

**STONE MASTER CORPORATION BERHAD**  
**(Company No. 498639-X)**

**WHISTLEBLOWING POLICY**

**INTRODUCTION**

This policy is intended to promote and maintain high transparency, accountability and good corporate governance in the workplace of Stone Master Corporation Berhad (“the Company”) and its subsidiaries (“the Group”) by providing an avenue for all employees of the Group and members of the public to raise, in confidence and without the risk of reprisal, genuine and legitimate concerns or disclose any improper conduct about possible improprieties in matters of financial reporting, compliance and other malpractices within the Group at the earliest opportunity and in an appropriate way for the Company and/or the Group to take appropriate action(s) to resolve them effectively.

**SCOPE OF THE POLICY**

This policy is designed to facilitate the whistle-blower to report or disclose through established channels, concerns relating to, but not limited to, corruption, fraud, bribery, blackmail, sexual harassment, criminal breach of trust, misuse and/or misappropriation of Group’s funds, assets or confidential information and endangerment to health and safety or to the environment.

**PROTECTION**

The identity of whistle-blower will be protected and kept confidential, unless the whistle-blower agrees otherwise or unless otherwise required by law.

The Group assures the whistle-blower who raises issues of concern that he/she will be protected from reprisal as a result of his/her whistle-blowing, provided the report is made in good faith and without malice. The Company will not tolerate harassment or victimisation of anyone reporting concerns in good faith. However, if allegations are proven to be malicious, parties responsible may be subject to appropriate action, up to and including legal action, where applicable.

**ACTION**

All reports will be investigated and addressed promptly by the person receiving the report or disclosure. Investigations shall be carried out objectively using appropriate channels, resources and expertise.

The whistle-blower and the alleged wrongdoer will be treated fairly. The wrongdoer will be given an opportunity to respond to all allegations at the appropriate time.

Upon completion of investigation, appropriate course of corrective action, which may include, disciplinary measures, formal warning or reprimand, demotion, suspension or termination of employment or services or monetary or other forms of punishment will be undertaken and would be brought to the attention of the Audit Committee of the Company, if so required.

## **WHISTLEBLOWING CHANNEL**

The established channels for whistleblowing reporting are as follows:

- a. Any concern should be raised with the immediate superior. If for any reason, it is believed that this is not possible or appropriate, then the concern should be reported to the Company Secretary as below:

By Mail: Stone Master Corporation Berhad  
Unit 02-03, Medan Klang Lama 28  
No. 419, Jalan Klang Lama  
58100 Kuala Lumpur

Attention: The Company Secretary

By email: marie@stonemaster.com.my

- b. If for any reason, it is believed that reporting to Management is of concern, not possible or appropriate or if the whistle-blower still have unresolved concern(s), then the concern(s) should be reported to the Chairman of Audit Committee of the Company as follows:

By Mail: Stone Master Corporation Berhad  
Unit 02-03, Medan Klang Lama 28  
No. 419, Jalan Klang Lama  
58100 Kuala Lumpur

Attention: The Audit Committee Chairman

By email: chooiwai.foo@stonemaster.com.my

*Kindly mark the envelope "Strictly Confidential. To be opened by the addressee ONLY."*