

MANFORCE GROUP BERHAD
(Registration No.: 201701014455 (1228620-V))
(Incorporated in Malaysia)

Whistle-blowing Policy

Introduction

All employees, customers and suppliers (“stakeholders”) of Manforce Group Berhad (“the Company”) and its subsidiaries (“the Group”) are encouraged to raise genuine concerns about possible improprieties in matters of financial reporting, compliance and other malpractices at the earliest opportunity, and in an appropriate way.

This Whistle-blowing Policy (“the Policy”) is designed to:

- a) Support the Group’s values;
- b) Ensure stakeholders can raise concerns without fear of reprisals and safeguard such person’s confidentiality;
- c) Protect a whistle-blower from reprisal as consequence of making a disclosure;
- d) 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:

- a) internal procedures to facilitate necessary whistle-blowing, in a timely and responsible manner, are in place and made known to all employees of the company;
- b) all disclosures will be treated fairly and properly, and addressed in an appropriate and timely manner;
- c) the Company will not tolerate harassment or victimisation of anyone raising a genuine concern;
- d) the identity and personal information of the whistle-blower will be protected and kept confidential, unless the individual agrees otherwise or unless otherwise required by law;
- e) the whistle-blower and the alleged wrongdoer will be treated fairly. The wrongdoer will be informed of the status of his disclosure and the alleged wrongdoer will be given an opportunity to respond to all allegations at an appropriate time (not necessarily at the start, or during, the investigation);
- f) personal information, including the identity, of the whistle-blower and the alleged wrongdoer shall only be revealed on a ‘need-to-know’ basis; and
- g) 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 raises a matter he knows is untrue.

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Covered Concerns

A disclosure relating to, but not limited to, either of the following concerns or wrongdoings by any person in the conduct of the business shall be reported:

- a) corruption, bribery and fraud;
- b) criminal offence or any breach of the laws of Malaysia and other jurisdictions that the Group is operating in;
- c) acceptance of gifts/ favour beyond the threshold allowed by the Group;
- d) misuse and/or misappropriation of the Group's funds or assets;
- e) impropriety (including financial and operational, etc.) within the Group;
- f) gross mismanagement within the company (including serious potential breach to the interest of society and environment);
- g) breach of code of ethics of the Group, including sexual, physical or other abuse of human rights; and
- h) act or omission jeopardising the health and safety of the Group's employees or the public.

Reporting Procedure

If any stakeholder believes reasonably and in good faith that malpractices exist in the Group, the stakeholder should report this immediately to the head-of-department.

However, if for any reason the stakeholder is reluctant to do so, then the stakeholder should report the concerns to the Non-Executive Director(s).

Employees concerned about speaking to another member of staff can communicate, in confidence, to the Non-Executive Director(s) by email his/her concern to the Non-Executive Director(s). Any anonymous disclosure will not be entertained. However, the Non-Executive Director(s) reserves his/her/their right to investigate into any anonymous disclosure.

These concerns will be managed by the Independent Non-Executive Director(s) and he/she/they shall have the right to decide whether to inform the Management or the Board of Directors or relevant enforcement authority(ies) (if the Independent Non-Executive Director(s) concluded that such incidents to be reported, based on the facts gathered), depending on the seriousness of the reported incident(s) and on need-to-know basis, without revealing the identity of the whistle-blower.

The Independent Non-Executive Director(s), at the cost to be borne by the Company, shall have the right and authority(ies) to decide on the next course of actions with the advice of the external professionals or experts, if required. The next course of actions including disciplinary measures, formal warning or reprimand, demotion, suspension or termination of employment or services or monetary or other forms of punishment, subject to domestic inquiry procedure if required by the Independent Non-Executive Director(s).

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Whistle-blowers' identity will not be disclosed without prior consent. Where concerns cannot be resolved without revealing the identity of the whistle-blower raising the concern (i.e. if the evidence is required in court), a dialogue will be carried out with the whistle-blower concerned as to whether and how the matter can progress further.

Consequences of Wrongdoing or Wrongful Disclosure

If the Person (i.e. the whistle-blower) has, or is found to have:

- committed a wrongdoing;
- taken serious risks which would likely cause a wrongdoing to be committed;
- made a disclosure not in accordance with the requirements of this policy (for instance, dishonest, mischievous or malicious complaints); or
- participated or assisted in any process pursuant to this policy otherwise than in good faith,

the corrective actions to be taken against that Person will be determined by the Non-Executive Director(s), at the advice of the Chief Executive Officer (not the persons involved in the wrongdoings), which may include, disciplinary measures, formal warning or reprimand, demotion, suspension or termination of employment or services or monetary or other forms of punishment, subject to domestic inquiry procedure if required by the Non-Executive Director(s).

Any attempt to retaliate, victimize or intimidate against anyone (whistle-blower) making report in good faith is a serious violation of the Policy and shall be dealt with serious disciplinary actions and procedures.

Protection

The identity and personal information of the whistle-blower will be protected and kept confidential, unless the whistle-blower agrees otherwise or unless otherwise required by law.

The whistle-blower will be protected from reprisal, including any form of harassment and victimisation, as a consequence of his disclosure.

If a whistle-blower reasonably believes that he is being subjected to reprisal, including harassment and victimisation, as a consequence of whistle-blowing, he may consult or report to the Non-Executive Director.

Responsibility of Whistle blower

- (a) Whistle blower makes the disclosure in good faith.
- (b) Whistle blower reasonably believes that the information and allegations are substantially true.
- (c) Whistle blower is not acting for personal gain. If the case involves the complainant's personal interests, it must be informed at the outset

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Administration

This Policy is administered by the Non-Executive Director(s) with the assistance of the Management and overseen by the Board of Directors.

Contact persons and details

Name: Tengku Faiza Binti Tengku Razif, Independent Non-Executive Director
Email: tengkufaizwa@manforce.net

Review of the Policy

The Policy would be periodically reviewed and updated in accordance with the needs of the Company and any new regulations that may have an impact on the discharge of the Board's responsibilities. Subsequent amendment to the Policy can be approved by the Board.

Approved and adopted on 23/08/2024