

WHISTLE-BLOWING POLICY

1. POLICY STATEMENT

- 1.1 Ancom Nylex Berhad ("ANB" or "Company") and its subsidiaries ("Group") are committed to the highest standards of ethics, integrity and professionalism in all their business dealings.
- 1.2 Wrongdoing is most often uncovered by the people closest to it. The Group therefore treats the willingness of an individual to raise a concern as an asset to be protected, not a risk to be managed. This Policy provides a clear, accessible and confidential channel through which Directors and employees of the Group, and external stakeholders, may raise a genuine concern about improper conduct involving the Group, its Directors, Management or employees, and sets out the protection available to those who do so.
- 1.3 The Board's expectation is that a concern raised in good faith will be received without judgement, assessed on its merits, investigated impartially and acted upon — and that the person who raised it will be no worse off for having done so

2. OBJECTIVES

- 2.1 The objectives of this Policy are to:
- (a) encourage the reporting of suspected fraud, corruption, misconduct or other improper conduct within the Group;
 - (b) provide accessible and confidential reporting channels;
 - (c) protect whistle-blowers against retaliation and unfair treatment; and
 - (d) strengthen accountability, transparency and integrity within the Group.

3. SCOPE

- 3.1 This Policy applies to Directors and employees of the Group, and to external stakeholders including contractors, suppliers, agents and business partners.
- 3.2 This Policy is concerned with improper conduct affecting the Group. It is not a channel for individual employment grievances, which are dealt with under the Group's grievance procedures; where a report contains both, the improper conduct element shall be dealt with under this Policy.

4. REPORTABLE IMPROPER CONDUCT

- 4.1 "Improper conduct" means any act or omission which, if proven, would constitute a disciplinary or criminal offence. The following is a non-exhaustive list of examples:
- (a) fraud, misappropriation of assets or financial irregularity;
 - (b) bribery, corruption, extortion or blackmail;
 - (c) money laundering, terrorism financing or other unlawful financial activity;
 - (d) theft or embezzlement of the Group's assets, or criminal breach of trust;
 - (e) breach of the Group's Code of Conduct, policies or procedures;
 - (f) unethical, dishonest or improper behaviour;
 - (g) undisclosed or improperly managed conflict of interest;
 - (h) abuse of power or position;
 - (i) breach of confidentiality;
 - (j) failure to comply with a legal or regulatory obligation;
 - (k) gross mismanagement, or an act or omission that may harm employees, the public or the environment;
 - (l) an act or omission endangering the health or safety of any person; and
 - (m) violation of human rights, including sexual, physical or other forms of abuse.

5. Reporting Based on Reasonable Belief

- 5.1 A disclosure should be made on the basis of a reasonable belief that improper conduct has occurred, is occurring or is about to occur. A whistle-blower is not required to have proof, to investigate the matter, or to be correct.
- 5.2 A disclosure made in good faith attracts the protection of this Policy even if the allegation is subsequently found to be unsubstantiated.
- 5.3 A knowingly false, malicious, frivolous or vexatious allegation is a breach of this Policy and may result in disciplinary or legal action.

6. WHISTLE-BLOWING CHANNELS

- 6.1 A report may be submitted using the Whistle-Blower Report Form available on the Company's website at www.ancomnylex.com. Reports should be made in writing and may be submitted by email or by post marked "Strictly Confidential".
- 6.2 Reports are directed to the Chairman of the Audit Committee, who is an Independent Non-Executive Director, and to the Chief Integrity Officer ("CIO"). The designated contact details are:
 - (a) Chairman of the Audit Committee by email to audit.chairman@ancomnylex.com; or by mail to Chairman of the Audit Committee, c/o Ancom Nylex Berhad, No. 2A, Jalan 13/2, Seksyen 13, 46200 Petaling Jaya, Selangor, Malaysia.
 - (b) CIO by email to cio.integrity@ancomnylex.com; or by telephone to 603-7495 5080; or by mail to Chief Integrity Officer, c/o Ancom Nylex Berhad, No. 2A, Jalan 13/2, Seksyen 13, 46200 Petaling Jaya, Selangor, Malaysia.
- 6.3 A report concerning the CIO should be made to the Chairman of the Audit Committee. A report concerning the Chairman of the Audit Committee should be made to the Chairman of the Board, who shall arrange for it to be assessed and investigated independently of the Chairman of the Audit Committee. A report concerning the Chairman of the Board should be made to the Chairman of the Audit Committee.
- 6.4 Anonymous reports will be assessed on the same basis as attributed reports, having regard to the seriousness of the concern, the credibility of the information and the availability of sufficient evidence to permit an investigation. A report will not be rejected solely because it is anonymous, but the Group's ability to investigate an anonymous report and to communicate with the whistle-blower may be limited.
- 6.5 Nothing in this Policy prevents any person from reporting a concern directly to a regulatory or enforcement authority, including the Securities Commission Malaysia, Bursa Malaysia Securities Berhad, the Malaysian Anti-Corruption Commission or the police.

7. PROTECTION FOR WHISTLE-BLOWERS

- 7.1 **Confidentiality** - The identity and personal details of the whistle-blower, and the information disclosed, shall be kept strictly confidential and disclosed only to those who need to know in order to assess, investigate or act on the report, or where disclosure is required by law. All reports shall be handled sensitively.
- 7.2 **Protection against retaliation** - A whistle-blower acting in good faith shall be protected against retaliation, harassment or victimisation; unfair disciplinary action; and any civil, criminal or administrative liability arising from the disclosure, to the extent within the Group's control.
- 7.3 **No Retaliation** - Retaliation against a whistle-blower is itself improper conduct under this Policy and is separately reportable. Any allegation of retaliation shall be reported to the Audit Committee.

- 7.4 **Limits of protection** - Protection under this Policy may be withdrawn where the whistle-blower knowingly provides false information, or where the disclosure is found to be malicious, frivolous or vexatious.
- 7.5 Where the whistle-blower has participated in the improper conduct disclosed, participation does not of itself remove the protection of this Policy. The fact of voluntary disclosure and the extent of cooperation shall be taken into account in determining any action against that person.
- 7.6 Where this Policy and the Whistleblower Protection Act 2010 are inconsistent, the Act prevails. Personal data provided under this Policy is handled in accordance with the Personal Data Protection Act 2010 and the Group's data protection arrangements.

8. ASSESSMENT AND INVESTIGATION

- 8.1 The CIO shall acknowledge receipt of a report within five working days, where contact details have been provided.
- 8.2 A preliminary assessment shall be conducted within ten working days to determine whether an investigation is required.
- 8.3 An investigation shall be conducted impartially by appropriately authorised persons — internal audit, the integrity function, or external professionals — who are independent of the matter and of the persons concerned, and shall be completed within a reasonable time having regard to the complexity of the matter. Where an investigation exceeds 60 days, the Audit Committee shall be informed together with the reasons for the delay.
- 8.4 The CIO shall provide regular updates to the Audit Committee. The Audit Committee shall deliberate on the findings and recommend action to the Board or to the relevant authorities as necessary.
- 8.5 Subject to legal constraints, the whistle-blower shall be informed of the outcome of the investigation.
- 8.6 All findings and reports shall be documented, retained in accordance with the Group's records retention arrangements, and made available to members of the Audit Committee on request.

9. GOVERNANCE AND OVERSIGHT

- 9.1 The Audit Committee has overall responsibility for overseeing the effective implementation of this Policy, and shall report to the Board on material concerns raised, the outcome of investigations, and the adequacy and effectiveness of the whistle-blowing mechanism.
- 9.2 The CIO is responsible for receiving reports, making the preliminary assessment, coordinating investigations where required, maintaining confidentiality and reporting outcomes.
- 9.3 Management is responsible for communicating this Policy and its channels to employees, contractors and relevant external parties, and for implementing remedial action arising from investigations.

10. REVIEW AND PUBLICATION

- 10.1 This Policy shall be reviewed at least once every three years, and whenever there is a material change in the applicable law, regulation or guidance, or in the circumstances of the Group. Any amendment is subject to the approval of the Board.
- 10.2 This Policy and the Whistle-Blower Report Form shall be made available on the Company's website at www.ancomnylex.com.

DOCUMENT CONTROL

Document	Whistle-Blowing Policy
Owner	Audit Committee
Approved by	Board of Directors
Date of approval	29 September 2026
Supersedes	Whistle-Blowing Policy dated 11 July 2024