	K2 BITUMEN SDN BHD	Document No:	ESG/202306/POL/02
	WHISTLEBLOWING POLICY	Revision No:	04
		Issued Date:	04 Mac 2026
		Page No:	1 of 5

Whistleblowing Policy

Whistle blowing is the practise of disclosing suspected misconduct, unlawful activities, or omissions by workers. The purpose of this Policy is to encourage employees of K2 Bitumen Sdn. Bhd. (K2B) and other relevant parties who have serious concerns about any aspect of the Company's operations to raise those concerns.

The Company regards whistle blowing as a positive and responsible action that can significantly contribute to operational efficiency, transparency, and long-term success. Speaking up is not a betrayal of colleagues or the Company. K2B is committed to maintaining the highest standards of integrity, ethics, and service in all its activities and promotes a culture of openness and accountability to achieve these standards.

Aims of the Policy

This Policy aims to ensure that employees can raise concerns about misconduct or wrongdoing within the organization without fear of victimization, discrimination, disadvantage, or dismissal. It also seeks to encourage concerns to be raised internally rather than ignored or reported externally.


Specifically, this Policy aims to:

- Encourage employees to raise serious concerns as soon as possible and to question and act upon any suspected improper practices.
- Provide appropriate channels for employees to voice concerns and receive feedback on actions taken.
- Ensure employees receive a response to their concerns and understand the steps to take if they are dissatisfied with the outcome.
- Assure employees that they will be protected from retaliation or victimization when reporting concerns in good faith.

Scope of the Policy

This Policy applies to:

- All K2B employees
- Employees of suppliers and contractors
- Volunteers or interns working with the Company

	K2 BITUMEN SDN BHD	Document No:	ESG/202306/POL/02
	WHISTLEBLOWING POLICY	Revision No:	04
		Issued Date:	04 Mac 2026
		Page No:	2 of 5

What Should Be Reported?

Employees are encouraged to report serious concerns regarding the conduct of Company members or any person acting on behalf of the Company that:

- Falls below expected standards of conduct
- Does not comply with Company policies or practices
- Does not meet established professional or legal standards
- Constitutes inappropriate or unethical behaviour
- Examples of report able matters include, but are not limited to:
- Criminal or illegal acts (including failure to comply with legal obligations)
- Miscarriages of justice
- Discrimination based on race, gender, disability, or other protected characteristics
- Risks to the health and safety of the public and/or employees
- Environmental damage
- Unauthorized use or misuse of Company funds or assets
- Fraud or corruption
- Negligence or abuse of staff
- Any other unethical conduct

Whistle blower Protection

This Policy is established in accordance with Malaysian law, specifically the Whistle blower Protection Act 2010 (Act 711), which makes it unlawful for a company to dismiss, discriminate against, or victimize a person for making a protected disclosure in good faith.

Bullying or Victimization

The Company is committed to good governance, ethical practices, and high professional standards. The Company understands that the decision to report a concern may be difficult.


If an employee honestly and reasonably believes that the information disclosed is true, they have nothing to fear. By raising a concern, the employee is fulfilling their duty to the Company, colleagues, and stakeholders.

The Company will not tolerate harassment, retaliation, or victimization of whistle blowers (including informal pressure). Any such behaviour will be treated as a serious disciplinary offence and will be dealt with in accordance with the Company's disciplinary rules and procedures.

Employee Support

During the investigation process:

- The employee will receive full management support.
- All concerns will be taken seriously.
- The Company will take reasonable steps to assist employees throughout the investigation process
- Where necessary, the Company may consider temporarily transferring the employee to another division during the investigation period.

	K2 BITUMEN SDN BHD	Document No:	ESG/202306/POL/02
	WHISTLEBLOWING POLICY	Revision No:	04
		Issued Date:	04 Mac 2026
		Page No:	3 of 5

For individuals who are not Company employees, the Company will endeavour to provide appropriate advice and support wherever reasonably possible

Confidentiality

All concerns will be handled confidentially. If the employee so wishes, every reasonable effort will be made to protect their identity.

However, if an investigation leads to disciplinary or legal proceedings, it may not be possible to take action without the employee's involvement. In such circumstances, the employee may be requested to provide testimony. If the employee agrees, appropriate advice and support will be provided.

Anonymous Allegations

This Policy encourages employees to disclose their identity when raising concerns, where possible. Anonymous reports make it more difficult to investigate the matter thoroughly or to provide feedback.

While anonymous disclosures are not encouraged, they may still be considered at the Company's discretion. In determining whether to proceed with an anonymous report, the following factors will be considered:

- The seriousness of the issue raised
- The credibility of the concern
- The likelihood of confirming the allegation from other sources

False or Malicious Claims

If an employee raises a concern in good faith and reasonably believes it to be true, but the investigation does not substantiate it, the employee will not be subject to any disciplinary action.


However, if an allegation is made frivolously, maliciously, or for personal gain, appropriate action may be taken, including disciplinary measures.

Raising a Concern – Reporting Channels

The appropriate reporting channel depends on the seriousness and sensitivity of the issue and who is involved.

In general, concerns may be raised with:

- The employee's immediate Supervisor or Manager
- The Whistle blowing Committee via:
 - Email: whistleblowing@kemakmuran.com.my
 - Telephone/WhatsApp: 013-505 0028

	K2 BITUMEN SDN BHD	Document No:	ESG/202306/POL/02
	WHISTLEBLOWING POLICY	Revision No:	04
		Issued Date:	04 Mac 2026
		Page No:	4 of 5

If the concern involves a Manager of the Company, the matter should be raised with the Independent Director, who will determine how the investigation will proceed. This may include appointing an external investigator.

How to Raise a Concern

Concerns may be raised in person, by telephone, or in writing via email. Prompt reporting is encouraged, as early disclosure facilitates timely action.

The employee should provide:

- A clear description of the nature of the concern and the reasons for believing it to be true
- Relevant background information, including important dates and supporting details

While employees are not required to prove their allegations beyond reasonable doubt, they must demonstrate that the concern is raised in good faith and based on reasonable grounds.

Employees may discuss their concerns with a colleague before raising them formally. In some cases, concerns may be raised jointly where more than one employee has experienced similar issues.

What the Company Will Do

The Company will address concerns as promptly as reasonably practicable. Assessing a concern does not mean it is automatically accepted or rejected.

Preliminary inquiries may be conducted to determine:

- Whether a formal investigation is required
- The appropriate method of investigation


Investigations may be conducted confidentially to avoid alerting the subject of the complaint prematurely. In certain circumstances (e.g., serious misconduct or safety risks), temporary suspension from work may be considered to protect all parties involved.

Depending on the nature of the concern, the matter may:

- Be investigated by Management, Internal Audit, or through disciplinary/grievance procedures
- Be referred to law enforcement authorities
- Be reported to external auditors
- Be subject to an independent external investigation

Within ten (10) working days of receiving the concern, the appointed investigator will:

- Acknowledge receipt of the concern
- Inform the employee how the matter will be handled
- Indicate whether further investigations will take place and, if not, explain the reasons

	K2 BITUMEN SDN BHD	Document No:	ESG/202306/POL/02
	WHISTLEBLOWING POLICY	Revision No:	04
		Issued Date:	04 Mac 2026
		Page No:	5 of 5

The employee may be interviewed to clarify details. Meetings may be arranged away from the employee's workplace if requested.

The Company will take reasonable steps to minimize any difficulties experienced by the employee as a result of raising a concern. For example, if the employee is required to testify in criminal or disciplinary proceedings, appropriate support and guidance will be arranged.

Employees will be kept informed of the progress and outcome of investigations, unless restricted by legal or confidentiality requirements.

This Policy does not prevent employees from seeking independent legal advice.

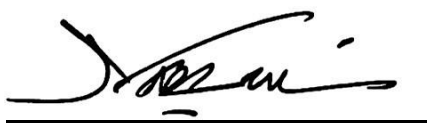
Monitoring and Record-Keeping

The HR Department shall maintain confidential records of all concerns raised, including:

- A summary of the concern
- The department involved
- The position related to the concern (where appropriate and not confidential)
- Actions taken and lessons learned

The identity of whistle blowers will not be included in monitoring reports.

The purpose of maintaining such records is to ensure that the Company and relevant departments learn from incidents, prevent recurrence, and ensure consistency in handling concerns across the organization.



Mohamed Nasser Bin Ahmad
Managing Director

