



WHISTLEBLOWING POLICY AND PROCEDURES

OBJECTIVE

KGW Logistics (M) Sdn Bhd (hereinafter referred to as “KGW” or the “Company”) is committed to ensure its business and operations are conducted in an ethical, moral and legal manner. In line with this commitment, KGW has put in place the Whistleblowing Policy and Procedures (WBP) to provide an avenue for all staff, interns, consultants, contractors, vendors, suppliers and/or customers to disclose any alleged illegal, unethical, questionable practices or improper conduct committed or about to be committed within KGW. The disclosures shall be treated in strict confidence and without any risk of reprisal.

SCOPE OF REPORTING

Any irregularity and improper conduct, including but NOT limited to the following:

- Fraud or Dishonesty
- Theft or Embezzlement
- Bribery, Corruption
- Abuse of Power
- Breach of Applicable Laws and Regulations, Including Any Illegal Activities
- Breach of Company's Policies and Procedures
(e.g Code of Ethics, Staff Conduct and Discipline, Customer Service Charter)
- Insider Trading
- Conflict of Interest
- Improper Use or Falsification of Management and Financial Information
- Misuse of Company's Property and Information
- Bullying, Harassment, Sexual Harassment
- Intimidation

- Gross Mismanagement or Dereliction of Duties

REPORTING PROCEDURE

To report any irregularity/misconduct committed or about to be committed (including any criminal act), the Whistleblower is encouraged to provide the relevant details in the web-form in accordance to the procedure below or send an email directly to

alert@kgwlogistics.com

The Whistleblower is responsible to ensure that the disclosure is made in good faith, free from malicious intent, and is not for personal gains or with a vested interest. This is also not a channel for taking up any personal grievances.

Disclosures are expected to be made on reasonable grounds. However, reports made that are frivolous, not true, misleading or made mala fide or with malicious intent may result in disciplinary or other action.

REPORTING CHANNELS

Disclosure via the company webpage www.kgwlogistics.com where a web-form will be populated once the link is invoked for the Whistleblower to insert relevant details.

Disclosure via Protected Email Address at:

alert@kgwlogistics.com

All of the above are secured and protected channels accessible only by the authorised personnel.

The Company is at its discretion, may keep the Whistleblower informed of the outcome of any investigation within constraints of maintaining confidentiality or observation of legal restrictions.

PROTECTION ACCORDED TO WHISTLEBLOWER(S)

The Company encourages the Whistleblower to disclose his/her identity to enable him/her to be accorded with the necessary protection and to facilitate investigation. Nevertheless, the Whistleblower may choose to remain anonymous, although in certain circumstances, it may limit the conduct of a comprehensive investigation due to insufficient information.

The Company will accord protection of confidentiality to the Whistleblower to the extent reasonably consistent with the need to conduct an adequate investigation.

The Company will take all reasonable steps to protect the Whistleblower against any discrimination, retaliation or harassment, corresponding to its internal policies and scope under its purview and supervision.

OTHER REPORTING CHANNELS

The Whistleblower may also lodge a report with the Royal Malaysia Police, Bank Negara Malaysia, the Malaysian Anti-Corruption Commission (MACC) or any other enforcement agencies as defined under the Whistleblower Protection Act 2010 and forward a copy of the said report to the Company to enable the Company to conduct its own internal investigations. The contact details of the relevant agencies.