HSS HOLDINGS BERHAD
Registration No.: 202501015431 (1616846-W)

WHISTLEBLOWING POLICY

1. INTRODUCTION

HSS Holdings Berhad ("HSS" or "the Company") together with its subsidiaries ("the Group") are committed to upholding the highest standard of corporate governance and business integrity.

In line with these values, the Group provides an avenue for all employees of the Group and members of the public to raise their concerns or report any improper conduct within the Group and to take appropriate action to resolve them effectively.

2. OBJECTIVE

The intended objectives of this policy are:

i. to foster a culture of openness, accountability, and integrity;

ii. to provide clear avenues for employees to raise genuine concerns or allegations through the appropriate channels upon discovery of any possible misconduct;

iii. to ensure protection for individuals who report concerns or allegations in good faith and in accordance with the established procedures;

iv. to enable the Management to be promptly informed of acts of misconduct at an early stage.

3. SCOPE OF THE POLICY

This Policy applies to the Group.

All Directors and employees of the Group, across all levels and grades, shareholders, and any third parties associated with the Group, which may include but not limited to customers, suppliers, contractors, agents, consultants, outsourced personnel, distributors, advisers, government and public bodies together with their advisors, representatives, and officials are encouraged to report or disclose through established channels, any concerns regarding violations of the Code of Ethics and Conduct of the Group, including, but not limited to the following:-

a. Fraud or Dishonesty;
b. Breaches of Policies, Procedures and applicable laws and regulations;
c. Bribery or Corruption or blackmail;
d. Abuse of Power;
e. Conflict of Interest;
f. Insider Trading;
g. Criminal breach of trust;
h. Sexual Harassment;
i. Criminal Offences;
j. Misuse of confidential information; and/or
k. Concealment of any, or a combination, of the above.

This Policy does not apply to grievances concerning an employee's terms of employment or other aspects of concerns or complaints within the scope of the Staff/Employment Policy.

4. ACTING IN GOOD FAITH

The Group expects all parties to act in good faith and to have a reasonable belief that the information and any allegations provided are substantially true and not made for personal gain. Any anonymous whistleblower will not be entertained. However, the Group reserves the right to investigate any anonymous disclosure. If allegations are proven to be malicious, the responsible parties may be subject to appropriate action, including legal proceedings where applicable.

5. CONFIDENTIALITY

The identity of the whistleblower will be kept confidential. Consent of whistleblower will be sought should there be a need to disclose identity for investigation purposes.

6. PROTECTION

The Group assures the whistleblower who raises issues of concern that he/she will be protected from interference with his/her lawful employment or livelihood, including discrimination, discharge, demotion, suspension, disadvantage, termination, or adverse treatment in relation to his/her employment, career, profession, trade or business or the taking of disciplinary action as a result of his/her reporting, provided the report is made in good faith and without malice. Any party that retaliates, including harassment and victimization, against a whistleblower who has reported allegations in good faith may be subject to appropriate action, up to and including legal action, where applicable.

7. REVOCATION OF POLICY

The protection stated above shall be revoked by the Group if:

i. The whistleblower has participated in improper conduct, wrongdoings, corruption, fraud and/or abuse;
ii. The whistleblower made the disclosure without good faith;
iii. The disclosure was frivolous or vexatious; or
iv. The disclosure was made with the intention or motive of avoiding dismissal or other disciplinary action against the whistleblower.

8. ACTION

a. The Chairman/Managing Director ("MD")/Executive Director(s) ("ED") of the Company who receives the complaint shall maintain a record of all complaints received, tracking their receipt, investigation, and resolution.

b. Each report shall be screened to assess its reliability and whether there is sufficient information to warrant an investigation.

c. All reports shall be investigated promptly by the person receiving the report or disclosure. Where necessary, assistance from other resources within the Group may be sought.

d. Upon completion of the investigation, an appropriate course of action shall be recommended to the Audit and Risk Management Committee of the Company ("ARMC") for their deliberation.

e. The decision taken by the ARMC will be implemented immediately. Where possible, preventive measures shall also be implemented to avoid similar situations from arising.

f. The ARMC shall update the Board of Directors of the Company ("Board") on the status and outcome of the investigation and whether the effectiveness of the implementation of this policy requires their attention and approval.

9. WHISTLEBLOWING REQUIREMENTS

The reports should be submitted together with the following information:-

a. Details of the whistleblower (strongly encouraged, even though whistleblower may choose to remain anonymous);
b. Type of activity/conduct;
c. The reason for the concerns;
d. Details of suspected personnel involved;
e. Details of the incident (including date, time and location of incident); and
f. Any supporting/documentary of all factual evidence.

10. FEEDBACK TO WHISTLEBLOWER

The whistleblower will be informed on the progress and status of the investigation; however, the Group reserves the right not to inform the whistleblower of the precise action plan and/or the outcome of the investigation as this may infringe a duty of confidentiality owed to someone else.

11. WHISTLEBLOWING CHANNEL

The established channels for whistleblowing reporting are as follows:

a. Any concern should be raised with the immediate superior. If for any reason, it is believed that this is not possible or appropriate, then the concern should be reported to the Chairperson/MD/ED. The channel of reporting is as follows:

By Mail: **Strictly Confidential**
HSS HOLDINGS BERHAD
No. 17386 Parit Raja Sari Jalan Parit Hulu
Bukit Bakri
84200 Muar Johor
Attention: The Chairman/MD/ED

Or

By Email: ccgoh@hssfood.my

b. If for any reason, it is believed that reporting to Management is a concern or not possible or appropriate, then the concern should be reported to the Chairperson of ARMC. The channel of reporting to the ARMC Chairperson is as follows:

By Mail: **Strictly Confidential**
HSS HOLDINGS BERHAD
No. 17386 Parit Raja Sari Jalan Parit Hulu
Bukit Bakri
84200 Muar Johor

Attention: The Chairperson of the Audit and Risk Management Committee

By Email: evelynkong@cm-consulting.biz

12. REVIEW OF THE POLICY

This Policy will be reviewed at least once every three (3) years to ensure its effectiveness, and consistency with the governing legislation, the Board's objectives, responsibilities and standards of corporate governance and regulatory requirements, or more frequently should there be material changes to the said legislation and regulations or circumstance of the business, if any.

13. BOARD APPROVAL

This Policy was reviewed and approved by the Board on 13 August 2025.