



A-RANK BERHAD

Registration No: 200301031200 (633621-X)
(Incorporated in Malaysia)

WHISTLEBLOWING POLICY

(v3-2025-Approved by Board on 24 June 2025)

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APPENDIX 1 - WHISTLEBLOWING FORM

1. OBJECTIVE AND SCOPE

This Policy is designed with the objectives to:

- (a) support A-Rank's commitment to uphold high standard of corporate governance, business integrity and accountability;
- (b) serve as an internal and confidential platform for directors, employees and stakeholders of the Group to report or disclose suspected or actual wrongdoings; and
- (c) provide a fair, transparent and confidential process for managing whistleblowing concerns in accordance with applicable laws and best practices..

This Policy applies to all companies within the A-Rank Group ("the Group"), including Employees (permanent, contract, part-time or temporary), Directors, Shareholders, Consultants, Vendors, Contractors, Agents, Business partners, and any other stakeholders with a business relationship with the Group.

Wrongdoing or improper conduct under this Policy includes, but is not limited to:

- Fraudulent, theft, or embezzlement;
- Bribery, corruption or blackmail;
- criminal breach of trust or cheating;
- failure to comply legal requirement or regulatory obligation;
- miscarriage of justice;
- endangerment of an individual's safety and health;
- misuse of company resources and assets;
- misappropriation of monies, forgery, cheating and breach of trust;
- sexual harassment or other workplace misconduct; and
- concealment of any of the above.

DEFINITIONS

a) Whistleblowing

The act of disclosing information, in good faith, regarding suspected wrongdoing or improper conduct within the Group.

b) Whistleblower

Any individual (employee or stakeholder) who makes a report under this Policy in good faith and with reasonable belief that the information disclosed is true.

2. PRINCIPLES

The principles underpinning the policy are as follows:

(a) Fairness and confidentiality

All whistleblowing disclosures will be treated in a fair and confidential manner. The identity of the whistleblower will be kept confidential unless required by law or with the whistleblower's consent.

(b) Protection from Retaliation

A whistleblower who raises a concern in good faith will be protected against retaliation, reprisal, discrimination, or disciplinary action, even if the disclosure turns out to be unsubstantiated.

(c) Good Faith and Accountability

While genuine concerns are encouraged, frivolous, malicious, or knowingly false reports are strictly prohibited. Disciplinary or legal action may be taken against individuals who knowingly make false allegations.

3. REPORTING PROCEDURES

3.1 How to Report

Disclosures can be made in the following forms:

Written: By email, letter, or electronic form;

Verbal: Through an in-person meeting (to be recorded in writing and signed by both parties).

Report content shall include the following information:

- Whistleblower name and contact details;
- Details of concern matter such as date, place and time of occurrence;
- Names of individuals involved or suspected;
- Supporting evidence or useful information;
- Names of any witnesses (if applicable) and
- Other relevant information

Standard Whistleblower Reporting Form may be used and attached as Appendix 1.

3.2 Reporting Anonymously

Anonymous disclosures are allowed but may limit the effectiveness of investigation.

Whistleblowers are encouraged to provide sufficient information to support a credible review of the case.

The whistleblower's identity will not be disclosed without prior consent, unless required by law. The Company undertakes to treat all whistleblowing in a confidential and sensitive manner and to protect the identity of the whistleblower.

3.3 Reporting Channels

Reports should be submitted to any of the following authorised persons:

- Mr Leow Vinken (Executive Director) - vinken@formosa.com.my
- Mr Gan Choon Sun (Executive Director) - csgan@formosa.com.my
- Mr Tan Wan Lay (Managing Director) - wltan@formosa.com.my

If the report involves an Executive Director or the whistleblower believes the matter requires higher-level attention, the report may be directed to:

- Mr Hong Cheong Liang (Audit Committee - Chairman) - hcl.cpa@gmail.com

3.4 Accessibility

This Policy shall be made publicly accessible on the Company's website and communicated to all employees and stakeholders to ensure awareness.

4. HANDLING OF WHISTLEBLOWING AND ACTION

- All reported matters will be reviewed within a reasonable timeframe, and after due consideration and inquiry, a decision will be made whether to proceed with further action;
- The Managing Director or Executive Director or specific person(s) appointed by the Audit Committee shall establish an Investigation Committee;
- The Investigation Committee will collect facts through via interviews with all relevant witnesses, document reviews, and other means as appropriate;
- Whistleblowers are expected to cooperate in the investigation process. Disciplinary or legal action may be taken against individuals who provide false information or fail to cooperate; and

(e) Upon conclusion of the investigation, the necessary corrective or disciplinary actions will be taken, and a report will be submitted to the Audit Committee and/or the Board, if appropriate.

5. MONITORING AND OVERSIGHT

The Audit Committee shall be responsible for:

- Overseeing the implementation of this Policy;
- Ensuring its effectiveness and alignment with regulatory requirements;
- Reviewing any reports of material concern received through this channel;
- Recommending improvements or corrective measures, if necessary.

6. REVIEW

This Policy shall be reviewed periodically and may be amended by the Board of Directors as necessary to ensure continued relevance, effectiveness, and compliance with applicable laws and regulations.

This policy was approved by the Board of Directors on 24 June 2025.

A. DISCLOSURE DETAILS

1. WHISTLEBLOWER INFORMATION

Full Name : _____
NRIC / Passport No : _____
Email Address : _____
Position/Relationship : _____
Company/Department : _____
Relationship with A-Rank Group : _____
(If not employee)

Note: It is necessary to provide your name and contact number so that we can contact you for additional information of the reported concern

2. DETAILS OF INCIDENT/CONCERN (You may use additional sheets if necessary)

Date : _____
Time : _____
Location/Department : _____
Person(s) Involved : _____
Witness(es), if any : _____
Description of the Incident/Concern : _____

(Provide a detailed description of the misconduct or improper activity. Include facts, relevant events, and sequence of events. Attach any supporting documents or evidence where available.)

3. SUPPORTING INFORMATION TO ASSIST INVESTIGATIONS

(Please attach supporting evidence to substantiate your disclosure and assist in investigation. You may use additional sheets for additional witnesses or supporting evidence if necessary)

Witness: Name : _____
Department : _____
Supporting Evidence : _____

B. REPORTING TO OTHER PARTIES

1. Have you raised your incident/concern to any other person/department/authority?

(Tick whichever applicable) Yes No

If yes, please state the person/department/authority the report was made/lodged and insert the date of the report. You may attach a copy of the report made.

C. DECLARATION

I hereby declare that all information provided herein are made voluntarily and are true to the best of my knowledge, information and belief. I do understand that false or malicious allegations may result in disciplinary or legal action and A-Rank Group shall use the information and materials provided herein throughout the process in accordance with the Group **WHISTLEBLOWING POLICY**.

(Signature of Whistleblower)

Name:
Date:

(For anonymous reporting, leave this section blank.)