

Whistle-Blowing Policy

Background

OKP is committed to maintaining high standards of integrity and ethical standards in its business conduct while complying with all applicable laws and regulations.

In line with the above commitment and SGX-ST Listing Rules, the Board has reviewed, approved and adopted a whistle-blowing policy framework which provides for the following: (a) the procedures for a whistle-blower to make a report to the Company on misconduct or wrongdoing relating to the OKP Group and its officers; (b) designating an independent function to investigate whistle-blowing reports made in good faith; (c) ensuring that the identity of the whistle-blower is kept confidential; (d) disclosing commitment to ensure protection of the whistle-blower against detrimental or unfair treatment; and (e) the Audit Committee being responsible for oversight and monitoring of whistle-blowing.

The whistle-blowing policy (this “**Policy**”) is established to facilitate the development of controls that will aid in the detection and prevention of fraud against the OKP Group. It is the intent of the OKP Group to promote consistent organisational behaviour by providing guidelines and assigning responsibilities for the development of controls and conduct of investigations.

It is the responsibility of all directors, officers and employees of the OKP Group to report any possible impropriety, misconduct or wrongdoing.

Scope of Policy

This Policy applies to any irregularities, or suspected irregularity, involving officers and employees of the OKP Group as well as shareholders, consultants, suppliers, outside agencies and/or any other parties having a business relationship with the OKP Group.

Any investigations required will be conducted without regard to the suspected wrongdoer’s length of service, position/title, or relationship with the OKP Group.

Reporting

All directors, officers and employees are responsible for the detection and prevention of fraud, misappropriations and other irregularities. Fraud is defined as the intentional, false representation or concealment of a material fact for the purpose of inducing another to act upon it to his or her injury. Each member of the management team will be familiar with the types of improprieties or irregularities that might occur within his or her area of responsibility and be alert for any indication of irregularity.

Any irregularity, misconduct or wrongdoing that is observed, detected or suspected must be reported immediately via email to the Chairman of Audit Committee, Mr Tay Peng Huat at whistleblow@okph.com.

Matters to be reported

The matters which are to be reported include, but are not limited to:

- (a) Any unlawful, dishonest or fraudulent act
- (b) Misappropriation of funds, securities, supplies, or other assets
- (c) Impropriety in the handling or reporting of money or financial transactions
- (d) Profiteering as a result of insider knowledge of the company activities
- (e) Disclosing confidential and proprietary information to outside parties
- (f) Misusing information acquired in the course of employment
- (g) Disclosing to other persons securities activities engaged in or contemplated by the company
- (h) Accepting or seeking any gratification from contractors, suppliers, or persons providing services/materials to the company
- (i) Offering, promising or giving any gratification to clients or any person with whom the company does business
- (j) Destruction, removal, or inappropriate use of records, furniture, fixtures and equipment
- (k) Any similar or related irregularity or impropriety

Other grievances

Grievances concerning another employee's conduct should be resolved by the Human Resources department.

If there is any question as to whether an action or conduct constitutes fraud, contact the Chairman of Audit Committee, Mr Tay Peng Huat for guidance.

Investigation responsibilities

An Investigation Unit, comprising independent members, established by the Audit Committee has the primary responsibility for the investigation of all reported acts as defined in this Policy. The Investigation Unit will report the investigation results to the Audit Committee.

Decisions to take further action or refer the investigation results to the appropriate law enforcement and/or regulatory agencies for independent investigation will be made by the Audit

Committee in conjunction with legal counsel and management, as appropriate, as will final decisions on disposition of the case.

Appropriate remedial measures will be taken where appropriate, and if necessary, appropriate action will be taken to correct the weaknesses in the existing system of internal processes and policies which allowed the perpetration of the fraud, misconduct and/or wrongdoing, and to prevent a recurrence.

Confidentiality

All whistle-blowing reports and related information received will be handled confidentially, except as necessary or appropriate to conduct investigation and to take remedial action. Any employee who suspects dishonest or fraudulent activity or wrongdoing should report to the Chairman of the Audit Committee immediately and should not attempt to personally conduct investigations or interviews/interrogations.

The identity of the person making the report will be kept confidential and confined to the Audit Committee and the Investigation Unit, so long as it does not hinder or frustrate any investigation. Investigation results will not be disclosed or discussed with anyone other than those who have a legitimate need to know.

Retaliation

The OKP Group understands that there may be an element of fear of reprisal from those responsible for the improprieties reported. The OKP Group will take reasonable and appropriate action to protect the whistle-blower, who has raised a genuine concern in good faith, from detrimental or unfair treatment. No person should suffer reprisal as a result of reporting a genuine concern, even if they turn out to be mistaken. However, frivolous or untrue complaints are strictly prohibited.

Authorisation for investigating whistle-blowing report

Members of the Investigation Unit will have:

- (a) free and unrestricted access to all Company records and premises, whether owned or rented; and
- (b) the authority to examine, copy and/or remove all or any portion of the contents of files, desks, cabinets and other storage facilities on the premises without prior knowledge or consent of any individual who might use or have custody of any such items or facilities when it is within the scope of their investigation.

Reporting procedures

Great care shall be taken in the investigation of suspected improprieties or irregularities so as to avoid mistaken accusations or alerting suspected individuals that an investigation is under way.

An employee who discovers or suspects fraudulent activity will contact the Chairman of the Audit Committee immediately. The employee or other complainant may remain anonymous but it should be noted that anonymous reports are difficult to act upon effectively. All enquiries concerning the activity under investigation from the suspected individual, his or her attorney or representative, or any other enquirer should be directed to the Investigation Unit. No information concerning the status of an investigation will be given out. The proper response to any enquiries is "I am not at liberty to discuss this matter". Under no circumstances should any reference be made to "the allegation", "the crime", "the fraud", "the forgery", "the misappropriation", or any other specific reference.

The reporting individual should be informed of the following:

- Do not contact the suspected individual in an effort to determine facts or demand restitution
- Do not discuss the case, facts, suspicions, or allegations with anyone unless specifically asked to do so by the Investigation Unit.

Where applicable and appropriate, status and results of the investigation are to be made known to the Head of Anti-Bribery Function and lessons learnt from the investigation to be shared with the relevant personnel.

Termination

If an investigation results in a recommendation to terminate an individual, the recommendation will be reviewed for approval by the designated representatives from Human Resources Department and, if necessary, outside counsel, before any such action is taken. The decision to terminate an employee shall be made by the employee's management, subject to the concurrence of the Audit Committee.

Administrative

The Management, as overseen by the Audit Committee, is responsible for the administration, revision, interpretation and application of this Policy.

This Policy shall be reviewed periodically to ensure compliance with applicable laws and regulations or accommodate organisational changes. The review will be subject to the approval of the Chairman of the Audit Committee.

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