

WHISTLE BLOWING POLICY AND PROCEDURE

1.0 OVERVIEW

Parkland Berhad ("**Parkland**" or the "**Company**") and its subsidiaries ("the Group") uphold the highest standards of integrity, transparency, and accountability in all aspects of its business operations and is committed to ensuring that concerns regarding unethical, illegal, or fraudulent activities within the Group are properly addressed and managed. In line with this commitment, the Group has established a structured mechanism that enables employees and stakeholders to confidentially report any suspected improper conduct within the Group without fear of retaliation.

This Whistle-Blowing Policy and Procedure ("**Policy**") is established in accordance with the Whistleblower Protection Act 2010, Companies Act 2016, Malaysian Anti-Corruption Commission (MACC) Act 2009 and all applicable laws and regulations in Malaysia. If any conflict arises between mandatory laws and the principles in this Policy and related policies, the laws shall prevail. This Policy shall also be read together with the Company's Anti-Bribery and Corruption Policy and the Code of Conduct and Ethics.

2.0 OBJECTIVE

The objective of this Policy is to provide a structured and confidential framework for reporting concerns regarding improper conduct within the Group. It aims to safeguard whistleblowers from any form of retaliation, discrimination, or disadvantage while ensuring that all reports are investigated fairly and appropriately.

3.0 SCOPE

This Policy applies to all employees, directors, officers, business partners, vendors, contractors, consultants, and other stakeholders engaged in a professional relationship with the Group. Reports may pertain to any suspected or actual instances of improper conduct, including, but not limited to, fraud, corruption, abuse of authority, conflicts of interest, endangerment of health and safety, violation of laws or regulations, mismanagement, or any other unethical or unlawful activities.

4.0 DEFINITION OF WHISTLEBLOWER

A whistleblower refers to any individual who, in good faith, reports improper conduct within the Group. The Company shall extend protection to the whistleblower only if all the following conditions are satisfied:

- 4.1. The disclosure is made in good faith, is not frivolous or vexatious, and is not driven by malicious intent or ulterior motive.
- 4.2. The whistleblower has not disclosed the information to any unauthorized party unrelated to the matter; and
- 4.3. The disclosure is not made for personal gain or self-interest.

5.0 PROTECTION TO WHISTLEBLOWERS

The Company is committed to protecting the confidentiality and rights of whistleblowers. The following protections shall be provided:

5.1. Anonymity

- 5.1.1. Whistleblowers may choose to remain anonymous when making a disclosure. However, providing identity details, such as name, contact details, and department, may facilitate a more thorough and effective investigation. While anonymous disclosures are permitted, the scope of the investigation may be constrained by the information provided.
- 5.1.2. Whistleblower shall refrain from conducting independent investigations, interviews, or inquiries related to the disclosed matter.

5.2. Confidentiality

- 5.2.1. The identity of the whistleblower and the contents of the disclosure shall be treated with the strictest confidentiality and shall only be disclosed to individuals responsible for investigating the matter.
- 5.2.2. All individuals involved in the investigation shall be reminded of their duty to maintain confidentiality.
- 5.2.3. Any required announcement to regulatory authorities (e.g., Securities Commission) shall be made in full compliance with applicable disclosure regulations.

5.3. Immunity

- 5.3.1. A whistleblower who makes a report in good faith shall be protected from any form of retaliation, including but not limited to dismissal, demotion, harassment, or discrimination. If the allegations are subsequently unproven, the whistleblower shall remain protected, provided that the conditions outlined under section 4.0 are met.
- 5.3.2. Retaliation against a whistleblower by any employee for reporting improper conduct is strictly prohibited and constitutes a violation of the Company's policies and procedures. Any employee found to have engaged in retaliatory actions shall be subject to disciplinary measures.
- 5.3.3. A whistleblower who believes they have been subjected to retaliation or has a reasonable basis to fear retaliation as a result of making a disclosure shall report the matter to Appointed Personnel ("AP"), as outlined under section 7.2, and request the implementation of protective measures. Protection against retaliation shall also extend to any party associated with the whistleblower.

6.0 IMPROPER CONDUCT

Improper conduct encompasses, but is not limited to, the following:

- 6.1. Engaging in fraud, bribery, corruption, or embezzlement;
- 6.2. Abuse of authority or position for personal or financial gain;
- 6.3. Violation of applicable policies, laws, or regulatory requirements;
- 6.4. Gross mismanagement or the misuse of Company resources;
- 6.5. Actions that endanger public health and safety;
- 6.6. Manipulation, falsification, or misrepresentation of financial records;
- 6.7. Any form of harassment, discrimination, or abuse.

7.0 REPORTING PROCEDURE

- 7.1. Reports of improper conduct shall be submitted through the designated whistleblowing channels, which may include:
- 7.2. Written disclosure via email to the following Appointed Personnel ("AP")
 - 7.2.1. Audit and Risk Management Committee Chairperson, Ms. Chin Peck Li
pl.chin@parklandgroup.com.my
 - 7.2.2. Audit and Risk Management Committee, Datin Siah Li Mei
lm.siah@parklandgroup.com.my
 - 7.2.3. Audit and Risk Management Committee, Ms. Salina binti Md Taib
salina.taib@parklandgroup.com.my
- 7.3. Whistleblowers are strongly encouraged to provide the following details to facilitate a thorough and effective investigation:
 - 7.3.1. A clear description of the alleged improper conduct and the individuals or entities involved.
 - 7.3.2. Background information regarding incident, including the relevant dates and location of occurrence.
 - 7.3.3. The manner in which the improper conduct was detected.
 - 7.3.4. The rationale for concern, including any potential impact on the Group, such as financial loss or reputational damage.
 - 7.3.5. Any available supporting documentary evidence and details of witnesses, if applicable

8.0 MANAGING A WHISTLEBLOWER REPORT

- 8.1. Upon receipt of a whistleblower report, the AP shall review and evaluate the disclosure to determine the appropriate course of action in a timely manner.
- 8.2. If the allegation involves the AP as outlined under section 7.2, that individual shall be immediately refrained from participating in the investigation and any related decision-making process.

- 8.3. An independent Whistleblower Response Team ("**WRT**") shall be formed to conduct a preliminary investigation and assess the severity of the allegations raised in the whistleblower's report. The identity of the whistleblower shall be redacted prior to presenting the report to the WRT. A specific timeframe shall be set for the completion of the preliminary investigation.
- 8.4. Based on the findings of the preliminary investigation, the case shall be categorised as follows:
 - 8.4.1. Proven unfounded/cannot be substantiated, no further action shall be taken, and the case shall be deemed closed;
 - 8.4.2. Justified and serious, the case shall be further investigated by the WRT.
- 8.5. The AP shall inform the whistleblower of the decision and any actions taken or to be taken within fourteen [14] working days from the date of receiving the report.
- 8.6. The whistleblower shall also be advised of the following:
 - 8.6.1. Not to contact the suspected employee(s) to seek information, clarification, or restitution.
 - 8.6.2. Not to discuss the case, related facts, suspicions, or allegations with anyone other than the WRT.

9.0 INVESTIGATION PROCEDURE

- 9.1. The WRT shall conduct the investigation with objectivity, impartiality, and fairness, ensuring that all activities are carried out with competence and the highest standards of integrity. The WRT shall operate independently, free from any improper influence or fear of retaliation from employees responsible for operational activities or individuals under investigation for improper conduct.
- 9.2. The whistleblower is expected to cooperate with the WRT. To safeguard the whistleblower's confidentiality, meetings may be arranged at an off-site location.
- 9.3. Members of the WRT shall have unrestricted access to all relevant records, personnel, and physical properties. Any documents provided for investigation purposes shall be formally acknowledged and recorded.
- 9.4. Throughout the investigation process:
 - 9.4.1. All employees of the Group are required to cooperate fully and provide necessary assistance to the WRT. Any deliberate attempt to destroy, alter, or remove documentary information or evidence is strictly prohibited.
 - 9.4.2. The WRT shall engage with the employee(s) under investigation to ascertain the facts of their involvement in the alleged improper conduct or to clear them of any suspicion.

- 9.5. The WRT may conduct confidential meetings with other individuals suspected of involvement or possessing relevant knowledge of the alleged misconduct. All discussions shall be documented accordingly.
- 9.6. Upon completion of the investigation, the WRT shall submit their findings to the Human Resources Department for the Domestic Inquiry process. The severity of the improper conduct shall be classified as follows:
 - 9.6.1. Major – Violations of laws or regulations, or misconduct with a significant impact on corporate governance, reputation, financial standing, or operations.
 - 9.6.2. Minor – Disciplinary offenses that do not have a material impact on the Group.

(The Human Resource policy and procedures shall serve as a reference for establishing the Domestic Inquiry “DI” Panel and determining appropriate disciplinary actions.)
- 9.7. The AP shall inform the Audit Committee of the DI Panel’s findings and recommendations, while the Human Resources Department shall notify the employee under investigation of the DI Panel’s decision and any disciplinary actions to be taken.
- 9.8. If the DI Panel determines that a major improper conduct has occurred, the AP shall refer the matter to the relevant enforcement authorities.
- 9.9. The whistleblower shall be informed of the outcome of the disclosure.
- 9.10. All records, including disclosures, statements, evidence, and findings, shall be managed in strict compliance with the Personal Data Protection Act 2010 and other applicable laws.
- 9.11. All preliminary and detailed investigation processes shall be properly documented and reported.

10.0 FALSE REPORTS

Any report submitted with malicious intent, containing false information, or made for personal gain shall be treated as serious act of misconduct. Individuals found to have willfully provided false information may be subject to disciplinary action, including termination of employment, and may also face legal consequences.

11.0 REVIEW AND EFFECTIVE DATE OF POLICY

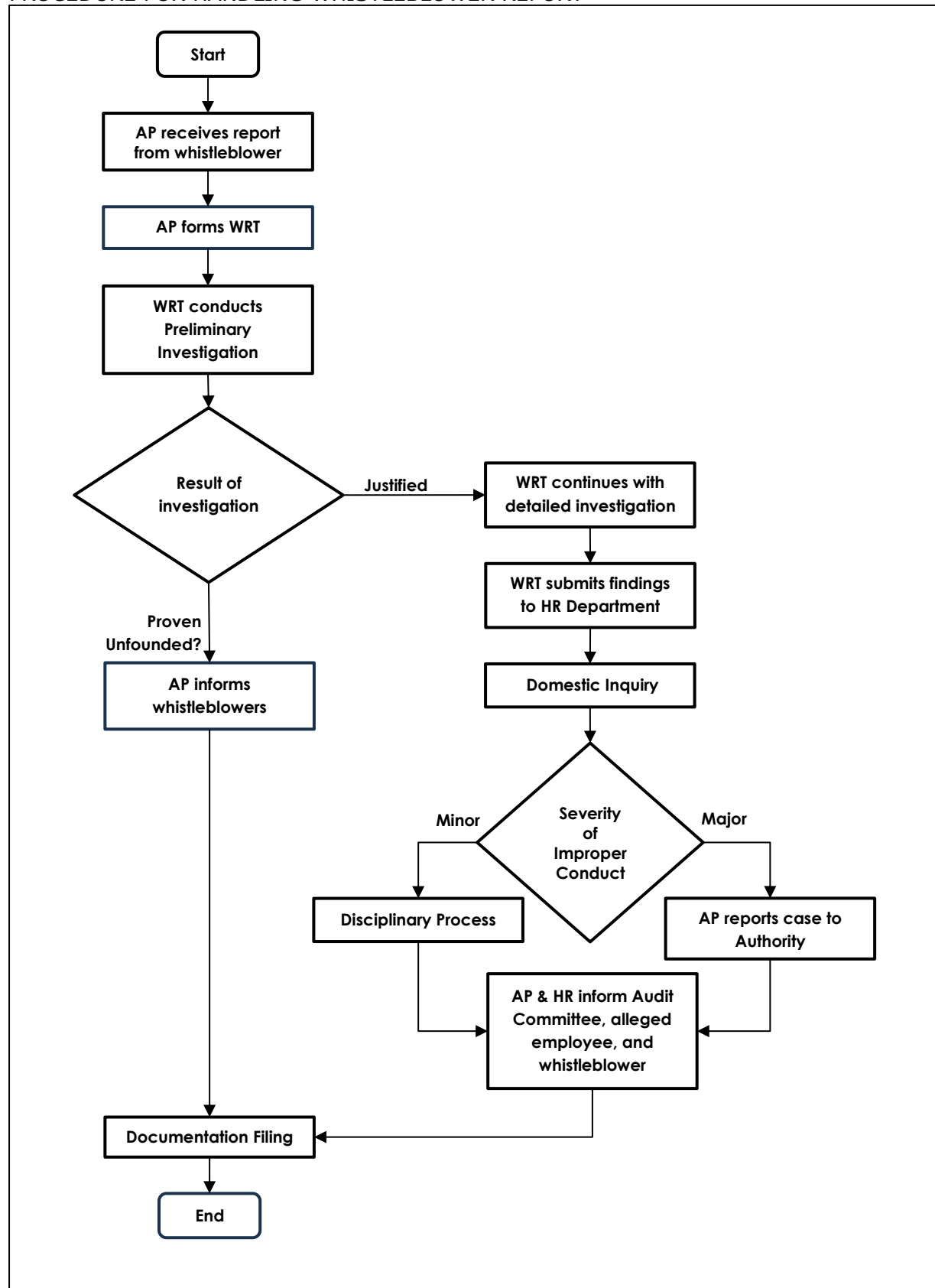
This Policy shall be reviewed at least once every three [3] years, or earlier where necessary to reflect changes in laws, regulations, or governance standards. Any amendments shall be approved by the Board.

This Policy is effective on 22 June 2026.

History

Version Number	Board's approval Date	Effective Date
1	01/03/2026	01/03/2026
2	22/06/2026	22/06/2026

PROCEDURE FOR HANDLING WHISTLEBLOWER REPORT





Name	:	
Company	:	
Department	:	
Designation	:	
Contact Number	:	
Email	:	

Name of Person Alleged	:	
Designation of Person Alleged	:	
Company of Person Alleged	:	
Incident Date & Time	:	
Location of Incident	:	
Details of Incident	:	<i>Suggested details, if available:</i> - Description of the wrongful activity, - Summary of the incident, - Manner in which the incident occurred, - Individuals involved or implicated, - Relevant invoice number or document reference, if applicable, - Name of the customer, vendor, business partner, or company involved, - Names of any witnesses or employees with knowledge or awareness of the incident.
		<i>*Please attach supporting documents of the incident</i>

I hereby declare that the information provided herein is true and accurate to the best of my knowledge and belief, and that this disclosure is made voluntarily. I understand that the Company will utilise the provided information for the purpose of investigation.	 Name: Date:
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Received by, AP Name: Received Date:	Remarks:
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