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GO HUB CAPITAL BERHAD

[Registration No. 202201019895 (1465592-V)]

(Incorporated in Malaysia)

WHISTLEBLOWING POLICY

1. INTRODUCTION

Go Hub Capital Berhad ("**the Company**") and its subsidiaries ("**the Group**") are committed to maintaining high standards of transparency, accountability, ethics and integrity in the conduct of its business and operations.

Practice 3.2 of the Malaysian Code on Corporate Governance ("**MCCG**") stipulates for Board of Directors ("**Board**") to establish, review and together with the Management implement policies and procedures on whistleblowing.

The Board has established a Whistleblowing Policy ("**Policy**") which is designed to facilitate and encourage disclosure of genuine and legitimate concerns about any possible violations and improprieties in matters related to financial reporting, compliances and other malpractices to be raised by the Board, all employees ("**Employees**") and officers of the Group as well as the members of the public. This Policy provides an opportunity for those concerns to be investigated and for appropriate action to be taken to ensure that the matter is resolved effectively and within the Group wherever possible. All Directors and Employees of the Group shall comply with this Policy.

2. OBJECTIVE OF THIS POLICY

This Policy is formulated to enable the reporting of genuine concerns about any actual or possible improprieties at the earliest opportunity so that appropriate actions can be taken to address or mitigate such concerns. The Company expects the highest standards of integrity from all Directors, Employees and stakeholders, such as shareholders, customers, vendors, partners, associates or any individuals, including the general public.

This Policy is designed to:-

- (a) promote and maintain high transparency and accountability in the workplace;
- (b) promote good corporate governance practices in the workplace;
- (c) enable Management to be informed at an early stage about any actual or possible misconduct;
- (d) encourage Employees and other relevant stakeholders to report any actual or possible misconduct across the Group through a confidential channel without any fear of harassment, intimidation, victimisation or reprisals of anyone for raising concerns under this Policy;
- (e) protect a whistleblower from reprisal as consequence of making a disclosure;
- (f) provide a transparent and confidential process for dealing with concerns;

- (g) protect the long-term reputation of the Group;
- (h) support the Company and the Group's values; and
- (i) maintain a healthy working culture and an efficient corporation.

3. SCOPE OF POLICY

This Policy applies to all Employees and stakeholders including the general public, who has become aware of or genuinely suspects on a reasonable belief that a person associated with the Group, including a Director, Employee, and a third party who has a business relationship with the Group, has engaged, is engaged or is preparing to engage in any improper conduct or wrongdoing.

This Policy shall exclude any issues, complaints or concerns regarding the following:-

- i) matters pending determination or which have been determined through any tribunal or authority or court, arbitration or similar proceedings; or
- ii) disclosure specifically prohibited by any written law.

A person who has made a report via this Policy is hereinafter referred to as a "**Whistleblower**".

Such improper conduct or wrongdoing may include, without limitation, the following:-

- (a) financial malpractice, impropriety or fraud within the Group;
- (b) corruption, bribery and blackmail;
- (c) acceptance of gifts or favor beyond the threshold allowed by the Group;
- (d) misuse or misappropriation of the Group's funds or assets;
- (e) abuse of power;
- (f) action causing injury, loss or damage;
- (g) negligence in carrying out work obligations;
- (h) conflict of interest without disclosure;
- (i) insider trading;
- (j) academic or professional malpractice;
- (k) criminal breach of trust;
- (l) illegal or criminal offence;
- (m) actor omission which endangerment of Employees' or public health and safety;
- (n) environmental damage;
- (o) deficiencies in or non-compliance with the Group's internal controls, policies and procedures;
- (p) misuse of confidential information;
- (q) deliberate concealment of any of the above matters or wrongdoing;

- (r) non-compliance with the laws, regulations, regulatory requirement etc. or any act against the Group's interests;
- (s) breach of code of ethics of the Group (including sexual, physical or other abuse of human rights); and
- (t) concealment of any, or a combination, of the above.

The abovementioned improper conduct or wrongdoing are not exhaustive. It is important to note that when determining impropriety conduct, it is not only measured in terms of monetary value lost, or damage to a particular business, but it may also be adversely affected to the integrity and reputation of the Group itself.

Whenever possible, any concerns should be raised and dealt with through the normal reporting lines and procedures in the Group. However, where it is believed that the concern cannot be resolved through normal reporting lines and procedures, or implicates senior levels of management within the Group, or the Employee's employment or even safety or security may be jeopardised by raising the concern, then the concern can be raised through the channel provided in this Policy.

This Policy does not apply to grievances concerning Employee's terms of employment or other aspects of concerns or complaints within the scope of the Employee Handbook.

4. REPORTING IN GOOD FAITH

The Group expects a Whistleblower to report genuine concerns in good faith and have reasonable grounds when making a whistleblowing report ("**Complaint**"). In general, a Whistleblower may report a Complaint in writing, electronically, or in person.

Only genuine concerns should be reported under whistleblowing procedures. The report should be made in good faith with a reasonable belief that the information and any allegations are substantially true, and the report is not made for personal gain. Malicious and false allegations will be viewed seriously and if proven may lead to appropriate disciplinary action, up to and including legal action, where appropriate.

Any anonymous whistleblower will not be entertained. However, the Group reserves the right to investigate any anonymous disclosure.

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5. WHISTLEBLOWING CHANNELS

5.1 For Employees to make reports

- (a) Any concern should be reported to the immediate supervisor. However, if it is not possible or appropriate to do so, the concern should then be reported to an independent individual in the Company who is not subject to undue influence or pressure by management. Individuals who may be considered appropriate ("**Designated Party**") include:-
- (i) Chairman or member of the Audit and Risk Management Committee ("**ARMC**");
 - (ii) Senior Independent Director, if any (usually for complaints relating to Directors and other senior management positions);
 - (iii) head of a dedicated department that handles investigations of misconduct or any other related matters and has a direct reporting line to Independent Directors.
- (b) Upon receipt of the concern, the Designated Party shall set up an investigating team to conduct investigation on the issue/concern raised.
- (c) The findings and recommendations of the investigation shall be reported to the ARMC.
- (d) Actions mandated shall be carried out accordingly.
- (e) If the Whistleblower is not satisfied with the way the concern and/or matter is dealt with, Whistleblower can escalate the report directly to the ARMC Chairman. The ARMC will deliberate the matter reported and decide on the appropriate action.
- (f) Where the whistleblowing report involves a breach of statutory provisions, an official report should also be made to the relevant regulatory authorities, upon consultation with the Designated Party within the Group.

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5.2 For stakeholders to make reports

Stakeholders, who have suspected fraud, misconduct or any integrity concerns, can submit and/or made in writing, orally or via electronic mail their report to the ARMC Chairman, via the following channels:-

- (a) by hand/mail in a properly sealed envelope and indicated "Strictly Confidential – To Be Opened by Addressee Only" and addressed to:-

To: Chairman of the Audit and Risk Management Committee
c/o: Go Hub Capital Berhad
Unit 08-G-01, 08-01-01, 08-02-01 & 08-05-01
Corporate Park, Star Central
Lingkaran Cyber Point Timur, Cyber 12
63000 Cyberjaya
Selangor Darul Ehsan

- (b) by email to yewweng.lee@gohub.com.my

To assist the Group in the response to or investigation of a Complaint, the Complaint should contain as much specific, factual information as possible to allow for proper assessment of the nature, extent and urgency of the matter that is the subject of the Complaint, including, without limitation and to the extent possible, the following information:-

- (a) his/her name, designation, current address and contact numbers;
(b) basis or reasons for his/her concerns, for instance, its nature, the date, time, and place of its occurrence and the identity of the alleged wrongdoer;
(c) particulars of witnesses, if any; and
(d) particulars or the production of documentary evidence, if any.

The Whistleblower may be asked to provide further clarification and information from time to time, for example, if an investigation is conducted.

All information received will be treated with strictest confidentiality.

Should you wish to do so, Whistleblower may use the Whistleblower Report Form as set out in "**Appendix A**" to provide the details required.

The Whistleblower is encouraged to disclose his or her name and contact method to enable contact for obtaining further understanding and information relating to the Complaint where necessary. Anonymous reporting is not prohibited. Nevertheless, the extent to which a Complaint can be investigated may be limited to the information provided.

Where appropriate, the matters raised may:-

- make reference to the police;
- make reference to the External Auditors;
- form domestic inquiry by the Head of Human Resource; or
- be investigated by the Internal Audit or the Chief Executive Office (“**CEO**”) and/or the related person so authorised.

Upon receipt of a Complaint, the ARMC Chairman will record the Complaint and acknowledge receipt of the Complaint to the Whistleblower.

The ARMC Chairman should raise and dealt with the Complaint in accordance with the procedures set out in (b) to (f) under Paragraph 5.1 of this Policy.

In consequence of the investigation, the outcome will be tabled in the ARMC. The ARMC Chairman or the CEO shall then report to the Board on reports and findings that require their attention and approval.

6. CONFIDENTIALITY AND PROTECTION TO WHISTLEBLOWER

The Company will take all reasonable steps to protect the confidentiality of identity of a whistleblower, to the extent reasonably practicable and will adhere to any statutory requirements in force.

This Policy provides assurance that any Employees of the Company and/or its subsidiaries, who whistleblows will be protected against reprisals or retaliation, and immunity from disciplinary action from the Whistleblower’s immediate supervisor or department/division head or any other person exercising power or authority over the Whistleblower in his/her employment, provided that:-

- (a) only genuine concerns are reported, and the report is made in good faith with a reasonable belief that the information and any allegation in it are substantially true, and the Whistleblower does not provide false or misleading information knowingly, negligently or recklessly in the report;
- (b) the disclosure is not made with malicious intent or ill will;
- (c) the disclosure is not frivolous or vexatious; and
- (d) the report is not made for personal gain or agenda.

The Designated Party and the ARMC Chairman shall maintain the confidentiality of the Complaint and the identity of the Whistleblower to the fullest extent reasonably practicable within the legitimate needs of law and only be revealed to those handling the Complaint, including investigation and deliberation, strictly on a “need-to-know” basis.

The identity of the Whistleblower shall remain confidential unless consent is obtained from the Whistleblower or otherwise required by law. Notwithstanding, the identity of a Whistleblower might become known for reasons outside the control of the Group. The confidentiality of the identity of the Whistleblower is subjected to such limitations.

The identity of other persons subject to, or participating in, any inquiry or investigation relating to a Complaint shall also be maintained in confidence subject to the same limitations.

A Whistleblower who reports a Complaint in good faith shall be protected from any reprisal by the Group or its personnel as a direct consequence of the disclosure. Reprisal includes discharge, termination, demotion, suspension, threatening, harassment, or discrimination or retaliation against any persons in relation to the terms and conditions of business relationships such as employment or contract.

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 Whistleblower reasonably believes that he or she is being subjected to reprisal, including harassment and victimisation, as a consequence of whistleblowing, he or she may consult or report to the ARMC Chairman via email to yewweng.lee@gohub.com.my.

7. NOTIFICATION

Upon the completion of the investigation and deliberation of the Complaint, the Whistleblower will be notified of the outcome of the investigation, where reasonably practicable.

8. CONSEQUENCES OF WRONGDOING OR WRONGFUL DISCLOSURE

If the Whistleblower has, or is found to have:-

- (a) committed a wrongdoing;
- (b) taken serious risks which would likely cause a wrongdoing to be committed;
- (c) made a disclosure not in accordance with the requirements of this Policy (for example, dishonest, mischievous or malicious complaints); or
- (d) participated or assisted in any process pursuant to this Policy otherwise than in good faith,

corrective actions to be taken against the Whistleblower will be determined by the CEO, or, if so delegated by the CEO, the senior management, which may include, disciplinary measure, formal warning or reprimand, demotion, suspension or termination of employment or services or other forms of punishment.

9. REPORTING AND RETENTION OF COMPLAINTS AND INVESTIGATIONS

The ARMC Chairman will maintain a log of all Complaints, tracking their receipt, investigation and resolution and shall prepare a periodic summary thereof for the ARMC members, as and when needed, taking into consideration the protection of confidentiality, especially of the identities of the Whistleblowers. Copies of Complaints and such log will be maintained in accordance with the Group's document retention policy.

10. GOVERNANCE AND CUSTODIAN OF THIS POLICY

10.1 The CEO or any designated officer identified by the Board shall be the custodian of this Policy and be responsible to propose any update to this Policy for the consideration of the ARMC, in tandem with any material development/ trend in connection with integrity or whistleblowing.

10.2 This Policy has been established in line with the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad and the ARMC shall oversee the governance and relevance of this Policy.

10.3 This Policy shall be read together with the Company's Anti-Bribery and Corruption Policy and Conflict of Interest Policy.

11. PUBLICATION ON THE CORPORATE WEBSITE

In compliance with Practice 3.1 of the Malaysian Code on Corporate Governance, a copy of this Policy is published on the Company's website at <https://gohubcapital.com.my/>.

12. REVIEW OF THIS POLICY

The Board shall review and assess the relevance and effectiveness of this Policy periodically to assess their effectiveness, and in any event, at least once every three (3) years pursuant to the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad, the Board deem necessary and/or require to ensure its relevance and effectiveness in keeping with the Group's changing business environment, administrative or operational needs as well as changes to legislations.

13. REVISION OF THIS POLICY

The provisions of this Policy can be amended and supplemented from time to time by a resolution of the Board.

14. EFFECTIVE DATE

This Policy is effective from 19 September 2023.

History:-

Document No.	Version No.	Board's Approval Date	Effective Date
GO-019	1.0	19 September 2023	19 September 2023

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WHISTLEBLOWING REPORT FORM

Please provide the following details for any suspected serious misconduct or any breach or suspected breach of law or regulation that may adversely impact the Group. Please note that you may be called upon to assist in the investigation, if required.

Note: Please follow the guidelines as laid out in the Whistleblowing Policy of the Company.

REPORTER'S CONTACT INFORMATION	
<i>(This Section May Be Left Blank If The Reporter Wants To Be Anonymous)</i>	
Name/ Staff ID	
Designation	
Department/ Agency	
Contact no.*	
E-Mail Address*	
SUSPECT'S INFORMATION	
Name/ Staff ID	
Designation	
Department	
Contact no.*	
E-Mail Address*	
WRONGDOING DESCRIPTION	
Please Describe the Alleged Wrongdoing:	
Date and Time of Incident	
Location of Incident	
WITNESS DETAILS (IF ANY)	
Name	
Contact no.*	
E-Mail Address*	

Remark:
 (*) Mandatory information to be completed.