

WHISTLEBLOWING POLICY



1. Purpose

The MKA Group of Companies ("the Group") is committed to upholding good business ethics and integrity in all its' business operations in line with the Group's Code of Conduct and Ethics. This Whistleblowing Policy provides a framework for employees and other stakeholders to raise genuine concerns about any suspected wrongdoing, unethical behavior or illegal activities within the Group without fear of retaliation or victimization.

2. Scope of Policy

This policy applies to:

- a. All employees (permanent, contract, probationary, or temporary)
- b. Directors and Management
- c. Suppliers, contractors, agents, consultants, and business partners
- d. Any other stakeholder having business relationship with the Group

It covers any report concerning actual or suspected instances of:

- a. Incidents of illegality, fraud, corruption, or bribery;
- b. Abuse, misuse or misappropriation of Group assets;
- c. Conflicts of interest; and
- d. Any attempt to conceal any wrongdoing or non-compliance of laws.

3. Policy Statement

The Group is committed to encourage integrity, fairness and ethical conduct in all aspects of the Group's business operations through adopting a culture of transparency and accountability. All stakeholders of the Group are encouraged to raise genuine and bona fide concerns of improper conduct or illegal conduct by whistleblowing via proper channels. Whistleblowers will be protected from reprisal, victimization or discrimination when raising genuine concerns in good faith, even if the allegations are later found to be untrue.

All disclosures/reports made via the Whistleblowing channel will be investigated by the Integrity Committee ("Committee") and will recommend appropriate action to be taken should the investigation reveal any improper or wrongful conduct.

4. Confidentiality

All disclosure/reports will be treated as strictly confidential and will be only shared on a need-to-know basis to facilitate investigations by the Committee. The Whistleblower's identity will not be disclosed save and except as required under the law.

While the Whistleblower may elect not to disclose his/her identity by remaining anonymous, it may hamper the investigative process as further information may be required from the Whistleblower and the Group will not be able to update the Whistleblower on the investigative process or the decision made by the Committee.

The Committee may elect not to proceed with any investigation into any anonymous disclosures if there are reasonable grounds to believe that such anonymous disclosures/reports constitute "poison pen letter" aimed at settling personal grievances and/or intended to victimize or embarrass persons named in such disclosures/reports.

5. Whistleblowing Channel

All Employees and stakeholders may report their concerns through any of the following channels:

a. Email: whistleblow@mkagrp.com

b. Postal Mail:

To: Integrity Committee

MKA Group c/o Meng Kah Auto Parts Trading Sdn Bhd

No.40, Jalan TPP 5, Taman Perindustrian Puchong Utama

47130 Puchong, Selangor.

c. Direct Reporting:

To:

a. Your immediate superior ; or

b. The Head of Human Resource ; or

c. The Group Chief Executive Officer.

Any disclosure made should, include the following details:-

- i. Your name, employer, contact details such as address, handphone number and email address;
- ii. Details of the incident, time of incident, place and identity of the persons involved;
- iii. Provide supporting documents (if any) or any recordings;
- iv. Indicate whether there are any other witnesses and their identity;
- v. Whether you lodged any report with enforcement agencies and details of the agency with a copy of your report.

6. Integrity Committee and Investigation Procedure

This Policy shall be administered by the Integrity Committee which consist of the Group Chief Executive Officer, the Group Chief Financial Officer, Head of Human Resource and Head of Legal and Compliance. The Committee shall be chaired by the Chief Executive Officer and shall meet and deliberate on disclosures received, Policy review and any matter incidental to this Policy as and when deemed fit. The members of the Committee shall decide and agree on matters pertaining to it's internal governance and procedures from time to time at their absolute discretion.

1. All disclosure/report will be acknowledged within three (3) working days from date of receipt.
2. The Committee shall conduct a preliminary review to determine whether an investigation into the disclosure/report is warranted.
3. The Committee may conduct the investigation internally or by engaging an independent third party.
4. Upon conclusion of the investigation, the Committee shall recommend the appropriate disciplinary or legal action to be taken if misconduct or illegality is confirmed including lodging the necessary complaints or reports to law enforcement agencies.
5. In the event the investigation does not reveal any wrong doing or illegality, no further action will be taken. In any event, the Whistleblower will be notified of the Committee's decision.

7. Protection of Whistleblower

Where the Whistleblower raises genuine concerns in good faith of any potential wrongdoing, unethical behavior or illegal activities within the Group via the Whistleblower Channel, the Whistleblower will be protected from any reprisal, victimization or discrimination, even if the allegations are later found to be untrue.

However, where investigation by the Committee reveals that such disclosures/reports are false or made maliciously for collateral purposes of settling personal grievance or intended to victimize, harass or embarrass, appropriate disciplinary action may be taken.

8. Retention of Records

All reports, investigation records, and outcomes will be securely maintained by the Committee for a minimum of seven (7) years or such other periods as may be specified by law.

9. Communication and Training

This Policy will be communicated to all employees/stakeholders/business associates and will be made available on the Company's notice boards and corporate website at www.mkagrp.com. Appropriate training or awareness sessions may be conducted to ensure new and existing employees understand how to report concerns via the Whistleblowing Channel.

10. Review of Policy

This policy may be reviewed by the Committee every two (2) years or as necessary to ensure continued relevance and effectiveness, in line with legal and regulatory changes.

Effective Date: 1 January 2026