

VASTIQ SOLUTIONS SDN BHD

A Digital Integrator Company

**WHISTLEBLOWING
POLICY & GUIDELINES**

Speak Up — Report Misconduct

Document Reference: VASTIQ-WB-01

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Document Control

Document Title	Whistleblowing Policy and Guidelines
Reference No.	VASTIQ-WB-01
Version	1.0
Effective Date	1 June 2026
Owner	Integrity Unit / Management
Approved By	Managing Director (on behalf of the Board of Directors)
Next Review	Annually

Abbreviations

VASTIQ / the Company	VASTIQ Solutions Sdn Bhd
the Policy	This Whistleblowing Policy
the Guidelines	The Whistleblowing Guidelines set out in this document
Whistleblowing	Raising or reporting a concern about wrongful activity or wrongdoing
Whistleblower	A person who raises or reports such a concern
VIU	VASTIQ Integrity Unit – the channel that manages whistleblowing reports
the Board	The Board of Directors of VASTIQ

Part A – Whistleblowing Policy

VASTIQ is committed to the highest standards of integrity, transparency and accountability. This Policy provides a means for employees and others to report concerns about ongoing or suspected wrongful activities or wrongdoing, and reassurance that they will be protected from reprisal or victimisation for whistleblowing in good faith. The Policy is built on the following commitments.

1. Encourage the reporting of wrongdoing

Everyone covered by this Policy is encouraged, and where appropriate expected, to report any ongoing or suspected wrongful activity or wrongdoing at the earliest possible stage through the proper reporting channel, so that prompt action can be taken.

2. Use internal disclosure first

Concerns should ordinarily be raised internally through the channels in this Policy, so that the Company can address them quickly and fairly, while preserving the option of reporting to the relevant authorities where required by law.

3. Protect the whistleblower

Where a disclosure is made in good faith, the whistleblower will be protected against reprisal, detriment or victimisation arising from that disclosure.

4. Maintain a robust whistleblowing framework

VASTIQ will maintain a whistleblowing framework that is sufficient to:

- establish a formal and structured reporting channel, including confidential means of contact;
- prohibit retaliatory action against a whistleblower, and treat any such action as a disciplinary matter;
- provide for timely acknowledgement, response and remedial or corrective action; and
- maintain the confidentiality and proper retention of records.

Part B – Whistleblowing Guidelines

1. Definition

In the context of these Guidelines, whistleblowing means an individual (internal or external) raising or reporting a concern at an early stage about a wrongful activity or wrongdoing within VASTIQ. The person who raises such a concern is referred to as the “whistleblower”. Wrongful activities or wrongdoing include conduct that is illegal, unethical, or in breach of Company policy.

2. Objective

The objective of these Guidelines is to enable and encourage individuals to raise or report concerns at an early stage about ongoing or suspected wrongdoing, and to protect the values of integrity, transparency and accountability, while ensuring that whistleblowers who report in good faith are protected.

3. Principles

The Policy and these Guidelines are based on the following key principles:

- to provide a formal, written and transparent method of addressing matters raised by whistleblowers;
- to act as an early-warning system that alerts management to take necessary remedial or corrective action before a situation escalates;
- to communicate clearly to all employees and others what whistleblowing is and how to use it;
- to treat all reports seriously, fairly and without bias towards either the whistleblower or any person implicated;
- to maintain confidentiality so far as is reasonably possible; and
- to verify reported incidents appropriately and, where confirmed, to take prompt and appropriate steps to remedy them.

4. Scope

This Policy and these Guidelines apply to all employees of VASTIQ and to others who deal with the Company, who are encouraged to report any wrongful activity or wrongdoing in good faith. They complement, and do not replace, other Company procedures and channels that may already apply to particular matters.

5. Governance

- The Board exercises oversight of the whistleblowing framework.

- The Managing Director adopts these Guidelines and supports their implementation.
- The administration of the Policy, Guidelines and reporting channel is delegated to the VASTIQ Integrity Unit (VIU).
- The VIU, with the agreement of the Managing Director, may propose amendments to the Policy and Guidelines from time to time.

6. Circulation and Annual Review

- This Policy is made available to the public via the Company's website and integrity materials.
- For internal purposes, the Policy and Guidelines are circulated to, and made readily available to, all employees.
- The Guidelines will be reviewed at least annually by the VIU and updated as necessary.

7. Who Can Whistleblow

Any individual may raise a concern under this Policy, including employees at all levels, contractors, suppliers, clients, business associates and members of the public who become aware of an ongoing or suspected wrongful activity involving VASTIQ.

8. What to Whistleblow

Concerns that may be reported include, but are not limited to:

- bribery, corruption, abuse of power, or misappropriation;
- fraud, theft, or financial irregularity;
- breach of the Company's Code of Ethics and Business Conduct, the Anti-Bribery & Corruption Policy, or standard operating procedures;
- breach of any applicable law or regulation;
- conduct endangering health, safety or the environment;
- deliberate concealment of any of the above.

A whistleblower is not expected to prove the truth of an allegation, but should have a reasonable and honest belief that the information disclosed, and any concern raised, is substantially true. Where a whistleblower is unsure whether a matter falls within these Guidelines, they may contact the VIU for clarification.

9. When to Whistleblow

A whistleblower should come forward as soon as possible with any information that, in good faith, they reasonably believe shows a wrongful activity or wrongdoing, so that the concern can be addressed at the earliest opportunity.

10. Awareness and Training

VASTIQ will provide appropriate awareness and training on the whistleblowing process so that employees understand how and when to raise concerns and the protections available to them.

11. Confidentiality

- This Policy is intended to safeguard the identity of the whistleblower, and the Company undertakes to treat whistleblowing reports as confidential.

- All reports of a violation or suspected violation will be kept confidential to the extent reasonably possible, consistent with the need to conduct an adequate investigation, unless disclosure is otherwise required by law.
- Every reasonable effort will be made to protect the whistleblower's identity, and the reporting mechanism is structured to safeguard both the information disclosed and the identity of the whistleblower.

12. Whistleblower Protection

- A whistleblower who raises a concern in good faith will be given protection and shall not be placed at a disadvantage as a result of the report.
- Any person who retaliates against a whistleblower who has reported a matter in good faith will be subject to disciplinary action.

13. Limits of Protection

- This Policy does not shield a whistleblower from the consequences of their own involvement in wrongdoing, nor from action arising from a deliberately false report.
- Where a report is found to have been made not in good faith, or where the whistleblower knew or reasonably ought to have known that it was false, the whistleblower will not be protected and may be subject to disciplinary action in accordance with Company policy.

14. Reporting Process and Procedures

14.1 Making a report

The VIU provides a confidential avenue for employees and others to report concerns. A whistleblower may submit a report by email to the VIU, or by post in a sealed envelope marked "Private & Confidential" addressed to the VIU (see Appendix B). The envelope or email will be opened only by the VIU, and the whistleblower will be responded to in accordance with these Guidelines. Whistleblowers are encouraged to provide their particulars and contact details to assist the follow-up and investigation, although the VIU will assess reports received on any basis.

14.2 Screening and assessment

On receipt, the VIU screens each report to determine whether it falls within these Guidelines and what action is appropriate. The VIU prepares a record of each report and reports the number and nature of concerns to management on a regular basis (for example, monthly and quarterly), and provides an executive summary to the Board on a periodic basis.

14.3 Decision and investigation

Following assessment, the VIU may decide to reject a report that is clearly outside scope or without substance; direct an internal investigation; or, where appropriate, engage an independent party to investigate. Where a report implicates a member of management, the matter will be escalated to ensure independence. Where a report implicates the Managing Director, it will be referred to the Board.

14.4 Conduct of investigation

Both the whistleblower and any person implicated are expected to co-operate fully and honestly with any investigation. The degree of contact between the parties and the investigators will depend on the nature of the matter. As far as possible, investigations will be completed within thirty (30) working days; more complex matters may require longer, in which case the whistleblower will, subject to any legal constraint, be kept informed of the status.

14.5 Reporting of outcome

Subject to any legal constraint, the whistleblower and, where applicable, the person implicated will be notified of the outcome. If the whistleblower is dissatisfied with the outcome, they may submit a further detailed report explaining why, and the concern will be re-examined where there is good reason to do so. The Board will receive periodic summary reporting on whistleblowing matters.

Appendix A – Suggested Report Format

To help the VIU act on a concern, a whistleblower is encouraged to include the following information, so far as it is known:

- the nature of the wrongful activity or wrongdoing;
- the identity of the person(s) involved;
- the date(s), time(s) and location(s) of the conduct;
- how the whistleblower became aware of the matter;
- any supporting documents or evidence;
- whether the matter has been raised with anyone else; and
- the whistleblower's name and contact details (optional, but helpful for follow-up).

Appendix B – VASTIQ Integrity Unit (VIU)

If you encounter any VASTIQ personnel not upholding our integrity principles, or engaging in misconduct, we encourage you to report it. Your identity will be kept strictly confidential. By speaking up, you help us safeguard the trust we have built with our clients, partners and the community.

Email	integrity@vastiqsolutions.com
Write to	VASTIQ Integrity Unit, VASTIQ Solutions Sdn Bhd, Lot A-03A-3A, Plaza Glomac, Jalan SS7/19, Kelana Jaya, 47301 Petaling Jaya, Selangor Darul Ehsan, Malaysia
Mark envelope	Private & Confidential
Phone	+60 (3) 7887 9400

Appendix C – Reporting Structure

Reports are received and managed by the VASTIQ Integrity Unit, which reports to the Managing Director, with oversight by the Board of Directors. Where a report implicates the Managing Director, it is escalated directly to the Board to preserve independence.

Appendix D – Process Summary

The reporting process can be summarised in the following stages:

- **Submit** – the whistleblower submits a report to the VIU by email or post.
- **Acknowledge & screen** – the VIU acknowledges the report and assesses whether it falls within scope.

- **Investigate** – the VIU directs an internal or independent investigation, as appropriate.
- **Decide & remedy** – findings are reviewed and appropriate remedial, corrective or disciplinary action is taken.
- **Report outcome** – the whistleblower is informed of the outcome, subject to legal constraints, and the Board receives periodic summary reporting.

Effective Date: 1 June 2026

Approved by: _____

Name: _____

Designation: Managing Director