

WHISTLEBLOWING POLICY

Whistleblowing Policy is aimed to provide an avenue for all interested parties of the Water Engineering Technology Sdn. Bhd. ("WET"), which refers to directors (both executive and non-executive), employee (e.g. permanent, fix-term contract, part-time and interns) and external parties (e.g. sub-contractor, partners, business associates and any third parties who may have a business relationship with the WET who voluntarily come forward to report or disclosed information on any wrongdoing, malpractice, improper conduct (as defined under the Whistleblower Protection Act 2020) and corruption related activities.

POLICY STATEMENT

It is the WET's policy that whistleblowing is pivotal aspect of accountability and transparency mechanism to encourage all interested parties to raise legitimate concerns in a responsible and effective manner about possible improprieties in matters and of financial reporting, compliance and other related malpractice at the earliest opportunity, without fear or relationship i.e. discrimination, harassment, penalized, victimization or vengeance.

OBJECTIVE

The policy is designed to:-

- a. Ensure no whistleblower feel disadvantage in raising legitimate concerns.
- b. Provide a transparent, confidential, and fair process for dealing with the legitimate concerns.
- c. Provide an avenue for interested parties to raise legitimate concerns which could include :-
 - I. Financial malpractice or impropriety or fraud;
 - II. Failure to comply with legal and regulatory obligations;
 - III. Malpractice of health and safety or to the environment and the cover-up of any of these in workplace;
 - IV. Criminal activity, negligence, breach of contract and law;
 - V. Bribery and corruption;
 - VI. Improper conduct or unethical behavior;
 - VII. Any other malpractice matters which might cause financial and/or non-financial loss to the WETSB, including demeaning the WETSB's reputation
 - VIII. Concealment of any or a combination of the above.
- d. Ensure that interested parties can raise legitimate concerns without fear of retribution. The legitimate concerns raised may be investigated separately where it might lead to the invocation of other disciplinary procedure. All legitimate concerns raised will be treated fairly.

DISCLOSURE CHANNELS AND PROCEDURE

All disclosures are to be channeled in accordance with the procedures as provided under this policy.

Company regulators:

- a. By email: wetsb-integrity@wetsb.com
- b. By mail or hand-delivery with sealed enveloped marked "Strictly Private and Confidential"

Integrity Unit,
Water Engineering Technology Sdn. Bhd.,
No. 20, Jalan Astaka U8/83, Seksyen U8, Bukit Jelutong,
40150 Shah Alam, Selangor.

WET reserves the right to amend this policy from time to time.

WATER ENGINEERING TECHNOLOGY SDN BHD


TAN SWEE HING

CHIEF OPERATING OFFICER/ DIRECTOR

DATE: 1st DECEMBER 2025



Water Engineering Technology Sdn. Bhd.