



DELEUM

INTEGRATED MANAGEMENT SYSTEM

PROCEDURE FOR WHISTLEBLOWING

Document No.: DB-ABMS-03

| | Prepared by: | Reviewed by: | Approved by: |
|---------------------|--|---|----------------------------------|
| Name: | Mohd Yasin Abd Fatah Norarifa A.Rahman | Desmond Ooi Hong Keat | Ramanrao Abdullah |
| Designation: | Manager Corporate Compliance, Sustainability & Risk Assistant Manager Corporate Compliance, Sustainability & Risk | General Manager Corporate Compliance, Sustainability & Risk | Group Chief Executive Officer |

| | | |
|---|-------------------------------------|----------------------------------|
| INTEGRATED MANAGEMENT SYSTEM (37001) | PROCEDURE FOR WHISTLEBLOWING | Doc No.: DB-ABMS-03 |
| | | Rev. No.: 3 |
| | | Rev. Date: 13 May 2026 |

| TABLE OF CONTENTS | | PAGE |
|--------------------------|---|-------------|
| SECTION 1.0 | OBJECTIVE | 3 |
| SECTION 2.0 | SCOPE | 3 |
| SECTION 3.0 | REFERENCE | 4 |
| SECTION 4.0 | DEFINITIONS | 4 |
| SECTION 5.0 | RESPONSIBILITIES | 5 |
| SECTION 6.0 | PROCEDURE | 5 |
| 6.1 | Confidentiality | 5 |
| 6.2 | Reporting in good faith and assurance against reprisal and/or retaliation | 5 |
| 6.3 | Protection to Whistleblower | 6 |
| 6.4 | Reporting procedure | 7 |
| 6.5 | Notification of investigation outcome | 8 |
| 6.6 | Reporting and retention of reports and investigations | 8 |
| 6.7 | Revision | 8 |
| SECTION 7.0 | RECORD | 9 |
| SECTION 8.0 | REVISION HISTORY | 9 |

| | | |
|---|-------------------------------------|----------------------------------|
| INTEGRATED MANAGEMENT SYSTEM (37001) | PROCEDURE FOR WHISTLEBLOWING | Doc No.: DB-ABMS-03 |
| | | Rev. No.: 3 |
| | | Rev. Date: 13 May 2026 |

1.0 OBJECTIVE

- 1.1** The objective of this Procedure 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 Procedure.
- 1.2** At Deleum, we are committed to identifying, dealing with and rectifying any improper conduct that can potentially harm the Company including its employees and reputation. We want to embed a culture across the Group where wrongdoing is not tolerated and when reported, will be quickly and efficaciously addressed.

2.0 SCOPE

- 2.1** The Whistleblowing Procedure is applicable across the Group and not to invalidate the Grievance Procedure and/or Conduct and Disciplinary Policy but to provide alternative means for employees and members of the public to raise a concern outside the normal reporting channels.
- 2.2** This Procedure is not applicable to personal grievances concerning an individual's terms and conditions of employment, or other aspects of working relationship, complaints of bullying / disciplinary matters. Such complaints should be dealt under the existing Human Resource policies and procedures.
- 2.3** 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;

| | | |
|---|-------------------------------------|----------------------------------|
| INTEGRATED MANAGEMENT SYSTEM (37001) | PROCEDURE FOR WHISTLEBLOWING | Doc No.: DB-ABMS-03 |
| | | Rev. No: 3 |
| | | Rev. Date: 13 May 2026 |

- Danger to health and safety or to the environment;
- Breaches of Deleum’s policies; or
- Deliberate concealment of any of the above matters or other acts of wrongdoing.

3.0 REFERENCE

ISO 37001:2025 Anti-Bribery Management System - Standard
MS ISO 37002:2021 Whistleblowing Management System – Guidelines

4.0 DEFINITIONS

| | |
|--------------------------------------|--|
| ABMS | Anti-Bribery Management System |
| BRIC | Board Risk and Investment Committee |
| DB | Deleum Berhad |
| Detrimental | Threatened, proposed or actual, direct or indirect act or omission that can result in harm to Whistleblower or other relevant interested parties, related to the Whistleblower |
| External parties | Any external individual or organisation with whom Deleum Group has, or plans to establish, some form of business relationship. This includes (but not limited to) existing or prospective agents, representatives, intermediaries, joint venture partners, customers, consultants, advisers, contractors, subcontractors, vendors and service providers. |
| Group | Deleum Berhad and its group of Companies |
| Investigation | Systematic, independent and documented process for establishing facts and evaluating them objectively if wrongdoing has occurred, is occurring or is likely to occur and its extent |
| Whistleblower | Any person who lodge a report if he/she is aware of any instances of improper conduct or wrongdoing |
| Whistleblowing | Reporting of suspected improper conduct or wrongdoing |
| Whistleblowing Committee Secretariat | Corporate Compliance, Sustainability & Risk |
| Wrongdoing | Action(s) or omission(s) that can cause harm |

| | | |
|---|-------------------------------------|----------------------------------|
| INTEGRATED MANAGEMENT SYSTEM (37001) | PROCEDURE FOR WHISTLEBLOWING | Doc No.: DB-ABMS-03 |
| | | Rev. No.: 3 |
| | | Rev. Date: 13 May 2026 |

5.0 RESPONSIBILITIES

5.1 This Procedure extends across all of Deleum Group's business dealings and in all countries in which the Group operates. All persons covered by this Procedure, in discharging their duties on behalf of Deleum Group, are required to comply with not only the Malaysian laws and regulations but also the laws and regulations applicable in the location of the business activities, and in particular with respect to anti-bribery and corruption laws, rules and regulations.

6.0 PROCEDURE

6.1 CONFIDENTIALITY

All reports or disclosures of the Whistleblower shall be kept confidential and shall only be revealed on a need-to-know basis or if required by law, the courts or authorities. The identity and particulars of the Whistleblower shall be kept private and confidential unless he/she chooses to reveal his/her identity. In such event, written permission will be obtained from the Whistleblower before information is released.

6.2 REPORTING IN GOOD FAITH AND ASSURANCE AGAINST REPRISAL AND/OR RETALIATION

The Whistleblower shall act in good faith and have reasonable grounds when making a protected disclosure. The disclosure should be accurate and factual and not being made with malicious intent, based on office gossip or made for the purposes of personal advantage or gain. Appropriate action will be taken against the Whistleblower if his/ her allegations are found to be frivolous, malicious or vexatious or if he/she has participated in the wrongdoing.

| | | |
|---|-------------------------------------|----------------------------------|
| INTEGRATED MANAGEMENT SYSTEM (37001) | PROCEDURE FOR WHISTLEBLOWING | Doc No.: DB-ABMS-03 |
| | | Rev. No.: 3 |
| | | Rev. Date: 13 May 2026 |

6.3 PROTECTION TO WHISTLEBLOWER

A Whistleblower will be accorded with the necessary protection against any detrimental actions or unfair treatment for disclosing any improper conduct committed or about to be committed within Deleum, provided that the disclosure is made in good faith. Such protection is provided even if the investigation later reveals that the Whistleblower is mistaken as to the facts and the rules and procedures involved.

The protection to the Whistleblower can be revoked under the following circumstances, among others:

- The Whistleblower participated in the improper conduct;
- The Whistleblower wilfully discloses a false statement;
- The disclosure is frivolous or vexation;
- The disclosure is made with malicious intent;
- The disclosure of improper conduct is made solely or substantially with the motive of avoiding dismissal or other disciplinary action; or
- The Whistleblower commits an offence in the course of making the disclosure or providing further information.

A Whistleblower may seek protection from any other enforcement agencies and any Federal or State Government departments or other persons as the enforcement agency deems appropriate.

Any party that retaliates against the Whistleblower who has reported a wrongdoing in good faith may be subjected to appropriate action, up to and including legal action, where applicable.

| | | |
|---|-------------------------------------|----------------------------------|
| INTEGRATED MANAGEMENT SYSTEM (37001) | PROCEDURE FOR WHISTLEBLOWING | Doc No.: DB-ABMS-03 |
| | | Rev. No: 3 |
| | | Rev. Date: 13 May 2026 |

6.4 REPORTING PROCEDURE

Whistleblower shall report any wrongdoing via one of the following channels:

- Email to whistle@deleum.com
The Whistleblowing Committee will have direct access to this email.
- Email to WBChairPerson@deleum.com
Only the Whistleblowing Committees Chairman will have direct access to this email.
- Letters/documents/reports (in sealed envelope with labelled “STRICTLY PRIVATE AND CONFIDENTIAL TO BE OPENED BY THE ADDRESSEE ONLY”) to be addressed to:
Whistleblowing Committee Chairman
C/o Corporate Secretarial Department,
No. 2, Jalan Bangsar Utama 9, Bangsar Utama,
59000 Kuala Lumpur.

Disclosure should include the following details:

- Name, designation, current address and contact numbers
- Basis or reasons of his/her concerns
- Nature of wrongdoing
- Date and time
- Place of its occurrence
- The identity of the alleged wrongdoers
- Particulars of witnesses, if any
- Particulars/ documentary evidence.

(Refer to Appendix 1 – Whistleblowing Lodgement Form)

Any employee or member of the public who wishes to report improper conduct may remain anonymous. The Whistleblowing Committee reserves the right to evaluate whether should the Protected Disclosure warrant any investigation.

The Whistleblowing Committee Secretariat who is also custodian of Procedure will act as the coordinator on behalf of the Whistleblowing Committee which include the safekeeping of the evidence until the completion of the investigation process.

| | | |
|---|-------------------------------------|----------------------------------|
| INTEGRATED MANAGEMENT SYSTEM (37001) | PROCEDURE FOR WHISTLEBLOWING | Doc No.: DB-ABMS-03 |
| | | Rev. No: 3 |
| | | Rev. Date: 13 May 2026 |

6.5 NOTIFICATION OF INVESTIGATION OUTCOME

The Whistleblower will be accorded the privilege to be notified by the Whistleblowing Secretariat / custodian of this Procedure on the outcome of the disclosure upon the completion of the investigation procedures.

6.6 REPORTING AND RETENTION OF REPORTS AND INVESTIGATIONS

The Whistleblowing Committee Secretariat of this Procedure shall maintain a log of all reports, tracking the receipt, investigation and resolution of these reports and shall prepare a periodic summary thereof for the Chairman of BRIC. The BRIC shall be updated as and when there are cases reported.

6.7 REVISION


Deleum Berhad reserves the right to amend or modify this Procedure at any time without assigning any reason whatsoever. However, no such amendment or modification will be binding on Whistleblowers unless the same is notified to the Whistleblowing Procedure in writing.

This document shall be published on Deleum Berhad's website for external parties and the public to be made aware of the Procedure and the available reporting channels to raise concerns with Deleum Berhad. Should there be any concern or inquiry in regard to the Procedure or the specific process, then those can be channeled to the custodian of this Procedure.

This Procedure may be reviewed and updated from time to time while any revision or amendment to this Procedure will be subject to the approval of the Group Chief Executive Office.

| | | |
|---|-------------------------------------|----------------------------------|
| INTEGRATED MANAGEMENT SYSTEM (37001) | PROCEDURE FOR WHISTLEBLOWING | Doc No.: DB-ABMS-03 |
| | | Rev. No.: 3 |
| | | Rev. Date: 13 May 2026 |

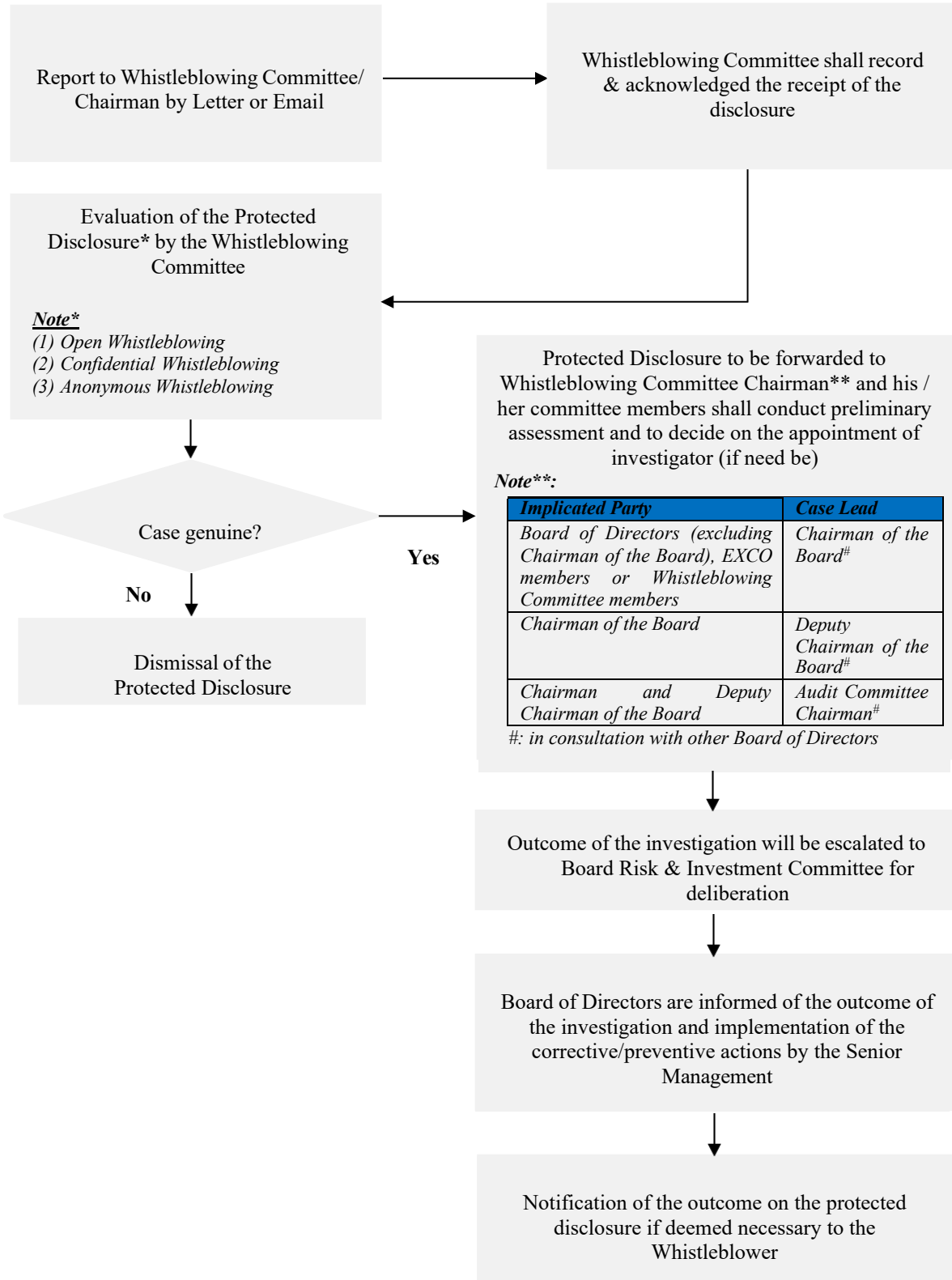
7.0 RECORDS

| Forms Number | Forms Title | Records Year; Revision | Insert Forms |
|---------------|-------------------------------|---------------------------|--|
| DB-ABMS-03-01 | Whistleblowing Lodgement Form | 5 years, Rev 1 |  Whistleblowing Lodgment Form.pdf |

8.0 REVISION HISTORY

| Revision Number | Revised By | Date | Approved by | Date | Sheet Name | Description of Change |
|-----------------|----------------------|------------------|--------------|------------------|------------|--|
| 1 | Nur Ainil Hawa | 15 December 2023 | Rao Abdullah | 15 December 2023 | DB-ABMS-03 | Initial release of procedure for Whistleblowing |
| 2 | Norarifa A.Rahman | 20 May 2025 | Rao Abdullah | 27 May 2025 | DB-ABMS-03 | Inserting additional email for whistleblowing channel in the Procedure and form |
| 3 | Mohd Yasin Abd Fatah | 23 April 2026 | Rao Abdullah | 13 May 2026 | DB-ABMS-03 | <ol style="list-style-type: none"> 1. Alignment and standardization to the newly revised ISO 37001:2025 standard. 2. Alignment of approval authority for this Procedure revision with the Board Charter. 3. Change of 'Board Risk Committee' to 'Board Risk & Investment Committee' |

WHISTLEBLOWING PROCESS FLOW



| | | |
|---|-------------------------------------|----------------------------------|
| INTEGRATED MANAGEMENT SYSTEM (37001) | PROCEDURE FOR WHISTLEBLOWING | Doc No.: DB-ABMS-03 |
| | | Rev. No.: 2 |
| | | Rev. Date: 20 May 2025 |

**APPENDIX 1
WHISTLEBLOWING LODGEMENT FORM**

| <i>Information of Person(s) Reporting</i> | | | |
|---|--|--------------------------|--|
| Name (Not Mandatory) | | | |
| Contact Number (Not Mandatory) | | Email (Not Mandatory) | |
| Company Name (Not Mandatory) | | | |
| <i>Allegation Information</i> | | | |
| Name of Alleged Person | | | |
| Designation of Alleged Person | | Department | |
| Company Name | | | |
| Incident Date | | Incident Time | |
| Incident Location | | | |
| Type of Allegation | <input type="checkbox"/> Fraud / Corruption / Bribery <input type="checkbox"/> Mismanagement / Abuse of Power <input type="checkbox"/> Compliance Violations <input type="checkbox"/> Others (please specify) | | |
| Allegation Details | | | |
| Estimated Value Involved (Amount) | | | |
| Other Parties Involved | | | |
| Preferred method of communication and details (Not Mandatory)) | <input type="checkbox"/> Phone: _____ <input type="checkbox"/> Email: _____ | | |

Please attach this form in your email to whistle@deleum.com (Whistleblowing Committee) or WBChairPerson@deleum.com (Whistleblowing Committee Chairman) together with relevant supporting documents.