



WHISTLEBLOWING POLICY

1. Introduction

At Kucingko Berhad (formerly known as Kucingo Sdn Bhd) ("**Company**") and its subsidiary(ies) ("**Group**"), we're all about upholding the highest legal, ethical, and moral standards. That's where our Whistleblowing Policy ("**Policy**") comes into play. We expect every one of our employees to embrace this commitment and follow our Group's Code of Conduct and Code of Ethics. Think of this Policy as our guide, assisting us in developing procedures for preventing fraud and ensuring safety and health. It's the go-to resource when we need to look into any suspicious activities or wrongdoing.

The aim of this Policy is to provide our employees and stakeholders with a clear path for handling suspected cases of theft, fraud, corruption, or any other wrongdoing. These documents outline the plan and offer guidance and information related to investigations.

We want our employees to know that if they raise a valid concern under this Policy, there's absolutely no risk to their job or any form of retaliation. As long as they're acting in good faith and following this Policy, making a mistake won't matter.

2. Objectives

The goals we have in mind for establishing this Policy are as follows:

- 2.1. Ensuring that we, as a company, always conduct our business in full compliance with the law.
- 2.2. Fostering a culture of honesty and integrity among all of us.
- 2.3. Keeping employees well-informed about our stance on illegal, unethical, and dishonest behaviour, and ensuring the understanding of the consequences of such actions.
- 2.4. Providing employees with clarity about their roles, rights, and responsibilities when it comes to addressing illegal, unethical, and dishonest acts.

3. Scope of Policy

This Policy applies to any irregularity or suspected irregularity, whether it involves our employees, consultants, suppliers, or any other party with a business relationship with us.

KUCINGKO

Corporate Address

H-G-03 Glomac Square
Jalan SS6/16A, Kelana Jaya
47301 Petaling Jaya
Malaysia

maomao@kucingko.com



And when it's time to investigate, we treat everyone equally. We'll conduct the necessary investigations without taking into account a person's relationship with the Company, their position, or how long they've been with us.

4. Whistleblower

- 4.1. Whistleblowers are those who step forward. They're the ones who bring initial information about a possible improper government or governance activity to our attention. Why they blow the whistle doesn't matter for we are here to listen to the validity of their claims.
- 4.2. Whistleblowers are informants, not detectives. They don't investigate or determine what corrective actions are needed. They also don't have a say in investigative activities unless our investigators specifically ask for their input.
- 4.3. However, intentionally making up stories, whether spoken or written, is considered improper, and we won't hesitate to take action if it happens.

5. Safeguards

- 5.1. To be protected under this Policy, whistleblowers need to come forward with their name, NRIC number, and contact details. We also need details of who's involved, the nature of the allegation, when and where it happened, and any supporting evidence.
- 5.2. Whistleblowers won't face dismissal or penalties from the Group, and we'll take into account any special circumstances if the whistleblower happens to be implicated in the activity they're reporting.
- 5.3. Being a whistleblower doesn't grant immunity. If the whistleblower were involved in the wrongdoing they're reporting, they're not immune from the consequences.

6. Harassment or Victimisation

- 6.1. Harassment or victimisation for reporting concerns under this Policy will not be tolerated.
- 6.2. We have zero tolerance for unfair practices like retaliation, threats, or intimidation. Whistleblowers are fully protected. We will not allow any hindrances, whether it's termination, disciplinary actions, or anything else that interferes with their rights to perform their job and continue reporting.

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7. Confidentiality

- 7.1. The identity, as a whistleblower, will be treated with the utmost confidentiality, balancing the law and the investigation's legitimate needs.
- 7.2. We will keep their identity secret to any outsiders not involved in the investigation or prosecution. The whistleblower will stay anonymous to their fellow employees and the public unless they give the permission to do so. In cases where revealing their identity is unavoidable (like in court), we'll have a discussion with the whistleblower first to figure out how to proceed.
- 7.3. There's one exception to this confidentiality vow, if a court orders us to reveal the whistleblower's information, we'll have to comply.
- 7.4. For the confidentiality vow, the whistleblower also has to play their part and keep things confidential.

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8. Anonymous Allegations

We value transparency, and attaching the whistleblower's name to their allegations can significantly aid us in uncovering the truth. It makes it easier to ask follow-up questions and conduct a thorough investigation.

If the whistleblower chooses to remain anonymous, we'll still take their concerns seriously. We'll consider:

- How serious the issue is.
- How credible the concern is.
- The chances of verifying the allegation from other sources.

9. Impropriety Conduct

When it comes to reporting impropriety, it's not just about monetary value or damage to a particular business or project. Harm can also be done to our reputation and integrity as a group.

This Policy covers:

- 9.1. Dishonest or fraudulent acts.
- 9.2. Forgery or alteration of any document or account belonging to the Company.
- 9.3. Forgery or alteration of a cheque, bank draft, or any financial document.
- 9.4. Misappropriation of funds, securities, supplies, or other assets.
- 9.5. Impropriety in the handling or reporting of money or financial transactions.
- 9.6. Profiting from insider knowledge of securities activities.
- 9.7. Disclosing the Company's securities activities to others.



- 9.8. Breach of the Group's Code of Conduct and Code of Ethics or Anti-Bribery and Corruption Policy; or non-compliance with the Group's policies and procedures.
- 9.9. Destruction or disappearance of records and assets.
- 9.10. Auditing matters including disclosures or subversions of any internal or external audit process.
- 9.11. Failure to comply with legal or regulatory requirements.
- 9.12. Breach of confidentiality.
- 9.13. Miscarriage of justice.
- 9.14. Sexual assault, sexual harassment, including mild annoyances.
- 9.15. Unfair competition, both internally and externally, by exploiting an individual's position or opportunities within the Group, with gains achieved at the expense of others in an unfair or illegitimate manner.
- 9.16. Risks to the health and safety of employees, the public, or the environment.
- 9.17. Concealment of any or a combination of the above.

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10. Reporting Procedure

If an employee comes across or suspect any improper conduct, here's what they should do:

- 10.1. Start by discussing it with their Head of Department (HOD). If, for any reason, they don't feel comfortable discussing it with their HOD, they can bring the matter to the attention of the Head of Human Resources or the Executive Director. The whistleblower can do this orally or in writing. If they prefer confidentiality, make it clear from the beginning, and we will make suitable arrangements.
- 10.2. Alternatively, they can choose to report it to the Chairman of the Audit and Risk Management Committee (ARMC) at ARMC@kucingko.com. This service is entirely confidential, and they won't be required to disclose their name if they wish to remain anonymous.

After the whistleblower has reported a concern to the Company, we'll examine the concern and assess the appropriate action to take, which may include:

- Conducting an internal inquiry or a more formal investigation.
- Keeping the whistleblower informed about who is handling the matter, how to reach them, and whether any further assistance is required.
- At the start of the process, the whistleblower should declare if they have any personal interest in the matter.

If the whistleblower's concern is better addressed through our grievance procedure, we will let them know and guide them accordingly.



11. Protecting the Employee

At Kucingko Berhad, we're committed to protecting whistleblowers. We won't tolerate harassment or victimisation of anyone who raises a genuine concern under this Policy. If the whistleblower requests that their identity be protected, we'll take all possible steps to keep it confidential. If it becomes impossible to resolve the concern without revealing their identity (e.g., if their evidence is needed in court), we'll have a discussion with them to determine the best way to proceed with the matter. Legal assistance may be provided where necessary, at the sole discretion of the management.

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11.1. Investigation Subjects

11.1.1. A subject refers to a person who becomes the focus of investigative fact-finding, either due to an allegation made or evidence discovered during the course of an investigation. It's important to note that the decision to investigate is impartial and not an accusation. The outcome of the investigation will determine whether improper conduct occurred and, if so, identify the responsible party.

11.1.2. We maintain the confidentiality of a subject's identity to the extent allowed by law and the needs of the investigation.

11.1.3. Subjects are expected to cooperate with investigators, but not in a way that compromises their self-incrimination protections under the law. They also have the right to consult with a person or persons of their choice, including legal representation.

11.2. Initial Inquiries

We'll begin with some initial queries to see if an investigation is needed. Sometimes, we may be able to resolve matters without proceeding further.

11.3. Further Inquiries

11.3.1. The amount of communication between the whistleblower and the investigator depends on the clarity of the issue.

11.3.2. We might need more details from the person reporting the concern or provide them with additional information.

11.3.3. If our investigation suggests the possibility of a crime, we'll let the police or other law enforcement agencies know.

11.3.4. If we find someone breaking our Code of Conduct & Ethics, we'll report it to the Head of Human Resource, Executive Director, or the Board. Any misconduct charges that come from our investigation will follow our standard disciplinary procedures.



11.3.5. Before making any deals or agreements based on our investigation, we'll consult with the ARMC and Legal Officer.

12. Duties and Responsibilities of the ARMC

12.1. The ARMC takes all reported misconduct seriously, here's what they do:

- Receive and review complaints.
- Determine actions to be taken.
- Assign investigations.
- Ensure closures and conclusions.
- Report to the Board for further action.
- Report to the relevant authorities.

12.2. The Chairman of ARMC will decide the investigative approach and next steps. To ensure fairness, the ARMC typically designates the Head of Internal Audit as the investigator. However, if there are conflicts of interest or expertise concerns, or to ensure strong corporate governance, an Investigation Committee may be formed

12.3. The investigator will assess the required resources and timeline for the investigation.

12.4. The ARMC grants the investigator the authority to access any of the Group's records and premises, whether owned or leased, without needing permission from the custodian of the records, as long as it falls within the scope of the investigation.

12.5. The whistleblower can ask for a follow-up with the investigation and they'll be informed of updates, unless there's a legal reason not to.

13. Monitoring and Periodic Review of Policy

13.1. The ARMC is responsible for ensuring the adherence to this Policy.

13.2. The Group must continuously monitor these procedures to ensure they remain compliant with relevant laws and continue to serve the Group effectively. If adjustments are needed, they require approval from the Board.

13.3. This Policy shall be reviewed annually by the Board.

This Policy was adopted by the Board on 22 November 2023.

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