LTKM BERHAD
199701027444 (442942-H)

# WHISTLE-BLOWER POLICY & PROCEDURE

## General

This whistle-blower policy creates the policies and procedure for a person who becomes aware of a violation of policy or law; to report without fear of retaliation. This policy applies for LTKM Berhad and all its subsidiaries. Our Code of Conduct and Ethics and the Malaysian Code of Corporate Governance 2021 require directors and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Directors and employees of the organization must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

## Objectives

The objectives of this Whistle-Blower Policy and Procedures are to establish policies and procedures for the following:

- The submission of report regarding actual or suspected activities in a confidential basis
- The receipt, retention, and treatment of reports received regarding such incidents
- The protection of the whistle-blower from retaliatory actions

## Reporting in Good Faith

Anyone reporting a concern must act in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the code. The act of making allegations that prove to be unsubstantiated, and that later proves to have been made maliciously, recklessly, or with the foreknowledge that the allegations are false, will be viewed as a serious disciplinary offense. It may also result in disciplinary action in accordance with the company's HR policy .

## Examples of Complaints

Actual or suspected activities which may be illegal or in violation of policies, laws or any regulations as well as actual or suspected violations of high business and personal ethical standards such as but not limited to:

- Theft, forgery, fraud, embezzlement or misappropriation of monies
- Violation of laws and regulations
- Corruption, bribery, criminal offences or blackmailing
- Giving or taking kickbacks from business partners such as suppliers, customers, contractors, consultants or service providers
- Misuse of company assets
- Misrepresentation or concealing of facts with intention to mislead
- Endangerment of employees, the environment, public health or safety

**Reporting procedure**

Report of concerns or wrongdoing can be forwarded to one of the following directors of the Company in accordance with the procedures set forth herein. The director receiving the report is responsible to organize appropriate investigation into the matter reported and report to the audit & risk management committee and the board of directors.

| Name | Tan Kah Poh | Tan Chee Huey |
|---|---|---|
| Designation | Independent Non-executive Director | Executive Director |
| Email | kenny@ktcolaw.com | jasmine.tan@ltkm.com.my |
| Mail<br><br>Tel | No.102 , Batu 1½, Jalan Meru, 41050 Klang, Selangor, Malaysia<br><br>03-3342 2830 | |

i) Procedure for Employees

Employees should first discuss their concern with their immediate supervisor. If, after speaking with the supervisor, the employee continues to have reasonable grounds to believe the concern is valid, the employee should report the concern to the head of human resources department. However, if the employee is uncomfortable speaking with the supervisor, or the supervisor is a subject of the concern, the employee should report the concern directly to the head of human resources department or a level above the supervisor. If the concern was reported verbally to the head of human resources department, the employee, with assistance from the head of human resources department, shall put the report into writing. The complaint is then submitted to the assigned director.

Concerns may also be submitted anonymously. Such anonymous concerns should be in writing and sent directly to the assigned director.

ii) Procedure for Directors and Others

Directors and other whistle-blowers should submit concerns in writing directly to the assigned directors.

**Non Retaliation**

This whistle-blower policy is intended to encourage and enable protected person to raise concerns within the organization for investigation and appropriate action. With this goal in mind, no director or employee who, in good faith, reports a concern shall be subject to retaliation or, in the case of an employee, adverse employment consequences. Moreover, a volunteer or employee who retaliates against someone who has reported a concern in good faith is liable to disciplinary action in accordance with the company's HR policy.

**Maintaining Confidentiality**

Reports and investigation pertaining thereto, shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Disclosure of reports to individuals not involved in the investigation will be viewed as a serious disciplinary offense and may result in disciplinary action in accordance with the HR policy

**Handling of Reported Violations**

The audit & risk management committee shall address all reported concerns. The assigned director shall immediately notify the audit & risk management committee, the managing director and the board of any such report. The assigned director will notify the sender and acknowledge receipt of the concern within five business days, if possible. It will not be possible to acknowledge receipt of anonymously submitted concerns.

All reports will be promptly investigated by the audit & risk management committee, and appropriate corrective action will be recommended to the board of directors, if warranted by the investigation. In addition, action taken must include a conclusion or follow-up, or both, with the whistle-blower for complete closure of the concern.

The audit & risk management committee has the authority to engage outside legal counsel, accountants, private investigators, or any other resource deemed necessary to conduct a full and complete investigation of the allegations.

**Whistle-blower Protection Act 2010**

This policy is drafted to be in compliance with the Whistle-blower Protection Act 2010 and maybe revised from time to time as the company's board of directors deem appropriate. However, in the event there exists any discrepancies; applications of the Whistle-blower Protection Act 2010 shall prevail.

Last review : 16 July 2026

Last revised : 15 July 2025