

LIKEI LOGISTIC SERVICES BERHAD

Registration No. 202101036465 (1436765-X)
(Incorporated in Malaysia)

WHISTLEBLOWING POLICY

LIKEI LOGISTIC SERVICES BERHAD (“**the Company**”) and its subsidiaries (“**the Group**”) are committed to upholding, enhancing, promoting, and safeguarding the high standards of transparency, accountability, ethical conduct, and integrity across all aspects within the Group. The board of directors of the Company (“**the Board**”) ensures that all stakeholders, including but not limited to employees, customers, suppliers, government bodies and financial institutions understand the Group stance against any misconduct or abuse of position, authority, and connection entrusted to them.

OBJECTIVES

This Whistleblowing Policy (“**this Policy**”) is established to provide a mechanism for employees, directors and members of the public to report any improper conduct in accordance with the procedure as provided for under this Policy. It also aims to safeguard the confidentiality of the whistleblowers and ensure that whistleblowers will be protected against any detrimental actions or victimisation as a result of reporting such allegation.

SCOPE OF THIS POLICY

This Policy applies to all employees, directors and other stakeholders of the Group, including the general public, who become aware of, or have reasonable grounds to suspect, that any employees, directors or stakeholder of the Group has engaged in, or is preparing to engage in, any form of improper conduct.

The reports must be made in good faith and not for personal gain. Malicious or knowingly false allegations will be treated seriously and may constitute gross misconduct. If substantiated, such behaviour may result in disciplinary action, including a formal warning, suspension, demotion, or termination of employment.

Improper Conduct

Such improper conduct may include, but not limited to:-

1. Fraud or deliberate error;
2. Corruption, bribery and blackmail;
3. Misuse or misappropriation of the Group’s funds or assets;
4. Criminal breach of trust;
5. Criminal offences;
6. Conflict of interest without disclosure;
7. Unlawful acts that breach criminal or civil law, including sexual harassment;
8. Unauthorised disclosure or misuse of confidential information;
9. Breach of Code of Ethics and Conduct of the Group;
10. Gross negligence and neglect of duty;
11. Spreading malicious rumours about the Company;
12. Discriminatory practices in relation to age, disability, national origin, race, religion, etc;
13. Actions that cause physical harm to another individual;
14. Profiteering of any substances (insider knowledge, cash, gifts or favours);
15. Abuse of position and/or authority;
16. Deficiencies in or non-compliance with the Group’s internal controls, policies and procedures;
17. Falsification or destruction of financial records;
18. Misrepresentation of financial information;
19. Theft; and
20. Concealment of any, or a combination, of the above.

REPORTING AN INCIDENT

If any employee, director or stakeholder has reasonable grounds and a genuine belief that malpractice exists within the Group, they are encouraged to report genuine concerns in good faith promptly to the immediate superior, head of department or management.

Whistleblower may make a whistleblowing report in writing, electronically, or in person by providing the following information:-

1. whistleblower's contact details (optional);
2. the person(s) involved;
3. background, date, time, history, location and description of the incident;
4. reasons for the concern;
5. details of witnesses and all supporting evidence for the incident;
6. whether the whistleblower has any personal interest in the matter;
7. details on any actions already taken by others / if the incident has been reported before; and
8. any other information which could facilitate investigation.

Upon receipt of a whistle-blowing report, the immediate superior, head of department or management, where relevant shall conduct a prompt, thorough, and impartial investigation. For the avoidance of doubt, any individual who is the subject of the whistleblower complaint shall not participate in, influence, or be involved in any part of the investigation process in any capacity. This is to ensure the objectivity, integrity, and fairness of the investigation.

The investigation shall be conducted in accordance with the following guiding principles:-

- a. Maintain the confidentiality of information related to the complaint to protect the identity of the whistleblower and other involved parties.
- b. Complaints received shall be acknowledged and assessed without undue delay.
- c. Investigators shall conduct the process with due diligence and fairness, ensuring that all relevant facts are considered and all evidence is assessed.
- d. The investigation shall be free from bias or conflict of interest, where the individuals handling the case must be independent of the parties involved and have no vested interest in the outcome.
- e. All parties suspected of being involved in misconduct will be given a fair opportunity to respond to the allegations with explanations, details and evidence against the allegations before any conclusions are reached.

Should the above channel have been followed and the whistle-blower still has concerns, or that there were no actions taken by superior or management and all alternatives for internal consultations have been exhausted, the whistleblower may directly report to the Chairman of the Audit and Risk Management Committee ("**ARMC**") of the Company, as follows:-

Name	:	Mr. Leou Thiam Lai
Email Address	:	leouzh@gmail.com
Contact Number	:	016-212 2888

The whistleblower may be asked to provide further clarification and information from time to time, if an investigation is conducted. This will be done with the strictest confidentiality.

The lodgment of the report to the ARMC can also be made if the procedures above are not appropriate in view of the circumstances or nature of the incidents (for instance, if there is a conflict of interest or a risk of reprisals, the intended recipient of the complaint is personally implicated in the incidents to be reported).

The Chairman of the ARMC together with the individuals who may be considered appropriate ("**Designated Party**"):-

- (i) member(s) of ARMC;
- (ii) senior independent director, if any;
- (iii) head of a dedicated department that handles investigations of misconduct or any other related matters and has a direct reporting line to independent directors,

shall set up an investigation team to investigate all reported incidents to assess their credibility, provided there are sufficient supporting documents and facts related to the alleged misconduct. The Chairman may, at his discretion, conduct the investigation confidentially by reviewing documents, electronic files, performing internal or forensic audits, interviewing third parties, and seeking expert advice.

To ensure impartiality and integrity in handling whistleblowing reports, the ARMC shall have the authority to appoint independent officers, internal or external parties, where necessary, to oversee the assessment, investigation, and resolution of whistleblowing disclosures.

All reports submitted to the ARMC, whether directly or through designated whistleblowing channels, must include the following:-

1. a summary of the alleged misconduct or irregularity;
2. dates, times, locations, and other relevant details supporting the allegation;
3. recommendations based on the investigation; and
4. measures that need to be taken by the Company to prevent future occurrences of misconduct.

In cases involving suspected criminal activity, the matter must be escalated to the ARMC immediately and may be referred to the police or relevant authorities at any stage of the investigation, as directed by the ARMC.

All documents, records, and reports related to the investigation will be kept securely after completion of the investigation of the facts alleged in the report.

ACTION AND PROTECTION TO WHISTLEBLOWER

The identity of the whistleblower will be protected under the Whistleblower Protection Act 2010 and remain confidential to his or her employees and stakeholders, unless otherwise required by law. Nevertheless, the Group reserves the right to investigate the anonymous reports of the allegations.

Protection may be revoked and appropriate action may be taken against a whistleblower if: -

- (a) the whistleblower has participated in the improper conduct disclosed;
- (b) the whistleblower made a material statement which he knew or believed to be false or did not believe to be true;
- (c) the whistleblower has personal interest in the matter.
- (d) the disclosure of the improper conduct is trivial, frivolous or vexatious;
- (e) the disclosure of the improper conduct is made maliciously; or
- (f) the disclosure of the improper conduct is made solely or substantially with the motive of avoiding dismissal or other disciplinary action.

The whistleblower who reports in good faith shall be safeguarded against any form of reprisal, includes, but is not limited to, dismissal, termination, demotion, suspension, threats, harassment, discrimination, or retaliation in relation to the terms and conditions of business relationships, including employment or contractual agreements.

The whistleblower will be informed of who is handling the matter and is allowed to make contact with the investigator and can provide further information to facilitate the investigation. The whistleblower will be updated on the progress of the investigation unless such information is detrimental to him/her or the investigation process, or any other reasonable reasons.

Upon the completion of the investigation and deliberation of the whistle-blowing report, the whistleblower will be notified on the outcome of the investigation, where reasonably practicable.

Any attempt to retaliate, victimise, or intimidate a whistleblower who reports in good faith is a serious violation of this Policy and will result in disciplinary action as determined by the Board, based on the advice of the Chairman of ARMC.

REVIEW OF THIS POLICY

This Policy shall be reviewed periodically by the ARMC, as and when required and recommend any update for the approval by the Board in accordance with the needs of the Group or any new or changes in regulations in relation to anti-bribery, and in any event, at least once every three (3) years to ensure the overall effectiveness of the Policy.

This Whistleblowing Policy was approved by the Board on 12 August 2025.