

WHISTLEBLOWING POLICY

Policy Statement

KTMG Limited and its subsidiaries (“KTMG” or the “Group”) is committed to the highest standard of integrity, openness and accountability in the conduct of its businesses and operations. As a responsible corporation, KTMG will conduct its affairs in an ethical, responsible and transparent manner.

Recognizing the abovementioned values, KTMG provides an avenue for all employees of KTMG and members of the public to disclose any improper conduct within the Group.

For the purpose of this policy, the words “members of the public” include suppliers, vendors, associated stakeholders and customers of KTMG.

Objective of the Policy

This policy is to provide an avenue for all employees of the Group and members of the public to disclose any improper conduct in accordance with the procedures as provided for under this policy and to provide protection for employees and members of the public who report such allegations.

This policy also enables KTMG to take swift, fair and effective actions that will enable KTMG to comply with our social and corporate responsibilities and maintain the trust and support of all employees of the Group and members of the public.

Scope of the Policy

This policy is designed to facilitate employees and members of the public to disclose any improper conduct (misconduct or criminal offence) through internal channel. Such misconduct or criminal offences include the following:

- Fraud;
- Bribery;
- Abuse of Power;
- Conflict of Interest;
- Theft or embezzlement;
- Misuse of Company’s Property;
- Non-Compliance with Procedure.

The above list is not exhaustive. This policy is to provide more avenues for employees and members of the public to disclose improper conduct committed or about to be committed to the Group.

Applicability of the Policy

Subject to the requirement of applicable local jurisdiction, this policy applies to all employees of KTMG and its subsidiaries. This policy also applies to members of the public, where relevant.

Procedure in Making a Disclosure

All disclosures are to be channeled in accordance with the procedures as provided under this policy.

Protection to Whistleblower

A whistleblower will be accorded with protection of confidentiality of identity, to the extent reasonably practicable. In addition, an employee who whistleblows internally will also be protected against any adverse and detrimental actions for disclosing any improper conduct committed or about to be committed within the Group, to the extent reasonably practicable, provided that the disclosure is made in good faith. Such protection is accorded even if the investigation later reveals that the whistleblower is mistaken as to the facts and the rules and procedures involved. However, this protection may be revoked if employees of the Group and members of the public misuse or abuse this policy by making false, malicious or vexatious allegations.

Anonymous Whistleblower

Any anonymous disclosure will not be entertained. Any employee or member of the public who wishes to report improper conduct is required to disclose his/her identity to the Group in order to accord the necessary protection to him. However, the Company reserves its right to investigate into any anonymous disclosure.

Disclosure Channels

Disclosure can be submitted via whistleblow@ktmg.sg. For the whistleblower to be protected under this policy, the whistleblower must disclose his/her name, NRIC or passport number and contact details such as telephone number and email address. The disclosure must at least have details of person(s) involved, nature of allegation, when and where the incident took place as well as supporting evidence, if any.

Notification

Upon completion of the whistleblowing process and procedures, the whistleblower will be accorded the privilege to be notified on the outcome of the disclosure.

This policy is non-contractual and KTMG Limited reserves the right to update and/or amend this policy from time to time.

Any question about the application of this policy should be addressed to whistleblow@ktmg.sg.