

Whistle-Blowing Policy

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TABLE OF CONTENTS

Sections	Contents	Pages
1	Policy Statement	2
2	Objective	2
3	Type of Improper Conduct	2
4	Protection for Whistle-blower	3
5	Action	3
6	Whistle-blowing Requirements	4
7	Whistle-blowing Channel	4
8	Review of The Policy	4
9	Whistle-blowing Form	5

1. POLICY STATEMENT

EcoFirst Consolidated Bhd (“**ECB**” or “**Company**”) is committed to upholding values and highest standard of work ethics for all directors, managers and employees in line with good corporate governance and business integrity practices.

ECB has adopted whistle-blowing policy to provide an avenue for the employees of the Group and members of the public to raise genuine concerns of any wrongdoing or improper conduct involving the Group and its directors or employees.

2. OBJECTIVE

The intended objectives of this policy are:

- a. to encourage reporting of any suspected fraud, corruption, conduct or inappropriate behaviour of the Company.
- b. to provide an avenue for all employees of ECB and all agents, vendors, contractors, suppliers, consultants and customers of ECB and members of ECB to raise concerns about any improper conduct without fear of retaliation and to offer protection for the reporter who reports such allegations.
- c. to strengthen the accountability and transparency, and fostering a culture of better integrity in the business affairs of the Company.
- d. to enable management to be informed at an early stage about acts of misconduct.

3. TYPE OF IMPROPER CONDUCT

All Directors and employees of ECB and its subsidiaries (“**ECB Group**”) at all levels and grades, persons performing services for ECB Group and members of the public are encouraged to report or disclose through established channels, concerns about any violations of the Code of Ethics and Conduct of the Group, including, but not limited to the following:

- a. Fraud; misappropriation of funds or assets
- b. Misconduct such as bribery, corruption or blackmail
- c. Violation of the Company’s code of conduct, procedures or policies
- d. Improper or unethical conduct or behaviour
- e. Conflict of interest
- f. Theft or embezzlement of fund or assets
- g. Abuse of power or position
- h. Breach of confidentiality
- i. Criminal breach of trust

- j. Failure to comply with any legal obligations or breach of internal control
- k. Danger to health and safety of any employee of ECB or any other individual
- l. Sexual harassment

4. PROTECTION FOR WHISTLE-BLOWER

ECB is committed to ensuring confidentiality in respect of all matters raised under this policy and those who lodge a report in good faith.

a. Confidentiality

The confidentiality of identity of the whistle-blower will be ensured and protected, unless otherwise required by law. ECB assures that all reports will be treated in the strictest of confidence and will be promptly investigated.

b. Assurance against retaliation and immunity from disciplinary action

This policy provides assurance that the whistle-blower, if an employee of ECB, shall be protected against retaliation and immunity from disciplinary action from the whistle-blower's immediate supervisor or department/division head or any other person exercising power or authority over the whistle-blower in his/her employment. However, whistle-blowers making a report in bad faith or based on unfounded allegations or containing malicious claims maybe subjected to disciplinary actions by the Company.

The protection stated in above shall be revoked by ECB if: -

- a. the whistle blower himself/herself has participated in the improper conduct, wrongdoings, corruption, fraud and/or abuse;
- b. the whistle blower made his/her disclosure without good faith;
- c. the disclosure was frivolous or vexatious; or
- d. the disclosure was made with the intention or motive to avoid dismissal or other disciplinary action against the whistle blower himself/herself.

5. ACTION

All reports will be investigated promptly by the person receiving the report or disclosure. Where relevant, will direct an investigation to determine the legitimacy of the disclosure. If required, assistance from other resources within the Group can be sought.

The whistleblower will be informed of who is handling the matter, how the person in charge can make contact with the whistleblower and if there is any further assistance required. He/she may be called upon as and when required to provide further information and clarification to assist in the investigation.

Upon completion of the investigation, the whistleblower will be accorded the privilege to be notified on the outcome of the disclosure subject to any legal constraints. An appropriate course of action will be recommended to the Audit Committee of the Company for their deliberation. The decision taken by the AC will be implemented immediately. Where possible, steps will also be implemented to prevent a similar situation arising.

6. WHISTLE BLOWING REQUIREMENTS

The reports should be submitted together with the following information:-

- a. Details of the whistle blower (strongly encouraged, even though whistle blower may choose to remain anonymous)
- b. Type of activity/conduct
- c. Details of suspected personnel involved
- d. Details of the incident (including date, time and location of incident)
- e. Any supporting/documentary evidence

7. WHISTLE-BLOWING CHANNEL

The channel of reporting is to email Whistle-Blowing Form to the following:

- a. Chairman of the Board at faisalfugazi@yahoo.co.uk; and
- b. Chairman of the Audit Committee at alex@matrixparking.my

A whistleblower must identify himself/ herself when making the disclosure in order for the Company to accord the necessary protection to him/her. The Group shall not entertain any anonymous whistle-blowing. However, the Group reserves the right to investigate any anonymous report.

8. REVIEW OF THE POLICY

The Board and the Audit Committee will monitor compliance with the Policy and review the Policy regularly to ensure that it continues to remain relevant and appropriate.

ECOFIRST CONSOLIDATED BHD

[Co. No. 197301001881) (15379-V)]

WHISTLE-BLOWING FORM

INSTRUCTIONS TO COMPLAINANT:

- This form is to be completed by any person who wish to report a genuine wrongdoing
- You may attach additional pages if there is not enough space provided
- You may provide documentary evidence supporting the allegation, where necessary

* indicate compulsory information

A. Personal Details of Whistle-Blower/Complainant

Full Name*	
Staff No./IC No.	
Contact No.*	
Email Address*	

B. Information of ECB employee(s) involved in Improper Conduct ("Person Alleged")

Name of Person Alleged No. 1*	
Designation	

C. Details of Improper Conduct

Date of incident *	
Time of incident*	
Location of incident*	
Details of improper conduct*	
Estimated Value Involved (if relevant)	
Details of witnesses (if any)	

Consent to disclose your name *	☐ I consent to my name being disclosed to investigate this complaint. ☐ I do not consent to my name being disclosed. (Please note that not disclosing your name may Hinder our ability to complete the investigation)
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I declare that the information on this form is true and correct to the best of my information, knowledge and belief.

Signature

Name :

Date :