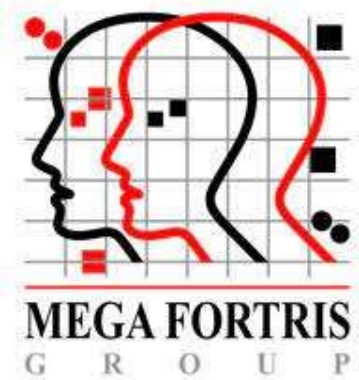


MEGA FORTRIS BERHAD

WHISTLEBLOWING POLICY

1. OBJECTIVES

The Board of Directors of Mega Fortris Berhad ("**Company**") ("**Board**") and its subsidiaries ("**Group**") are committed to achieve and maintain the high standards of transparency, accountability, ethics and integrity in the conduct of business and operations in line with the good corporate governance practices, the Group encourage its employees to report suspected and/or known misconduct, wrongdoings, bribery, corruption and instances of fraud, waste, and/or abuse involving the resources of the Group.

This policy is to provide an avenue for all employees of the Group, Directors of the Group and members of the public to raise genuine concerns about possible improprieties and disclose any improper conduct under the procedures as provided for under this policy and to provide protection for employees and members of the public who report such allegations.

The policy is designed to: -

(a) be committed to the Group's business ethics of honesty, integrity and transparency;

(b) promote and maintain high transparency and accountability in the workplace;

(c) promote good corporate governance practices in the workplace;

(d) ensure that employees can raise concerns without fear of reprisals and safeguard such person's confidentiality;

(e) protect a whistleblower from reprisal as a consequence of making a disclosure;

(f) provides a transparent and confidential process for dealing with concerns;

(g) protect the long-term reputation of the Group;

(h) support the Company's values; and

(i) maintain a healthy working culture and an efficient corporation.

2. SCOPE

This policy applies to all employees, third parties of the Group, Directors of the Group and the general public, who has become aware of or genuinely suspects on a reasonable belief that a person associated with the Group, including a Director, employee, and a third party who has a business relationship with the Group, has engaged, is engaged or is preparing to engage in any improper conduct or wrongdoing. A person who has made a report via this policy is hereinafter referred to as a "**Whistle-blowe**r".

Whenever possible, any concerns should be raised and dealt with through the normal reporting lines and procedures in the Group. However, where it is believed that the concern cannot be resolved through normal reporting lines and procedures or implicates senior levels of management within the Group, or the employee's employment or even safety or security may be jeopardized by raising the concern, then the concern can be raised through the channel provided in this policy.

3. WHISTLE-BLOWER

The Whistle-blower's role is as a reporting party. The Group expects a Whistle-blower to report genuine concerns in good faith and have reasonable grounds when making a whistle-blowing report ("**Complaint**"). In general, a Whistle-blower may report a Complaint in writing, electronically, or in person.

A Whistle-blower is not an investigator or finder of fact, nor does Whistle-blower determine the appropriate corrective or remedial action that may be warranted. The Whistle-blower does not have a right to participate in any investigative activities other than as requested by investigators.

A Whistle-blower includes any of the following:

(a) the employees of the Company and its subsidiaries, including employees on contract terms, temporary or short-term employees and employees on secondment, where applicable.

(b) people performing services for the Company and its subsidiaries, including contractors and service providers.

(c) members of the public who are natural persons, not being incorporated or unincorporated bodies.

(hereinafter referred to as "**Person(s)**")

4. REPORTED MISCONDUCT

Reported misconduct is improper conduct is any act or omission, which if proven, will constitute an act of misconduct under the Group's Code of Ethics and Conducts and/or a criminal offence under the relevant law in force and may be divided into the following categories:

(a) General Misconduct

(i) Use of vulgar or abusive language/behaviour against fellow colleagues or a superior or any person having business with the Company and its subsidiaries;

(ii) Intentional insubordination or disobedience whether alone or in combination with others to any lawful and reasonable instructions of a superior or those acting under the instruction of a superior, which the employee is required to follow;

(iii) Intentional slow-down of work and/or influence others to do so or conduct that is disrupting other colleagues;

(iv) Threatening or use of violence and or oppression against another employee or persons having dealings with the Company and its subsidiaries;

(v) Use of the property or fund or facilities of the Company and its subsidiaries for purposes of committing or attempting or preparing to commit misconduct; and

(vi) Sexual harassment by or any person(s) employed is strictly prohibited. The provisions contained in the "Code of Practice on the Prevention and Eradication of Sexual Harassment in the Workplace" issued by the Malaysia Ministry of Human Resource are to be observed.

(b) Unlawful/Illegal Conduct/Intention

(i) Fraudulent case;

(ii) Dishonesty, corruption, bribery, blackmail;

(iii) Failure to comply with any legal/regulatory obligation;

(iv) Breach of the law, rules and regulation; and

(v) Cheating, theft and corruption.

(c) Non-procedural Conduct/Act

Actions/conduct which violates clearly communicated procedures that governing operations of the Group and such procedures are important for good governance and breaching may expose the Group to the risk of loss or actual loss.

(d) Conflict of Interest

(i) All employees are not allowed by knowingly place him/herself in a position conflict with the interest/statutory duties in the Group and shall at all time, avoid being caught in a situation of conflict of interest;

(ii) Employees have to ensure that their personal financial circumstances and transactions do not jeopardise their independent judgement or adversely affect their job performance; and

(iii) Employees must not have any direct or indirect involvement in other employment (remunerated or otherwise) except otherwise agreed by the management.

(e) Unethical Conduct

(i) Caused damage to the environment;

(ii) Religious or racial or sexual discrimination;

(iii) Serious non-professional or non-ethical behaviour; and

(iv) Caused danger to the health and safety of any individual.

The above list is not exhaustive and includes any act or omissions, which if proven, will constitute an act of misconduct under the Code of Ethics and Conduct of the Group or any criminal offence under relevant legislations in force.

5. REPORTING A CONCERN

The Group practices an open-door policy and employees are encouraged to disclose or report any concerns of suspected bribery or corruption activities or any improper conducts.

For instance, it may be a situation where the employee has been offered a bribe and under certain circumstances, he or she may feel that rejecting the bribe from the offeror may subject to negative repercussions. It could be a situation where it is reasonably suspect that an employee who is a close colleague has received a bribe from a business partner.

The followings are some non-exhaustive examples: -

(a) incidents of frauds, corruption or bribery;
(b) abuse of power;
(c) conflict of interest;
(d) theft or embezzlement;
(e) misuse of Group's property;
(f) non-compliance with the Group's procedures, policies, rules and regulations;
(g) conduct of activity which breaches any law or regulation;
(h) improprieties in mattes of financial reporting;
(i) situations which pose a danger to health, safety or any individual or significant danger to the environment;
(j) breach of a legal requirement;
(k) illegal unethical or immoral conduct;
(l) gross misconduct;
(m) potential breach of trust; and
(n) breach of confidentiality.

6. CONFIDENTIALITY AND ANONYMITY

All whistleblowing reports are treated as confidential and the identity of the whistleblower shall be kept confidential if so wish. However, such consultation will not take place in the event the disclosure of identity is required by law. The whistleblower is to be given an assurance that mechanisms in place to accord whistleblowers with anonymity, and his/her identity to be known to top management, and representatives of the Board, on a need-to-know basis only.

The outcome of the investigation will be fed back to the whistleblower. This is to encourage and give confidence to the whistleblower that the Complaint will be investigated.

All whistleblowing reports have to be made in good faith with a reasonable belief that the information and allegation is true and not frivolously/maliciously and not for personal gain; otherwise, disciplinary action may be taken against an employee whistleblower.

7. PROTECTION TO WHISTLEBLOWER

This policy provides assurance that the whistleblower, if an employee of the Company and its subsidiaries, shall be protected against reprisals or retaliation, and immunity from disciplinary action from the whistleblower's immediate supervisor or department/division head or any other person exercising power or authority over the whistleblower in his/her employment, provided that:

(a) only genuine concerns are reported, and the report is made in good faith with a reasonable belief that the information and any allegation in it are substantially true, and the whistleblower does not provide false or misleading information knowingly, negligently or recklessly in the report;

(b) the disclosure is not made with malicious intent or ill will;

(c) the disclosure is not frivolous or vexatious; and

(d) the report is not made for personal gain or agenda.

We trust that every whistleblower must conduct themselves with high integrity and responsibility. Disclosure shall include at least the following particulars: -

(a) his/her name, designation, current address and contact numbers;

(b) basis or reasons for his/her concerns, for instance, its nature, the date, time, and place of its occurrence and the identity of the alleged wrongdoer;

(c) particulars of witnesses, if any; and

(d) particulars or the production of documentary evidence, if any.

The whistleblower may be asked to provide further clarification and information from time to time, for example, if an investigation is conducted.

All information received will be treated with the strictest confidentiality.

8. REPORTING PROCEDURES

For employees to make reports:

(a) Any concern should be reported to the immediate supervisor. However, if it is not possible or appropriate to do so, the concern should then be reported to an independent individual in the Company who is not subject to undue influence or pressure by management. Individual(s) who may be considered appropriate ("**Designated Party**") include: -

(i) member or Chairman of the Audit Committee;

(b) upon receipt of the concern, the Designated Party shall set up an investigating team to conduct an investigation on the issue/concern raised;

(c) the findings and recommendations of the investigation shall be reported to the Audit Committee;

(d) actions mandated by the Audit Committee of the Company shall be carried out accordingly;

(e) the whistleblower shall be informed of the outcome of their report and the findings of any investigation within forty-five (45) days. However, any action taken by the Group against the alleged wrongdoer (the identified Directors or employees within the Group) as a consequence of the findings of the

investigation, can be personal and confidential, in which case, it cannot be disclosed but to be protected;

(f) if the whistleblower is not satisfied with the way the concern and/or matter is dealt with, whistleblower can escalate the report directly to the Audit Committee Chairman. The Audit Committee will deliberate the reported matter and decide on the appropriate action and;

(g) where the whistleblowing report involves a breach of statutory provisions, an official report should also be made to the relevant regulatory authorities, upon consultation with the Designated Party within the Company and its subsidiaries.

For stakeholders to make reports:

Stakeholders can submit report in writing, orally or via electronic mail to the Chairman of the Audit Committee, who is designated by the Audit Committee to handle whistle-blowing matters, via the following channels:

(a) by written mail or drop into the designated mail box in a properly sealed envelope and indicated "Strictly Confidential – To Be Opened by Addressee Only" and addressed:

Chairman of the Audit Committee
Mega Fortris Berhad
No. 29 Jalan Anggerik Mokara 31/47
Kota Kemuning
Seksyen 31
40460 Shah Alam
Selangor Darul Ehsan

(b) or email the Chairman of the Audit Committee:
auditcommittee@megafortris.com

Upon receipt of a Complaint, the Chairman of the Audit Committee shall record the Complaint and acknowledge receipt of the Complaint to the Whistleblower.

9. CONSEQUENCES OF WRONGDOING OR WRONGFUL DISCLOSURE

If the Person (i.e. the Whistle-blower) of the Group has or is found to have:

(a) committed a wrongdoing;

(b) taken serious risks which may likely cause wrongdoing to be committed;

(c) made a disclosure, not under the requirements of this policy (for instance, dishonest, mischievous or malicious complaints); and

(d) participated or assisted in any process under this policy otherwise than in good faith,

the corrective actions to be taken against that person shall be determined by the Chairman of the Board, which may include, disciplinary measures, formal warning or reprimand, demotion, suspension or termination of employment or services with the Company and its subsidiaries or monetary or other forms of punishment.

10. PUBLISHED AT THE WEBSITE

This policy shall be made available on the Company's website.

11. REVIEW OF THIS POLICY

This policy shall be reviewed periodically as the Board deems appropriate subject to at least once every 3 years, and amended from time to time, as and when necessary, to ensure its relevance and effectiveness in keeping with the Group's changing business environment, administrative or operational needs as well as changes to legislation.

12. REVISION OF THIS POLICY

The provisions of this policy can be amended and supplemented from time to time by a resolution of the Board.

- END -

Last Reviewed: 4th May 2026
Last Revised : 4th May 2026