

## APPENDIX F

### COMPLAINTS CATEGORIES DESCRIPTION

Category	Complaints rating	Description
A	Extreme	<ul style="list-style-type: none"><li>▪ The complaints if not addressed immediately, could result in (but not limited to):<ul style="list-style-type: none"><li>– material financial losses to MTD Group;</li><li>– negative public image that could disrupt the business operations for a long period of time or result in long term/permanent damage to the business reputation;</li><li>– adverse local and/or international media coverage;</li><li>– closure of business operations;</li><li>– adverse impact to the share price; and</li><li>– issues could result in serious reprimand and/or material penalty from authority.</li></ul></li><li>▪ Sustained significant adverse impact that would require <u>hard work</u> from Management to manage the issue.</li><li>▪ Complaints against the Board members, President &amp; CEO and/or respective Head of Divisions/Departments.</li></ul>
B	High	<ul style="list-style-type: none"><li>▪ The complaints if not addressed within the reasonable period of time, could result in (but not limited to):<ul style="list-style-type: none"><li>– material financial losses to individual Company within AlloyMtd Group;</li><li>– negative public image that could disrupt the business operations for a certain period of time or result in temporary damage to the business's reputation;</li><li>– negative local media coverage;</li><li>– temporary closure of business operations; and</li><li>– issues could result in issuances of warning letters from the authority.</li></ul></li><li>▪ Sustained negative impact that would require <u>some work/planning</u> from Management to manage the issue.</li><li>▪ The issue is ongoing.</li></ul>

**APPENDIX F:**

**COMPLAINTS CATEGORIES DESCRIPTION (cont'd)**

Category	Complaints rating	Descriptions
<b>C</b>	<b>Medium</b>	<ul style="list-style-type: none"> <li>▪ The complaints if not addressed within the reasonable period of time, could result in (but not limited to):               <ul style="list-style-type: none"> <li>– minimal financial losses;</li> <li>– unfavourable information that could disrupt the business routine;</li> <li>– intra-industry knowledge; and</li> <li>– issues that could result in issuances of verbal warning from the authority.</li> </ul> </li> <li>▪ Impact can be absorbed/managed with <u>minimum management effort</u>.</li> <li>▪ Issues can be resolved without the need to have an investigation.</li> </ul>
<b>D</b>	<b>Personal grievances</b>	<ul style="list-style-type: none"> <li>▪ Personal grievances concerning an individual's terms and conditions of employment, or other aspects of the working relationship, complaints of bullying, or disciplinary matters.</li> <li>▪ The complainant will be advised to direct the abovementioned issues to SVP, Head, HCD.</li> </ul>

The above list is not conclusive and may require the Whistleblowing Hotline Consultant together with the SVP, Head, HCD, to exercise judgement to decide on the seriousness of the complaints.