

Conduct Breach Reporting Compliance

Approver's name and title:

Cheah Lin Ken, Chief Operating Officer

Effective Date:

January 2026

Next Review Date:

December 2028

Classification:



Purpose

We are committed to conducting our business with honesty and integrity, and we expect our employees, contractors, suppliers and agents to maintain high standards as set out in our Core Values, Vita Partners Code of Conduct and Supplier Code of Conduct. A culture of openness and accountability is essential to eliminate the risk of illegal or improper conduct and to address this conduct if it occurs.

You are encouraged (and in some places where we work, required) to speak up and report illegal or improper conduct occurring in the Vita Partners business, including behaviour that does not accord with our Core Values, Vita Partners Code of Conduct or Supplier Code of Conduct.

We are committed to ensuring that anyone who reports such conduct is not victimised or retaliated against as a result of making a report or assisting someone else in making a report, including in any subsequent investigation.

Scope

This policy applies to reports received from any of the following:

- our current and former officers and employees;
- our current and former business associates (such as directors and company secretaries of related companies within Vita Partners);
- our consultants, secondees and volunteers;
- our current and former contractors, suppliers, agents, and their employees;
- relatives, spouses or dependents of any of the above (who may make a report on their behalf)

This policy applies in all geographies in which Vita Partners operates. Vita Partners businesses in each jurisdiction may also have their own more detailed procedures which supplement this policy and take into account local protected disclosure and other laws.

Policy

Policy

Types of conduct covered by this policy

This policy supports reporting of illegal or improper conduct, provided you have reasonable grounds for your concern. Such conduct may include, but is not limited to:

- Unsafe practices
- Theft, illicit drug use/dealing, violence or criminal damage against property
- Pollution or environmental damage
- Victimisation of or retaliation against someone who reports under this policy
- Misconduct including fraud, negligence, breach of trust, or breach of duty
- Breach of a Vita Partners policy including the Vita Partners Code of Conduct or Supplier Code of Conduct
- Financial mismanagement
- Money laundering or misappropriation of funds
- Conflicts of interest
- Paying bribes or facilitation payments either by or to Vita Partners
- Tax evasion
- Other breaches of particular legal or regulatory requirements
- Conduct which harms or is likely to harm the reputation or financial wellbeing of Vita Partners
- Attempts to conceal or delay disclosure of any of the above

Making a report under this policy

If you have a concern about illegal or improper conduct occurring in relation to our business (see examples set out above), we encourage you to report your concern to Vita Partners through one of:

- A Vita Partners Business Conduct Officer if you are a Vita Partners employee
- A director or senior manager within Vita Partners

If your report relates to improper conduct in Vita Partners tax affairs, you may also make a report to:

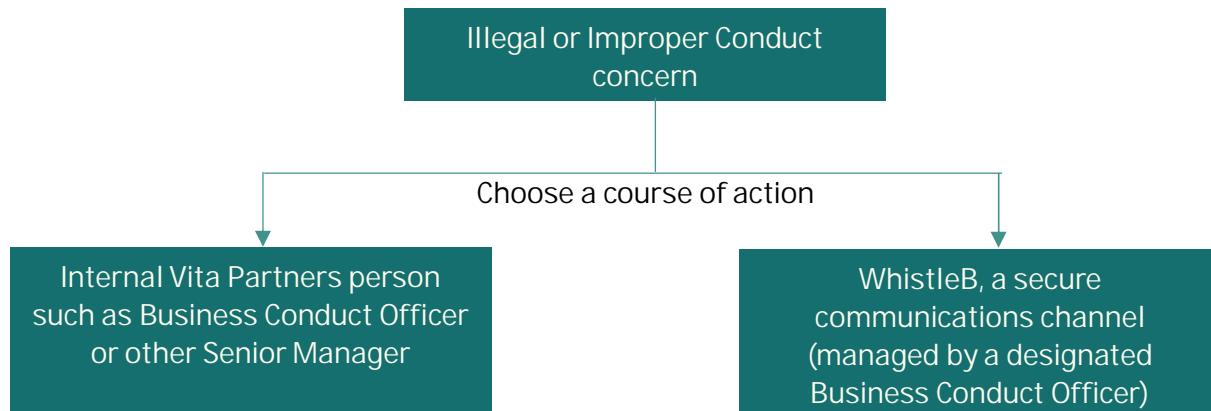
- A registered tax agent of Vita Partners

Alternatively, if you prefer, you may make a report to Navex WhistleB, which is a secure communications channel that allows you to submit the report anonymously. WhistleB offers:

- a confidential way for people to report illegal or improper conduct occurring within Vita Partners without fear of detriment;
- the choice to remain anonymous;
- web-based reporting options in multiple languages;
- 24-hour access, seven days a week; and
- the ability to follow up your concerns, even if you choose to remain anonymous.

We encourage all reports under this policy to be made as set out above so that we can respond to and resolve the issues raised.

However, it is also open to you to provide information to appropriate governmental authorities regarding a potential violation of law. You are not required to make an internal report prior to reporting a matter to a regulator, though we would encourage you to do so. We recommend that you seek independent legal advice, (which would be at your own cost), before making a report to an external body.



Reporting illegal or improper conduct concerns is encouraged in the spirit of good corporate governance.

Act promptly.

Don't ignore the problem or assume it will be handled by someone else.
If in doubt, speak up.

Protections and support available when making a report under this policy and at law.

We are committed to protecting persons from being victimised or retaliated against as a result of an actual or potential disclosure (see the below section titled "Victimisation or retaliation will not be tolerated").

We are also committed to complying with applicable legal requirements to protect the confidentiality of a discloser's identity (see the below section titled "Anonymity" for further details).

There may be additional protections under applicable whistleblower laws for those making a report under this policy, including protection from legal action for making a disclosure. This does not include protection from any legal action for illegal or improper conduct you may have engaged in that is revealed as a result of your report.

These protections are essential to creating an environment where our employees and others who work with us are comfortable reporting any illegal or improper conduct.

Anonymity

You can make a disclosure under this policy anonymously. We may ask for your consent to disclose your identity once you have made a report under this policy. You do not have to provide this consent. However, we may need to disclose your identity:

- to obtain legal advice and representation about applicable whistleblower laws; or
- if we are otherwise required to do so by law.

We may also need to disclose information that is likely to identify you, if this is reasonably necessary to investigate your report. In these circumstances, we will take all reasonable steps to reduce the risk of your identity being disclosed.

If you receive information about the identity of someone who has made a report under this policy, you must keep that information confidential and seek advice from the Vita Partners legal team. If you unlawfully disclose the identity of a discloser, or any information that is likely to lead to the discloser's identity being revealed, you will be in breach of this policy.

Files and records relating to reports of illegal or improper conduct will be treated as confidential and stored securely.

How we will investigate reports

All reports under this policy will be assessed to determine whether an investigation is required. We will ensure that investigations are carried out appropriately, in a reasonable period of time, and that they are fair, objective and avoid any conflict of interest. During an investigation we will make every effort to maintain confidentiality and fair treatment of all those involved.

Each raised concern will be investigated based on its own circumstances: in accordance to the needs of each specific case, different investigation teams may be appointed, and different procedures may be applied.

Where it is possible and appropriate to do so, you will be kept informed of the progress and outcome of the investigation.

Victimisation or retaliation will not be tolerated

Vita Partners will not tolerate the taking of detrimental action against individuals for making a report under this policy. Any person who takes or threatens to take detrimental action in reprisal will be subject to disciplinary action, which may include dismissal or termination of engagement.

Further, under some countries' laws, the taking of detrimental action in retaliation for making a disclosure may be an offence and/or may give the individual who has made the disclosure the right to seek compensation.

If an individual believes that they have been, or are likely to be, disadvantaged in any way because they have made a disclosure, or becomes aware of victimisation or retaliation against another for making such a disclosure, they are encouraged to report this under this policy.

Fairness to persons against whom disclosures are made

Vita Partners recognises that individuals against whom disclosures are made, and others who may be referred to in a report, are entitled to be treated fairly. We will endeavour to:

- maintain the privacy of employees who are mentioned in a disclosure or to whom a disclosure relates; and
- provide employees who are mentioned in a disclosure or to whom a disclosure relates, an opportunity to respond (where appropriate and subject to our requirements to maintain confidentiality).

Anyone who makes a disclosure under this policy but is later found as a result of an investigation to have been actively involved in the relevant wrongdoing may also be subject to disciplinary action. Disciplinary action may be taken against persons found to have made disclosures containing malicious allegations, made in bad faith without reasonable grounds.

Consequences of breaching this policy

Disciplinary action may be taken if this policy is breached. This may include action up to and including dismissal in appropriate circumstances and/or reference to appropriate law enforcement authorities.

If you are not one of our employees, we may terminate your engagement or appointment, or take other appropriate corrective action. This may include reference to appropriate law enforcement authorities.

Contacts for Conduct Breach Reporting

Contact	Details
Business Conduct Officers	<p>Business Conduct Officers are senior members of the Vita Partners management team with responsibility for receiving and managing any disclosures around breach of our Code of Conduct or policies.</p> <p>Vita Partners' current Business Conduct Officers are the:</p> <ul style="list-style-type: none">▪ Chief Executive Officer▪ Chief Operating Officer▪ Senior P&C Manager▪ Head of Legal, Construction
Navex WhistleB	Web Address: https://report.whistleb.com/en/vitagrowthpartners

Further information and related materials

Related Information	Description
Vita Partners Code of Conduct	The Vita Partners Code of Conduct explains the standards the Company expects in the conduct of its operations. The Code supports our Core Values, especially Integrity which is not negotiable.
Supplier Code of Conduct	The Supplier Code of Conduct sets out the values and standards that Vita Partners seeks to promote. Commitment to the principles of this Code will be considered when making procurement decisions as well as throughout the duration of the engagement of a Supplier.

In cases of inconsistency between this policy and the policies above, this policy prevails.

This policy is available on the Vita Partners intranet and at <https://www.vitapartners.com/policies>.

Scope

This procedure applies to all Vita Partners' businesses and the following:

Relationship to Vita Partners	Employment Contract	Time Type	Payroll Type
Employees	Permanent	Full time	Salaried
Seconded Contract Staff	Fixed Term	Part time	

In the following geographies:

Singapore
China
Australia
Japan