

WHISTLE BLOWING POLICY

1. The Whistle Blowing Policy is applicable within OKH Global Ltd. and its subsidiaries (collectively "the Group"). This is to enable all employee/stakeholder (the "whistle blower") a channel to report any suspicions of non-compliance with regulations, policies and fraud etc to the appropriate authority for resolution, without any prejudicial implications for these persons.

2. A suspicion of non-compliance or fraud must be based on reasonable grounds and involve (impending) offence, an (impending) infringement of regulations, (impending) deliberate misinformation to misled the public, the Group and customers during their dealings. In addition, the Policy also applies to deliberate withholding, destruction or manipulation of information.

3. Save for the above, a suspicion of non-compliance or fraud covers concerns over, including but not limited to, actions that:-

- may lead to incorrect financial reporting;
- may be questionable accounting or auditing matters
- are unlawful;
- are in breach of a legal obligation or contrary to any Group policy;
- may pose dangers to the health and safety of an individual;
- may damage the environment;
- may amount to professional or ethical malpractices;
- conceals wrongdoings or malpractices;
- may pose breach of fundamental internal control;
- misappropriates assets or funds of the Group;
- violations of this policy;
- otherwise amount to improper conduct; or
- deliberately conceal information tending to show any of the above.

4. The Chairman of the Audit Committee (the "Committee") together with its members shall be vested with the power and authority to receive, investigate and enforce appropriate action when any such non-compliance matter is brought to its attention

PROCEDURE

1. The whistle blower may report suspected non-compliance to the Committee in writing by letter or emails as below, providing detail of the non-compliance.

whistleblowing@okh.com.sg

2. A report should be sufficiently detailed, setting out the background and history of events and reasons for the concern so as to provide the necessary information to the Committee as to the nature of the suspicion of non-compliance. Although the whistle blower is not expected to prove the truth of an allegation, the whistle blower is encouraged to provide such evidence as to demonstrate that there are sufficient grounds for concern. If the whistle blower is not comfortable about writing in, the whistle blower can meet the appropriate officer in confidence at a time and location to be determined together

3. The Committee will send a confirmation in respect of the following matters to the whistle blower who reported the suspicion of non-compliance:-

- (a) acknowledging that the concern was received;
- (b) indicating that the matter will be dealt with

4. The Committee will, depend on the nature of the concern, initiate inquiries to determine whether an investigation is appropriate, and the form that it should take. Some concerns may be resolved without the need for investigation. The Company assures whistle blower that any concern raised on information provided will be investigated, but consideration will be given to these factors:-

- (a) Severity of the issue raised;
- (b) Credibility of the concern or information; and
- (c) Likelihood of confirming the concern or information from attributable sources.

5. The Committee, if required, will conduct an investigation into the reported case of suspected non-compliance as soon as possible. The report of suspected non-compliance shall be treated as confidential. The name of the whistle blower shall not be revealed during the investigation and the whistle blower's anonymity shall be upheld and guaranteed unless is required by law.

6. Nevertheless, it is important to be aware that it may be necessary to reveal the identity of the complainant, to assist in investigation under certain circumstances or to comply with relevant laws such as:-

- (a) Where the Group is under a legal obligation to disclose information provided;
- (b) Where the information is already in public domain;
- (c) Where the information is given on a strictly confidential basis to legal or auditing professionals for the purpose of obtaining professional advice; or
- (d) Where the information is given to the Police or other authorities for criminal investigation.

In the event the Company is faced with a circumstance not covered by the above, and where the identity of the whistle blower is to be revealed, the Company will endeavour to discuss this with the whistle blower first.

7. Depending on the complexity and complication of the suspected case, the Committee shall inform the whistle blower within 4 weeks after the receipt of report, his findings, recommendation or comment where appropriate.

8. Investigation results will be kept confidential and will NOT be disclosed to the whistle-blower.

9. A report on suspicion of non-compliance, findings of investigation and a follow-up report on actions taken (but in a form which does not endanger confidentiality and where applicable, protect identity of the whistle blower) will be submitted to the Board of Directors of the Company.

10. Under no circumstances, the members of the Committee shall be found intimidated by any stakeholders as any intimidation or threat shall be dealt with seriously and such matter shall be reported and elevated to the appropriate regulatory / investigating authorities for investigation.

LEGAL PROTECTION

1. An employee who reported a suspicion of non-compliance, in good faith, in accordance with this policy and based on reasonable grounds, shall have all legal protection.

2. Harassment, or victimisation of the employee solely in retaliation for raising concerns over suspicion of non-compliance will not be tolerated and appropriate steps will be taken to ensure the complainant suffers no detriment or retaliation as a result of raising concerns over suspicion of non-compliance.

3. Victimisation includes termination of employment; demotion; suspension; written reprimand; retaliatory investigation; decision not to promote; receipt of an unwarranted performance rating; withholding of appropriate salary adjustments; elimination of the employees' position, reorganisation, or a decrease in or lack of sufficient funding, monies, or work load; or denial of awards, grants, leaves or benefits for which the employee is then eligible without reasonable grounds, or discrimination or threats of any form.

ANONYMOUS ALLEGATIONS

1. Whistle Blowing policy deem that it is necessary for the whistle blower to declare his/her names over reporting of suspicion of non-compliance because appropriate follow-up questions and investigations may not be possible unless the source of the information is identified.

2. Anonymous reports will be disregarded and no further action will be required.

MALICIOUS ALLEGATIONS

1. Employees who raise a concern in good faith, which is shown to be unsubstantiated by subsequent investigation, will not have action taken against them. However, an employee who makes an allegation maliciously, for personal gain or knowing it to be untrue or unfounded, may result in disciplinary action.