



WHISTLEBLOWING POLICY

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1. OBJECTIVE

This policy is to provide an avenue for all employees of MARA Corp and /or it's subsidiaries and the general public to disclose any improper conduct in accordance with the procedures as provided for under this policy and to provide protection for employees who report such allegations.

As an extension to what is generally covered under these Policies, this Document specifically, is aimed at providing an avenue for all employees and members of the public to disclose any improper conduct or criminal offence ("Improper Conduct") in accordance with the procedures and/or processes issued as part of this Document, or in addition to, and to provide protection for employees and members of the public who report such allegations of Improper Conduct.

2. SCOPE & APPLICABILITY

This Document specifically, applies to all directors, employees of MARA Corp and its subsidiaries, including those on secondment to joint ventures, affiliates or associates and extends to counterparties. Where possible, business partners are encouraged to adopt similar principles and standards of behaviour. This Document applies regardless of geographic location of MARA Corp and/or its subsidiaries.

This Document is designed to facilitate employees and members of the public to disclose any Improper Conduct through internal channel and provides an avenue for employees and members of the public to disclose an Improper Conduct committed or about to be committed by the MARA Corp and/or its subsidiaries.

An Improper Conduct includes the following:

- Any form of financial crime, including fraud;
- Bribery and corruption;
- Harassment, abuses and intimidation;
- Conflict of interest and potential abuse of power for personal gains;
- Disclosure of sensitive data or information to outsiders;
- Regulatory breaches or non-compliance to regulatory requirements;
- Theft or embezzlement;
- Misuse of Company's Property; and
- Non-compliance to the Group's policies, procedures, processes, including any code of conduct.

The above list is not exhaustive and includes any acts or omissions, which if proven, will constitute an act of misconduct under Code of Business Conduct & Ethics or a criminal offence under the relevant legislations in force. As such, this Document is not to be read in isolation and reference, where necessary, is to be made to other documents that form these Policies.

All users are required to read, understand and comply with these Policies, applicable LOA and any procedures and processes issued or to be issued by MARA Corp. If any user does not fully understand anything in this Document, he/she should consult MARA Corp Head of Group Human Capital Management.

3. POLICY CHANGES & APPROVALS

MARA Corp reserves the right to introduce, modify, or delete any terms and conditions of service stated in this document at any time during its operations as it deems necessary. MARA Corp will notify employees of such changes by issuance of circulars or other directives from time to time which shall henceforth form part of the terms and conditions of service.

Some of the provisions of these Policies may be governed by the Malaysian laws and where applicable, the information provided in these Policies will be subjected to any legislative changes that may take place. In the event of any inconsistency between any of the provisions of these Policies and the relevant laws of Malaysia, the latter shall prevail.

4. DEFINITIONS & INTERPRETATIONS

The terminology used in these Policies is to convey the level of compliance to the requirements set out is as follows:

- Must, Shall, or Will: The item mentioned is an absolute requirement and compliance is mandatory.
- Should, where possible, Recommended: Wherever possible, it has to be followed unless justified otherwise.
- May, Optional: The item mentioned is optional

“Document”	Whistleblowing Policy document.
“Improper Conduct”	An improper conduct or criminal offence.
“LOA”	Limits of Authority.
“Policies”	Refers collectively to the MARA Corporation Group Human Capital Policies, to which this Document is part of or an extension thereto.
“MARA Corp”	MARA Corporation Sdn. Bhd.

“MARA Corp Group” or “the Group”	Refers to all of the Subsidiaries under MARA Corp.
“MARA Corp Group HCM”	MARA Corporation Group Human Capital Management.
“Subsidiary/ies”	A subsidiary or subsidiaries of MARA Corp, as may be applicable.
“Users”	Users of this Document, in its original form, shall be restricted to the MARA Corp GHCM and parties with the relevant LOA.
“Whistleblower”	An employee or members of the public who discloses an Improper Conduct

5. DISQUALIFICATION

While it will be ensured that genuine Whistleblowers are accorded complete protection from any kind of unfair treatment, any abuse of this protection can warrant disciplinary action. Protection accorded to Whistleblowers under these Policies will not mean protection from disciplinary action and/or legal action arising out of false, frivolous, baseless or bogus allegations made by a Whistleblower knowingly and/or in bad faith. Any investigation conducted that later reveals that the alleged misconduct or criminal offence was made with a malicious intent will result in an appropriate action being taken against the Whistleblower.

6. NOTICE TO RELEVANT PARTIES & MEMBERS OF THE PUBLIC

Relevant provisions of this Document shall be extracted and/or adapted into a format suitable for the use and reference of members of the public and other parties. The notice may, where applicable, include supplemental provisions introduced by MARA Corp as may be deemed necessary taking into account the MARA Corp and/or its subsidiaries' nature of business/activities and organisational structure.

Such notices shall require MARA Corp's review and approval prior to being published and/or made accessible to the public.

7. PROTECTION TO WHISTLEBLOWER

A Whistleblower will be accorded with the protection of confidentiality of the identity, to the extent reasonably practicable. In addition, an employee who whistleblows internally and/or within the company will also be protected against any adverse and detrimental actions for disclosing any Improper Conduct committed or about to be committed within the MARA Corp and/or its subsidiaries to the extent reasonably practicable, provided that the disclosure is made in good faith. Such protection is accorded even if the investigation later reveals that the Whistleblower is mistaken as to the facts and the rules and procedures involved.

The protection to the Whistleblower can be revoked under the following circumstances, among others:

- the Whistleblower participated in the Improper Conduct;
- the Whistleblower wilfully discloses a false statement;
- the disclosure is made with malicious intent; or
- the disclosure is frivolous or vexatious.
- the disclosure is made solely or substantially with the motive of avoiding dismissal or other disciplinary action.

8. ANONYMOUS WHISTLEBLOWER

Any employee or member of the public who wishes to report Improper Conduct may remain anonymous.

However, Whistleblower are encouraged to provide their identities or contact details to facilitate MARA Corp to clarify or obtain further

information for purposes of further investigation into the Improper Conduct.

MARA Corp reserves the right to investigate into any anonymous disclosure.

9. PROCEDURE IN MAKING A DISCLOSURE

All disclosures are to be channelled in accordance with the procedures as provided under this Document and any procedures and/or processes issued in relation thereto, which may be amended as deemed necessary, from time to time.

10. NOTIFICATION

The Whistleblower can expect that the report will be treated seriously, fairly and promptly. The Whistleblower may expect updates during and upon completion of the investigation, unless MARA Corp take the view that such disclosure may impede investigation.