basis.

SingPost recognizes there may be times when a whistle-blower files a report in good faith but the feedback is later found to be unsubstantiated after investigation. In such cases, no further action will be taken. However, SingPost will not hesitate to take action against any persons found to have misused the whistle-blowing channels with malicious intent or mischief.