iBright Great Resources Sdn Bhd
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Whistleblowing Policy

Document Number: PN-007

Ibright Great Resources Sdn. Bhd. (201101016376 / 944512-M) ("IBGR") is unconditionally committed to upholding the highest standards of integrity. We recognize that to achieve this standard of integrity, we need the support and assistance of our staff, Clients, Vendors and the public.

Scope and Objective

In line with its "zero tolerance" stance on fraud, bribery, corruption, and unethical conduct, the Company has adopted this Whistleblowing Policy. This Policy aims to:

- Provide a secure avenue for employees, Clients, Vendors and the public to report serious wrongdoings or ethical concerns in good faith, without fear of retaliation.
- Ensure independent investigations and robust follow-up procedures are in place for every reported concern.

Reportable Incidents

Reportable wrongdoings and misconduct include but is not limited to:

- Integrity matters: Knowingly delivering or accepting sub-standard goods and/or services, blatant favouritism, counterfeiting of documents, unauthorized document alteration, falsifying signatures, intentional misreporting, and conflict of interest.
- Financial malpractice: Misconduct involving accounting, internal controls, financial reporting, Customs declarations and tax declarations.
- Criminal activity: Theft, corruption, bribery, misappropriation, blackmail, or any breach of legal and regulatory obligations.
- Behavioural: Bullying[1] including pranks, sexual harassment, discrimination.
- Policy violations: Insubordination, significant breaches of Company policies.
- Safety hazards: Actions that endanger the health and safety of any individual, breach of Company's Occupational Safety Policies, disabling safety devices
- Cover-ups: Deliberately concealing or failure to investigate reports of any of the incidents listed above.

[1] The repetitive, intentional hurting of one person or group by another person or group, where the relationship involves an imbalance of power or physical strength, by means of aggressive physical contact, words or actions to cause another person injury or discomfort.

Confidentiality

All reports shall be handled confidentially, subject to legal requirements and the practical needs of conducting a proper investigation and taking remedial action. Specifically:

- Identity Protection: The Whistleblower's identity will remain confidential and restricted to the Investigating Committee, provided this does not hinder the progress of the investigation.
- Source Exposure: The investigation process may require revealing the source of the information to individuals directly involved in investigating or resolving the report.
- Evidence Gathering: The Whistleblower may be asked to provide a formal statement as part of the essential evidence-gathering process.

Anonymous Whistleblowing

The Company accepts anonymous whistleblowing on condition that sufficient information is provided. Pertinent information includes specific time, place and/or documents involved. If insufficient information is provided, it can lead to a failure of investigation. Investigation can also be halted if we are unable to verify key information.

Independence

The party alleged in the wrongdoings shall not be party to the investigation nor have any access to the investigation other than disclosure of information for purpose of investigation.

As the Company is a small company, we reserve the right to engage reputable external parties to carry out the investigations.

Protection Against Retaliation

The Company is committed to protecting individuals who report genuine concerns in good faith (bona fide). We do not tolerate harassment, victimization, or any form of retaliation against a whistleblower—even if the reported concern ultimately turns out to be mistaken.

However, note the boundaries of this protection:

- **Prohibition of Abuse:** This Policy strictly prohibits the submission of mala fide, frivolous, malicious, or intentionally untrue complaints.
- **Personal Grievances:** This Policy is designed for corporate misconduct and is not the appropriate channel for resolving personal employment grievances or other personal grievances.

Whistleblowing Reporting & Communication Channels.

Please report your concerns to wb@ibright.com.my.

If the concern is not against any of our Directors, you can also report it to any of the Company's Directors.

For mail reporting, you may write to the Company's Secretary:

Attention: Ms. Cheong Mei Chin
24-2A, Jalan Puteri 1/5
Bandar Puteri,
47100 Puchong
Selangor, Malaysia.

The policy is dated **01 November 2026.**