ARVEX BERHAD

[Registration No. 202501045449 (1646857-P)]

WHISTLEBLOWING

POLICY AND PROCEDURES

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1.0 PURPOSE

Arvex Berhad ("Arvex" or the "Company") and its subsidiaries (collectively, "**Arvex Group**"), is committed to upholding values and highest standard of work ethics for all Employees in line with good corporate governance and business integrity practices.

Arvex Group has adopted a Whistleblowing Policy and Procedures which aims to establish a formal, confidential channel to enable Employees to report in good faith, serious concerns of any Improper Conduct and/or wrongdoing that could adversely impact Arvex Group, its Employees, shareholders, investors, or the public at large without fear of being subject to Detrimental Action.

This policy shall be read alongside with Arvex Group's Anti Bribery and Anti-Corruption Policy, Code of Conduct and Ethics, and other applicable policies and procedures.

2.0 DEFINITIONS

In this Whistleblowing Policy and Procedures, the following terms have the following definitions:

"**Business Associate**" is any third party whether an individual, enterprise, or any form of incorporated legal entity by whatever name who does not have an employment relationship with Arvex Group but some degree of involvement in Arvex Group's business dealings. Business associates provide services to or on behalf of Arvex Group and include but not limited to suppliers, appointed distributors, agents, contractors, logistics service providers, information technology or information system vendors, event management companies, external company secretaries, lawyers and consultants.
"**CCE**" means Arvex Group's Code of Conduct and Ethics;
"**Employees**" means all board of directors, executive officers, members of management, regular employees and contractual employees having employment relationships with Arvex Group, as well as temporary staff and seconded employees working under the control and supervision of Arvex Group;
"**Employee Grievances**" applies to personal dissatisfaction or complaints by Employees that are related to their employment and working conditions unless such conditions are a violation of the Arvex Group's CCE, procedures and policies or endanger the individual's health and safety;
"**Stakeholders**" means third party suppliers, agents, vendors, customers and such other business partner which has direct or indirect business dealings with Arvex Group;
"**Whistleblowing Governance Group**" shall have the meaning described in Section 4;
"**Whistleblowing Investigation Team**" shall have the meaning described in Section 5;
"**Whistleblowing Policy and Procedures**" or "**Policy**" means this whistleblowing policy and procedures, including any subsequent revisions and supplemental guidelines.

3.0 SCOPE AND APPLICATION

This Policy applies to all board of directors, executive officers, members of management, regular employees and contractual employees having employment relationships with Arvex Group, as well as temporary staff and seconded employees working under the control and supervision of Arvex Group. This Policy provides a system that enables Arvex Group's Employees and Stakeholders acting in good faith to raise concerns and disclose actual or potential wrongdoings or misconduct in Arvex Group.

These wrongdoings or misconduct include but are not limited to

(i) violation of Arvex Group's CCE,
(ii) improper or unethical conduct or behavior,
(iii) any irregularities (including financial and operational),
(iv) giving, solicitation or acceptance of bribes,
(v) breach of confidentiality or miscarriage of justice,
(vi) acts that adversely affect the interests or values of shareholders and Stakeholders,
(vii) unauthorized disclosure or sale of company information,
(viii) misuse of position or falsification of reports or documents,
(ix) suspected fraud, theft, embezzlement or misuse of company assets,
(x) improper or undesirable personal behavior or misdeeds which seriously impacts Arvex Group's business or reputation,
(xi) sexual or other forms of harassment in the workplace,
(xii) endangerment of an individual's health and safety
(xiii) failure to comply with legal or regulatory requirements, and
(xiv) attempts to cover or conceal any of the aforementioned.

Employees and Stakeholders are encouraged to report to relevant authorities of the Company about possible wrongdoings or misconduct set out above.

Employees and Stakeholders who raise their concerns in good faith and with a reasonable belief that the information and any allegation is true in accordance with this Policy are protected from reprisals within the limits of the law and assured that all reported cases will be objectively investigated on a best effort basis and appropriate remedial measures taken where warranted.

This Policy is not intended to restrict or otherwise govern legal rights and obligations which Employees and Stakeholders have, or may have, in relation to the subject matter of the whistleblowing report.

This Policy is not intended for Employees to lodge Employee Grievances unless such grievances fall within the wrongdoings and misconduct set out above. Reporting of Employee Grievances or lodgement of appeals on disciplinary procedures can be made through Arvex Group's Head of Human Resource Department.

Employees and Stakeholders should exercise due care to ensure that the information in their whistleblowing report is accurate and truthful.

No action will be taken against Employees or Stakeholders who make an allegation in good faith and with a reasonable belief that the information and any allegation is true which is not confirmed by subsequent investigation. However, Employees and Stakeholders are reminded that the

protection from reprisals set out in this Policy may be revoked if Employees and Stakeholders misuse or abuse this Policy by making false, frivolous, malicious or vexatious allegations.

4.0 HOW TO MAKE A WHISTLEBLOWING REPORT

Employees and Stakeholders should report their concern at the earliest opportunity so that corrective action can be taken as soon as possible. Improper activities disclosures, including those relating to financial reporting, unethical or illegal conduct, and employment-related concerns may be reported directly to the Chairman of Audit Committee ("AC") or Independent Directors ("ID") at:

Address: Wisma Pang Cheng Yean, Lot 5205C,
Jalan Perindustrian Balakong Jaya 1/3,
Kawasan Perindustrian Balakong Jaya,
43300 Seri Kembangan, Selangor
E-mail: whistle@arvex-my.com

Disclosures can be verbal, electronically or in writing and forwarded in a sealed envelope to the abovementioned contact person(s) labelling with a legend such as *"To be opened by the Chairman of AC or* ID *only"*.

The monitoring and execution of this Policy will be placed under the supervision of the Whistleblowing Governance Group comprising the following:
(i) Members of Arvex Group's Audit Committee; and
(ii) Managing Director of Arvex Group.

The Audit Committee Chairman shall be the chair for the meeting of the Whistleblowing Governance Group where a quorum of no less than two (2) members is present, and in his absence, another member of the Audit Committee shall be the chair. Where any member of the Whistleblowing Governance Group is the subject of the investigation, the members will be reclused from attending any meeting of the Committee.

Employees and Stakeholders making a whistleblowing report are encouraged to disclose their
(i) full name,
(ii) NRIC and/or Employee Number (if applicable), as well as
(iii) contact details such as telephone number and email address.

This will enable Arvex Group to accord the person making the whistleblowing report necessary protection under this Policy and also obtain more details pertaining to the whistleblowing report.

Notwithstanding the above, whistleblowing reports may be made on an anonymous basis. However, natural justice usually requires that the details and identity of the Employee or Stakeholder submitting the whistleblowing report be disclosed in any disciplinary investigation or action to be taken against the person(s) who is a subject of the complaint in the whistleblowing report.

Anonymous whistleblowing reports will therefore be considered at the discretion of the Whistleblowing Governance Group.

In exercising this discretion, the Whistleblowing Governance Group will consider:
(i) the seriousness of the issues raised,
(ii) credibility of the whistleblowing report, and
(iii) likelihood of confirming the allegation from the relevant sources.

Whistleblowing reports should include the following disclosures:
(i) background and history of the concern (giving relevant dates),
(ii) credible reasoning/argument for the concern or sufficient evidence such as documents, images, footages, audio, email, text messages, etc, and
(iii) identity of the person(s) committing the alleged wrongdoing.

Insufficient details in the whistleblowing report may impede the investigation and resolution of the concerns raised.

Nonetheless, regardless of anonymity, all whistleblowing reports shall be treated fairly and without prejudice.

5.0 WHISTLEBLOWING INVESTIGATION

Upon receipt of a whistleblowing report, the Whistleblowing Governance Group will as soon as practicable establish a Whistleblowing Investigation Team comprising appropriate and suitably qualified personnel to investigate the concerns disclosed in the whistleblowing report in a fair and objective manner and at its discretion, consider involving any other or additional officer of Arvex Group and/or Committee and/or an outside agency for the purpose of investigation. However, in the event any member of the Whistleblowing Investigation Team is of the opinion that his/her participation in the investigation may be prejudicial or he/she may not be able to discharge his/her duties in a fair and objective manner, such member is obligated to exclude himself/herself from the investigation by giving fair notice to the Whistleblowing Governance Group.

The investigation by itself would not tantamount to an accusation and is to be treated as a neutral fact-finding process. If the Whistleblowing Investigation Team finds that the alleged wrongdoing or misconduct is true, Arvex Group will take appropriate actions including disciplinary action, termination of contract and establishing new controls to prevent recurrence of the wrongdoing or misconduct in Arvex Group.

A member of the Whistleblowing Governance Group or an officer appointed by the Whistleblowing Governance Group will within 10 calendar days, contact the person who submitted the whistleblowing report to:
(i) acknowledge that the report has been received, and
(ii) indicate how the report will be dealt.

The Whistleblowing Governance Group is not obliged to contact the persons who submitted the whistleblowing report anonymously, exclude contact details or do not report in good faith.

The Whistleblowing Governance Group will keep a record of all steps taken in response to each whistleblowing report received as well as how the concerns raised were resolved.

The Whistleblowing Governance Group will report their findings to the Audit Committee and Board of Directors.

In cases of suspected criminal activity, including but not limited to fraud, it may be referred to the police at any stage of the investigation and will then be investigated by an external investigator.

6.0 CONFIDENTIALITY AND SAFEGUARDS

The identity of the Employee or Stakeholder who submitted the whistleblowing report may be kept confidential so long as it does not impede or frustrate investigation. All whistleblowing reports will be treated as confidential to the extent reasonably practicable.

The investigation process may reveal the source of the information and the Employee or Stakeholder who raised the concern may be required to provide a statement as part of the evidence.

This Policy offers protection within limits of the law and to the extent reasonably practicable to Employees and Stakeholderswho submit whistleblowing reports internally in good faith, even if the allegations prove to be unfounded or mistaken.

These Employees and Stakeholders will be appropriately protected from internal disciplinary actions (if applicable), dismissal, harassment, victimization or informal pressures.

No protection from internal disciplinary action will be offered if Employees do not adhere to the procedures for whistleblowing and disclosures in this Policy.

7.0 MONITORING AND PERIODIC REVIEW OF POLICY

The Whistleblowing Policy and Procedure will be reviewed periodically or as and when necessary to ensure that it continues to remain relevant and appropriate.

This Whistleblowing Policy and Procedure has been approved and adopted by the Board on 27 August 2026.