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1. PURPOSE AND APPLICATION

OM Holdings Limited (OMH or the Company), is committed to the values of sustainability, accountability, teamwork, integrity, diligence and respect as set out in our Code of Conduct.

We rely on and encourage our employees, officers and contractors to speak up about any unlawful, improper or unethical conduct within our organisation. This standard has been adopted to provide a safe and confidential environment where such concerns can be raised by whistleblowers without fear of reprisal or detrimental treatment.

This standard sets out:

• who is entitled to protection as a whistleblower under this standard;
• the protections whistleblowers are entitled to under this standard; and
• how disclosures made by whistleblowers will be handled by OMH.

All officers, employees and contractors of OMH must comply with this standard.

This standard is available to all officers and employees of OMH in the Corporate Governance section of our website (http://www.omholdingsltd.com/aboutus/corporate-governance/).

2. WHO IS ELIGIBLE FOR WHISTLEBLOWER PROTECTION UNDER THIS STANDARD?

To be treated as a whistleblower under this standard you must:

• be one of the individuals set out in section 2.1;
• disclose information regarding the type of matters set out in section 2.2; and
• disclose that information to one of the persons set out in section 2.3.

This standard also protects those who are entitled to whistleblower protection under the whistleblower laws (see section 7 of this standard).

2.1 Who may make a disclosure?

Disclosures can be made by a current or former:

• officer or employee of OMH;
• contractor or supplier of goods and services to OMH, or their current and former employees;
• associate of OMH; or
• family member of an individual mentioned above.

You may choose to disclose information anonymously if you wish.
2.2 What types of matters can be disclosed?

Disclosures can be about any unlawful, unethical or improper conduct which you suspect on reasonable grounds has occurred or is occurring within OMH, including conduct by an officer or employee of OMH. However, disclosures cannot be made under this standard about solely personal work-related grievances.

Examples of disclosable matters may include:

- misconduct or an improper state of affairs or circumstances in relation to OMH, including in relation to:
  - corporate governance
  - accounting or audit matters
  - tax affairs, or the tax affairs of an associate of OMH
- illegal conduct at OMH or by an officer, employee or contractor of OMH, such as fraud, theft, corruption, bribery, drug supply or use, violence and intimidation, criminal damage to property or breaches of work health and safety laws
- improper, unethical or dishonest conduct at OMH or by an officer, employee or contractor of OMH, such as:
  - breaches of our policies (including our Code of Conduct or this standard)
  - a misuse of company assets, conflicts of interest or abuses of authority
- an activity that poses a substantial risk to people, property, operations or the environment
- an activity that constitutes a danger to the public or financial system, or
- conduct that is damaging to OMH’s financial position or reputation.

2.3 Who should I disclose to?

We encourage you to make your disclosure in writing or by phone to either of our Whistleblower Protection Officers. Our current Whistleblower Protection Officers nominated by OMH are:

**Non-Executive Deputy Chairman**
Mr Zainul Abidin Rasheed  
T: +65 9628 9211  
E: zainul.abidin.rasheed@gmail.com

**Joint Company Secretary**
Ms Julie Wolseley  
T: +61 417 953 626  
E: juliewolseley102@gmail.com

Alternatively, you can make a disclosure to any one of the following:

- an officer or senior manager within OMH;
- an auditor or member of an audit team conducting an audit on OMH; or
- if the disclosure concerns OMH’s tax affairs or the tax affairs of an associate of OMH: OMH’s or its associate’s tax agent, or an employee or officer at OMH who has functions or duties relating to its tax affairs and who you consider may be assisted in their role by knowing that information.
3. CONFIDENTIALITY

3.1 Whistleblower identity must be kept confidential

Subject to section 3.2, the identity of a whistleblower (or information that is likely to lead to their identity becoming known) must be kept confidential unless the whistleblower has consented to the disclosure.

3.2 Permitted exceptions

The identity of a whistleblower (or information that is likely to lead to their identity becoming known) may be disclosed without the whistleblower's consent if the disclosure is made to:

- a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the whistleblower laws;
- the Australian Federal Police;
- the Australian Securities and Investments Commission;
- the Australian Prudential Regulatory Authority; or
- the Commissioner of Taxation if the disclosure concerns OMH's tax affairs or the tax affairs of an associate of OMH.

3.3 Provision of whistleblower information to a court or tribunal

You must not disclose or produce to a court or tribunal any information or documents which discloses the identity of a whistleblower (or information likely to lead their identity becoming known) without seeking the advice of our Joint Company Secretary, Ms Heng Siow Kwee, who can be contacted by phone + 65 6346 5515 or by email skheng@ommaterials.com

4. PROTECTION AGAINST VICTIMISATION

You must not cause or threaten any detriment to any person for a reason which includes that they or any other person:

- is or proposes to be a whistleblower; or
- is suspected or believed to be, or could be, a whistleblower.

However, a whistleblower may be held liable for any personal misconduct revealed by their disclosure or an investigation following a disclosure.

“detriment” includes (but is not limited to):

- dismissal;
- injury of an employee in their employment;
- alteration of an employee's position or duties to their disadvantage;
- discrimination, harassment or intimidation;
- harm or injury including psychological harm, damage to property, reputation or business of financial position;
- taking action against a whistleblower to enforce a right (for example, a breach of confidentiality) or subjecting them to any liability or action, simply for making a disclosure.
5. INVESTIGATIONS OF INFORMATION DISCLOSED UNDER THIS STANDARD

When a disclosure is made which may fall under this standard, the following steps must be followed except where, in the opinion of the Whistleblower Protection Officer, it would be inappropriate or unreasonable in the circumstances to do so:

- any person listed in section 2.3 who receives the information must provide the information to the Whistleblower Protection Officer as soon as practicable, removing any information which identifies or may identify the discloser of the information (the potential whistleblower) prior to doing so (unless the potential whistleblower has provided their consent to that disclosure);
- as soon as practicable, the Whistleblower Protection Officer must determine whether the disclosure falls within the scope of this standard and, if so, appoint an investigator with no personal interest in the matter to conduct an investigation into the matters disclosed, if they determine it to be necessary or appropriate;
- the investigator must conduct any investigation in an objective and fair manner, ensuring to provide any employee who has been adversely mentioned in information provided by a whistleblower an opportunity to respond to the allegations made in respect of them prior to any adverse findings being made;
- the outcome of the investigation must be reported to the Board, and may be reported to the whistleblower and any persons affected as the Whistleblower Protection Officer considers appropriate;
- subject to the exceptions allowed under section 3.2 of this standard or otherwise by law, the identity of a whistleblower (or information that is likely to lead to their identity becoming known) must be kept confidential at all times during and after the investigation (including in any reporting to the Board or to any persons affected). All persons responsible for or involved in an investigation must take all reasonable steps to reduce the risk that a whistleblower will be identified; and
- a whistleblower may raise any concerns or complaints regarding this standard or their treatment with the Whistleblower Protection Officer.

6. BOARD REPORTING

Subject to the confidentiality obligations in section 3, the Whistleblower Protection Officer must provide the Board at least quarterly reports on all active whistleblower matters, including information on:

- the number and nature of disclosures made in the last quarter;
- the status of any investigations underway; and
- the outcomes of any investigations completed and actions taken as a result of those investigations.

7. HOW THIS STANDARD INTERACTS WITH WHISTLEBLOWER LAWS

By making a disclosure in accordance with this standard, you may also be afforded protection under the whistleblower laws.

While this standard principally deals with internal disclosures, the whistleblower laws also protect some types of disclosure made to external parties (such as to legal representatives, the Australian Securities and Investments Commission, to the Commissioner of Taxation, members of parliament or journalists). Any person who is a whistleblower under the
whistleblower laws must be treated in accordance with, and is entitled to the protections afforded by, this standard.

For more information about these laws, see the information available on the ASIC website and the ATO website.

8. REVIEW

This standard must be reviewed by the Board or its delegated corporate governance committee with the assistance of the Whistleblower Protection Officer at least annually to ensure it is operating effectively. Any recommended changes must be approved by the Board or its delegated committee.

9. CONSEQUENCES FOR NON-COMPLIANCE WITH STANDARD

Any breach of this standard by an officer, employee or contractor will be taken seriously by OMH, and may be the subject of a separate investigation and/or disciplinary action.

A breach of this standard may also amount to a civil or criminal contravention under the whistleblower laws, giving rise to significant penalties.

10. DEFINITIONS

Unless the context requires, italicised terms in this standard have the following meaning:

**associate** means any individual who is:

- an associate within the meaning of the Corporations Act; or
- if the disclosure relates to our tax affairs, an associate within the meaning of section 318 of the Income Tax Assessment Act 1936 (Cth).

**Corporations Act** means the Corporations Act 2001 (Cth).

**detriment** has the meaning given in section 4 of this standard.

**family member** means a:

- spouse, parent, child, sibling or other relative of an individual; or
- dependent of the individual or their spouse.

**OMH** means OM Holdings Limited and its related bodies corporate.

**officer** has the same meaning as in the Corporations Act (which includes but is not limited to directors and company secretaries).

**personal workplace grievances** means a grievance about any matter in relation to an individual’s employment or former employment which has, or tends to have, implications only for the individual personally, and where the information does not:

- have significant implications to the entity to which it relates, or any other entity, that does not relate to the individual;
- concern whistleblower victimisation (see section 4 of this standard); or
- concern the following types of misconduct or an improper state of affairs or circumstances:
− a criminal offence or contravention of the Corporations Act or Australian Securities and Investments Commission Act 2001 (Cth) suspected to have been committed by OMH, or an officer or employee of OMH;
− a Commonwealth criminal offence punishable by more than 12 months imprisonment suspected to have been committed by OMH, or an officer or employee of OMH;
− a danger to the public or the financial system posed by OMH, or an officer or employee of OMH; or
− misconduct or an improper state of affairs or circumstances in relation to OMH’s tax affairs, or the tax affairs of an associate of OMH.

relative has the same meaning as in the Corporations Act.

spouse means the married, de facto or registered partner of the individual.

tax affairs means affairs relating to any tax imposed by or under, or assessed or collected under, a law administered by the Commissioner of Taxation.

whistleblower means a person who is eligible for protection as a whistleblower under this standard or under the whistleblower laws.

whistleblower laws means either or both of regimes contained in Part 9.4AAA of the Corporations Act and Part IVD of the Taxation Administration Act 1953 (Cth).

Whistleblower Protection Officer means the person(s) identified in section 2.3 of this standard.

11. REPORTING A BREACH

If you have any questions, concerns or feedback about this Standard, you should contact the Company Secretary at: OM Holdings Limited, 10 Eunos Road 8, #09-03A, Singapore Post Centre, Singapore 408600 (marked as private and confidential to the attention of the Employee’s immediate manager or the Whistleblower Protection Officer).

Telephone: 65-6346 5515  Email address: om@ommaterials.com