KEIN HING INTERNATIONAL BERHAND [200301013636 (616056-T)]

WHISTLE-BLOWING POLICY AND PROCEDURES

POLICY STATEMENT

Kein Hing International Berhad ("KHIB") is committed to the highest standard of integrity, openness and accountability in the conduct of its businesses and operations. It is committed to conduct its affairs in an ethical, responsible and transparent manner. In recognising these values, KHIB provides avenues for all employees, and members of the public to disclose any genuine concerns in relation to amongst others the improper conduct within the KHIB Group with assurance that they will be protected from possible reprisals or victimisation so good governance can be observed in KHIB at all times.

OBJECTIVE

The purpose of these Whistle-blowing policy and procedures is to provide an avenue for whistle-blowers to disclose any improper conduct in accordance with the procedures as embedded under this policy and to provide protection for employees and members of the public who whistle blow such legitimate concerns. These procedures would facilitate KHIB to take the necessary action to resolve such concerns effectively so as to mitigate any possible financial or reputational loss arising from such questionable issues or actions at the earliest opportunity.

SCOPE OF THE POLICY

Instances of any attempted, suspected or actual misconduct or wrong doings or malpractices which may be disclosed by the whistle-blower through the internal channels may comprise of the following:-

- Fraud;
- Corruption or bribery;
- Improprieties in matters of financial reporting;
- Unauthorised use of Company's properties or assets;
- Disclosure of confidential information without prior approval;
- Abuse of position or power;
- Danger to health and safety or to the environment;
- Any action which intimidate or coerce a Director or Management or employee of KHIB;
- Director's improper conduct which if proven constitutes a criminal offence or any conduct that constitutes a wrongdoing or malpractice.
- Breach of a legal obligation (including negligence, criminal activity, breach of contract and breach of law);
- Miscarriage of justice;
- Non-compliance with laws, rules and regulations;

- Conflict of Interest including involvement in competing businesses or contracts;
- Money laundering;
- Insider trading;
- Sexual harassment;
- Victimisation, bullying/ abuse in the workplace;
- Concealment of any of the above or combination of the above.

The above list is not exhaustive and includes any act or omissions, which if proven, will constitute an act of misconduct under the KHIB's Code of Conduct and Ethics or any criminal offence under the relevant legislations at the material time.

This policy is not to invalidate any form of grievance procedures and/or disciplinary action process and procedures that the KHIB Group may have put in place, but merely to provide whistle-blowing procedures relating to the abovementioned.

All whistleblowing reports must be made in good faith; not frivolous or with malice, and must not be for personal gain. Otherwise, appropriate action will be taken against the whistleblower.

APPLICABILITY OF THE POLICY

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

REPORTING PROCEDURES

Any parties with concerns relating to misconduct, questionable issues or behaviour or improper actions by any individual and/or parties within the KHIB Group of companies shall provide such information in writing as below so that legitimate concerns can be objectively investigated and addressed:

- Nature of misconduct, questionable issues or behaviour or improper actions
- Name of person/persons involved
- Date, time and location
- The details of events taken place
- Other witness, if any
- Documentation or evidence available
- Contact details (eg. Telephone/mobile number, email or fax)

WHISTLEBLOWING CHANNELS

Above all, such concerns which shall be classified as "Strictly Private and Confidential" may be directed in writing to the Chairman at the contact details stated below.

Chairman

c/o Kein Hing International Berhad

Lot 1863, Jalan Kolej,

43300 Seri Kembangan

Selangor

Email: communication@keinhing.com

PROCESS OF MAKING DISCLOSURES

Process Flow	Events
1. Whistle-blower	Making the disclosure via the reporting channel.
2. Chairman office	Administers, classifies and evaluates disclosures and register the disclosure under KHIB Whistle-Blower Register/Book.
3. Investigation team	Conduct investigation and issue report to the Chairman.
4. Chairman office	Deliberates on the investigation report and decides on the next course of action.
5. Human Resource	Invokes disciplinary action process and procedures.
6. Chairman office	Notified on the outcome of the disclosure, and the corrective actions that are required to be taken.

REPORTING REQUIREMENT

The Audit and Risk Management Committee ("ARMC") shall be notified of all whistleblowing reports and the course of action to be taken.

A summary of the outcome of any investigation of any whistleblowing report shall be tabled to the ARMC at the ARMC quarterly meeting. The Chairman of ARMC will report to the Board of any findings that require the Board's attention and approval.

CONFIDENTIALITY AND WHISTLE-BLOWER PROTECTION

A whistle-blower will be accorded with protection of confidentiality of identity, to the extent of reasonably practicable. In addition, an employee who whistle-blows internally will also be protected against any adverse and detrimental actions against him/her, provided such disclosure is made in good faith and without malice. The information provided shall be kept strictly confidential and KHIB will not

tolerate any harassment or victimization and will take appropriate action to protect the whistle-blower when he/she raises the legitimate concern in good faith. KHIB will not penalise any employee who raises such genuine concerns even though his/her concern was found mistaken after due enquiry. This provides reasonable assurance to the whistle-blower to raise concerns about illegal, unethical or questionable practices in confidence and without the risk of reprisals.

ANONYMOUS WHISTLEBLOWER

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

NOTIFICATION

Upon the completion of the whistle-blowing process and procedures, the whistle-blower will be accorded the privilege to be notified on the outcome of the investigation on the disclosure.

ADOPTION AND REVIEW

The Board has overall responsibility for this policy and shall oversee the implementation of this policy.

This Policy was adopted by the Board on 26 September 2014, and last reviewed on 26 March 2026 (Revision No. 0012).

The Board will review this Policy annually to ensure that it remains consistent with the Board's roles and objectives.