

KOMARKCORP BERHAD

Whistle – Blowing Policy

Introduction

All employees are encouraged to raise genuine concerns about possible improprieties in matters of financial reporting, compliance and other malpractice at the earliest opportunity, and in an appropriate way.

This policy is designed to:

- Support the company's values;
- Ensure employees can raise concerns without fear of reprisals; and
- Provide a transparent and confidential process for dealing with concerns

This policy not only covers possible improprieties in matters of financial reporting, but also:

- Fraud;
- Corruption, bribery or blackmail;
- Criminal offences;
- Failure to comply with a legal or regulatory obligation;
- Miscarriage of justice;
- Endangerment of an individual's health and safety; and
- Concealment of any or a combination of the above

Principles

The principles underpinning the policy are as follows:

- All concerns raised will be treated fairly and properly;
- The company will not tolerate harassment or victimization of anyone raising a genuine concern;
- Any individual making a disclosure will retain anonymity unless the individual agrees otherwise;
- The company will ensure that any individual raising a concern is aware of who is handling the matter; and
- The company will ensure no one will be at risk of suffering some form of reprisal as a result of raising a concern even if the individual is mistaken. The company, however, does not extend this assurance to someone who maliciously raise a matter he/she knows is untrue.

Grievance Procedure

If any employee believes reasonably and in good faith that malpractice exists in the work place, the employee should report this immediately to the line manager. However, if for any reason the employee is reluctant to do so, then the employee should report the concerns to either the :

- 1) Group Chairman; or
- 2) Audit Committee Chairman.

If these channels have been followed and employees still have concerns, or if employees feel the matter is so serious that it cannot be discussed with any of the above, they should contact Ms Julie Tan Lay Ching, the Non Independent Non Executive Director at 012-22276848, being the director identified in the company's annual report as one to whom concerns may be conveyed.

Employees who have raised concerns internally will be informed of who is handling the matter, how they can make contact with them and if there is any further assistance required.

Employees' identities will not be disclosed without prior consent. Where concerns cannot be resolved without revealing the identity of the employee raising the concern (i.e. if the evidence is required in court), a dialogue will be carried out with the employee concerned as to whether and how the matter can be proceeded.

Confirmed by:

Chairman

Signed for & on behalf of the

Board of Directors of **Komarkcorp Berhad**