WHISTLEBLOWING POLICY

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1. Policy Statement and Regulatory Framework

Mesiniaga Berhad ("Mesiniaga" or "the Company") is committed to the highest standards of integrity, ethics, transparency, and accountability. This Whistleblowing Policy ("Policy") provides a secure and confidential channel for employees and external stakeholders to report suspected or actual improper conduct without fear of retaliation.

The Company encourages reporting of genuine concerns in good faith and will ensure disclosures are assessed and investigated fairly, independently, and promptly.

This Policy is guided by, and shall be read with, the following (as applicable):

- Whistleblower Protection Act 2010 (Act 711)
- Companies Act 2016 (Act 777)
- Malaysian Anti-Corruption Commission Act 2009 (Act 694)
- Capital Markets and Services Act 2007 (CMSA), where applicable
- Bursa Malaysia Listing Requirements
- Employment Act 1955
- Personal Data Protection Act 2010 (Act 709)

Subject to applicable laws and local jurisdiction, this Policy applies to Mesiniaga, its subsidiaries, and (where relevant) external stakeholders and members of the public dealing with the Company.

2. Objectives

This Policy aims to:

- Provide a trusted avenue to report wrongdoing;
- Encourage disclosures made in good faith;
- Protect whistleblowers from retaliation, harassment, or victimisation;
- Ensure disclosures are handled confidentially, independently and professionally;
- Promote ethical conduct, transparency, and accountability; and
- Support compliance with applicable laws, including the Whistleblower Protection Act of 2010.

3. Scope

This Policy applies to employees (including interns, proteges, permanent, contract, temporary and service suppliers engaged via service agreement), directors, contractors, vendors, consultants, business partners, and members of the public dealing with Mesiniaga and its subsidiaries.

Improper conduct ("Wrongdoing") includes, but is not limited to:

- Fraud, theft, or embezzlement;
- Bribery, corruption, or gratification;
- Abuse of power or position;
- Conflict of interest;
- Misuse or misappropriation of Company assets;
- Sexual assault, sexual exploitation, sexual harassment, or any other sexual offence, whether occurring in the workplace, during work-related activities, or involving Company-related relationships.
- Harassment, discrimination, or retaliation;
- Breach of laws, regulations, or statutory requirements;
- Breach of Mesiniaga policies, procedures, or Code of Conduct; and
- Attempts to conceal or suppress information relating to any of the above.

4. Relationship with Other Processes

This Policy does not replace the Company's grievance, disciplinary, or other reporting mechanisms. It provides an additional channel for reporting wrongdoing, and the appropriate process will be applied based on the nature of the matter raised.

5. Anonymous Whistleblowing

Mesiniaga encourages whistleblowers to identify themselves to support effective communication and investigation. Anonymous disclosures will be accepted and assessed if sufficient information is provided. Whistleblowers should note that anonymity may limit the scope or outcome of an investigation.

6. Reporting Channels

Whistleblowers may raise concerns or disclose suspected or actual wrongdoing through the following confidential reporting channels:

E-mail	• internalaudit@mesiniaga.com.my • audit.chairman@mesiniaga.com.my • independentboardmember@mesiniaga.com.my
Hotline	+603-5635 5220 (Monday to Friday, 9.00am – 5.00pm)
Written Correspondence	Mesiniaga Berhad Menara Mesiniaga, 11th Floor No. 1A, Jalan SS16/1 47500 Subang Jaya, Selangor

7. Acknowledgement of Disclosure

All whistleblowing disclosures received shall be formally acknowledged within five (5) working days from the date of receipt, subject to the availability of contact details.

The acknowledgement shall confirm receipt of the complaint and outline the next steps in the assessment or investigation process. Where the disclosure is anonymous, acknowledgement will be provided only where practicable.

8. Acting in Good Faith

Disclosures must be made in good faith and on reasonable grounds. Whistleblowers are not required to prove wrongdoing but must honestly believe the information provided is true.

Knowingly making false, malicious, frivolous, or bad-faith disclosures may result in disciplinary action (including dismissal) in accordance with Mesiniaga's Human Resource policies.

9. Protection from Retaliation and Confidentiality

Protection applies where disclosures are made in good faith and on reasonable grounds, even if an investigation later finds no wrongdoing, provided there was no malicious intent or deliberate falsehood.

The identity of the whistleblower and information disclosed will be kept confidential in accordance with the Whistleblower Act 2010, unless disclosure is required by law or necessary for investigation.

Protection may be revoked if the whistleblower:

- Participated in the wrongdoing and failed to disclose such involvement;
- Knowingly made a false statement;
- Acted in bad faith; or
- Made a frivolous or vexatious disclosure.

Retaliation against a whistleblower acting in good faith is prohibited and may result in disciplinary action, up to and including dismissal or termination of contract, subject to applicable laws and Company policies.

10. Governance, Roles and Responsibilities

10.1. Board of Directors

The Board has overall responsibility for oversight of the whistleblowing framework and ensuring appropriate actions are taken for substantiated disclosures.

10.2. Audit & Risk Management Committee

The Committee shall:

- Oversee implementation and effectiveness of this Policy;
- Review significant cases and investigation outcomes;
- Promote independence, fairness, and objectivity; and
- Escalate material matters to the Board where necessary.

10. Governance, Roles and Responsibilities (Cont'd)

10.3. Whistleblowing Committee

The Whistleblowing Committee (comprising ARMC Chairman, ARMC Independent Director and Head of Internal Audit) shall:

- Receive and register disclosures;
- Conduct preliminary assessments;
- Determine whether a formal investigation is required;
- Coordinate investigations (internal and/or external); and
- Report findings to Management and/or the Audit & Risk Management Committee.

When the disclosure involves the Head of IA and members of the IA team, it should be directed to the ARMC Chairman and the ARMC Independent Director.

Any member of the Whistleblowing Committee who has a direct or indirect interest, personal involvement, or potential conflict of interest in relation to a disclosure must declare such conflict and recuse themselves from all deliberations, decisions, and investigations relating to the matter.

Where necessary, the matter shall be escalated to the Audit & Risk Management Committee or handled by an alternate independent member or external party to ensure objectivity and independence.

Where a disclosure involves senior management, members of the Board, the Whistleblowing Committee, or where independence, objectivity, or specialised expertise is required, the Company may appoint an independent external party (e.g. external auditors, legal advisors, or forensic investigators) to conduct or support the investigation.

Such investigations shall be conducted fairly, confidentially, and in accordance with applicable laws and governance best practices.

Detailed steps and timelines are set out in the Whistleblowing Procedures.

10. Governance, Roles and Responsibilities (Cont'd)

10.4 Management

The Management shall ensure cooperation with investigations, implement corrective or disciplinary actions where required, and prevent retaliation against whistleblowers acting in good faith.

11. Data Protection and Record Retention

All disclosures and investigation records shall be handled in accordance with Personal Data Protection Act 2010. Access shall be restricted to authorised personnel on a need-to-know basis and records retained in line with the Company's retention policies and applicable legal requirements.

12. Training & Awareness

The Company shall promote awareness of this Whistleblowing Policy through training, awareness programmes, or campaigns conducted at least once a year, either electronically or in person.

13. Policy Review and Amendments

This Policy shall be reviewed at least once every 3 years, or sooner, to ensure alignment with developments in law, regulation, and governance best practices.

[End of Policy]