



WHISTLE BLOWING POLICY

West River Engineering Sdn Bhd, West River M&E Sdn Bhd, Voon M&E Sdn Bhd, Neutron M&E Sdn Bhd and Neutron Letrik Sdn Bhd ("West River Group") are committed to the highest possible standards of openness, honesty and accountability. In line with this commitment, we expect employees and other stakeholders that we deal with, who have serious concerns about any aspect of the organization's conduct, to come forward and voice those concerns.

West River Group shall provide avenues for employee and other stakeholders to raise concerns in confidence, ensure protection of the identity of the person(s) who voiced the concerns and safeguard the person(s) from possible reprisal, discrimination and/or disciplinary actions.

Whistleblowing is the voluntary disclosure of inappropriate, unethical or unlawful behaviour and practices by the management or employees. It includes how employees, customers and investors are treated. The following are generally accepted as improper and reportable conduct for whistleblowing, of which the list is not exhaustive:

- Any unlawful or illegal activities, whether criminal or breach in civil law;
- Breach of policies and/or procedures;
- Fraud, theft, embezzlement or dishonesty;
- Corruption/bribery;
- Bullying and harassment;
- Actions which can cause physical danger/harm to another person and/or can give rise to risk of damage to properties/assets;
- Forgery or alteration of any documents belonging to the Company or customers;
- Poor or unethical sales practices, including mis-selling;
- Profiteering as a result of insider knowledge;
- Gross mismanagement or dereliction of duties;
- Conflict of interest;
- Misuse of position or information; and
- Any other similar or related irregularities.

We take whistle blowing seriously and your concern matters to us, so we would like to hear from you if any of your disclosure is related to improper practices occurring within West River Group. Any disclosure can be made to any of the following dedicated reporting channels:

- Email : lhyip@westriver.com.my
- Telephone : +603-9132 5326