



## **KSH Holdings Limited**

(Company Registration Number: 200603337G)  
(Incorporated in the Republic of Singapore on 9 March 2006)

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### **RESPONSE TO QUERIES FROM THE SINGAPORE EXCHANGE REGULATION IN RELATION TO THE COMPANY'S ANNUAL REPORT FOR THE FINANCIAL YEAR ENDED 31 MARCH 2023**

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The Board of Directors (the “**Board**”) of KSH Holdings Limited (the “**Company**” and together with its subsidiaries, the “**Group**”) would like to respond to the following query raised by the Singapore Exchange Regulation (“**SGX RegCo**”) on 24 July 2023 in relation to the Company’s annual report for the financial year ended 31 March 2023 (“**Annual Report**”).

#### **Query**

Pursuant to Listing Rule 1207(18B)(a) to (c), an Annual Report must contain an explanation of how the issuer has complied with the following:

- (a) the issuer has designated an independent function to investigate whistleblowing reports made in good faith;
- (b) the issuer ensures that the identity of the whistleblower is kept confidential; and
- (c) the issuer discloses its commitment to ensure protection of the whistleblower against detrimental or unfair treatment.

In this regard, please clarify whether and how the Company has complied with Listing Rules 1207(18B)(a), 1207(18B)(b) and 1207(18B)(c).

#### **Company’s Response**

As set out on Page 47 of the Annual Report, the Company has in place a whistle-blowing framework to provide a channel where staff may raise their concerns about possible improprieties for investigation. The procedures for submission of complaints have been made known and explained to all employees of the Group.

In addition, the Company wishes to note that its whistle-blowing policy sets out, *inter alia*, the procedures for a whistle-blower to make a complaint, including the creation of a confidential line of communication to report any complaints which will be channeled to the Chairman of the Audit & Risk Committee (the “**ARC**”). The Chairman of the ARC would then inform the ARC members of the complaint with an initial assessment as to the appropriate treatment for each complaint. The assessment, investigation and evaluation of all complaints received via the Group’s whistle-blowing channel are conducted by the ARC who may, if deemed appropriate, also engage at the Company’s expense, independent advisors, outside counsel or accountants unaffiliated with the Company’s auditors to assist the ARC, thereby ensuring that there is independent investigation of complaints made in good faith, follow-up and reports made of such complaints.

The whistle-blowing policy further provides that all complaints are treated as confidential and the ARC shall ensure that the identity of whistle-blowers be protected. The Company is also committed to protecting whistle-blowers from detrimental or unfair treatment. In connection with this, it is stated in the whistle-blowing policy that any effort to retaliate against any person making a complaint in good faith is strictly prohibited and shall be reported immediately to the Chairman of the ARC.

In light of the above, the Company notes that it is in compliance with Listing Rules 1207(18B)(a), 1207(18B)(b) and 1207(18B)(c).

**BY ORDER OF THE BOARD**

**CHOO CHEE ONN**

Executive Chairman and Managing Director

26 July 2023