

**WHISTLE-BLOWING
POLICIES
& PROCEDURE
FOR
MTAG GROUP BERHAD
(201801000029) (1262041-V)**

WHISTLE-BLOWING POLICY

1. POLICY STATEMENT

MTAG is committed to upholding values and the highest standard of work ethics for all directors, managers and employees in line with good corporate governance and business integrity practices.

MTAG has adopted the following whistle-blowing policy to provide an avenue for the employees of the Group and members of the public to raise genuine concerns to manage such disclosures in a timely and appropriate manner of any wrongdoing or improper conduct involving the Group and its directors or employees.

2. OBJECTIVE

The objective of this policy is to encourage reporting of any suspected fraud, corruption, conduct or inappropriate behaviour of the Company to provide the clear and transparent procedures for the individuals to report any cases of suspected and/or known cases of misconducts, wrongdoings, corruption, fraud, abuse or breach of legal obligation. The policy will provide an avenue for all employees of MTAG and all agents, vendors, contractors, suppliers, consultants and customers of MTAG and members of MTAG to raise concerns about any improper conduct without fear of retaliation and to offer protection for the reporter who reports such allegations. This will strengthen the accountability and transparency in the business affairs of the company.

3. TYPE OF IMPROPER CONDUCT

The “wrongdoing” or “improper conduct” under this whistle-blowing policy includes but not limited to the following:

- a) Fraud; misappropriation of funds or assets
- b) Misconduct such as bribery, corruption or blackmail
- c) Violation of the Company’s code of conduct, procedures or policies
- d) Improper or unethical conduct or behaviour
- e) Conflict of interest
- f) Theft or embezzlement of fund or assets
- g) Abuse of power or position
- h) Breach of confidentiality and misuse of confidential information
- i) Criminal breach of trust
- j) Failure to comply with any legal obligations or breach of internal control
- k) Improprieties and irregularities in accounting and financial reporting

WHISTLE-BLOWING POLICY

- l) Danger to health and safety of any employee of MTAG or any other individual
- m) Sexual harassment.

The above list is not exhaustive and includes any acts or occasions which, if proven, will constitute an act of misconduct of the person concerned or any criminal offence under relevant legislations in force.

4. PROTECTION FOR WHISTLE-BLOWER

MTAG is committed to ensuring confidentiality in respect of all matters raised under this policy and those who lodge a report in good faith.

a) Confidentiality

The confidentiality of the identity of the whistle-blower will be ensured and protected unless otherwise required by law. MTAG assures that all reports will be treated in the strictest of confidence and will be promptly investigated.

b) Assurance against victimization, reprisals, retaliation and immunity from disciplinary action

This policy provides assurance that the whistle-blower, if an employee of MTAG, shall be protected against any form of victimization, reprisals, retaliation and immunity from disciplinary action from the whistle-blower's immediate supervisor or department/division head or any other person exercising power or authority over the whistle-blower in his/her employment. However, whistle-blowers making a report in bad faith or based on unfounded allegations or containing trivial and malicious claims may be subjected to disciplinary actions by the company.

5. WHISTLE-BLOWING CHANNEL

The channel of reporting is through the procedure provided under paragraph 6 below. The Group shall not entertain any anonymous whistle-blowing. However, the Group reserves the right to investigate any anonymous report. The whistle-blower shall disclose his/her personal identity in the Whistleblower Report Form attached below.

WHISTLE-BLOWING POLICY

6. REPORTING PROCEDURE

If an employee has a concern about the conduct of a fellow employee in the working environment (e.g. that they are not treating colleagues with respect), they should raise these concerns to their reporting manager, or if that is not possible, the concerns should be reported directly to:

- a) Audit Committee Chairman/ Independent Non-Executive Director of the Group
- | | | |
|-------|---|--|
| Name | : | William Mak Ting Rui |
| Email | : | william_mak@mtaggroup.com |
| Mail | : | Attention to Audit Committee Chairman of the company
PLO226, Jalan Kencana Mas, Kawasan Perindustrian Tebrau III,
81100 Johor Bahru, Johor, Malaysia.
(Marked “Strictly Confidential - to be opened by addressee only”) |

The report shall contain the following information:

- (1) Types of misconduct or wrongdoings
- (2) Name of person/persons involved
- (3) Time, location and dates of misconduct or wrongdoings occurred
- (4) How the misconduct or wrongdoings were perpetrated
- (5) Witness(es) to the misconduct or wrongdoings, if any
- (6) Documentation or evidence available

The Group will take appropriate action to protect a whistleblower who makes a serious allegation in the reasonable belief that it is in the public interest to do so from any reprisals, harassment or victimization.

The Whistleblower Report Form is enclosed below.

7. AMENDMENT OF POLICY

This policy will be reviewed annually and revised to ensure that its effectiveness and meets best practice standards and the needs of MTAG. Any revision or amendment shall be subjected to the review by the Audit Committee and/or Board of Directors before being approved by the Managing Director.

WHISTLE-BLOWING POLICY

WHISTLEBLOWER REPORT FORM

Please provide the following details for any suspected serious misconduct or any 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.

REPORTER'S CONTACT INFORMATION

(This section may be left blank if the reporter wishes to remain anonymous)

NAME	
DESIGNATION	
DEPARTMENT/AGENCY	
CONTACT NUMBER	
E-MAIL ADDRESS	

SUSPECT'S INFORMATION

NAME	
DESIGNATION	
DEPARTMENT/AGENCY	
CONTACT NUMBER	
E-MAIL ADDRESS	

WITNESSES'S INFORMATION (if any)

NAME	
DESIGNATION	
DEPARTMENT/AGENCY	
CONTACT NUMBER	
E-MAIL ADDRESS	

COMPLAINT: *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.*

1. What misconduct / improper activity occurred?

2. Who committed the misconduct / improper activity?

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REPORTER'S CONTACT INFORMATION (may be left blank if the reporter wishes to remain anonymous)

NAME

SUSPECT'S INFORMATION

NAME

COMPLAINT-cont'd: *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.

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?

9. Have you raised your concern to any other person / department / authority? If yes, please state the person/ department / authority the report made or lodged. You may attach a copy of the report made.

Date:

Signature: