



**KIMLUN CORPORATION
BERHAD
(867077-X)**

**WHISTLE BLOWING
POLICY & PROCEDURE**

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1. POLICY STATEMENT

- a) **KIMLUN CORPORATION BERHAD (“KIMLUN”)** and its subsidiary companies (collectively “KIMLUN Group”) is committed to achieving and maintaining the highest standards of integrity, openness, probity and accountability in the conduct of its businesses and operations. It aspires to conduct its affairs in an ethical, responsible and transparent manner.
- b) Whistle Blowing is a specific means by which an individual, whether employee or otherwise (hereinafter referred to as the Reporting Individual), can report or disclose through established channels, concerns about unethical behavior, malpractices, illegal acts or failure to comply with regulatory requirements that is taking place / has taken place / may take place in the future.
- c) The term ‘whistle blowing’ refers to a situation where the Reporting Individual decides to report serious concerns about any malpractice which he/she has become aware or genuinely suspects that KIMLUN Group or/and its employee(s) has been or may become involved in. This policy is designed to encourage the Reporting Individual to raise serious concerns internally, without fear of reprisal or victimization, in a responsible and effective manner.
- d) This policy and procedures is applicable to all companies within KIMLUN.

2. POLICY

- a) This policy is intended to assist the Reporting Individual to disclose internally and at a high level, information which the Reporting Individual believes shows malpractice or impropriety. It is not designed to further any personal disputes, question financial or business decisions taken by KIMLUN Group nor should it be used to reconsider any staff matters which have been addressed under the grievances procedure already in place. Whistle blowing matters may include but are not confined to:-
 - Breach of legal or regulatory requirements
 - Bribery and corruption
 - Criminal offences, breach of civil law and miscarriage of justice
 - Malpractice, conflict of interests, impropriety or fraud relating to internal controls, accounting, auditing and financial matters
 - Violation of rules of conducts applicable within KIMLUN Group
 - Improper conduct or unethical behavior likely to prejudice the standing of KIMLUN Group
 - Deliberate concealment of any of the above
- b) Only genuine concerns should be reported. The report should be made in good faith with a reasonable belief that the information and any allegation in

it are substantially true, and the report is not made for personal gain. Malicious and false allegations will be viewed seriously.

3. PROCEDURE

Reporting Channel

- a) Where the Reporting Individual is an employee of KIMLUN Group (“Employee Reporting Individual”), any concern should be raised with the immediate superior. The immediate superior should then raise the matter with the management as appropriate i.e. up to the level of Group Chief Executive Officer (Group CEO).
- b) Where the Reporting Individual is not an employee of KIMLUN Group, or the concern involves senior management, then the concern should be reported to the Group CEO. Channels of reporting to the Group CEO are as follows:

Name : Sim Tian Liang
Email : stl @ kimlun.com
Telephone : 607 – 222 8080
Address : Kimlun Corporation Berhad
Suite 19.06, Level 19, Johor Bahru City Square,
106-108, Jalan Wong Ah Fook,
80000 Johor Bahru, Johor.
Attention : Group CEO

The Group CEO may designate an appropriate person or set up an inquiry to investigate the matter.

- c) Where reporting to management is a concern, the report should be made to the Chairman of the Audit Committee. Channels of reporting to the Chairman of the Audit Committee is as follow:

Name : Anita Chew Cheng Im
Email : anita_chew@kimlun.com

The Chairman of Audit Committee will deliberate the concern with the Board and decide on the appropriate course of action.

Reporting Information

As it is essential for KIMLUN Group to have all critical information in order to be able to effectively evaluate and investigate a complaint, the report made should provide as much detail and be as specific as possible. The complaint should include details of the parties involved, dates or period of time, the type of concern, evidence substantiating the complaint, where possible, and contact details, in case further information is required.

4. INVESTIGATION PROCEDURE

- a) The format and the length of an investigation will vary depending upon the nature and particular circumstances of each complaint made. The matters raised may:-
- be investigated internally;
 - be referred to the Police;
 - be referred to the Internal Auditor and/or the External Auditor; and/or
 - form the subject of an independent inquiry.
- b) The Group CEO or the person designated to investigate the complaint will write to the Reporting Individual wherever reasonably practicable of the concern being received, for the following purposes:-
- acknowledging that the concern has been received;
 - advising whether or not the matter is to be investigated further and if so what the nature of the investigation will be; and
 - giving an estimate of how long the investigation will take to provide a final response.

5. PROTECTION & CONFIDENTIALITY

- a) Any anonymous disclosure will not be entertained. The Reporting Individual is required to disclose his identity to KIMLUN Group. However, KIMLUN Group reserves its right to investigate into any anonymous disclosure.
- b) A whistleblower will be accorded with protection of confidentiality of identity, to the extent reasonably practicable. However, there may be circumstances in which KIMLUN Group may be required or legally obliged to reveal the Reporting Individual's identity, for example, where an investigation leads to legal proceedings being initiated. If this is the case, KIMLUN Group will take all reasonable steps to ensure that the Reporting Individual suffers no detriment. An employee who whistle blows internally will also be protected against any adverse and detrimental actions for disclosing any improper conduct committed or about to be committed within KIMLUN Group, to the extent reasonably practicable, provided that the disclosure is made in good faith. Such protection is accorded even if the investigation later reveals that the whistleblower is mistaken as to the facts and the rules and procedures involved.

6. ACKNOWLEDGEMENT & RECOGNITION

KIMLUN Group places great value upon creating an environment where employees would maintain the highest standard of ethics, honesty, openness and accountability.

KIMLUN Group recognizes that it requires courage and personal quality such as righteousness, loyalty and impeccable integrity for an employee to step out and blow the whistle. These personal qualities and positive behaviours demonstrated by the whistleblowers are well acknowledged by KIMLUN Group and will be taken into consideration, among others, for the employee's career opportunities and advancement.

For whistleblowers who are non-employees, KIMLUN Group records its sincere appreciation for taking the effort to raise the concern so that the management may take actions as appropriate.