

**Whistleblowing Policy & Procedure**

**Purpose & Scope**

HS Optimus Holdings Limited (“**HSO**”) and its Board of Directors are committed to conducting business that is consistent with the high standards of corporate governance. As one of the elements of Corporate Governance, HSO has an existing Whistleblowing Policy in place which ensures the following, which are reviewed from periodically and updated:

- a. Employees and other persons such as vendors, customers and other stakeholders may have a confident and trusted channel to raise concerns or report possible serious improprieties in financial reporting or other wrongdoings, including illegal, dishonest or fraudulent acts
- b. Whistle-blowers are protected without fear of reprisals when acting in good faith
- c. Appropriate and robust arrangements are in place to facilitate independent investigation of such matters and appropriate follow-up actions

The Policy is meant to protect genuine whistle blowers from any unfair treatment as a result of their report. Frivolous complaints by any person who intentionally provides information in a report which they know or reasonably believe to be untrue will be disregarded. The Policy is also not a route for taking up personal grievances.

**Whistleblowing Reporting & Communication Channels**

The individual may report his/her concern to the Audit Committee Chairman who is responsible for handling all reported cases and ensuring that issues raised are properly resolved by the Management or such parties as appropriate and within a reasonable timeframe.

While all complaints received by the Audit Committee Chairman will be reported to the Chief Executive Officer / Executive Director, whistleblowing complaints alleging fraud and breaches of corporate governance will be escalated to the Audit Committee and the Chairman of the Board of HSO.

In addition, where the complaints relate to a senior executive and/or the Chief Executive Officer, the Audit Committee Chairman will escalate these to the Chairman of the Board, who will then decide whether to report the matter to the Board. The channels of reporting to the Audit Committee Chairman are as follows:

**Audit Committee Chairman**

Email	whistleblowing@hso.com.sg
Mail	Audit Committee Chairman 2 Kallang Ave CT Hub #07-03 Singapore 339407
Telephone	(65) 6754 1854