EGH INTERNATIONAL BERHAD

REGISTRATION NO. 202501050529 (1651937-K)

WHISTLEBLOWING POLICY AND PROCEDURES

Whistleblowing Policy and Procedures			
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1. INTRODUCTION

EGH INTERNATIONAL BERHAD ("EGH" or the "Company") and its subsidiaries (collectively referred to as the "Group") are committed to conducting business with integrity, transparency, accountability and professionalism.

The Group recognises the importance of providing a confidential avenue, subject to applicable laws and the circumstances of the matter, for Directors, officers, employees and relevant stakeholders to raise concerns regarding actual, suspected or potential misconduct, wrongdoing or improper conduct involving the Group.

This Whistleblowing Policy and Procedures ("Policy") sets out the principles and framework for reporting concerns in good faith and for addressing such concerns in a fair, responsible and appropriate manner.

The Group encourages the reporting of genuine concerns at an early stage so that appropriate action may be considered and taken, where necessary, in accordance with the Group's internal governance processes, applicable policies and relevant laws.

The Group does not condone retaliation, victimisation or adverse treatment against any person who raises a concern in good faith.

This Policy should be read together with the Group's Board Charter and other applicable corporate governance policies and procedures, including the Code of Conduct and Business Ethics Policy, Anti-Bribery and Anti-Corruption Policy, Conflict of Interest Policy and Fit and Proper Policy, as may be adopted or amended by the Group from time to time.

2. OBJECTIVE

The objectives of this Policy are to:

a) encourage a culture of openness, integrity, accountability and responsible reporting within the Group;

b) provide an avenue for Directors, officers, employees and relevant stakeholders to raise genuine concerns regarding misconduct, wrongdoing or improper conduct;
c) support the early identification and appropriate handling of concerns that may affect the Group's integrity, reputation, assets, business interests or compliance obligations;
d) provide assurance that concerns raised in good faith will be treated seriously and handled with appropriate confidentiality;
e) protect persons who raise concerns in good faith from retaliation, victimisation or adverse treatment;
f) support compliance with applicable laws, regulations, corporate governance requirements and recognised standards of good corporate governance; and
g) reinforce stakeholder confidence in the Group's commitment to ethical and responsible business conduct.

3. SCOPE

This Policy applies to EGH INTERNATIONAL BERHAD and all its subsidiaries, collectively referred to as the "Group".

This Policy applies to all Directors, officers and employees of the Group, regardless of position, function, seniority, location or employment status.

This Policy also applies to shareholders, contractors, consultants, suppliers, vendors, agents, intermediaries, joint venture partners, business associates and other third parties who have business dealings with the Group.

This Policy covers concerns relating to actual, suspected or potential misconduct, wrongdoing or improper conduct involving the Group, its Directors, officers, employees or persons acting for or on behalf of the Group.

This Policy is not intended to replace normal grievance, employment, performance management or operational complaint procedures. Personal employment-related grievances should generally be addressed through the appropriate internal channels, unless the matter involves misconduct, illegality, retaliation, corruption, fraud or other improper conduct.

Nothing in this Policy shall prejudice or override any applicable law, regulation or regulatory requirement. Where applicable laws or regulations impose a higher standard than this Policy, the higher standard shall prevail.

4. REPORTABLE CONCERNS

This Policy covers concerns relating to actual, suspected or potential misconduct, wrongdoing or improper conduct involving the Group.

Reportable concerns may include, but are not limited to:

a) bribery, corruption or improper gratification;
b) fraud, theft, embezzlement or dishonesty;
c) abuse of power or authority;
d) actual, potential or perceived conflicts of interest;
e) breach of laws, regulations or regulatory requirements;
f) breach of the Group's policies or procedures;
g) falsification, concealment or misuse of records, documents or financial information;
h) misuse or misappropriation of the Group's assets, funds, resources or confidential information;
i) insider trading or misuse of material non-public information;
j) unsafe acts or practices affecting health, safety or the environment;
k) harassment, discrimination, bullying or other serious workplace misconduct;
l) conduct that may materially damage the Group's reputation, business interests or stakeholder confidence; or
m) concealment, aiding or abetting of any of the above.

The above examples are not exhaustive. A person who is uncertain whether a matter falls within this Policy is encouraged to seek guidance or raise the concern in good faith.

Persons who wish to seek guidance is required to send an email to whistleblowing@eghi.com.my. Reporting channels are available in Section 9 below.

Personal grievances relating to employment matters should generally be addressed through the appropriate internal channels, unless the matter involves misconduct, illegality, retaliation, corruption, fraud or other improper conduct.

5. ACTING IN GOOD FAITH

Reports under this Policy should be made in good faith and based on a reasonable belief that the information disclosed is true or substantially true.

A person making a report is not expected to prove the allegation before raising a concern.

However, the report should not be made maliciously, dishonestly, recklessly or for personal gain.

The Group encourages persons making a report to provide sufficient information to allow the matter to be assessed, including where available:

a) the nature of the concern;
b) the names or details of persons involved;
c) the date, time and location of the incident;
d) the circumstances giving rise to the concern;
e) any supporting information, documents or evidence; and
f) any other relevant details that may assist in the assessment.

Reports may be made anonymously, where permitted by the Group's reporting channels.

However, persons making reports are encouraged to provide contact details where possible, as this may assist the Group in seeking clarification or further information.

Any report that is knowingly false, malicious, frivolous, vexatious or made for improper purposes may be addressed in accordance with the Group's applicable policies, contractual arrangements and relevant laws.

6. CONFIDENTIALITY

The Group will treat whistleblowing reports and related information with appropriate confidentiality, subject to applicable laws, regulatory requirements and the need to conduct proper assessment, review or investigation.

The identity of the person making the report will be kept confidential as far as reasonably practicable, unless disclosure is required by law, regulation, court order, regulatory authority or is necessary for the purpose of assessing, investigating or addressing the matter.

Information relating to a whistleblowing report should only be disclosed on a need-to-know basis to persons involved in the assessment, investigation, decision-making or follow-up of the matter.

Persons involved in receiving, assessing, investigating or handling whistleblowing reports are expected to maintain confidentiality and to use the information only for legitimate purposes relating to the report.

The Group requests that persons making reports maintain confidentiality and avoid unnecessary disclosure of the matter to persons who are not involved in the reporting or review process.

Nothing in this Policy prevents the Group from making any disclosure or report to relevant authorities where required or considered appropriate under applicable laws or regulatory requirements.

7. WHISTLEBLOWER PROTECTION

The Group does not condone retaliation, victimisation or adverse treatment against any person who raises a concern in good faith under this Policy.

A person who makes a report in good faith may be protected from detrimental action, including but not limited to:

a) dismissal, suspension, demotion or disciplinary action;
b) harassment, intimidation, discrimination or victimisation;
c) adverse treatment in relation to employment, business dealings or contractual relationship;
d) threats, pressure or interference; or
e) any other action taken in retaliation for making a report in good faith.

The protection under this Policy applies where the report is made in good faith, based on a reasonable belief that the information disclosed is true or substantially true.

The Group will take reasonable steps to protect the confidentiality of the whistleblower and to safeguard the whistleblower against retaliation, subject to applicable laws, regulatory requirements and the circumstances of the matter.

Any person who retaliates against a whistleblower who has raised a concern in good faith may be subject to appropriate action in accordance with the Group's applicable policies, contractual arrangements and relevant laws.

Nothing in this Policy prevents the Group from taking appropriate action against a person who has participated in misconduct or improper conduct, even if that person has made a report under this Policy.

The protection provided under this Policy is in addition to, and does not limit or prejudice, any protection or rights available to a whistleblower under applicable laws.

8. LIMITATIONS ON PROTECTION UNDER THIS POLICY

The protection provided under this Policy may not apply, or may be limited, where the person making the report:

a) knowingly makes a false, malicious, frivolous or vexatious report;
b) makes a report dishonestly, recklessly or for personal gain;
c) makes a report with the intention of avoiding dismissal, disciplinary action or other lawful action;
d) participates in the misconduct or improper conduct reported;
e) discloses information in a manner that is not consistent with this Policy or applicable laws; or
f) otherwise acts in bad faith.

The Group reserves the right to take appropriate action against any person who abuses this Policy or knowingly provides false or misleading information.

This Policy is intended to encourage responsible reporting in good faith and should not be used to make malicious allegations or to pursue personal disputes.

Nothing in this section shall be interpreted as limiting or revoking any statutory protection or right available under applicable law.

9. REPORTING CHANNELS

Concerns under this Policy may be raised through the reporting channels designated by the Group.

Reports may be made in writing, by email or through such other channels as may be determined by the Group from time to time.

The ARMC Chairman shall receive whistleblowing reports, having regard to the need for independence, confidentiality and objectivity.

Where a report concerns a person who is responsible for receiving or handling whistleblowing reports, the report should be made through an alternative designated reporting channel to ensure appropriate independence and objectivity.

Reports should contain sufficient information to allow the matter to be assessed, including the nature of the concern, persons involved, relevant dates, locations, supporting documents and any other relevant details.

The Group may make available a whistleblowing form or other reporting format to assist persons in making reports. However, the use of such form shall not prevent a person from raising a concern through another appropriate reporting channel.

The designated reporting channels are:

Reporting Channel	Details
Email	whistleblowing@eghi.com.my
Mailing Address	5, Jalan BP 4/9, Bandar Bukit Puchong, 47100 Puchong, Selangor, Malaysia.
Attention To	Chairman of the Audit and Risk Management Committee

The reporting channels and contact details may be updated from time to time and made available on the Group's website or through other communication channels adopted by the Group.

10. ASSESSMENT AND INVESTIGATION

The Group will consider reports received under this Policy in a fair, objective and appropriate manner.

The detailed internal process for the receipt, assessment, investigation, resolution and recording of whistleblowing reports shall be administered in accordance with the Group's

internal whistleblowing handling procedures, as may be established and updated from time to time.

Upon receipt of a report, the Group may conduct an initial assessment to determine the nature of the concern, the information available and whether further review or investigation is required.

Where an investigation is considered appropriate, the investigation may be conducted by persons or functions designated by the Group, having regard to the nature, seriousness and circumstances of the matter.

Any person involved in assessing or investigating a report shall declare and manage any actual, potential or perceived conflict of interest and shall not participate in the assessment or investigation where such conflict may affect the person's independence or objectivity.

The Group may seek further information or clarification from the person making the report, where practicable and appropriate.

All investigations should be conducted with due care, fairness, confidentiality and objectivity.

The rights and interests of all persons involved, including the person making the report and the person who is the subject of the report, should be considered in accordance with applicable laws, regulatory requirements and the Group's internal governance processes.

The Group may refer a matter to relevant authorities where required or where it considers appropriate having regard to the nature and seriousness of the matter.

11. OUTCOME AND FOLLOW-UP ACTIONS

Following the assessment or investigation of a report, the Group may take such action as it considers appropriate under the circumstances.

Such action may include, where applicable:

a) closing the matter where there is insufficient basis for further action;
b) taking corrective or remedial action;
c) strengthening internal controls, policies or procedures;
d) taking disciplinary or contractual action;
e) reporting the matter to relevant authorities;
f) initiating legal action; or
g) taking any other action considered appropriate to protect the interests of the Group.

Where practicable and appropriate, the person making the report may be informed that the matter has been considered or addressed. However, the Group is not required to disclose confidential details of any assessment, investigation, findings, disciplinary action or other follow-up action.

The Group will seek to ensure that matters reported under this Policy are handled responsibly and in a manner that supports integrity, accountability and good corporate governance.

12. RECORD KEEPING

The Group shall maintain appropriate and confidential records of whistleblowing reports, assessments, investigations and actions taken, where applicable.

Such records shall be maintained securely and confidentially, subject to applicable laws, regulatory requirements and the Group's document retention practices.

Access to whistleblowing records shall be restricted to authorised persons, to be decided by ARMC, on a need-to-know basis.

Records relating to whistleblowing matters shall be used only for legitimate governance, compliance, audit, investigation, review, reporting or regulatory purposes.

13. COMMUNICATION AND AWARENESS

The Group shall make this Policy and the applicable reporting channels reasonably accessible to Directors, officers, employees and, where applicable, relevant stakeholders through appropriate communication channels, including the Group's website.

The Group encourages awareness of this Policy and the reporting channels available for raising concerns in good faith.

Directors, officers and employees are expected to familiarise themselves with this Policy and to act in accordance with its principles.

The Group may provide appropriate guidance, communication or training, where appropriate, to support awareness of ethical conduct, responsible reporting and whistleblower protection.

14. COMPLIANCE AND REVIEW OF POLICY

Directors, officers, employees and, where applicable, third parties are expected to comply with and uphold the principles set out in this Policy.

Any misuse of this Policy, including knowingly false, malicious or bad faith reporting, may be addressed in accordance with the Group's applicable policies, contractual arrangements and relevant laws.

The Group reserves the right to take such action as it considers appropriate in response to any misconduct, wrongdoing, retaliation, breach of confidentiality or abuse of this Policy. This Policy shall be reviewed periodically to assess its effectiveness and, in any event, at least once every three (3) years, or earlier where:

a) there are material changes in applicable laws, regulations or regulatory requirements;
b) there are material changes to the Group's business activities, structure or risk profile;

c) the current Policy or related procedures are found to be inadequate or ineffective; or

d) other circumstances indicate that a review is necessary or appropriate.

Any revision or amendment to the Policy, as proposed by the ARMC shall first be presented to the Board for its approval.

Upon the Board's approval, the said revision or amendment shall form part of the Policy and this Policy shall be considered duly revised or amended.