1.0 Purpose

1.1 Stratus Global Holdings Berhad (the "Company" or "STRATUS") and its subsidiaries (collectively, the "Group") is committed to the highest standard of integrity, openness and accountability in the conduct of its businesses and operations. The Group aspires to conduct its affairs in an ethical, responsible and transparent manner.

1.2 Recognising the above-mentioned values, this Whistleblowing Policy and Procedures ("Policy") is established with the aim to provide an avenue for all Directors, Employees and Stakeholders of the Group to disclose any improper conduct within the Group in accordance with the procedures outlined in this Policy. Additionally, this Policy aims to protect individuals who report such allegations in good faith from any potential repercussions.

1.3 This Policy is designed to facilitate Directors and Employees to raise genuine concerns confidently through a secure internal channel, especially in situations where common lines of communication are unavailable. It ensures all concerns can be reported at the earliest opportunity, allowing potential misconduct within the Group to be investigated objectively and in a timely manner.

1.4 This Policy has made reference to the Whistleblower Protection Act 2010, Malaysian Code on Corporate Governance (MCCG 2021) and Main Market Listing Requirements.

2.0 Scope

2.1 This Policy is applicable to all entities within STRATUS Group of Companies. This Policy applies equally to subsidiaries, joint ventures and associated companies where STRATUS has management control.

2.2 This Policy is applicable to the following parties:

a) Members of the Board of Directors ("Board") including all independent or non-independent directors and alternate directors of the Group (collectively, the "Directors");

b) Senior Management, managers and employees, who are employed full time, part-time, on probation, contractually or temporarily by the Group (collectively, the "Employees"); and

c) Any person, group or organisation that has an interest or a concern in the Group and can be impacted by the actions of the Group, which includes shareholders, suppliers, customers, contractors, and members of the public (collectively, the "Stakeholders").

3.0 Definition

3.1 **"Investigating Officer"** refers to an individual within the Group who is appointed to lead the investigation of the case pursuant to the whistleblowing report received by the Designated Officers.

3.2 **"Designated Officer"** refers to an individual within the Group who is authorised to receive the whistleblowing report.

3.3 **"Whistleblower"** refers to a person who informs the Designated Officers within the Group and/or enforcement agencies when he/she has reasonable grounds to believe a misconduct has taken place, going to take place or will take place.

3.4 **"Whistleblowing"** refers to the act of reporting or making a protected disclosure about a misconduct of Directors and Employees of the Group by a Director, Employee or Stakeholder to the Designated Officers within the Group.

3.5 **"Wrongdoer"** refers to Directors and Employees within the Group who performed the misconduct.

4.0 Reporting Procedures

4.1 Proactive Awareness and Guidance

4.1.1 The Group shall conduct periodic training and awareness programs for all Directors and Employees to ensure the reporting channels and whistleblower protections are clearly understood.

4.1.2 Potential whistleblowers who are unsure whether a concern qualifies as "Improper Conduct" are encouraged to seek confidential and informal guidance from the Admin & Legal Manager or the Human Resources Department before filing a formal report.

4.1.3 Such inquiries shall be treated as an advisory stage and do not obligate the individual to submit a formal Whistleblowing Reporting Form immediately.

4.2 Who can report

4.2.1 Any of the following individuals can make a report:

a) Directors of the Group;

b) Employees of the Group; and

c) Stakeholders of the Group who are natural persons and not being incorporated or unincorporated bodies, including members of the public.

4.3 What to report

4.3.1 Reportable concerns or misconducts covered under this Policy would amongst other include:

a) Acceptance, involvement or solicitation of a bribe or a favour in exchange for direct or indirect personal benefits;

b) Criminal offences, e.g. fraud, corruption, forgery, intentional deceit, criminal breach of trust, insider trading and money laundering;

c) Misuse and/or misappropriation of the Group's funds or assets;

d) Improprieties within the Group;

e) Breach of the provisions in the Group's Code of Business Conduct and Ethics, including sexual harassment or other abuses of human rights;

f) Breach of contract;

g) Any irregularity or non-compliance with laws/ regulations, and/ or internal controls;

h) Negligence or other tort-related offence (e.g. assault, battery, trespass);

i) Actions which endanger the health or safety of the Group's Employees, the public or the environment;

j) Deliberately conceal or attempt to conceal information relating to misconducts;

k) Knowingly direct or abet a person to commit misconducts; and

l) Any other matters that may adversely affect the interests of the Group, its assets and its reputation.

4.3.2 The above list is not exhaustive and includes any other acts or omissions, which if proven, will constitute an act of misconduct or any criminal offence under relevant legislations in force.

4.3.3 The alleged misconduct may occur in the course of the Group's business or affairs or at any workplace e.g. on the Group's premises, at an event organised by the Group, or during conference attended by the Group's employees in the course of their work.

4.3.4 If any individual is unsure whether a particular act or omission constitutes an alleged misconduct under this Policy, he or she is encouraged to seek advice or guidance from their respective immediate superior, Human Resources Department or the Audit Committee ("AC") Chairman.

4.3.5 This Policy is not intended to cover individual grievances, e.g. Concerns relating to the treatment as an employee for which such matters are already covered in the Group's Employee Handbook. Similarly, if any customer has a concern about the product or services provided to them, it should be raised as a complaint to the relevant departments within the Group.

4.3.6 This Policy excludes grievances, complaints or concerns about:

a) Matters which are trivial or frivolous or malicious or vexatious in nature or motivated by personal agenda or ill will;

b) Matters pending or determined through Group's disciplinary proceedings; and

c) Matters pending or determined through any tribunal or authority or court, arbitration or other similar proceedings.

4.4 When to report

4.4.1 A report on misconduct may be made if any individual has reasonable belief that the alleged wrongdoer is engaging, has engaged, or is prepared to engage in misconducts.

4.4.2 The whistleblower is not expected to have substantial evidence of proof beyond reasonable doubt or be able to identify a particular person to which the report relates. If the whistleblower knows as a matter of fact that there are reasonable grounds of suspicion that a misconduct is going to take place, is taking place or has taken place, the whistleblower shall come forward with any information or document(s) that they have.

4.4.3 All whistleblowers are expected to act in good faith and not to abuse the protection of anonymity. If allegations are subsequently proven to be mala fide, the person responsible may be subject to appropriate actions by the Group, including legal action where applicable.

4.4.4 The following denotes the responsibilities of the whistleblower when making a report. The whistleblower shall:

a) Make the disclosure in good faith and free from malicious intent;

b) Reasonably believe that the information and allegations are substantially true;

c) Not reporting for personal gain or with a vested interest. If the case involves the Whistleblower's personal interests, it must be informed at the outset; and

d) Ensure that mere rumour or hearsay information is not the basis to whistleblow.

4.5 How to proceed

4.5.1 All reports pursuant to this Policy are to be made to the Designated Officers via the procedures below:

a) Whistleblowing reports are best raised in writing through the Whistleblowing Disclosure Form and submitted via electronic mail ("email") to the Designated Officers. The whistleblower may also choose to submit a hardcopy Whistleblowing Disclosure Form in person, by way of a sealed envelope, to the Designated Officers. Refer to Appendix 1 for the Whistleblowing Disclosure Form.

b) If a disclosure is made orally, it must be followed by a report in writing and submitted in a sealed envelope to preserve the confidentiality of information.

c) A report shall include at least the following particulars:

- If the whistleblower is a Director or Employee of the Group: name, designation, current address, contact numbers and relationship of interest, if any, in connection with the concerns or misconduct raised;
- If the whistleblower is not a Director or Employee of the Group: name, name of employer and designation, current address, contact numbers and relationship of interest, if any, in connection with the concerns or misconduct raised;
- Basis or reasons for their concerns, including specific details of the alleged misconduct such as its nature, the date, time, and place of its occurrence and the identity of the alleged wrongdoer, if available;
- Particulars of witnesses, if any; and
- Particulars or the production of documentary evidence, if any.

d) Any evidence obtained from the whistleblower shall be documented and kept confidential. The whistleblower may be asked to provide further clarification and information from time to time, for example, if an investigation is conducted.

e) If the person making the disclosure would like to discuss any matter with the Designated Officers, he or she should indicate this in the submission and include a telephone number at which he or she might be contacted if the Designated Officers deems it appropriate.

4.5.2 The Group has established a proper channel for whistleblowing as specified below. All disclosures pursuant to this Policy are to be made to any of the Designated Officers:

<table>
<tr><th>Level of disclosure</th><th colspan="2">Designated Officer</th></tr>
<tr><td>Disclosure against all levels of staff up to the rank of Senior Management and Directors</td><td colspan="2">Admin & Legal Manager
Email:whistleblowing@stratusauto.com

Mail:
Stratus Global Holdings Berhad
Phase 4, Plot 73-C,
Lintang Bayan Lepas,
Bayan Lepas Industrial Park,
11900 Bayan Lepas, Pulau Pinang
(Strictly Confidential)</td></tr>
<tr><td rowspan="2">Disclosure against Senior Management and Directors</td><td>Independent Non-Executive Chairman

Name:
Fazrin Azwar Bin Dato’ Hj. Md. Nor</td><td>Audit Committee Chairman

Name:
Teh Su-Ching</td></tr>
<tr><td colspan="2">Email: chairman@stratusauto.com

Mail:
Chairman of Stratus Global Holdings Berhad
57-G, Persiaran Bayan Indah,
Bayan Bay, Sungai Nibong,
11900 Penang, Malaysia.
(Strictly Confidential)</td></tr>
</table>

4.5.3 To ensure the highest level of independence and to avoid any impression of internal vetting, for email sent to chairman@stratusauto.com, the Group’s dedicated whistleblowing email channel is configured

with automated settings that directly forward all incoming reports to both the Chairman of the Board and the Audit Committee Chairman.

5.0 Investigation and Handling of Report

5.1 All whistleblowing reports shall be investigated and handled promptly with the whistleblower and the alleged wrongdoer being treated fairly. The process of the investigation and handling of the report is as follows:

5.1.1 Upon receiving a whistleblowing report, the Designated Officers shall assess the disclosure, and may appoint an Investigating Officers ("IO") to carry out investigation under strict confidentiality to determine if wrongdoing was indeed committed. Confidentiality obligations shall also be extended to external investigators, legal advisors and auditors. If preliminary investigation shows that the disclosure falls within the scope of reportable misconduct, the report shall be escalated to the Board, where applicable. This initial process should not take more than one (1) month from the day the Designated Officers receives the disclosure. It may be completed immediately if the wrongdoing is capable of causing irreparable harm to the Group.

5.1.2 The IO, if appointed within the Group must be an employee of a designation higher than the employee(s) implicated in the whistleblowing report. No person involved in the alleged misconduct shall participate in investigation or decision-making.

5.1.3 In instances where the misconduct is more technical in nature or involves the Senior Management or Directors, the Independent Non-Executive Chairman/ AC Chairman reserves the right to request for the IO to be appointed from independent external party who possess the necessary technical knowhow or consult with external legal counsels, at the Group's expense.

5.1.4 The IO shall have unrestricted access to the necessary Group's records and information, within the scope of the investigation, and all Directors and Employees is bound to extend their cooperation upon request by the IO.

5.1.5 At the conclusion of the investigation, the IO shall submit an investigation report of the findings to the Board and appropriate course of action will be recommended to the Board for deliberation. If the investigation involves Directors or Senior Management, the findings shall be reported to the Independent Non-Executive Chairman/ AC Chairman.

5.1.6 If the disclosure was of a genuine concern with good faith, but without any case to answer, the Designated Recipients will seek to ensure there are no reprisal actions of any form against the whistleblowers. However, disciplinary action will be taken against allegations that are made frivolously with malicious intention.

5.1.7 The Group at its discretion, may keep the whistleblower informed of the outcome of any investigation within constraints of maintaining confidentiality or observation of legal restrictions.

5.1.8 The Group targets to complete all full investigations within three (3) to six (6) months, depending on the complexity of the case. Any extension beyond this period must be justified and approved by the Independent Non-Executive Chairman/ AC Chairman.

5.2 The AC shall maintain the Whistleblowing Tracking Report for all disclosures made pursuant to this Policy. All documents obtained pertaining to disclosures shall be considered "Confidential" and be stored securely as enumerated under Section 9 of the Personal Data Protection Act 2010. The disclosures shall be kept under the custody of the Group for seven (7) years. Refer to Appendix 2 for the Whistleblowing Tracking Report.

5.3 In adherence to Section 10 of the Personal Data Protection Act 2010, the disclosures shall not be kept longer than necessary. The Group shall undertake reasonable steps to ensure the disclosures are destroyed or permanently deleted after the designated timeframe.

5.4 The Group shall, on a quarterly basis, update the AC and/or Board on the number of disclosures received to date as well as the nature of such disclosures, status of investigations, and other relevant updates, even if there is no new report received during the period.

6.0 Confidentiality

6.1 The identity of the whistleblower raising a concern shall be kept confidential unless otherwise required by law or for the purpose of any proceedings by or against the Group. A violation of the confidentiality of information reported by any party privy to the information would constitute a misconduct by itself.

6.2 To maintain confidentiality, no information concerning the status of an investigation shall be divulged. The proper response to any such inquiries would be: "I am not at liberty to discuss this matter". Under no circumstances shall any reference be made to "the allegation," "the crime," "the fraud," "the forgery," "the misappropriation," or any other specific reference to the subject matter of the whistleblowing report.

7.0 Protection

7.1 Upon making a disclosure in good faith, based on reasonable grounds, in accordance with the procedure pursuant to this Policy and clauses of the Whistleblower Protection Act 2010 (Section 7, 8, 9 and 10):

a) The whistleblower shall be protected from reprisal within the Group as a direct consequence of his or her disclosure;

b) The whistleblower shall have immunity from civil and criminal action;

c) The whistleblower shall have protection from detrimental action; and

d) The whistleblower's identity shall be protected.

7.2 The whistleblower's identity may be revealed based on the following circumstances:

a) To facilitate the investigation, statement by the whistleblower may be required as part of the evidence;

b) Where it is required by the law, enforcement agency, regulatory body or such other body that has the jurisdiction and authority of the law to require such identity to be revealed;

c) Where it is in the best interest of the Group to disclose the identity of the whistleblower's identity after the concurrence of the Board; or

d) The disclosure by the whistleblower was frivolous and in bad faith or for personal gain.

7.3 The whistle-blowers' protection shall be revoked if a person is found to have:

a) Participated in the improper conduct disclosed;

b) Made a disclosure in which he knew or believed to be false (for instance, dishonest, frivolous mischievous or malicious complaints);

c) Made a disclosure that is frivolous and vexatious;

d) Made a disclosure of improper conduct which principally involves questioning the merits of policy pronouncement by the government, including the policy of a public body; or

e) Made a disclosure to avoid dismissal, termination of contract or other disciplinary action.

f) Any improper Conduct that is unlawful, unethical or in breach of a legal obligation, as defined under Section 3 of the Whistleblower Protection Act 2010.

7.4 Any individual who makes a report recklessly without having reasonable grounds for believing the matter to be substantially true or makes a report for purposes of personal gain or maliciously, may be subjected to disciplinary action determined by the Group.

7.5 Retaliation against any individual who files a report or voices a concern under this Policy is strictly prohibited. Directors or Employees determined to have engaged in retaliatory behaviour may be subjected to disciplinary action. Any individual who in good faith, believes that he or she has been subjected to any form of retaliation, should immediately report such behaviour to the Designated Officers.

8.0 Anonymous Reports

8.1 Given that the anonymity of the whistleblower will be preserved, anonymous reports generally will not be entertained to prevent vexatious and frivolous allegations. The investigation into allegations made anonymously is expected to be tedious and difficult as the Group is not able to obtain additional information from the person making the report.

8.2 Reports may also be made based on incomplete and inaccurate information. Under such circumstances, the Group may meet with the person or persons making the report to clear up any misconception or misunderstanding. With anonymous reports, this will not be possible; and the inability of the Group to provide feedback and rectify misconceptions may be misconstrued.

8.3 However, the Group reserves the right to investigate anonymous whistleblowing reports depending on the nature and gravity of the allegations in the report.

8.4 While anonymity may limit investigation, the Group will still review all anonymous reports to determine if investigation is warranted based on the gravity and credibility of the information.

9.0 Consequences of Wrongdoing and Wrongful Disclosure

9.1 If any Director or Employee has, or is found to have:

a) Committed a wrongdoing;

b) Taken serious risks which would likely cause a wrongdoing to be committed;

c) Made a disclosure not in accordance with the requirements of this Policy (for instance, dishonest, mischievous or malicious complaints); or

d) Participated or assisted in any process pursuant to this Policy otherwise than in good faith;

Disciplinary actions to be taken against that Director or Employee will be determined by Human Resources Department and/or the Board which may include, formal warning or reprimand, demotion, suspension or termination of employment or service with the Group or other forms of punishment.

9.2 Directors' misconduct may be escalated to the Nomination Committee or reported to regulators if required.

10.0 External Disclosures

10.1 Depending on the nature of the disclosure made by the whistleblower, the Group may be required to report to the relevant enforcement agencies e.g. Malaysian Anti-Corruption Commission, Securities Commission Malaysia, Bursa Malaysia and the Companies Commission of Malaysia.

11.0 Review and Amendment to this Policy

11.1 The AC has overall responsibility for this Policy and its relevant procedures.

11.2 This Policy and its relevant procedures will be reviewed, at least once every three (3) years and updated as and when necessary, i.e. when the current management system is found to be inadequate or when there is a change in laws and regulations, environment or circumstances in which the Group operates.

11.3 Any revision or amendment to this Policy shall first be presented to the AC for approval. Upon the AC's approval, the said revision or amendment shall form part of this Policy.

11.4 Briefing or training shall be provided to communicate the duly revised or amended Policy to Directors and Employees. The duly revised or amended Policy shall also be notified to other relevant stakeholders accordingly and disclosed in the Group's website.

Reviewed and approved by the Board on 28 November 2025.

Appendix 1 – Whistleblowing Reporting Form

WHISTLEBLOWING REPORTING FORM

PART A: To be completed by individual raising a concern		
1.	**Details of Whistleblower**	
	Name	
	Contact no.	
	NRIC no	
	Address	
	Email	
2.	**Details of Issue**	
	Issue Raised:	
	Nature of the Concerns:	
	Background, Date and History of the Concerns:	
	Identity of the Person Engaged in Improper Conduct:	
	Reasons for the Concerns:	
	Details of Evidence and Witnesses:	
	Whether Action Has Already Been Taken and By Whom:	
	Whether Whistle Blower Has Any Personal Interest in the Matter Reported:	
	Submitted by: Name: Date: Time:	Received by: Name: Date: Time:

Appendix 1 – Whistleblowing Reporting Form (Continued)

WHISTLEBLOWING REPORTING FORM

PART B To be completed by Investigating Officer		
3.	Additional information	
4.	Investigation of Concern / Steps Taken to Address the Concern	
5.	Findings	
6.	Recommendations	
7.	Preventive Measures to be Taken	
	Prepared by: Name: Date: Time:	

Appendix 2 – Whistleblower Tracking Report

WHISTLEBLOWER TRACKING REPORT

Date of Disclosure Received	Reference No	Complainant Identity	Brief Description of Concern(s)	Person Conducting Investigation	Investigation Results & Action Taken