DUOPHARMA BIOTECH BERHAD

WHISTLEBLOWING POLICY

DOCUMENT NO: DBB/GRMI/POL/008-08

REVISION NO: 08

EFFECTIVE DATE : 26 APRIL 2019
REVISION DATE : 14 MAY 2026

A. REVISION HISTORY RECORD

Revision Date	Change Description	Revision No.	Revised by
26 April 2019	New	01	Rama Sockalingam
12 August 2020	Included signatories of GMD and AIC Chairman	02	Zarinah Japar
17 August 2021	Changes in the Policy	03	Zarinah Japar
9 November 2022	Changes in the Policy	04	Zarinah Japar
15 August 2023	Revision in the policy due to restructuring	05	John Tan Hong Tat
08 November 2023	Changes of timeframe for investigation	06	Wan Ahmad Nizam
19 February 2025	Insertion cross-reference of the Labour Rights Policy	07	Zarinah Japar
14 May 2026	i. Insert the role of Group Chief Executive Officer to align with the current organisational structure ii. Amend to reflect the actual practice by replacing Board Audit Committee (AC) with the Risk Management Committee (RMC)	08	Zarinah Japar

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WHISTLEBLOWING POLICY

1.0 INTRODUCTION

1.1 Duopharma Biotech Berhad ("Duopharma Biotech/ or the "Company") is committed to operating with Integrity and in compliance with applicable laws, regulations and policies. It is our policy and practice to maintain the highest ethical standard and to create a workplace free of inappropriate or unlawful behaviour. However, we acknowledge that there may be occasions when things go wrong, or the Company may unknowingly harbour unethical conduct. We believe a culture of openness and accountability is essential in order to prevent such situations from occurring or to address them if they do occur.

1.2 Whistleblowing is defined in this policy as an attempt by an employee or stakeholders (i.e. business associate/shareholders/customers/suppliers) to disclose through established channels, genuine concerns about unethical behaviour, malpractices, illegal acts, failure to comply with regulatory requirements or what he or she believes to be a wrongdoing committed by another (other) employee(s) within the Company or Organisation.

1.3 This policy is in line with Section 587 of the Companies Act 2016 ("the Act"), which was intended to further enhance Corporate Governance in Malaysia, and the Whistleblower Protection Act 2010, wherein provisions have been made to protect Company Officers / Public Body officers who make disclosures on breach or non-observance of any requirement or provision of the Act or on any serious offence involving fraud and dishonesty.

1.4 The Duopharma Biotech Whistleblowing Policy conforms with the recommendations stated in the ISO37002:2021 Whistleblowing Management System Guidelines.

1.5 This policy is designed to provide guidance on how the employees or stakeholders should report any suspected misconduct, including violations of labor rights as outlined in the Labour Rights Policy, as well as reassurance that any disclosures can be made safely. In this respect, the policy makes it clear that these concerns can be raised without fear of retaliation, victimisation, recrimination, discrimination or disadvantage. It provides a formal channel to encourage and enable employees and stakeholders to raise serious concerns within the Company rather than ignoring a problem or making anonymous allegations.

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2.0 AIMS AND SCOPE OF THIS POLICY

This policy aims to:

2.1 Encourage whistleblowers and/or their representatives to feel confident in raising disclosures in the Company's interest about suspected serious misconduct in the Company, without fear of reprisals or victimisation, even where the disclosures are not subsequently confirmed by an investigation.

2.2 Provide a formal channel for employees and stakeholders to raise these concerns and receive feedback on any actions taken.

2.3 Ensure that where a disclosure proves to be well-founded, the individuals responsible for such serious misconduct will be dealt with in an appropriate manner.

2.4 Ensure that employees and stakeholders receive a response to their concerns and ensure that they are aware of how to pursue their concerns if they are not satisfied with the response given.

2.5 Set out how the Company will handle and respond to disclosures.

2.6 This policy is intended to deal with serious concerns about wrongdoings such as follows (not exhaustive):

i. Fraud or corruption, or bribery;
ii. Criminal breach of trust;
iii. Unauthorised use of the Company's assets/money;
iv. Unethical behaviour or improper conduct;
v. Abuse of position for any unauthorised use or for personal gain;
vi. Conflict of Interest;
vii. An unlawful act;
viii. Actions or omissions resulting in damage or risk of harm to human rights, the environment, public health and safety, safe work practices or the public interest; or
ix. Deliberate concealment of any of the above matters or other acts of wrongdoing;
x. Breaches of labour rights in accordance with the Labour Rights Policy.

Wrongdoing or the resulting harm can have happened in the past, is currently happening or can happen in the future.

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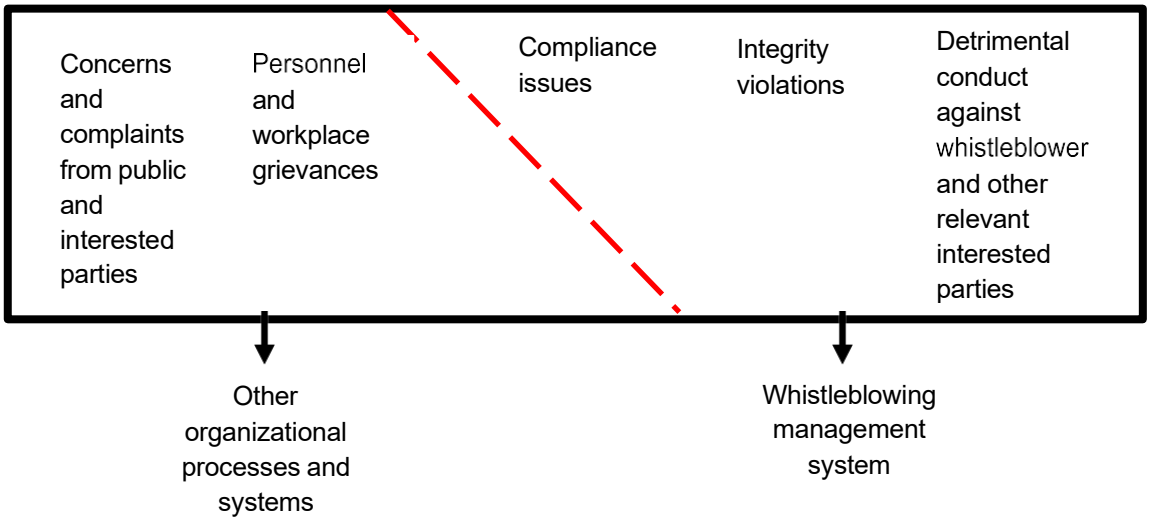
2.0 AIMS AND SCOPE OF THIS POLICY (*Cont'd*)

2.7 This policy applies to all Directors, Officers and Employees (permanent and temporary) of Duopharma Biotech, subsidiaries and affiliated companies, regardless of the location of employment. This Policy's general principles also apply to Duopharma Biotech's business associates, suppliers, vendors, agents, distributors, consultants and any other third parties acting on Duopharma Biotech's behalf, regardless of citizenship or where they conduct business.

3.0 EXEMPTIONS

3.1 Not all reports made to the whistleblowing channel(s) will be within its scope, and a single report can include information about multiple types of wrongdoing, some within scope and others outside the scope. This is illustrated in the following figure that is adapted from the ISO37002 Whistleblowing Management Systems Guidelines:



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3.2 This policy will not apply where there are already appropriate policies or procedures in place for dealing with the concern raised. Specifically, this policy is not designed to be used:

i. For raising or reconsideration of matters that come under existing internal policies and procedures, e.g. Grievance Procedure and Anti-Sexual Harassment Policy; or

ii. For allegations that fall within the scope of specific policies and procedures (for example, staff grievances in relation to salaries), which will normally be referred for consideration under the relevant policies and procedures unless the whistleblower has good reason to believe that the appropriate process is not being followed or will not be followed effectively, in which case the provisions of this policy shall apply in relation to that allegation.

4.0 PROTECTION UNDER THIS POLICY

4.1 All whistleblowing reports have to be made honestly with a reasonable belief that the information and allegation are true. The Directors and Management of the Company are committed to this policy.

4.2 This policy provides assurance that the whistleblower, if an employee or stakeholder of the Company, shall not be subject to any action in accordance with Section 587 of the Companies Act 2016 and the Whistleblower Protection Act 2010.

4.3 The employee or stakeholder shall be protected against any reprisals or retaliation and immunity from disciplinary action from the employee's immediate superior or department head or any other person exercising power or authority over the employee in his/her employment, provided that:

i. disclosure is made in good faith;
ii. the employee or stakeholder reasonably believes that the information, and any allegations contained in it, are substantially true; and
iii. the employee or stakeholder is not acting for personal gain or agenda.

4.4 Employee's or stakeholders who have raised concerns in good faith, reasonably believed that they have been subject to retaliation or detrimental conduct as a direct consequence for making disclosure under this Policy, may consult the Head of Group Risk Management & Integrity ("HGRMI") or the Risk Management Committee ("RMC"). The HGRMI or RMC shall take immediate action to investigate the complaint, which should be conducted by impartial personnel. If it is established that detrimental conduct is occurring or has occurred, Duopharma Biotech will take reasonable steps to stop and address the detrimental conduct and support the whistleblower and other relevant interested parties. Duopharma Biotech will take appropriate disciplinary action against anyone found to be responsible for detrimental conduct.

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5.0 CONFIDENTIALITY

5.1 All concerns will be treated in confidence, and every effort will be made not to reveal the employee's and stakeholder's identity if that is his/her wish. At the appropriate time, however, the employee's and stakeholder's identity may need to be revealed as he/she may be required as a witness as required by the law.

5.2 Information about the action being taken to address the concern will be provided to the employees or stakeholders raising the concern at the appropriate time.

5.3 Other than the HGRMI and the Integrity Manager, only the Malaysian Anti-Corruption Commission authorised officers, the Royal Malaysian Police or other enforcement agencies with a warrant have the legal and lawful rights to access and/or inspect the whistleblowing register, the investigation files and records, and other related records.

6.0 DATA PRIVACY AND PROTECTION

6.1 All reports made through Duopharma Biotech's official reporting channels are confidential. Only the HGRMI and the Investigators who are tasked with the investigations have access to the reporting email and the Whistleblower system.

Information about the concern, including the whistleblower's personal data, will only be shared if it is required by law or if an important public interest is at stake.

6.2 Duopharma Biotech will keep the whistleblower's personal data for as long as its required to fulfil our purposes of investigating the concerns and documenting our compliance with applicable laws unless Duopharma Biotech is required under applicable law to keep the personal data for a longer period. Different retention periods apply if legal proceedings or disciplinary measures are initiated.

6.3 All investigations are conducted by qualified investigators determined by the RMC for the purpose of preventing recurrence. The whistleblowers and the interested parties shall keep the concerns and/or investigation confidential by being discreet and not discussing an ongoing investigation with others.

7.0 UNTRUE ALLEGATIONS

7.1 If an employee makes an allegation in good faith, but it is not confirmed by the investigation, no action will be taken against the employee making that allegation. If, however, an employee makes an allegation frivolously, maliciously, or for personal gain, disciplinary action may be taken against the employee making that allegation.

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8.0 ANONYMOUS ALLEGATIONS

8.1 This policy encourages employees and stakeholders to put their names to their allegations. It provides a formal channel for employees and stakeholders to communicate their concerns without any fear of retribution.

8.2 Accordingly, with this policy, employees and stakeholders are expected not to make any anonymous allegations and nor is the Company expected to address any anonymous allegations. The Company may, however, consider investigating an anonymous allegation, having considered the following:

i. the seriousness of the concern;
ii. the credibility of the concern; and
iii. the likelihood of confirming the concern from attributable sources.

9.0 HOW TO RAISE A CONCERN

Any concern of an employee should normally be raised with the immediate superior or Head of Department. However, the most appropriate person to contact to report a concern may depend on the sensitivity of the issues involved and who is suspected of the malpractice. Therefore, if the employees or stakeholders prefer, they may utilise any one of the following mechanisms:

(i) In Writing

Mail : Duopharma Biotech Berhad
C/O Duopharma Marketing Sdn Bhd
Lot No. 2, 4, 6, 8 & 10, Jalan P/7
Seksyen 13 Kawasan Perusahaan Bandar Baru Bangi
43650 Bandar Baru Bangi Selangor Darul Ehsan,
Malaysia

Attention: Head of Group Risk Management & Integrity

(mark**, 'Strictly Confidential to be opened by Addressee only'**)

(ii) Email

Email Address: seehearspeakup@gmail.com

(iii) Short Messaging Services ("SMS")

Contact Number: +6017 294 1094

Operating Hours: Monday to Friday / 8.30am to 5.30pm

(iv) Secured Website Form

Web Address: https://duopharmabiotech.com/

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9.1 The report shall contain the following information:

i. Types of misconduct or wrongdoings
ii. Name of person(s) involved
iii. Time, location and dates of misconduct or wrongdoings occurred
iv. How the misconduct or wrongdoings were perpetrated
v. Other witnesses to the misconduct or wrongdoings
vi. Documentation or evidence available
vii. The reason why they are particularly concerned about the situation.

9.2 Employees and stakeholders are encouraged to express their concerns at the earliest opportunity and are welcomed to discuss their concerns with the HGRMI in confidence first.

9.3 Whilst employees and stakeholders will not be expected to prove the truth of the allegation that is made, it will be necessary to demonstrate to the person contacted that there are sufficient grounds for concern.

10.0 THE COMPANY'S RESPONSE

10.1 All reports received will be analysed by the HGRMI and further discussed with the Risk Management Committee and/or the Group Managing Director ("GMD") / Group Chief Executive Officer ("GCEO") to decide on the next appropriate course of action.

10.2 The action taken by the Company will depend on the nature of the concern. Some concerns may/will be resolved by agreed action without the need for an investigation. If urgent action is required, this may be taken before any investigation is conducted.

10.3 Within ten (10) working days, the HGRMI will contact the employee or stakeholder who raised the concern to:

i. acknowledge that the Company has received the allegation;
ii. explain how the Company will handle the matter; and
iii. explain what support is available to the party who raised the concern.

10.4 The Company accepts that the employees or stakeholders who raised the concern need to be assured that the matter has been properly addressed. Hence the employees or stakeholders who raised the concern will be given as much information as possible on the outcome of the investigation, subject to legal constraints.

10.5 The Company will take steps to minimise any difficulties which an employee may experience as a result of raising a concern. For instance, if an employee is required to give evidence in criminal or disciplinary proceedings, the Company will arrange for him/her to receive advice/support about the procedures.

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11.0 HOW THE MATTER CAN BE TAKEN FURTHER

11.1 This policy is intended to provide employees with a formal channel within the Company to raise concerns. The Company hopes that employees and stakeholders will be satisfied with any actions taken. If they are not, and if they feel that it is right to take the matter outside the Company, the following are possible contact points:

i. the Chairman of Duopharma Biotech Berhad either in writing or in person;
ii. the Duopharma Biotech Berhad RMC Chairman either in writing or in person;
iii. the Malaysian Anti-Corruption Commission; or
iv. the relevant enforcement agency or regulatory authority.

11.2 If employees do take the matter outside the Company, they must ensure that they do not disclose confidential information. This policy encourages employees to check with the contact point about that before proceeding with any such action.

12.0 MONITORING THE POLICY

12.1 The Company will maintain records of all matters raised through the Whistleblowing Policy in order that an assessment may be made of the effectiveness of the policy and any emerging patterns.

12.2 The HGRMI will be responsible for undertaking a formal assessment of the effectiveness of the policy and any emerging patterns and reporting this to the RMC and GMD/GCEO.

12.3 The GMD/GCEO has overall responsibility for the Whistleblowing Policy.

13.0 REVIEW AND REVISIONS

The Whistleblowing Policy shall be reviewed, at planned intervals, to ensure its continuing suitability, adequacy and effectiveness. This review shall include assessing opportunities for improvement and the need for changes. The review shall be conducted by the HGRMI and tabled to the RMC for endorsement and subsequently to the Board of Directors for approval.

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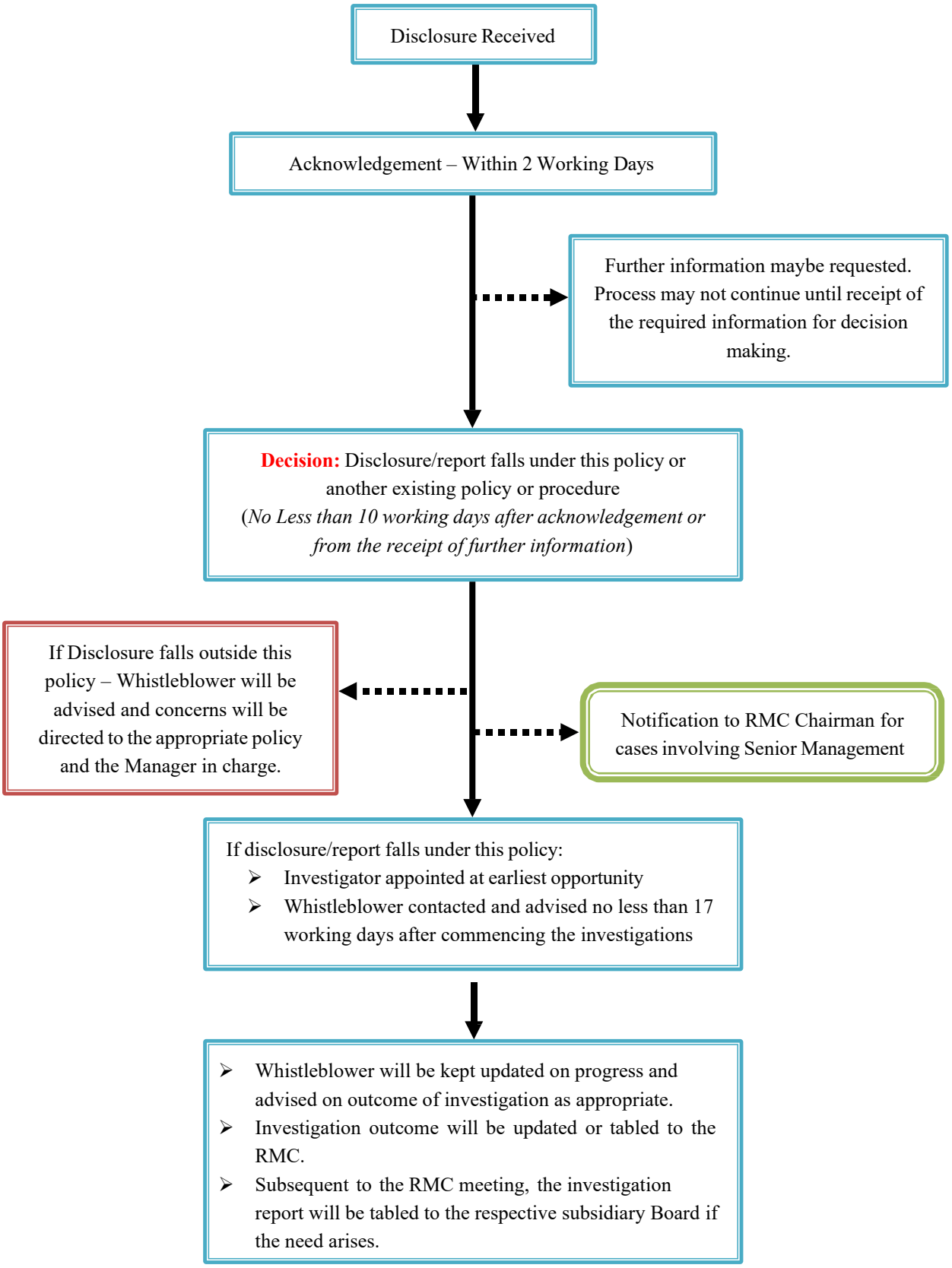
RECEIVED REPORT FLOWCHART



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