ADVANCE INFORMATION MARKETING BERHAD

Registration No. 200401006266 (644769-D)
(Incorporated in Malaysia)

WHISTLEBLOWING POLICY AND PROCEDURES

This Policy is created to enable the Group to:

i. Provide guidance to stakeholders in reporting suspected wrong doings, improper conducts and violations of regulations and laws; and

ii. Undertake the responsibility in providing the protection to whistleblower against any reprisal.

Reportable Violations:

This Policy is applied to the reporting of, but not limited to the following violations:

i. Unauthorised access to confidential information;

ii. Misappropriation of the Group's properties, assets or resources;

iii. Breach of law and regulations;

iv. Abuse of power, insider trading and money laundering;

v. Fraud, corruption, bribery or violation of the Group's Anti-Corruption and Bribery Policy;

vi. Engaging in conflict of interest transactions without disclosure;

vii. Making fraudulent statements to authorities and shareholders;

viii. Mislead, deceive, manipulate, coerce or fraudulently influence auditors in connection with examination, audit or review of any financial statements or records of the Group;

ix. Concealment of information of malpractice or misconduct; and

x. Any other incidents that may cause material financial losses or damage to the image of the Group.

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Whistleblowing Channel:

In order to protect the confidentiality of whistleblower and to ensure the integrity of the information received through the whistleblowing channel, employees who know of any suspected violations may fill in the Whistleblowing Form which is attached in this Policy and can also be downloaded from the Company's website at www.aim-net.com.my and mail directly to his/her immediate superior.

If for any reason, it is believed that these reporting options are not feasible or not appropriate, then the concern should be reported directly to the Senior Management and/or Executive Director ("ED") as listed below:

Mr. Chou Sing Hoan (ED)
Email: chou.sing.hoan@aim-net.com.my

Mr. Teo Loi Kien (Finance Manager)
Email: kenteo@aim-net.com.my

In the case where reporting of the management is a concern, then the report should be made directly to the Chairman of Audit Committee ("AC") as per below:

Mr. Wong Foo Sim
Email: whistleblower@aim-net.com.my

All reports will be investigated promptly by the person receiving the report. If required, he can obtain assistance from the Group who is not in conflict with the concerns raised (e.g. Human Resource Department, etc.). The progress of investigation (if any) will be reported to the AC as soon as possible for their deliberation and decision on the course of action or any other actions to prevent similar situation arising.

Principles of Whistleblowing:

The general principles governing the whistleblowing reporting procedures are as follows:

- Whistleblower is required to disclose his/her identity in order for the Group to accord the necessary protection to him/her;

- By reporting to the Group of any suspected wrong doings, the whistleblower shall assure the Group that the information disclosed or reported by him/her is not confidential information which have been disclosed or reported to any enforcement agencies;

- In order to protect whistleblower from any reprisal, the identity of the whistleblower will be treated with strictest confidence. However, whistleblower may under applicable laws and regulations be required to stand as a witness; and

- In addition to disciplinary actions, whistleblower will lose its protection if he/she is found making false or malicious allegations.

Principles of Investigation:

All complaints will be acknowledged receipt within 48 hours.

The AC will determine the action and investigation against the complaints received based on, *inter alia*, the severity of the misconducts and the credibility of the information received.

The AC is empowered by the Board to appoint investigator/professional party to review and pursue each complaint based to the extent of information and evidence received.

Upon completion of investigation, the AC shall:

i. Inform the whistleblower of the status of the findings;

ii. Initiate action against any persons who has committed improper conduct;

iii. Lodge report to enforcement agencies for criminal offence; and

iv. Ensure that measures are being taken to strengthen the organisational controls to prevent the re-occurrence of the wrong doing.

Review and Publication:

The Board reserves its right to review and update this Policy to ensure its relevance and effectiveness in keeping with the changes in legislation and business environment. Revision to the Policy is subject to Board's approval before it published and notified in the corporate website.

This Policy was reviewed and approved by the Board of Directors of the Company on 21 August 2026.

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WHISTLEBLOWING FORM

Whistleblower's/Reporter's Contact Information	
Name	
Designation	
Company Name	
Department	
Contact Number	
E-Mail Address	
Suspect(s)' Information	
Name(s)	
Designation(s)	
Company Name(s)	
Department(s)	
Witness(es) Information (*if any*)	
Name(s)	
Designation(s)	
Department(s)	
Contact Numbers	
E-Mail Address	

COMPLAINT: Briefly describe the misconduct / improper activity and how you came to know about it. Specify what, who, when, where and how. If there is more than one allegation, number each allegation and use as many pages as necessary.

a) What is the nature of the misconduct / improper activity?

b) When did it happen and when did you notice it?

c) Where did it happen?

d) Is there any evidence that you could provide to us? (Note: As a whistleblower, y*ou SHOULD NOT attempt to obtain evidence for which you do not have a right of access since whistleblowers is NOT an investigator.)*

e) Any other comments?
I hereby confirm that the information reported here by me is not confidential information which have been disclosed or reported to any enforcement agencies that would cause breach of Section 8 of the Whistleblower Protection Act 2010.

Date:	Signature: