# MKH BERHAD

Registration No: 197901006663 (50948-T)

# WHISTLE-BLOWING POLICY

# AND PROCEDURES

**MKH BERHAD AND ITS SUBSIDIARIES**

**WHISTLE-BLOWING POLICY AND PROCEDURES**

## 1. INTRODUCTION

In line with good corporate governance practices and with the introduction of the Whistle-blower Protection Act 2010, Malaysian Anti-Corruption Commission Act 2009, Occupational Safety and Health Act 1998, Main Market Listing Requirements (**"MMLR"**) of Bursa Malaysia Securities Berhad (**"Bursa Securities"**) and Malaysia Code on Corporate Governance (**"MCCG"**), the Board of Directors (the **"Board"**) and Management of MKH Berhad and its subsidiaries (the **"MKH Group"** or **"Group"**) has put in place a mechanism for its employees and external stakeholders, including the public (the **"reporting individual"**) to report any concerns relating to actual or suspected improper conduct within the Group in matters relating to financial, compliance, misconduct, wrongdoing and other malpractices in an appropriate manner.

## 2. OBJECTIVE

The objective of this policy and procedures is to provide an avenue for the reporting individual (**"Whistle-blower"**) to report his/her concern in good faith and in accordance with clear procedural guidelines so that issues could be addressed to the appropriate person and proper course of actions could be taken, and also to protect the Whistle-blower who reports such allegations in good faith from reprisal and/or retaliation.

## 3. SCOPE COVERED

This policy and procedures are designed to facilitate the reporting individual to report any or a combination of the following concerns or wrongdoings by any person in the conduct of the business:

(a) corruption, bribery or fraud;
(b) improper conduct or unethical behaviour;
(c) acceptance of gifts or favour beyond the threshold allowed by the Group;
(d) misuse and/or misappropriation of the Group's funds or assets;
(e) abuse of power and practice that cause unnecessary costs to the Group;
(f) endangerment of public health, safety and the environment; and
(g) breaches to laws and regulations that constitute criminal act.

## 4. REPORTING PROCEDURE

If any reporting individual believes reasonably and in good faith that malpractices exist in the work place, the reporting individual is encouraged to report this immediately to the Senior Independent Non-Executive Director (**"SINED"**) of the Company in accordance with the procedures as provided under this policy. This can be done in writing, e-mails or by telephone. The disclosure should be addressed to:

DATO' LIM HONG SHUAN
Senior Independent Non-Executive Director
c/o MKH Berhad, 5th Floor, Wisma MKH
Jalan Semenyih, 43000 Kajang
Selangor Darul Ehsan
Phone (Mobile): +6019-600 0151
Email Address: limhsg10514@gmail.com

Any disclosure or report made herein shall contain the following information:

(a) details of the person(s) involved;
(b) details of the allegation:
    - nature of the allegation; and
    - where and when the alleged misconduct or wrong doing took place;
(c) any other relevant information; and
(d) any supporting evidence, if available.

## 5. PROTECTION

The identity and personal information of the Whistle-blower will be protected and kept confidential, unless the Whistle-blower agrees otherwise or unless otherwise required by law or unless required on "need to know basis". The Whistle-blower should not confront the alleged wrongdoer or discuss the facts of the case with anyone once the report has been submitted to SINED.

The Group will take steps to ensure that the Whistle-blower is protected against harassment and discrimination as a result of raising a concern even if the Whistle-blower is mistaken. The Group, however, does not extend this assurance to someone who maliciously raises a matter he or she knows is untrue.

If a Whistle-blower reasonably believes that he or she is being subjected to reprisal, including harassment and victimisation, as a consequence of whistle-blowing, he or she can report to the SINED.

## 6. CONSEQUENCES OF WRONGDOING OR WRONGFUL DISCLOSURE

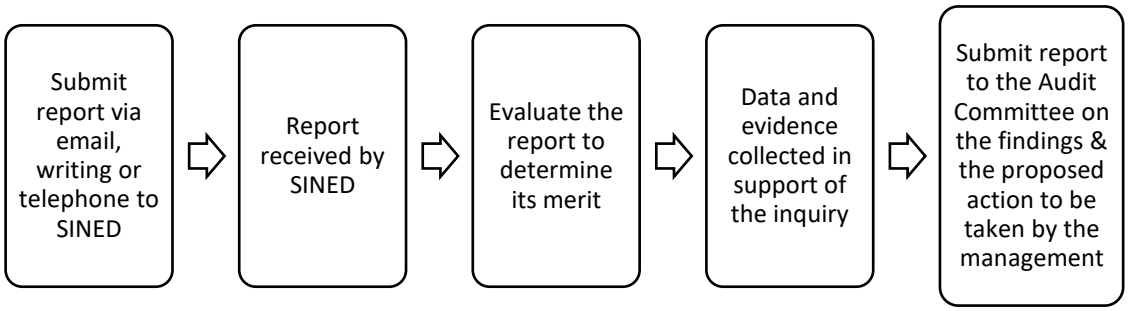
The Whistle-blower shall only disclose genuine concerns and report in good faith and free from dishonest, mischievous or malicious intent. Any disclosure or report which is found to be incomplete, malicious or unsubstantiated will not be entertained.

If the investigation later reveals that the report was made with malicious, mischievous or in bad faith, appropriate actions can be taken against the Whistle-blower, which may include disciplinary measures, formal warning or reprimand or other form of action.

## 7. PROCEDURE FOR HANDLING REPORTS

- The SINED shall maintain a record of the reports and track the receipt, investigation, findings and resolution of the reports;
- The SINED shall seriously consider each report and pursue it to the extent that the information received allows, and based on the evidence that is available;
- Once the report is received, the SINED shall begin preliminary investigations to establish whether the disclosure or report has merit and can be substantiated;
- The SINED shall review the disclosure and determine if there is enough evidence to confirm that disclosure or report;
- With the relevant evidence and information, the SINED shall do his best to draw an unbiased conclusion from facts given to him by the Whistle-blower, or any other information gathered during the course on investigation; and

- The SINED shall prepare a summary report on the findings and the proposed action to be taken by the Management and present it to the Company's Audit Committee on a timely basis. The report will maintain confidentiality to protect the Whistle-blower's identity and the alleged wrongdoer(s).




## 8. REVIEW OF WHISTLE-BLOWING POLICY AND PROCEDURES

This Whistle-blowing Policy and Procedures has been reviewed and approved by the Board on 27 February 2025 and shall be reviewed by the Board periodically, and in any event, at least once every three (3) years to ensure its relevance.