



AUTOCOUNT DOTCOM BERHAD

Company Registration No. 202201006885 (1452582-U)

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WHISTLE BLOWING POLICY

In line with good corporate governance practices, Autocount Dotcom Berhad (the Group) have establish a whistle blowing policy that sets out avenues for legitimate concerns to be objectively investigated and addressed. This policy is to provide an avenue for all employees of the Group and members of the public to be able to raise concerns about illegal, unethical or questionable practices in confidence and without the risk of reprisal.

DEFINITION OF WHISTLEBLOWING

Whistleblowing is the voluntary disclosure of any inappropriate, unethical or unlawful behavior and practices by the management or employees. It includes how employees, customers and investors are treated. The following actions are generally considered inappropriate reporting practices, but are not exhaustive:

- Any unlawful or illegal activities, whether criminal or breach in civil law;
- Breach of policies and/or procedures;
- Fraud, theft, embezzlement or dishonesty;
- Corruption/bribery;
- Bullying and harassment;
- Actions which can cause physical danger/harm to another person and/or can give rise to risk of damage to properties/assets;
- Forgery or alteration of any documents belonging to the Company, customers, another Financial Institution, or agents of the Company;
- Poor or unethical sales practices, including mis-selling;
- Profiteering as a result of insider knowledge;
- Gross mismanagement or dereliction of duties;
- Conflict of interest;
- Misuse of position or information; and
- Any other similar or related irregularities.

CONFIDENTIALITY AND ANONYMITY

All whistle blowing reports are treated as confidential and/or anonymous and not to reveal the blower's identity, if so wish. However, such consultation will not take place in the event the disclosure of identity is required by law. The whistle-blower is to be given an assurance that his/her identity will be only known be a few top managements on a need-to-know basis and the outcome of the investigation will be fed back to the whistle-blower. This is to encourage and give confidence to the whistle-blower that the complaint will be investigated.

All whistle-blowing reports must be made in good faith with reasonable belief that the information and allegation is true and not frivolously/ maliciously and not for personal gain; otherwise, disciplinary action may be taken against an employee whistle-blower.

WHISTLEBLOWER PROTECTION

ADB is committed to protect the whistleblower from all acts of harassment, retaliation, victimization and recrimination arising from making the disclosure in good faith. However, the protection will be

removed if it is found that the whistleblower was also involved in the improper conduct, or if the whistleblower is found to have made the disclosures in bad faith.

REPORTING PROCEDURES

1. For Employees to Make Reports

- (a) Any concern should be reported to the immediate supervisor. However, if it is not possible or appropriate to do so, the concern should then be reported to the Group Managing Director or Chief Financial Officer.
- (b) Any concern that deemed not appropriate to be reported to the immediate superior should be raised to the attention of the Chairman.
- (c) Upon receipt of the concern, the Group Managing Director, Chief Financial Officer or the Chairman (depending on who is the recipient of the reporting) shall set up an investigating team to conduct investigation on the issue/concern raised.
- (d) The progress of the investigation shall be reported to the Group Managing Director or the Chairman.
- (e) Upon completion of the investigation, the Investigators shall submit their full report together with recommendation to the Group Managing Director or the Chairman.
- (f) Actions mandated shall be carried out accordingly.
- (g) If the whistleblower is not satisfied with the way the concern/matter is dealt with, he/she can escalate the report to the Audit and Risk Committee Chairman. The Audit and Risk Committee will deliberate the matter reported and decide on the appropriate action.

2. For Stakeholders to Make Reports

Stakeholders, who have suspected fraud, misconduct or any integrity concerns, are encouraged to fill up a Whistle Blowing Report Form as attached and email to:

Attention: Mr Benz Tan

Designation: Chief Financial Officer

Email: whistleblowing@autocountsoft.com



Whistle Blowing Report Form

Reporting Person Information:

Name:
(may put “-“if you do not wish to disclose)

Relationship to the Company:

Incident Information:

Date of Incident:

Location of Incident:

Names of Involved Parties:

Description of Incident:

Type of Incident

- Accounting/Financial
- Fraud
- Harassment
- Discrimination
- Safety/Security
- Environmental
- Other (please specify):

Supporting Evidence

- Documents
- Emails
- Photographs
- Videos
- Other (please specify):

Confidentiality and Protection Against Retaliation

Autocount Dotcom Berhad takes all reports of unethical or illegal behavior seriously and will protect the identity of the reporting person to the extent possible. The information provided in this form will be treated as confidential and will only be shared with those individuals who need to know to investigate the matter. However, in some cases, it may be necessary to disclose the reporting person's identity to conduct a thorough investigation or comply with legal obligations. The company prohibits retaliation against any person who makes a report in good faith.

Signatures

Dates of submission