SCA SOLUTIONS BERHAD

(Company Registration No. 202501047718 (1649126-A))
(Incorporated in Malaysia)

WHISTLEBLOWING POLICY AND PROCEDURES

(Version: 1.0)
(Approved by the Board of Directors of the Company on 13 January 2026)

1. INTRODUCTION

All stakeholders (Including but not limited to, employees, customers, suppliers, government bodies and financial institutions) are encouraged to raise genuine concerns regarding possible improprieties in financial reporting, regulatory compliance and/or other form of wrongdoings or malpractices at the earliest opportunity and through appropriate channels within **SCA SOLUTIONS BERHAD** ("the Company") and its subsidiary (collectively, "the Group"). This Whistleblowing Policy and Procedures ("this Policy & Procedures") is established with reference to the Whistleblower Protection Act 2010, with necessary adaptations to promote and facilitate good-faith disclosures by stakeholders.

This Policy and Procedures is designed to:

a) Support the Company's values and code of ethics and conduct;

b) Ensure stakeholders can raise genuine concerns without fear of reprisals and safeguard such person's confidentiality;

c) Protect a whistleblower from reprisal consequent to making a genuine disclosure;

d) Provide a transparent and confidential process for dealing with concerns. This policy not only covers possible improprieties in matters of financial reporting, but also:

- Fraud;
- Corruption, bribery or blackmail;
- Criminal offences;
- Failure to comply with a legal or regulatory obligation;
- Miscarriage of justice;
- Endangerment of an individual's health and safety; and
- Concealment of any, or a combination, of the above.

2. PRINCIPLES

The principles underpinning the Policy and Procedures are as follows:

a) internal procedures to facilitate necessary whistleblowing, in a timely and responsible manner, are in place and made known to all stakeholders of the Group;

2. PRINCIPLES (Cont'd)

b) all disclosures will be treated fairly and properly, and addressed in an appropriate and timely manner;

c) the Group will not tolerate harassment or victimisation of whistleblower raising a genuine concern;

d) the identity and personal information of the whistleblower will be protected and kept confidential, unless otherwise required by law;

e) the whistleblower and the alleged wrongdoer will be treated fairly. The whistleblower will be informed of the status of his/her disclosure and the alleged wrongdoer will be given an opportunity to respond to all allegations at an appropriate time;

f) personal information, including the identity, of the alleged wrongdoer shall only be revealed for the sole purpose to carry out investigation on strictly 'need-to-know' basis or required by law; and

g) the Company will ensure no one will be at risk of suffering some form of reprisal as a result of raising a genuine concern. The Company, however, does not extend this assurance to someone who maliciously raises a matter he knows is untrue.

3. COVERED CONCERNS

A disclosure relating to, but not limited to, either of the following concerns or wrongdoings by any stakeholders in the conduct of the business shall be reported:

a) corruption, bribery and fraud (including financial statement fraud);

b) criminal offence or any breach of the laws of Malaysia;

c) acceptance of gifts/ favour beyond the threshold allowed by the Group;

d) misuse and/or misappropriation of the company's funds or assets;

e) impropriety (including financial and operational, etc.) within the Group;

f) gross mismanagement within the company (including serious potential breach to the interest of society and environment);

g) breach of Code of Conduct of the Company, including sexual, physical or other abuse of human rights; and

h) act or omission jeopardising the health and safety of the company's employees or the public.

4. REPORTING PROCEDURE

If any stakeholder believes reasonably and in good faith that malpractices exist in the Group, the stakeholder should report this immediately to the Head of Department.

Stakeholder concerned about speaking to another stakeholder can communicate directly, in confidence, to the Audit and Risk Management Committee ("ARMC") Chairman by email of his/her concern by completing the **Whistleblowing Form** as per Appendix 1.

The concerns reported to the ARMC Chairman will be managed by the ARMC Chairman and he/she shall have the right to decide, depending on the seriousness of the reported incident(s), to report to the relevant enforcement authority(ies) (if the ARMC Chairman concluded that such incidents to be reported, based on the supporting documents and facts gathered).

Anonymous disclosure received by Head of Department or the ARMC Chairman will be subject to further investigation if sufficient supporting documents and facts of the malpractices provided and the recipient shall have the sole discretion to determine sufficient supporting documents and facts of the malpractices are received to warrant further investigation into anonymous disclosure.

The ARMC Chairman are to report to the Board on quarterly basis or as and when required as determined by the ARMC Chairman (if the seriousness of the reported incident requires immediate action) of the reported incidents, its progress, results of investigation, corrective actions, resolution and decision taken or to be taken as decided by the Board.

In the event that actual or suspected bribery or corruption reported to the ARMC Chairman, a summary of reported incidents, its progress, results of investigation, corrective actions, resolution and decision taken or to be taken to be communicated by the ARMC Chairman to the Compliance Function for his/her anti-bribery and corruption monitoring and continuous improvement purposes.

The reporting by the ARMC Chairman to the Board or the relevant enforcement authority(ies) will be without revealing the identity of the whistleblower. The ARMC Chairman, at the cost to be borne by the Group, shall have the right and authority(ies) to seek the advice of the external professionals or experts, if required and to decide on the next course of actions.

Whistleblower's identity will not be disclosed, unless otherwise required by law. Where concerns cannot be resolved without revealing the identity of the whistleblower raising the concern (i.e. if the evidence is required in court), a dialogue will be carried out with the whistleblower concerned as to whether and how the matter can progress further.

If the ARMC Chairman is the alleged wrongdoer, the whistleblower can report genuine wrongdoings to other member of the ARMC and any reference to ARMC Chairman shall refer to such member of the ARMC to which the wrongdoings are reported to.

4. REPORTING PROCEDURE (Cont'd)

Whistleblower who has raised concerns via this Policy will be informed by the ARMC Chairman of how they can make contact with them, if there is any further assistance required, outcome of the investigation and corrective action taken.

5. INVESTIGATION

The ARMC Chairman shall carry out investigation on all alleged incidents reported to establish their credibility if sufficient supporting documents and facts of the malpractices provided to the ARMC Chairman. The ARMC Chairman, at his/her discretion, shall conduct the investigation in confidence via review documentation and electronic files, conduct internal audit or forensic audit, third party interviews and confirmation, seek advice from subject matter experts, etc. with the evidence and review properly documented and retained for period of at least seven (7) years.

The ARMC Chairman shall have the access of professionals necessary and required for the investigation, the cost of the Company.

6. CONSEQUENCES OF WRONGDOING OR WRONGFUL DISCLOSURE

The ARMC Chairman shall revoke the whistleblower protection conferred if he/she is of the opinion, based on his/her investigation or in the course of his/her investigation that the whistleblower has, or is found to have:

- committed a wrongdoing;
- participated in the improper conduct disclosed;
- made in his disclosure of improper conduct a material statement which he knew or believed to be false or did not believe to be true;
- made the frivolous or vexatious disclosure of improper conduct;
- made the disclosure of improper conduct solely or substantially with the motive of avoiding dismissal or other disciplinary action;
- committed a breach under this Policy (for instance, dishonest, mischievous or malicious complaints), in the course of making the disclosure or providing further information; or
- participated or assisted in any process pursuant to this policy otherwise than in good faith.

The corrective actions to be taken against that whistleblower will be determined by the Top Management on the advice of the Board of Directors on the advice of the ARMC Chairman, which may include, disciplinary measures, formal warning or reprimand, demotion, suspension or termination of employment or services or monetary or other forms of punishment.

Any attempt to retaliate, victimize or intimidate against whistleblower making report in good faith is a serious violation of the Policy and shall be dealt with serious disciplinary actions and procedures decided by the Board on the advice of the ARMC Chairman.

7. PROTECTION

The identity and personal information of the whistleblower will be protected and kept confidential, unless otherwise required by law.

The whistleblower will be protected from reprisal, including any form of harassment and victimisation, as a consequence of his genuine disclosure.

The whistleblower will be protected under the Whistleblower Protection Act 2010 if he or she makes a disclosure in good faith to an enforcement agency.

If a whistle-blower reasonably believes that he is being subjected to reprisal, including harassment and victimisation, as a consequence of whistle-blowing, he may consult or report to the ARMC Chairman, as the case maybe.

8. ADMINISTRATION

This Policy is administered and overseen by the ARMC and reported to the Board of Directors, with the protection of the whistleblower in compliance with Whistleblower Protection Act 2010.

Contact persons:

Datin Cho Oi Kwan
Audit and Risk Management Committee Chairman
Email: ok.cho@scasolutions.com.my

Ho Kok Keong
Audit and Risk Management Committee Member
Email: kk.ho@scasolutions.com.my

Jamilah Binti Kamal
Audit and Risk Management Committee Member
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9. REVIEW OF THIS POLICY

This Policy will be reviewed by the Board as and when required and updated in accordance with the needs of the Group, and in any event, at least once every three (3) years.

Appendix 1

WHISTLEBLOWING FORM

Please provide the following details for any suspected Misconduct and submit directly to the Audit and Risk Management Committee Chairman or member (as applicable). Please note that you may be called upon to assist in the investigation, if required.

Whistleblower's Contact Information			
Name:			
Contact Number:		Email Address:	
Suspect's Information			
Name:			
Designation:			
Subsidiary, Division & Department (where applicable):			
Contact Number:		Email Address:	
Witness(es) Information (if any)			
Name (1):			
Subsidiary, Division & Department (where applicable):			
Contact Number:		Email Address:	
Name (2):			
Subsidiary, Division & Department (where applicable):			
Contact Number:		Email Address:	

Complaint: *Briefly describe the Misconduct and how you know about it. Specify what, who, when, where and how. If there is more than one allegation, number each allegation and use as many pages as necessary.*	
1) What was the misconduct which had occurred?	
2) Who had committed the misconduct?	
3) When did it happen and when did you notice it?	
4) Where did it happen?	
5) Is there any supporting document or evidence that you could provide? Please attach relevant supporting document or evidence which you draw your conclusion that misconduct occurred.	
6) Are there any other parties involved other than the suspect stated above?	
7) Do you have any other details or information which would assist us in the investigation?	
8) Any other comments	
Date:	Signature:

For Audit and Risk Management Committee/member Use	**Reference No.**
Received By:	Received On:
	Acknowledgement Sent On:
Investigation Required (Yes/No)? (If no, please state the reason)	
Investigation To Be Done By:	
Investigation Results:	
Action Taken/Conclusion:	
Signed Off By:	