

KOTRA INDUSTRIES BERHAD

WHISTLEBLOWING POLICY

Whistleblowing Policy is generally intended to make it easier for whistleblowers to be able to report irregularities in good faith, without having to fear that their action may have adverse consequences.

The Whistleblowing Policy of Kotra is a key element for safeguarding the Kotra's integrity. It is aimed at enhancing Kotra's transparency and underpinning its system for combating practices that might jeopardize its activities and reputation.

By creating an environment of trust and maximum protection for the whistleblowers, Kotra wants to encourage them to cooperate in full. It is putting in place procedures that will ensure that whistleblowers who report irregularities in good faith are afforded the utmost confidentiality and greatest degree of and most effective protection possible against any retaliation or reprisals, whether actual or threatened, as a result of their whistleblowing.

The objective of the policy to provide an effective and confidential process to enable whistleblowers to report matters of concern and wrong doing that covers: -

- a) Fraud
- b) Corruption, bribery or blackmail;
- c) Criminal offences;
- d) Failure to comply with a legal or regulatory obligation;
- e) Miscarriage of justice;
- f) Sexual harassment;
- g) Endangerment of an individual's health and safety;
- h) Any other serious offences as defined in the HR policy; and
- i) Concealment of any or a combination of the above

The basic principles of Kotra's Whistleblowing Policy are as follows: -

- a) The persons concerned must have a choice of a number of channels for whistleblowing and communication. In certain circumstances, they must be able to bypass the main channels for whistleblowing if these prove inappropriate;
- b) Whistleblowers must not under any circumstances be subject to reprisals for whistleblowing;
- c) Whistleblowers who reports incidents of wrong doing in good faith will be protected and their identity will insofar as possible remain confidential;
- d) The reported incidents shall be verified in the appropriate manner and, if they are confirmed, Kotra shall take all necessary steps to identify appropriate remedies;
- e) The basic rights of any person implicated by the reported incidents must be respected, whilst ensuring that the procedures provided for are effective; and
- f) The Company however, does not extend these assurances to someone who maliciously raises such matters despite knowing it is false.

The scope of the policy is applicable to all whistleblowers and any other persons providing Kotra with services, including consultants and other service providers under contract to Kotra (grouped together for the purposes of this document under the term "staff member(s)").

Concerns may be raised by any whistleblowers to the following designated personnel:

- a) Any Independent Non-Executive Director
- b) Any of the Audit Committee
- c) Managing Director
- d) Chief Financial Officer
- e) Human Resource Manager