



WHISTLEBLOWING POLICY

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1. INTRODUCTION

Qube Apps Solutions Sdn. Bhd. (“QubeApps”) is committed to the highest standards of integrity and accountability in the course of its business.

This Whistleblowing Policy (“**Policy**”) establishes a structured reporting framework and process with the aim of providing a safe and confidential reporting channel for employees, business partners, vendors, suppliers and other stakeholders to report concerns regarding misconduct or unethical practices within QubeApps.

QubeApps strives to ensure that all reports are dealt with fairly, promptly and with integrity. QubeApps will protect the confidentiality of the identity of whistleblowers who report in good faith.

This Policy applies to all employees of QubeApps and all stakeholders of QubeApps who wish to report, in good faith, any ongoing or suspected improper conduct or wrongdoings.

2. PURPOSE

This Policy outlines the types of reportable concerns, reporting channels and investigation procedures for all reports of improper conduct or wrongdoings.

3. TYPES OF REPORTABLE CONCERNS

Individuals are strongly encouraged to report any genuine concerns or suspicions relating to the reportable concerns set out below:

(i) **Fraud or financial misconduct**

- i.e. any action deliberately designed to cause loss to QubeApps or to obtain any unauthorized benefit, whether directly or indirectly.
- Examples:
 - Submitting false records or expense claims.
 - Embezzlement.
 - Misappropriation of company assets.
 - Cash or inventory theft.

(ii) **Bribery or corruption**

- i.e. engaging in or facilitating corrupt practices, including offering, giving, receiving or soliciting anything of value to improperly influence a business decision or outcome.

- Examples:
 - Offering or accepting bribes, kickbacks or facilitation payments.
 - Providing excessive gifts or entertainment to influence a business decision.

(iii) **Breaches of QubeApps' policies and procedures**

- i.e. non-compliance with internal policies, procedures, or codes of conduct established by QubeApps.
- Examples:
 - Breach of the Anti-Bribery and Corruption Policy.
 - Circumventing internal approval or control procedures.

(iv) **Violation of laws or regulations**

- i.e. any act or omission that breaches applicable laws, regulations, or statutory obligations governing QubeApps' operations.
- Examples:
 - Breach of Personal data protection laws.
 - Breach of Privacy laws.
 - Breach of Environmental standards.
 - Breach of Labour laws.

(v) **Discrimination, harassment or abuse of power**

- i.e. unfair, unwelcome, or coercive conduct based on a person's characteristics or position of authority that undermines a fair and safe working environment.
- Examples:
 - Unfair treatment.
 - Sexual or verbal harassment or abuse.
 - Bullying.
 - Intimidation.
 - Misuse of positional authority.

(vi) **Misuse of QubeApps' property, resources or information**

- i.e. unauthorized or improper use of QubeApps' assets, systems, or information for purposes outside the scope of one's duties or for personal gain.
- Examples:
 - Unauthorized use of QubeApps' IT resources or systems.
 - Unauthorized access, disclosure or use of QubeApps' proprietary information for personal gain.

(vii) **Conflict of Interest**

- i.e. undisclosed personal, financial or business interest influencing judgment or decisions on behalf of QubeApps.
- Examples:
 - Failure to disclose a personal or financial interest in a vendor.
 - Holding an external position that competes with or conflicts with QubeApps' interests.

(viii) **Unauthorized disclosure or use of QubeApps' confidential information**

- i.e. the improper sharing, leaking, or use of confidential or proprietary information belonging to QubeApps, its employees, clients, or business partners.
- Examples:
 - Unauthorized disclosure of business information to third parties.
 - Deliberate leaking client data, or QubeApps' confidential business or strategic plans.

The above list is not exhaustive and includes any act or omission, which if proven, would constitute an act of misconduct or any criminal offence under relevant legislations in force.

A whistleblower is not required to prove the truth of an allegation but should be able to demonstrate that there are sufficient grounds for a reasonable belief that something is wrong and that the report is not made for personal gain.

A whistleblower is required to demonstrate that the matter reported relates to one or more of the following:

- (i) The alleged act has caused, or is likely to cause harm to QubeApps' reputation or affect the trust and confidence of stakeholders, customers or business partners;
- (ii) The alleged act has resulted in, or is likely to result in, financial loss or harm to QubeApps;
- (iii) The alleged act has negatively impacted, or is likely to negatively impact the safety, wellbeing, rights, or working conditions of one or more employees; or
- (iv) The alleged act has breached, or is likely to breach applicable laws, regulations or statutory obligations.

4. REPORTING CHANNELS

QubeApps provides the following channels for reporting concerns:

- (i) Email: whistleblowing@qubeapps.com.
Kindly refer to **Appendix A** for a copy of the Whistleblowing Report Form.
- (ii) Microsoft Form: [Whistleblowing Report Form](#)
("Reporting Channels")

Reports submitted through the above Reporting Channels will be directed to the Head of Department or the Senior Executive of the Corporate Planning Department ("**Whistleblowing Report Receiver**"). The role and responsibilities of the Whistleblowing Report Receiver are set out in paragraph 6(i) and (ii) below.

Where the subject matter of the report concerns the designated Whistleblowing Report Receiver, the report should instead be sent directly via email to the Chief Executive Officer of QubeApps at alex.fong@qubeapps.com.

Where a report concerns any of the C-level executive or director of QubeApps, the report will be escalated by the Whistleblowing Report Receiver to the Board of Directors of QubeApps for the appointment of an investigation team.

Employees are encouraged to report through the above Reporting Channels with identity disclosed, as this allows direct communication for further information requests, clarification, status update and communication of investigation outcome.

However, QubeApps recognize that in certain circumstances, an employee may fear reprisal or prefer to remain anonymous, particularly when reporting serious unethical conduct. In such cases, reports may be made anonymously.

5. WHISTLEBLOWER PROTECTION

QubeApps is committed to protecting whistleblowers from:

- (i) **Reprisal and/or Retaliation:** There will be no adverse action, such as termination, demotion, or harassment, taken against any individual who reports concerns in good faith.

- (ii) **Confidentiality:** The identity of whistleblowers will be kept strictly confidential unless the whistleblower consents otherwise or unless disclosure is required by law.
- (iii) **Non-retribution:** QubeApps will not tolerate any form of retaliation or discrimination against whistleblowers.

Retaliation against any whistleblower will result in serious disciplinary action, including possible termination.

QubeApps reserves the right to revoke the whistleblower protection accorded under this Policy if the whistleblower is found to have made a whistleblowing report with malicious intent or with an ulterior motive.

6. INVESTIGATION PROCEDURES

Upon receiving a report via the Reporting Channels:

- (i) **Acknowledge Receipt:** The Whistleblowing Report Receiver will acknowledge receipt of the report to the whistleblower within 3 working days from the date of receipt (where the report is non-anonymous).
- (ii) **Investigation Committee:** The Whistleblowing Report Receiver will review the nature of the report and form an investigation committee to investigate and assess the report. If any member of the investigation committee is the subject of the report or suspected of being involved in the misconduct alleged, he/ she will automatically be recused from the matter. The Whistleblowing Report Receiver will not participate in the investigation procedures, unless otherwise required.
- (iii) **Initial Assessment:** The investigation committee will review the report and assess whether the report is substantiated and warrants further investigation. The initial assessment will be completed within 14 working days from the date of receipt of the report.
- (iv) **Investigation:** Where the report is substantiated, a detailed investigation will be completed within 30 working days from the conclusion of the initial assessment. The whistleblower may be asked to provide further details or evidence during this stage of investigation.

- (v) **Outcome:** The findings of the investigation will be presented to all C-level executives, save where a specific C-level executive is implicated, in which case the matter will instead be presented to the Board of Directors. The outcome will be communicated to the whistleblower by the investigation committee lead within 14 working days from the date the decision is reached.
- (vi) **Action:** Where necessary, action will be taken to address the issue, including disciplinary measures, legal action, or reporting to the relevant regulatory bodies or authorities.

Suspension of the implicated employee may be required prior to, during, or after an investigation, in accordance with applicable laws and regulations. Suspension will be considered in the following circumstances, including but not limited to:

- (i) To prevent interference with the investigation;
- (ii) To prevent repetition of the conduct complained of;
- (iii) To protect individuals at risk from such conduct; or
- (iv) To protect QubeApps's business and reputation.

7. RIGHTS OF THE PERSON IMPLICATED

Depending on the nature or severity of the report, employees or other persons who may be implicated in wrongdoing or alleged wrongdoers may be accorded the opportunity to put forward their comments during or after the investigation process, as may be required by the law.

The whistleblower's identity will be kept strictly confidential throughout the investigation process in accordance with paragraph 5 above.

8. REPORTING TO AUTHORITIES

If a whistleblowing report involves violations of any law or regulation, any report to the authorities shall be made by the Legal Department or any other authorised person. QubeApps will cooperate fully with the relevant authorities, including the Royal Malaysia Police (PDRM), Malaysian Anti-Corruption Commission (MACC) or any other relevant authorities in the event of any investigations arising from such reporting.

9. RECORD KEEPING

All reports, investigations, and actions taken will be documented and securely stored for a minimum of 7 years, or such longer period as may be deemed necessary. Access to these records will be restricted to authorized personnel only.

10. COMMUNICATION AND AWARENESS

QubeApps will communicate this policy to all employees and stakeholders regularly. This policy is available on QubeApps' website.

If there is any doubt about the scope of applicable laws or the application of this policy, reference must be made to the Legal or HR Department.

11. DATE OF EFFECT

This Whistleblowing Policy is prepared by the Legal Department, in consultation with the HR and Finance Departments, and approved by the Chief Executive Officer.

This Whistleblowing Policy shall take effect on 28 September 2026.



APPENDIX A

STRICTLY PRIVATE AND CONFIDENTIAL

This form is for the use of employees and external parties who wish to report any concerns in accordance with QubeApps' Whistleblowing Policy. Please complete the form with as much detail as possible to assist in the investigation.

WHISTLEBLOWING REPORT FORM

1. Personal Information (Optional)

(Whistleblowers are strongly encouraged to provide contact information to facilitate the investigation. QubeApps will protect the identity of the whistleblower with the utmost confidentiality, to the extent permitted by law and in accordance with the Whistleblowing Policy. Kindly leave this section blank if whistleblower wish to remain anonymous.)

Name : _____

Designation : _____

Contact Number : _____

Email Address : _____

2. Nature of the Concern

- ☐ Fraud or Financial Misconduct
- ☐ Bribery or Corruption
- ☐ Discrimination, Harassment or Abuse of Power
- ☐ Misuse of QubeApps' property, resources or information
- ☐ Conflict of Interest
- ☐ Unauthorized Disclosure or Use of QubeApps' Confidential Information



- ☐ Breaches of QubeApps' Policies and Procedures
- ☐ Violation of Laws or Regulations
- ☐ Others:

3. Details of the Incident

Incident Date :

Incident Time :

Name of Person Alleged :

Other Parties Involved :
(If any)

Location :

4. Description of the Alleged Incident

Please describe the alleged incident in detail, please attach any evidence you have in your possession.

5. Supporting Evidence Attached?☐ Yes☐ No

If yes, please provide a brief description of the supporting evidence attached.

6. Are there any witnesses?☐ Yes☐ No

If yes, please provide their names and contact information:

7. Do you wish to remain anonymous?☐ Yes☐ No**Declaration**

☐ I hereby declare that all the information provided herein is true and to the best of my knowledge and belief. I will ensure that my participation in this matter remains confidential. I understand that QubeApps will use the information and materials provided during the investigation process.

Date: _____

Please submit this form to the Reporting Channels stated in the Whistleblowing Policy.