

ANCOM LOGISTICS BERHAD Registration No.: 196601000150 (6614-W) (Incorporated in Malaysia)	Date of Revised Statement	29 July 2026
	Approved by the Board of Directors	29 September 2026
	Supersedes	Whistle-blowing Policy dated 20 August 2024

WHISTLE-BLOWING POLICY

1. POLICY STATEMENT

Ancom Logistics Berhad (“ALB” or “Company”) is committed to upholding the highest standard of ethics, integrity and professionalism in all its business dealings.

This Whistle-Blowing Policy (“Policy”) provides a clear and accessible channel for Directors and employees of the Company and its subsidiary companies (“Group”), as well as external stakeholders, to raise genuine concerns about any misconduct or improper conduct involving the Group its Directors, management or employees.

2. OBJECTIVE

The objective of this Policy is to:

- (a) to encourage the reporting of any suspected fraud, corruption, misconduct or improper practices within the Group;
- (b) provide accessible and confidential channel for reporting;
- (c) protect whistle-blower against retaliation or unfair treatment; and
- (d) strengthen accountability, transparency and integrity within the Group.

3. REPORTABLE IMPROPER CONDUCT

“Improper conduct” refers to any act which, if proven, constitutes a disciplinary or criminal offence. The following non-exhaustive list sets out example of Reportable Improper Conducts” under this Policy:

- a) Fraud, misappropriation of assets or financial irregularities;
- b) Bribery, corruption, extortion or blackmail;
- c) Violation of the Company’s Code of Conduct, policies or procedures;
- d) Unethical, dishonest or improper behaviour;
- e) Conflict of interest;
- f) Theft or embezzlement of Company’s assets;
- g) Abuse of power or position;
- h) Breach of confidentiality;
- i) Criminal breach of trust or any act of impropriety (including financial and operations, etc.) within the Group;
- j) Failure to comply with legal or regulatory obligations;
- k) Gross mismanagement or actions that may harm employees, the public or the environment safety;
- l) Act or omission endangering health and safety of the employee or any other individual; and
- m) Violation of human rights, including sexual, physical or other forms of abuse.

4. PROTECTION FOR WHISTLE-BLOWERS

The Company is committed to ensuring confidentiality in respect of all matters raised under this Policy.

a) Confidentiality

The identity and personal details of the of the whistle-blower, as well as information disclosed, will be kept strictly confidential. All reports will be handled sensitively and investigated promptly.

b) Protection Against Retaliation

Whistle-blower acting in good faith will be protect against:

- retaliation, harassment or victimization;
- Unfair disciplinary action;
- Civil, criminal or administrative liability arising from disclosure.

Whistle-blower protection may be revoked if:

- The whistle-blower participated in the improper conduct;
- The disclosure is found to e malicious, frivolous or vexatious, or
- The whistle-blower knowingly provides false information

A whistle-blower who makes a report in good faith will continue to be protected even if the allegation is later found to be unsubstantiated.

Nothing in this Policy shall prevent any individual from reporting concerns directly to relevant regulatory or enforcement authorities, including but not limited to the Securities Commission, Bursa Malaysia Securities Berhad, the Malaysian Anti-Corruption Commission ("MACC") or the police.

5. REPORTING BASED ON REASONABLE BELIEF

Whistle-blowers should make disclosures based on reasonable belief that improper conduct has occurred, is occurring, or is about to occur. Disclosures must not breach any written law. Malicious or false allegations are strictly prohibited and may result in disciplinary or legal action against the whistle-blower.

6. WHISTLE-BLOWING CHANNEL

Reports may be submitted through the Company's website at www.ancomlogistics.com.my using the prescribed form ("Forms") provided. report must be in writing and may be submitted via email or post (**marked Strictly Confidential**). Reports will be directed to the Chairman of the Audit Committee (Independent Non-Executive Director) and the Chief Integrity Office ("CIO") of the Company.,

Anonymous whistle-blowing reports will be considered only at the Company's discretion based on:

- a) the seriousness of the concern;
- b) the credibility of the information; and
- c) the availability of sufficient evidence

The reporting contact are as follows:

Name	Email	Telephone	Address
Chairman of the Audit Committee	k.ampi@me.com	6012-200 0011	C/O Ancom Logistics Berhad No 2A, Jalan 13/2, Seksyen 13, 46200 Petaling Jaya, Selangor, MALAYSIA
CIO	cio.integrity@ancomnylex.com	603-7495 5080	C/O Ancom Nylex Berhad No 2A, Jalan 13/2, Seksyen 13,

			46200 Petaling Jaya, Selangor, MALAYSIA
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The CIO's role and responsibilities shall include receiving reports, making a preliminary assessment of the report and if further investigation is required, coordinating investigations, maintaining confidentiality and reporting outcome.

The Audit Committee shall have overall responsibility for overseeing the effective implementation of this Policy and shall report to the Board on material concerns raised, investigation outcomes, and the adequacy of the whistleblowing mechanism.

Investigation

All Whistleblower Report Forms shall be acknowledged by the CIO within five (5) working days of receipt. A preliminary assessment shall be conducted within ten (10) working days to determine whether an investigation is required. Investigation shall be completed within a reasonable time frame, taking into account the complexity of the matter, as determined by the appropriate investigator(s).

The CIO shall provide updates to the Audit Committee. Audit Committee will deliberate and recommend actions to the Board or relevant authorities, where necessary.

Subject to legal limitations, the whistle-blower will be informed of the outcome of the investigation.

All findings and reports will be documented and made available to members of the Audit Committee upon request. Where investigations exceed [e.g., 60 days], the Audit Committee shall be informed with reasons for delay.

7. PUBLICATION AND REVISION OF POLICY

This Policy will be published in the Company's website at www.ancomlogistics.com.my.

The Board will review and amend the Policy at least once every three (3) years to ensure its effectiveness, alignment with legislation and relevance to the Group's operations.

Changes to the Policy will be subject to the approval of the Board.

In the event that there are discrepancies between this Policy and the Whistle-Blower Protection Act 2010 ("Act"), the Act shall prevail.

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WHISTLE-BLOWER REPORT FORM

Please provide the following details for any suspected serious misconduct or breach or suspected breach of law or regulation that may adversely impact the Group. Please note that you may be called upon to assist in the investigation, if required.

** Compulsory field*

REPORTER'S CONTACT INFORMATION	
Name *	
Designation	
Department/Agency	
Contact No.	
Email Address *	
SUSPECT'S INFORMATION	
Name *	
Designation	
Department/Agency *	
Contact No.	
Email Address	
WITNESSES' INFORMATION (if applicable)	
Name	
Designation	
Department/Agency	
Contact No.	
Email Address	
COMPLAINT: <i>Briefly describe the misconduct / improper activity and how you know about it. Specify what, who, when, where and how. If there is more than one allegation, number each allegation and use as many pages as necessary.</i>	
1. What misconduct / improper activity occurred?*	
2. Who committed the misconduct / improper activity?*	

3. When did it happen and when did you notice it?*	
4. Where did it happen?*	
5. Is there any evidence that you could provide us?	
6. Are there any other parties involved other than the suspect stated above?	
7. Do you have any other details or information which would assist us in the investigation?	
8. Any other comments?	
Date:	Signature: