

Vantage Corp
Whistleblower Policy

Purpose & Scope

Vantage Shipbrokers is committed to a high standard of corporate governance. As one of the elements of corporate governance, the Whistleblowing Policy ("Policy") aims to:

1. provide a trusted avenue for employees, vendors, customers and other stakeholders to report serious wrongdoing or concerns, particularly in relation to fraud, controls or ethics, without fear of reprisals when whistleblowing in good faith; and
2. ensure that robust arrangements are in place to facilitate independent investigation of the reported concern and for the appropriate follow up actions to be taken.

The Policy is intended to facilitate whistleblowing relating to improper, unethical or fraudulent conduct in the following general areas:

1. financial reporting, accounting or other financial matters;
2. corruption, misappropriation or blackmail;
3. any criminal offence or failure to comply with a legal or regulatory obligation;
4. significant breaches of Vantage Shipbrokers' or internal controls, including the Code of Conduct and Ethics and Anti-Bribery and Anti- Corruption Policy;
5. endangerment of the health and safety of an individual;
6. serious conflict of interests without disclosure; or
7. concealment of any of the above.

Vantage Shipbrokers will not tolerate the harassment or victimization of anyone reporting a genuine concern. Furthermore, no person should suffer reprisal as a result of reporting a genuine concern, even if they are mistaken. However, this assurance does not extend to any person who intentionally provides information in a report which they know or reasonably believe to be untrue. If an employee has made an allegation frivolously, maliciously or for personal gain, disciplinary action may be taken against him or her. Likewise, if investigations reveal that the External Party making the complaint had done so maliciously or for personal gain, appropriate action, including reporting the matter to the police, may be taken.

All information disclosed during the course of investigation will remain confidential, except as necessary or appropriate to conduct the investigation and to take any remedial action, in accordance with any applicable laws and regulations.

Whistleblowing Reporting & Communication Channels

Whistleblower Policy

The individual should report his/her concern to the Head of Human Resource, who is responsible for handling all reported cases and ensuring that issues raised are properly resolved by the Management or such parties as appropriate. Concerns may be raised verbally or in writing. As it is essential for Vantage Shipbrokers to have all critical information in order to be able to effectively evaluate and investigate a complaint, the report made should provide as much detail and be as specific as possible. The channels of reporting to the Head of Human Resource are as follows:

Email : James@vantageshipbrokers.com

Mail : Head of Human Resource

51 Cuppage Road, #07-10

Singapore 229469

Tel : +65 737 2221

All concerns raised will be independently assessed by Head of Human Resource to ensure that they are fairly and properly considered. Any individual making a whistleblowing report will retain his/her anonymity unless he/she agrees otherwise. He/she will also be kept informed of who is handling the matter.

Vantage Shipbrokers reserves the right to refer any concerns or complaints to appropriate external regulatory authorities. Depending on the nature of the complaint, the subject of the complaint may be informed of the allegations against him or her and be provided with an opportunity to reply to such allegations. Employees who fail to cooperate in an investigation, or deliberately provide false information during an investigation, shall be subject to strict disciplinary action up to, and including, immediate dismissal.

If, at the conclusion of an investigation, Vantage Shipbrokers determines that a violation has occurred or the allegations are substantiated, appropriate disciplinary action in accordance with the Fair Employment Policy will be taken. Non-anonymous whistleblowers will be informed that action has been taken at the conclusion of the investigation, without divulging confidential information.

All records will be retained and kept strictly confidential by the Head of Internal Audit, in accordance with Vantage Shipbrokers Document Retention and Destruction Policy.

Last Updated: 12 June 2025