



99 SPEED MART RETAIL HOLDINGS BERHAD

[Registration No. 202301017784 (1511706-T)]

WHISTLEBLOWING POLICY

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A. OVERVIEW

99 Speed Mart Retail Holdings Berhad, its subsidiaries and its Board of Directors are committed to the highest form of integrity and accountability in the course of its business. In view of this, the Group undertakes to provide an avenue for both internal and external parties including employees, business associates, or members of the public (“Whistleblowers”) to disclose any real or suspected incidents or misconduct that may affect and impact the Group’s integrity.

B. SCOPE OF POLICY

A Whistleblower can lodge a Whistleblowing complaint of any of the wrongdoings including but not limited to these following issues:-

- Fraud (embezzlement, forgery, theft and misappropriation);
- Bribery and Corruption;
- Money laundering;
- Criminal breach of trust, abuse of power and position;
- Sexual harassment;
- Improprieties and irregularities in accounting and financial reporting
- Conflict of interest
- Unauthorized disclosure of confidential information; or
- Acts or omissions which are unethical and deemed to be against the interest of the Group, laws, regulations, or public policies.

All whistleblowing reports must be made in good faith with reasonable belief that the information and allegation is true and not frivolously or maliciously or for personal gain.

C. REPORTING PROCEDURE

- (i) A whistleblower may lodge his/ her complaint/ allegation on bribery or corruption or any misconduct by writing to the Whistleblowing Unit by email to whistleblower@99speedmart.com.my or by mail to the address of **Lot PT 2811, Jalan Angsa Taman Berkeley 41150 Klang, Selangor (Attention to Whistleblowing Unit)**.
- (ii) Upon receiving the written complaint/ allegation, the Whistleblowing Unit will review the nature of complaint within fourteen (14) working days and set up an investigation team for further actions and investigations. The investigation process will be managed with the highest standard of integrity, accuracy, and fairness. A proper investigation would determine the validity of the report received.
- (iii) The Whistleblowing unit comprises of the Audit Committee, Internal Audit team and the Legal & Compliance Officer.
- (iv) If any of the Whistleblowing unit members or investigation team members is the subject of the complaint or is suspected of being involved in the said misconduct, he will be abstained from the investigation process.

- (v) A thorough investigation will be carried out in a fair manner as a neutral fact-finding process and without any presumption of guilt. The whistleblower shall make his best effort to cooperate with the investigation team.
- (vi) All findings after due investigation will be documented by the Whistleblowing unit. The time from the date of receipt of such complaint and the findings shall not exceed thirty (30) working days unless otherwise extended due to the complexity of each case.
- (vii) All reports of suspected or actual corruption complaints will be reported to the Audit Committee to ensure appropriate action is taken.

D. WHISTLEBLOWER'S PROTECTION

- (i) For the purpose of investigation, whistleblowers are encouraged to provide their identities for further clarifications.
- (ii) All whistleblowers provided the complaint, or allegation is made in good faith and with reasonable belief, will be afforded protection of confidentiality of identity to the extent practicable.
- (iii) Retaliation of any kind against the whistleblower will not be tolerated by the Group.

E. CONSEQUENCES OF COMMITTING IMPROPER CONDUCT

- (i) The Board of Directors and the Management Team will take serious and consistent action against any parties who commit an improper conduct including necessary disciplinary action such as termination of employment, report to the relevant authorities or any other action deemed appropriate by the Group.

F. REFERENCES

- (i) This policy shall be read together with the Anti-Bribery and Anti-Corruption Policy and other related policies adopted by the Group.
- (ii) If there is any doubt about the scope of applicable laws or the application of this policy, reference may be made to the HR or Legal & Compliance Department.