

# Whistle-Blowing Policy

## Purpose

The purpose of this Whistle-Blowing Policy is to provide a mechanism for employees, contractors, suppliers, and other stakeholders to report any suspected misconduct, illegal activities, or any unethical behaviour within the Group. This policy aims to promote a culture of transparency, integrity, and accountability.

## Scope

This policy applies to all employees, contractors, suppliers, and other stakeholders of GS Holdings Group of Companies. It covers any improper conduct that could affect the company, including but not limited to:

- Financial malpractice or fraud;
- Non-compliance with legal or regulatory requirements;
- Corruption, bribery, or blackmail;
- Health and safety risks;
- Environmental damage; and
- Any other unethical behaviour or misconduct

## Reporting Procedure

Employees and other stakeholders are encouraged to report any concerns they may have. Reports can be submitted directly to the Audit and Risk Committee (the "ARC") Chairman at the email address as follows:

Name	Email Address
Ms Pauline Teh @ Pauline Teh Abdullah	<a href="mailto:pauline.teh@gsholdings.com.sg">pauline.teh@gsholdings.com.sg</a>

## Confidentiality and Protection Against Retaliation

Only the ARC Chairman and independent directors have access to the whistle-blowing reports. This is to ensure that all information received will be treated confidentially and the identity of all whistle-blowers will be protected from reprisal or unfair treatment as a result of reporting their genuine concerns made in good faith, even if they turn out to be mistaken. The identity of the whistleblower will be protected and will not be disclosed without their consent unless required by law.

If an employee raises his or her genuine concern under the whistle-blowing policy, he or she will not be at risk of losing his or her job or suffer from retaliatory action or undue harassment as a result.

The Company will not tolerate any form of retaliation against whistle-blowers. Any employee who retaliates against someone who has reported a concern in good faith will be subject to disciplinary action, up to and including termination of employment.

### **Investigation Process**

The ARC reviews all whistle-blowing complaints, if any, at each ARC meeting to ensure independent, thorough investigations and appropriate follow-up action. Where appropriate, an independent third party may be appointed to assist in the investigation. The ARC reports to the Board any issues/concerns received by it at the ensuing board meeting.

### **False Reporting**

While the Company encourages the reporting of genuine concerns, it also recognizes that false reporting can cause harm. Any employee found to have knowingly made a false report will be subject to disciplinary action.

### **Policy Review**

This policy will be reviewed annually to ensure it remains effective and up to date with any changes in laws or company procedures.