

IMASPRO CORPORATION BERHAD and its subsidiaries

Whistle Blowing Policy

IMASPRO CORPORATION BERHAD [Registration No. 200401019024 (657527-H)] WHISTLE BLOWING POLICY

1. INTRODUCTION

Imaspro Corporation Berhad (“Company”) and its subsidiaries (collectively referred to the “Group”) is committed to upholding values and highest standard of work ethics for all directors, managers and employees in line with good corporate governance and business integrity practices.

The Group has adopted whistle-blowing policy (“Policy”) to provide an avenue for the employees of the Group and members of the public to raise genuine concerns about any wrongdoing or improper conduct involving the Group and its directors or employees.

2. OBJECTIVES

The objective of this Policy is to encourage reporting of any suspected fraud, corruption, conduct or inappropriate behavior in the Group. The Policy provides an avenue for all employees, agents, vendors, contractors, suppliers, consultants, customers and other stakeholders to raise concerns about any improper conduct without fear of retaliation and to offer protection for the reporter who reports such allegations. This will strengthen the accountability and transparency in the business affairs of the Group.

3. TYPE OF IMPROPER CONDUCT

The following shall constitute “Reportable Misconduct” under whistle-blowing policy but are not limited to the followings:

- a. Fraud, misappropriation of funds or assets
- b. Misconduct such as bribery, corruption or blackmail
- c. Violation of code of conduct, procedures or policies
- d. Improper or unethical conduct or behavior
- e. Conflict of interest
- f. Theft or embezzlement of funds or assets
- g. Abuse of power or position
- h. Breach of confidentiality
- i. Criminal breach of trust
- j. Failure to comply with any legal obligations or breach of internal control, statutory laws and regulations
- k. Danger to health and safety of any employee of the Group or any other individual
- l. Sexual harassment

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4. WHISTLE –BLOWING CHANNEL

The channel of reporting is through filling in the Whistle Blower Report Form published on the Company’s website www.imaspro.com. The Group shall not entertain any anonymous whistle-blowing. However, the Group reserves the right to investigate any anonymous report.

5. PROTECTION FOR WHISTLE-BLOWER

The Group is committed to ensuring confidentiality in respect of all matters raised under this Policy and those who lodge a report in good faith.

The confidentiality of the identity of the whistle-blower will be ensured and protected unless otherwise required by law. The Group assures that all reports will be treated in the strictest of confidence and will be promptly investigated.

This Policy provides assurance that the whistle-blower, if an employee of the Group, shall be protected against retaliation and immunity from disciplinary action from the whistle-blower’s immediate supervisor or department/division head or any other person exercising power or authority over the whistle-blower in his/her employment. However, whistle-blowers making a report in bad faith or based on unfounded allegations or containing trivial and malicious claims may be subjected to disciplinary actions by the Group.

The Board of directors (“Board”) will review this Policy from time to time and make any necessary amendments to ensure it remains consistent with the Board’s objectives, current law and practices.

This Policy was approved by the Board on 27 August 2025.