




WHISTLEBLOWING POLICY

	WHISTLEBLOWING POLICY	Ref. No.: Q3-POL-WB
		Revision: 00
		Effective Date: 31 DEC 2025

1. INTRODUCTION

- 1.1. Q3 Management Solutions Sdn. Bhd. (hereinafter referred to as “Q3Solutions” or “The Company”) is committed to conducting its business operations with high standards of integrity, accountability, and transparency.
- 1.2. In line with the Malaysian Anti-Corruption Commission (MACC) Act 2009 and the Whistleblower Protection Act 2010, The Company encourages Employees and stakeholders to report any suspected Improper Conduct or malpractice.
- 1.3. This Whistleblowing Policy (hereinafter referred to as the “WB Policy”) establishes a safe framework for Employees and stakeholders to voice concerns through official channels, ensuring that such disclosures are handled with strict confidentiality and that the Whistleblower is protected from any form of reprisal.
- 1.4. This WB Policy is publicly accessible via The Company’s official website: www.q3solutions.com.my, where all material changes will be communicated appropriately to all stakeholders.

2. OBJECTIVES

- 2.1. This WB Policy aims to provide a formal avenue for all Employees and stakeholders to disclose any Improper Conduct.
- 2.2. This WB Policy aims to ensure that Whistleblowers are protected from Detrimental Action, harassment, or victimisation as a result of their disclosure.
- 2.3. This WB Policy aims to provide a clear and transparent framework, while ensuring the confidential handling and investigation of reports.
- 2.4. This WB Policy aims to foster a culture of "Zero Tolerance" against bribery, corruption, and unethical behaviour.

3. SCOPE


- 3.1. This WB Policy applies to:
 - 3.1.1. All internal parties, including but not limited to, all Directors, Employees, and Interns of Q3Solutions.
 - 3.1.2. All external parties, including but not limited to, all Associates, clients, vendors, suppliers, contractors, service providers, and any other Third Party engaged with or acting on behalf of The Company.
 - 3.1.3. All work-related settings, including business trips, training programmes, and virtual interactions.
- 3.2. All aforementioned parties are required to read, understand, and comply with this WB Policy.


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4. DEFINITION

The following definitions shall apply consistently within this WB Policy unless indicated otherwise with context.

- 4.1 “Associate” : Refers to any individual or entity who performs services for or on behalf of Q3Solutions or who is engaged to act in the interest, name, or representation of Q3Solutions. This includes, inter alia, Directors, Employees, Interns, agents, representatives, partners, consultants, trainers.
- 4.2 “Director” or “Top Management” : Refers to individuals who hold the position of Managing Director, Director, or alternate Director of Q3Solutions, including any person who has authority to make or approve key decisions, direct The Company’s activities, and oversee compliance under this WB Policy, regardless of their formal title. These individuals are responsible for oversight, approvals, decision-making, and handling reports under this WB Policy.
- 4.3 “Detrimental Action” : Any reprisal, including intimidation, harassment, demotion, suspension, termination, or any threat of such actions against a Whistleblower.
- 4.4 “Employee” : Refers to any individual employed by Q3Solutions, including, inter alia, executives, non-executives, secondees, and direct hires, whether permanent or contract-based, full-time or part-time.
- 4.5 “Good Faith” : A report made with a reasonable belief that the information and any allegation in it are substantially true and not made for personal gain or with malicious intent.
- 4.6 “Improper Conduct” : Any act or omission which, if proven, constitutes a disciplinary offense or a criminal offense, including but not limited to, bribery, fraud, harassment, or breach of Company policies.
- 4.7 “Intern” : Refers to a student or trainee working under supervision at Q3Solutions for a limited period to gain work experience.
- 4.8 “Q3Solutions” or “The Company” : Q3 Management Solutions Sdn. Bhd.
- 4.9 “Third Parties” : Refers to external individuals or organisations that provide goods or services to Q3Solutions, or otherwise have a commercial relationship with The Company, but do not act on The Company’s behalf. This includes, inter alia, vendors, suppliers, contractors, subcontractors, service providers, customers, business partners, and prospective vendors or clients.
- 4.10 “WB Policy” : Whistleblowing Policy.

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<p>4.11 “Whistleblower” : Any person or entity making a protected disclosure in Good Faith.</p> <p>4.12 “Whistleblowing” : The voluntary reporting of individual or organisational malpractice by a person who has access to information about actual, suspected, or anticipated Improper Conduct.</p> <p>5. RELEVANT RECORDS</p> <p>5.1. Whistleblowing Records</p> <p>5.2. Investigation Reports and Evidence</p> <p>5.3. Acknowledgment Letters and Outcome Notifications</p> <p>5.4. Records of Disciplinary Actions</p> <p>6. REFERENCES</p> <p>6.1. Whistleblower Protection Act 2010 (Act 711)</p> <p>6.2. Malaysian Anti-Corruption Commission (MACC) Act 2009</p> <p>6.3. Malaysian Anti-Corruption Commission (MACC) (Amendment) Act 2018</p> <p>6.4. Q3 Management Solutions Anti-Bribery & Anti-Corruption Policy</p> <p>6.5. Q3 Management Solutions Gift, Hospitality & Entertainment Policy</p> <p>6.6. Q3 Management Solutions Harassment Policy</p> <p>6.7. Q3 Management Solutions IT Policy</p> <p>6.8. Q3 Management Solutions Safety Policy</p> <p>7. POLICY</p> <p>7.1. Whistleblower Protection</p> <p>7.1.1. Whistleblowing refers to the voluntary reporting of individual or organisational malpractice by a person who has access to information about actual, suspected, or anticipated Improper Conduct.</p> <p>7.1.2. Whistleblowers can be anyone within or outside of The Company, including, inter alia, Directors, Employees, Interns, Associates, or Third Parties.</p> <p>7.1.3. Q3Solutions is fully committed to protect Whistleblowers from Detrimental Action and to address any concerns of retaliation promptly and fairly.</p>		

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<p>7.1.4. The Company strictly prohibits Detrimental Actions or any form of retaliation including threats, harassment, demotion, or dismissal, towards Whistleblowers.</p> <p>7.1.5. Any retaliation against individuals who raise concerns in Good Faith is a serious breach of this WB policy and may result in disciplinary action up to and including termination.</p> <p>7.1.6. Under the Whistleblower Protection Act 2010, a Whistleblower is protected from civil, criminal, or administrative liability arising from their disclosure.</p> <p>7.1.7. The identity of the Whistleblower and the subject of the report will be protected, secured, and kept confidential to the extent possible unless revelation is consented by the Whistleblower or required by law to facilitate legal proceedings.</p> <p>7.1.8. The Company reserves the right to revoke the Whistleblower protection under this WB Policy if the Whistleblower is found to have:</p> <p style="padding-left: 40px;">7.1.8.1. Participated in the Improper Conduct reported.</p> <p style="padding-left: 40px;">7.1.8.2. Wilfully made a statement they knew to be false or malicious.</p> <p style="padding-left: 40px;">7.1.8.3. Made the report solely to avoid dismissal or disciplinary action.</p> <p>7.1.9. Intentional filing of a false or malicious report is considered an Improper Conduct. Such actions may result in disciplinary measures up to and including termination.</p> <p>7.2. Types of Reportable Concerns</p> <p>7.2.1. Individuals can report any concerns regarding Improper Conduct, which includes but is not limited to:</p> <p style="padding-left: 40px;">7.2.1.1. Bribery, corruption, kickbacks, or improper gifts.</p> <p style="padding-left: 40px;">7.2.1.2. Conflict of interest or abuse of power or position for personal gain.</p> <p style="padding-left: 40px;">7.2.1.3. Fraud, theft, embezzlement, or misappropriation of The Company's funds/assets.</p> <p style="padding-left: 40px;">7.2.1.4. Financial irregularities or intentional misreporting.</p> <p style="padding-left: 40px;">7.2.1.5. Sexual harassment or any form of workplace harassment as per The Company's Harassment Policy.</p> <p style="padding-left: 40px;">7.2.1.6. Unauthorised distribution of confidential data or any form of IT misconduct as per The Company's IT Policy.</p> <p style="padding-left: 40px;">7.2.1.7. Actions that endanger the health and safety of Employees or the public.</p> <p style="padding-left: 40px;">7.2.1.8. Failure to comply with legal or regulatory requirements.</p> <p style="padding-left: 40px;">7.2.1.9. Breach of The Company's policies.</p> <p style="padding-left: 40px;">7.2.1.10. Intentional concealment of any of the above.</p>		

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7.3. Reporting Channels

7.3.1. Whistleblowers are encouraged to formally report concerns as soon as they become aware of them through the following approved reporting channels:

Primary Channel	:	Email to whistleblowing@q3solutions.com.my (Accessed only by the Managing Director)
Secondary Channel	:	Direct mail with mark " <i>Strictly Private and Confidential</i> " to: Emiliawati Zainol Managing Director Q3 Management Solutions Sdn. Bhd. 19-2, Jalan PJU 5/9, Dataran Sunway, Kota Damansara, 47810 Petaling Jaya, Selangor

7.4. Anonymous Reports

7.4.1. Q3Solutions acknowledges that anonymous reporting may encourage stakeholders to voluntarily and confidently speak up regarding actual, suspected or anticipated Improper Conduct.

7.4.2. However, The Company encourages Whistleblowers to identify themselves and/or provide contact details in the report to facilitate appropriate follow-up questions, reviews, investigations, and resolution.


7.4.3. Given the limited credibility and accountability of an anonymous report, all anonymous reports are accepted but may only be investigated at the discretion of the Managing Director, considering:

- 7.4.3.1. The seriousness of the concern raised;
- 7.4.3.2. The trustworthiness of the information and/or evidence provided;
- 7.4.3.3. The likelihood of confirming the report from other legitimate sources.

7.5. Handling of Reports

7.5.1. Reports will be handled by the Managing Director with the highest level of confidentiality. The identity of any Whistleblower and the information disclosed will not be shared with any person without the Whistleblower’s consent, except where disclosure is required by law.

7.5.2. Reports will be assessed fairly, thoroughly, and without bias.

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<p>7.5.3. Where necessary, the Whistleblower may be contacted for clarification, follow-up questions, or provide additional information that may assist the investigation.</p> <p>7.5.4. Upon conclusion of the investigation, appropriate corrective actions will be taken if necessary. Whistleblowers may be informed of the outcome, where appropriate, subject to confidentiality obligations.</p> <p>7.6. Investigation Procedures</p> <p>7.6.1. Whistleblowers fill in the Whistleblowing Reporting Form, as provided in Appendix 1, and submit it through The Company’s approved reporting channels.</p> <p>7.6.2. If the Whistleblower is not anonymous, the Whistleblower will receive an acknowledgement within fourteen (14) working days after the form is submitted.</p> <p>7.6.3. The Managing Director will assess whether the report has merit and warrants a full investigation within fourteen (14) working days after acknowledgement is sent.</p> <p>7.6.4. An impartial investigator (internal or external) may be appointed at the discretion of the Managing Director and with the consent of the Whistleblower to facilitate investigation process. Where applicable, the investigator will have authority over the Inventory Records of IT Assets, within a specified time period, for evidence gathering.</p> <p>7.6.5. Investigations will be conducted fairly, and the subject of the report will be given an opportunity to respond. All Employees have a duty to cooperate with investigators.</p> <p>7.6.6. The findings will be discussed with the Managing Director, where applicable. If substantiated, appropriate corrective or disciplinary action will be taken.</p> <p>7.6.7. The investigation should ideally be resolved within 30 to 60 days after the Whistleblowing Reporting Form is received. The Whistleblower will be informed that the investigation has been completed, though the specific details of disciplinary actions may remain confidential.</p> <p>7.7. Training, Communications, and Review</p> <p>7.7.1. The Top Management will provide regular training to ensure all Employees and Associates are aware of this WB Policy and The Company’s business standards.</p> <p>7.7.2. The Top Management is responsible for overseeing the process of reviewing the effectiveness and compliance to this WB Policy.</p> <p>7.8. Whistleblowing Governance</p> <p>7.8.1. As a growing Small and Medium Enterprise (SME), The Company acknowledges its limitations to finance and/or implement an independent board of committee to oversee business principles. Therefore, this WB Policy entrusts the Managing Director, as the final arbitrator of business principles in The Company.</p>		