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 form of 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 maliciously raises a matter he/she knew is not true.
6. This policy not only covers possible improprieties in matters of financial reporting, but include:
   - i) Fraud;
   - ii) Corruption, bribery or blackmail;
   - iii) Criminal offences;
   - iv) Failure to comply with a legal or regulatory obligation;
   - 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) EVIDENCE

The whistleblower:

1. should provide the disclosure in writing, providing information on the type of activity or conduct, identity of the person(s) suspected as being involved, when it occurred and who was affected; to the committee. Documentary proof, photos and videos are to be enclosed, if available.

2. must have first-hand knowledge or information of the disclosure, i.e. information based on hearsay and does not support with credible facts, will not be entertained.

(D) CONFIDENTIALITY AND PROTECTION

A whistleblower should provide his/her identity when submitting a complaint / disclosure via ***Watta Whistleblower Report Form*** (WWBR-Form). Upon submitting the form,

1. The whistleblower will be protected from any retaliation within the Group as a result of his/her disclosure/reporting. Retaliation in this context refers to disciplinary action, demotion, suspension, termination of employment of service.
2. The identity of whistleblower and his/her personal information shall be kept confidential and shall not be disclosed except as required by law for the purposes permitted under applicable whistleblower protection laws and investigations.
3. The identity of the whistleblower and alleged wrongdoer may be revealed to a person duly authorized by the Committee for the purpose of investigation or related whistle-blowing processes.
4. While the Committee and the Management of the Group collectively support any genuine and well-intentioned act of whistle-blowing, the Group views any false, malicious or defamatory allegation made by whistle blower in *mala fide* to sabotage the reputation and credibility of certain individual to be unacceptable and whistleblower who committed such act will be dealt with seriously.

(E) 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 conducts of the Group's business, he/she should fill up the 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

2. The contact details are as follows:

Attention	Chairman of Audit Committee
Address	Watta Holding Berhad 12th 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 28 May 2026

Version 1 – May 2020
Version 2 – 29 August 2023
Version 3 - 28 May 2026