DELEUM

WHISTLEBLOWING POLICY

DELEUM BERHAD and its subsidiaries ("DELEUM") are fully committed to conducting its business with the highest integrity.

The objective of this Policy is to provide an avenue for all employees of Deleum, third parties employed or engaged by the Group, and members of the public to disclose any wrongdoing and provide assurance of protection in accordance with this Policy.

Any person may lodge a report if he/she is aware of any instances of improper conduct or wrongdoing, including but not limited to the following:

- Any form of financial crime, including fraud.
- Misappropriation of assets.
- Harassment.
- Criminal breach of trust.
- Illicit and corrupt practices.
- Questionable and improper accounting.
- Misuse of confidential information.
- Acts or omissions which are deemed to be against the interest of the Company, laws, regulations or public policies.
- Giving false or misleading information including suppression of any material facts or information.
- Danger to health and safety or to the environment.
- Breaches of Deleum's Policies.
- Deliberate concealment of any of the above matter or other acts of wrongdoing.

DELEUM requires its employees and business associates within its business activity to adhere to this Policy. Any violation of this Policy may lead to legal prosecution and will result in appropriate disciplinary actions in line with the Company's policies, procedures, directives and guidelines.

DELEUM promotes transparency and integrity, encouraging all employees and interested parties to report any improper conduct or malpractice within the Group in good faith, in confidence, and without fear of reprisal at whistle@deleum.com or WBChairPerson@deleum.com.

RAMANRAO BIN ABDULLAH
GROUP CHIEF EXECUTIVE OFFICER
9 June 2026

Revision 2