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Whistleblowing Policy

Raising concerns in confidence — a control of the Anti-Bribery Management System (ISO 37001:2025, Clause 8.9)

Document Title	Whistleblowing Policy
Document Reference	CISB-ABAC-WP-04
Version	1.0
Parent Policy	Anti-Bribery and Anti-Corruption (ABAC) Policy — CISB-ABAC-POL-01
Classification	Internal — made available to interested parties as appropriate
Status	Approved
Policy Owner	Anti-Bribery Compliance Function (Head of Human Resource Department)
Approved By	Managing Director
Date of Issue	1 July 2026
Next Review	Within three (3) years, or upon a material change to operations, risk or law

Policy Statement

An anti-bribery management system is only as strong as people's willingness to whistleblow. The Company encourages everyone to raise concerns about wrongdoing, undertakes to treat those concerns seriously and in confidence, and guarantees that no one who whistleblows in good faith will suffer for doing so.

1. Purpose

This Policy establishes the Company's Whistleblowing Channel — a single, confidential route for raising any concern about wrongdoing and sets out how concerns are protected, handled, and resolved. It gives effect to the raising-of-concerns requirements of ISO 37001:2025 (Clause 8.9) and supports the protections available under the Whistleblower Protection Act 2010.

2. Scope

This Policy applies to all directors, officers, employees, and business associates of Cosmos Instruments Sdn. Bhd. (the "Company"), and to any other party who wishes to raise a concern about the Company's conduct. The Whistleblowing Channel is a single point of entry for every category of concern; matters are then routed internally to the appropriate function for handling.

3. Definitions

Concern — any matter the person reasonably believes shows that wrongdoing has occurred, is occurring, or is likely to occur.

Good faith / reasonable belief — a concern is raised in good faith where the person honestly believes, on reasonable grounds, that the information is true, regardless of whether it is later substantiated.

Detriment — any unfavourable treatment connected to raising a concern, including dismissal, demotion, disciplinary action, the withholding of opportunity, harassment, or victimisation.

4. What You Can Raise

The Whistleblowing Channel may be used to report any concern, including: bribery, corruption, or improper gifts and hospitality; fraud, theft or other financial misconduct; undeclared conflicts of interest; breaches of Company policy, the code of conduct, or the law; abuse of authority or misuse of Company assets; harassment, discrimination or bullying; threats to health, safety or the environment; the falsification or concealment of records; and any attempt to conceal the matters above. If you are unsure whether a matter qualifies, raise it. It is better to ask than to stay silent.

5. How to Raise a Concern

You may raise a concern through any of the following routes. You do not need to use your line manager first, and you may report anonymously. Concerns may be raised in English or Bahasa Malaysia.

- Your line manager or Head of Department;
- The Anti-Bribery Compliance Function (Compliance Officer);

- The dedicated Whistleblowing Channel — email, telephone hotline, or secure web form (details at Annex A); or
- For concerns involving senior management or a member of the Board, the Chair of the Audit and Risk Management Committee.

When raising a concern, provide as much detail as you can — what happened, when and where, who was involved, and any supporting information. You may be asked for further information as the matter is reviewed.

6. Your Protection

6.1 Confidentiality and anonymity

Your identity will be kept confidential and shared only with those who need to know in order to handle the concern, unless disclosure is required by law or in connection with legal proceedings. You may also report anonymously, although this may limit the Company's ability to investigate or to update you.

6.2 No retaliation

The Company prohibits any detriment against a person who raises a concern in good faith, refuses to take part in bribery, or assists an investigation. Retaliation of any kind is itself a serious breach of Company policy and will result in disciplinary action.

6.3 Protection even if mistaken

A concern raised in good faith that is not ultimately substantiated will attract no adverse consequence. Qualifying disclosures are protected under the Whistleblower Protection Act 2010. Protection may be lost where a person has taken part in the misconduct, knowingly provided false information, or acted maliciously.

7. How Concerns Are Handled

Every concern is taken seriously and handled fairly, promptly and in confidence:

- **Acknowledgement** — where you are contactable, the Compliance Function acknowledges your concern, usually within five (5) working days.
- **Triage and routing** — the concern is assessed and routed to the appropriate owner. Bribery and management-system concerns are handled under the Investigation Procedure with Compliance oversight; other matters are directed to their proper function, always under strict confidentiality.
- **Investigation** — a fair and independent investigation is conducted by a person with no conflict of interest in the matter.
- **Outcome and feedback** — appropriate action is taken and you are informed of the outcome, so far as confidentiality and the law allow.
- **Escalation** — serious matters, and any concern involving senior management, are escalated to the Audit and Risk Management Committee.

8. False or Malicious Reports

This Policy protects those who speak up honestly. A report that is knowingly false, or made maliciously or for personal gain, is itself misconduct and may result in disciplinary action. This does not affect the protection given to genuine, good-faith concerns that prove to be mistaken.

9. Roles and Responsibilities

9.1 Everyone

Speak up about concerns, cooperate with investigations, and respect the confidentiality of any matter you become aware of.

9.2 Managers

Receive concerns supportively, escalate them promptly, protect those who raise them, and never permit retaliation.

9.3 Anti-Bribery Compliance Function

Operates the Whistleblowing Channel, acknowledges and triages concerns, oversees management-system investigations, maintains records, and reports to the Audit and Risk Management Committee.

9.4 Audit and Risk Management Committee

Provides independent oversight of the whistleblowing arrangements and handles concerns involving senior management or the Board.

10. Related Documents

- a) Anti-Bribery and Anti-Corruption (ABAC) Policy (CISB-ABAC-POL-01);
- b) Gifts and Hospitality Policy (CISB-ABAC-GHP-02);
- c) Investigation Procedure;
- d) Code of Business Ethics.

11. Review

This Policy is reviewed at least once every three (3) years, and additionally upon any material change to the Company's operations, bribery risk or applicable law.

Annex A Whistleblowing Channel and How a Concern Flows

Whistleblowing Channel contact points

Email	moktm@pc.jaring.asia
Hotline	+6019-570 5088
In person	Chairperson of Audit and Risk Management Committee
Senior / Board matters	Chairperson of Audit and Risk Management Committee

How a concern flow

Step	What happens
1. Raise	You report a concern through any whistleblowing route, named or anonymously.
2. Acknowledge	The Compliance Function acknowledges receipt, usually within five (5) working days where you are contactable.
3. Triage & route	The concern is assessed and routed to the appropriate owner under strict confidentiality.
4. Investigate	A fair, prompt and independent investigation is carried out by someone with no conflict of interest.
5. Outcome & feedback	Appropriate action is taken and you are informed of the outcome, so far as confidentiality and the law allow.

Document Control — Revision History

Version	Date	Description of change	Author
1.0	1 July 2026	Initial procedures	Anti-Bribery Compliance Function