

MHB Whistleblowing Policy

Policy Statement

MHB is committed to the highest standard of integrity, openness and accountability in the conduct of its businesses and operations. It aspires to conduct its affairs in an ethical, responsible and transparent manner. Recognising the above-mentioned values, MHB provides avenue for all employees of MHB and members of the public to disclose any improper conduct within MHB.

Objective of the Policy

This policy is to provide an avenue for all employees of MHB and members of the public to disclose any improper conduct in accordance with the procedures as provided for under this policy and to provide protection for employees and members of the public who report such allegations.

Scope of the Policy

This policy is designed to facilitate employees and members of the public to disclose any improper conduct (misconduct or criminal offence) through internal channels. Such misconduct or criminal offences include the following:

- i. Fraud;
- ii. Bribery;
- iii. Abuse of Power;
- iii. Conflict of Interest;
- v. Theft or embezzlement;
- iv. Misuse of Company's Property;
- vii. Non Compliance with Procedure

The above list is not exhaustive and includes any act or omissions, which if proven, will constitute an act of misconduct under MHB's Code of Conduct and Business Ethics (CoBE) or any criminal offence under relevant legislations in force. This policy is not to invalidate the Grievance Mechanism Procedure (GMP) and / or the Management of Discipline Procedure but to provide more avenues for employees and members of the public to disclose improper conduct committed or about to be committed to the Company. Other procedures as reflected in the Collective Agreements, Executive Handbook and CoBE shall continue to operate concurrently.

Applicability of the Policy

Our Policy applies to every employee, director and officer of MHB. Joint venture companies in which MHB is not a controlling stakeholder and associate companies of MHB are encouraged to adopt this policy whilst our contractors, agents, outsourced workers and business associates are required to always act consistently with applicable parts of this Policy when dealing with, acting on behalf or in the name of MHB. This policy also applies to members of the public, where relevant.

Procedure in Making a Disclosure

All disclosures are to be reported via secured and confidential channel in accordance with the procedures as provided under this policy.

Protection to Whistleblower

A whistleblower will be accorded with protection of confidentiality of identity, to the extent reasonably practicable. In addition, an employee who whistleblows internally will also be protected against any adverse and detrimental actions for disclosing any improper conduct committed or about to be committed within MHB, to the extent reasonably practicable, provided that the disclosure is made in good faith. Such protection is accorded even if the investigation later reveals that the whistleblower is mistaken as to the facts and the rules and procedures involved.

Anonymous Whistleblower

Any employee or members of the public who wishes to make a report is not obliged to disclose his identity and may remain anonymous.

Notification

When you report a concern, you can expect that your report will be treated seriously, fairly and promptly. You may expect updates during and upon completion of our investigation, unless such disclosure may be detrimental to the investigation.

MHB reserves the right to amend this policy from time to time.

A handwritten signature in black ink, appearing to read 'Jams', is positioned above the name of the signatory.

Mohd Nazir Mohd Nor

Managing Director & Chief Executive Officer

Date: 30 June 2025