



KEE MING GROUP BERHAD
(Formerly known as KM Group Sdn. Bhd.)
Registration No. 202501009701 (1611115-K)

WHISTLEBLOWING POLICY

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(Incorporated in Malaysia)

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1.0 INTRODUCTION

Kee Ming Group Berhad (“**Company**”) and its subsidiaries (collectively referred to as the “**Group**”) are committed to upholding strong values and the highest standard of work ethics for all Directors, employees and stakeholders of the Group in line with good corporate governance and business integrity practices.

In line with this commitment, the Group has adopted this Whistleblowing Policy (“**Policy**”) to provide an avenue for its Directors, employees and stakeholders to raise genuine concerns or report any suspected or known wrongdoing, improper conduct, corruption, or instances of fraud, waste or abuse involving the resources of the Group, its Directors or its employees. The Group expects all employees and those it deals with to come forward and voice any serious concerns they may have regarding the Group’s operations. It is recognised that most cases will need to proceed on a confidential basis and all employees of the Group can raise concerns without fear of victimisation, retaliation, discrimination or disadvantage.

This Policy applies to all employees of the Group including but not limited to permanent staff, contract staff, independent contractors, secondees, contractors and agency workers, as well as all agents, vendors, suppliers, consultants and customers of the Group.

2.0 OBJECTIVE

The objectives of this Policy are to:

- (a) encourage employees to feel confident in raising serious concerns and to question or act on concerns regarding practices within the Group;
- (b) promote the reporting of any suspected fraud, corruption, conduct, misconduct or inappropriate behaviour within the Group;
- (c) provide an avenue for individuals to raise concerns about improper conduct and ensure they receive feedback on any actions taken;
- (d) offer protection to whistleblowers from possible reprisals or victimisation, provided they have made disclosures in good faith and with reasonable belief; and
- (e) ensure appropriate and fair disciplinary actions, all measures taken against the alleged wrongdoers will be impartial and without prejudice.

This Policy aims to strengthen accountability and transparency in the business operations of the Group.

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3.0 TYPES OF IMPROPER CONDUCT

The following actions and behaviors, among others, are considered violations under this Policy:

- (a) **Fraud and Misappropriation of Funds or Assets:** Any act of deception or misconduct involving the improper use, mismanagement or diversion of the Group's financial or physical resources.
- (b) **Bribery, Corruption or Blackmail:** Engaging in or facilitating corrupt practices, including offering, giving, receiving or soliciting anything of value to influence a decision or act.
- (c) **Violation of the Group's Code of Conduct, Procedures or Policies:** Any breach of the Group's established ethical guidelines, procedures or company policies.
- (d) **Improper or Unethical Conduct or Behaviour:** Actions that do not meet the accepted standards of integrity, honesty, or professionalism within the workplace.
- (e) **Conflict of Interest:** Situations where personal interests conflict with the interests of the Group, potentially leading to compromised decision-making.
- (f) **Theft or Embezzlement of Fund or Assets:** Stealing or unlawfully taking the Group's financial or material assets for personal gain.
- (g) **Abuse of Power or Position:** Misuse of authority or influence for personal gain or to exploit or oppress others.
- (h) **Breach of Confidentiality:** The unauthorised disclosure of proprietary or sensitive information pertaining to the Group or any of its stakeholders.
- (i) **Criminal Breach of Trust:** A violation of trust, where an individual entrusted with property or responsibility acts dishonestly or improperly.
- (j) **Failure to Comply with Legal Obligations or Breach of Internal Control:** Non-compliance with legal regulations, laws, or the Group's internal policies and control mechanisms.
- (k) **Endangerment of Health and Safety:** Any conduct that places the health, safety or well-being of the Group's employees or others at risk.
- (l) **Sexual Harassment or Physical Abuse:** Any form of unwelcome sexual advances, inappropriate behaviour or physical abuse against any individual within or outside the workplace.
- (m) **Criminal Offence or Breach of Law:** Conduct that violates any law or results in criminal liability for the individual or the Group.
- (n) **Other Unethical Conduct:** Any other behaviour or practices not aligned with the ethical principles and integrity expected by the Group.

The above list is not exhaustive, and there may be instances where whistleblowers need to exercise judgement.

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A whistleblower is not required to prove the truth of an allegation but should be able to demonstrate that there are sufficient grounds for a reasonable belief that something is wrong and that the report is not made for personal gain. Malicious allegations will be considered gross misconduct and, if proven, may result in dismissal.

4.0 PROTECTION TO WHISTLEBLOWER

The Group acknowledges that the decision to report a concern can be challenging. The organization is dedicated to maintaining strict confidentiality for all issues raised under this Policy and for individuals who report concerns in good faith. The Group will not tolerate any form of harassment or victimisation, including informal pressures that may arise from an employee's decision to raise concerns. Appropriate measures will be taken to protect the whistleblower from any adverse repercussions.

(a) Confidentiality

The confidentiality of the whistleblower's identity will be ensured and protected, unless otherwise required by law. The Group assures that all reports will be treated in the strictest confidence and will be promptly investigated. However, at the appropriate time, the whistleblower may need to come forward as a witness.

(b) Assurance against retaliation and immunity from disciplinary action

This Policy guarantees that the whistleblower, if an employee of the Group, will be protected against retaliation and will have immunity from disciplinary action by their immediate supervisor, department/ division head or any other person exercising power or authority over them in their employment. However, whistleblowers who make reports in bad faith or based on unfounded allegations or who include trivial and malicious claims may be subject to disciplinary actions by the Group.

The Group does not permit any detrimental action of any kind, including but not limited to injury, loss, damage, intimidation or harassment, or threats of such actions, against the whistleblower for reports lodged in good faith. Any such detrimental action shall be considered a serious breach of this Policy. A detrimental action by any person against the whistleblower may result in disciplinary action against that person, including formal warning or reprimands, suspension or termination of employment or service with the Group.

(c) Revocation of Protection

The Group reserves the right to revoke whistleblower protection under this Policy if the whistleblower is found to have reported a misconduct and the disclosure does not comply with the requirements of this Policy (*for instance, false, dishonest, mischievous or malicious complaints*).

The Group will give written notice to the whistleblower of the revocation of protection. In addition, the Group reserves the right to take legal or other actions or disciplinary measures against the whistleblower (*if the whistleblower is an employee*), including formal warning or reprimands, suspension or termination of employment or services with the Group.

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5.0 WHISTLEBLOWING CHANNEL

5.1 Procedures for Whistleblowing

- (a) Any concern should be reported to the Chairman of the Audit and Risk Management Committee (“**ARMC**”) by completing the information required in the form annexed herewith as **Appendix A**. If the matter involves the ARMC Chairman, the whistleblower should report directly to the Chairman of the Board of Directors (“**Board**”).
- (b) The whistleblower must demonstrate reasonable grounds for their concerns. However, substantial evidence or proof beyond reasonable doubt is not required at the time of disclosure. If the whistleblower has reasonable grounds to suspect that misconduct is occurring or about to occur, they are encouraged to raise these genuine concerns promptly.
- (c) Upon receipt of the report, initial inquiries will be conducted to determine whether an investigation is warranted. The ARMC Chairman will assess the seriousness and sensitivity of the matter and, if necessary, to assign the relevant management personnel or investigator to conduct the investigation. The progress of the investigation will be promptly reported to the ARMC. Some concerns may be resolved through agreed actions without the need for a formal investigation.
- (d) Upon completion of the investigation, the ARMC will review the investigation report and make recommendation to the Board.
- (e) Actions approved by the Board will be carried out accordingly and steps will be taken to prevent a recurrence of similar situations. The whistleblower will be informed of the outcome of the investigation or the resolution of the complaint.

5.2 Whistleblowing Methods

(a) **Via Post**

Send a sealed envelope marked “**Strictly Private & Confidential**” to the following address:

To: Chairman of Audit and Risk Management Committee
c/o Kee Ming Group Berhad
No. 19, 19A & 19B, Jalan Pusat Perniagaan Falim 3,
Pusat Perniagaan Falim,
30200 Ipoh,
Perak.

(b) **Via E-mail**

E-mail the complaint letter to the ARMC Chairman at the designated email address at whistleblowing@keeming.com.

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6.0 ANONYMOUS WHISTLEBLOWER

- (a) The Group recognises that the provision of anonymity to any individual and/or employee who willingly comes forward to report a suspicion of fraud is key to encouraging such reporting.
- (b) However, to prevent false malicious reporting, poison letters and abuse of the reporting channel, all whistleblowers must identify themselves and provide contact information in their reports. This information will be useful for the following purposes:
 - (i) to enable the independent investigation panel to verify the report and to obtain further information, if necessary;
 - (ii) to facilitate further investigations by auditors or authorities where the identity of the informer is required by law; and
 - (iii) to enable communication of investigation outcome to the whistleblower.
- (c) The Group will treat all reports and information received as confidential and will disclose them only on a strictly “need-to-know” basis for the purpose of conducting the investigation.
- (d) The ARMC Chairman shall have the ultimate discretion to determine whether the identity of the whistleblower should be disclosed. If the disclosure is deemed necessary, consent from the whistleblower will be obtained prior to releasing any identifying information.
- (e) The same principles shall apply if the whistleblower is not an employee of the Group.

7.0 REVIEW OF THE POLICY

The Board will periodically review and update this Policy to ensure its relevance, effectiveness and alignment with the Group’s objectives, practices and current laws and regulations. Any amendments to this Policy shall be approved by the Board.

This Policy is made available on the Company’s website.

8.0 APPROVAL

This Policy was reviewed and approved by the Board of Directors of the Company on 14 August 2025.

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“STRICTLY PRIVATE & CONFIDENTIAL”

This form is for the use of employees and external parties who wish to report any concerns in accordance with the Group’s Whistleblowing Policy. Please complete the form with as much detail as possible to assist in the investigation.

WHISTLEBLOWING REPORT FORM

1. Personal Information (Optional)

(Note: Whistleblowers are encouraged to provide their contact information to facilitate the investigation. However, anonymous reports will not be entertained.)

- Full Name :
- Position :
- Phone Number :
- Email Address :
- Address :

2. Nature of Concern

Type of Concern *(Please select the most appropriate category):*

- Fraud
- Misappropriation of Funds/Assets
- Bribery or Corruption
- Breach of Confidentiality
- Harassment/Discrimination
- Health and Safety Violations
- Other (Please specify):

3. Details of the Reported Contravention

- Date of Incident :
- Time of Incident :
- Location of Incident :
- Person(s) Involved :
- Details of the Contravention :

(Please provide a detailed description of the event, including names of individuals involved, dates, and any evidence that supports your report)

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WHISTLEBLOWING REPORT FORM (Cont'd)

3. Details of the Reported Contravention (Cont'd)

- Are there any witnesses?

Yes
 No

If yes, please provide their names and contact information:

4. Supporting Evidence

Please provide any documents or evidence that may support your report (e.g., *emails, photographs, financial records, etc.*):

- Description of Evidence :

- Attached Supporting Documents :

Yes
 No

Declaration

I hereby declare that all the information provided herein is true and to the best of my knowledge and I will ensure that my participation in this matter remains confidential. I understand that the Group will use the information and materials provided during the investigation process.

Name:
NRIC No.:
Date: