



## WATTA GROUP OF COMPANIES

### Whistle-Blowing Policy

#### (A) INTRODUCTION

The Board of Directors of WATTA Group is committed to maintain good corporate governance practice and ethical standard.

The Whistle-Blowing Policy provides an independent feedback channel. All employees and stakeholders 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.

#### (B) PRINCIPLES

The principles underpinning the policy shall be as follows:

1. All concerns raised in good faith and, on the basis of honest and reasonable grounds will be treated fairly;
2. Any individual who makes a report is encouraged to provide evidence to support the said case so that the matter can be investigated promptly;
3. All concerns reported will be dealt with confidentially;
4. Any individual who makes a report shall retain anonymity unless the individual agrees otherwise; and
5. The Company will ensure no one will be at risk of suffering from reprisal as a result of raising a concern even if the individual is mistaken. The Company, however, does not extend this assurance to any individual who maliciously raises a matter he/she knew is not true.
6. This policy not only covers possible improprieties in matters of financial reporting, and includes:
  - i) Fraud;
  - ii) Corruption, bribery or blackmail;
  - iii) Criminal offenses;
  - iv) Failure to comply with a legal or regulatory obligations;
  - v) Miscarriage of justice;
  - vi) Endangerment of an individual's health and safety;
  - vii) Illegal activities include money laundering; and
  - viii) Concealment of any or a combination of the above.

### (C) REPORTING PROCEDURES

The procedures shall be as follows:

1. If any employee or stakeholder believes reasonably and in good faith that improprieties exist in the work place or in the conduct of the Group's business, he/she should fill up the **Watta Whistle-Blower Policy Form (WWBR-Form)** and report the concerns to the Chairman of the Audit Committee in writing either by mail or email.

*The WWBR-Form can be obtained from the company website [www.watta.com.my](http://www.watta.com.my)*

2. The contact details are as follows:

Attention	Chairman of Audit Committee
Address	Watta Holding Berhad 12 <sup>th</sup> Floor, Menara Cosway, Plaza Berjaya Jalan Imbi 55100 Kuala Lumpur
Email	ac@watta.com.my

3. The Chairman of Audit Committee shall inform the Audit Committee to perform the investigations in an ethical, independent and unbiased manner.

***This Whistle-Blowing Policy is revised, approved and adopted by the Board on 29 August 2023***