

# KKB ENGINEERING BERHAD & GROUP OF COMPANIES (“The Group”)

## WHISTLE BLOWING POLICY & PROCEDURES

### Introduction

All employees and stakeholders of the Group are encouraged to raise genuine concerns about possible improprieties in matters of financial reporting, compliance and other malpractices within or involving the Group at the earliest opportunity, and in an appropriate way.

### Purpose

This policy is designed to:

- Support the Group’s value;
- Ensure employees and stakeholders can raise concerns without fear of reprisals; and
- Provide a transparent and confidential process for dealing with concerns.

### Interpretation

- Employees refer to all directors, employees (whether temporary, contract-basis or permanent), trainees, seconded staff, casual workers, agency staffs, volunteers, interns and agents of the Group.
- Stakeholders refer to any person or party not falling within the definition of Employees.

### Scope

This policy not only covers possible improprieties in matters of financial reporting, but also:

- Fraud;
- Corruption, bribery or blackmail;
- Criminal offences;
- Failure to comply with any legal or regulatory obligation;
- Internal policies and procedures of the Group;
- Miscarriage of justice;
- Endangerment of an individual’s health and safety;
- Violation of fundamental human rights; and,
- Concealment of any or a combination of the above.

### Principles

The principles underpinning this Policy are as follows:

- All concerns raised will be treated fairly and properly;
- The Group will not tolerate harassment or victimization of anyone raising a genuine concern;
- Any individual making a disclosure will retain anonymity unless the individual agrees otherwise;
- The Group will ensure that any individual raising a concern is aware of who is handling the matter; and,
- The Group will ensure that no one will be at the risk of reprisal as a result of raising a concern even if the individual is mistaken. The Group, however, does not extend this assurance to anyone who maliciously raises a concern which he/she knows is untrue.

## **Grievance Procedure**

Employees who reasonably believe the occurrence of any matter which warrants the raising of a concern under this Policy shall report the same immediately to the Head of Human Resource and Business Services. However, if for any reason the employee is reluctant to do so or it is impractical from so doing, the employee shall then report the concern to the Group's Senior Independent Director through telephone or email. For stakeholders, they shall report the concerns directly to the Group's Senior Independent Director through telephone or email.

*This Whistle Blowing Policy & Procedures is reviewed and approved by the Board on **22 August 2024***

Revision: 3 (22.8.2024)