



**IRIS GROUP BERHAD**

Registration No. 202501015184 (1616599-X)

**(Incorporated in Malaysia)**

## **WHISTLEBLOWING POLICY**

IRIS Group Berhad and its subsidiaries (“IRIS” or “the Group”) are committed in maintaining high standard of corporate governance to safeguard the interest of the shareholders and enhance long term value of the Group.

This Whistleblowing Policy seeks to support IRIS’ value by providing an environment where integrity and ethical behavior are practiced throughout the Group.

All employees are encouraged to raise genuine concerns about possible improprieties within the Group at the earliest opportunity, and in an appropriate way.

**Who can raise concerns?**

- Any employee of IRIS
- Any (legal or natural) person providing services to, or having a business relationship with, IRIS

**What types of concerns or improprieties should you raise?**

You should raise any concerns about any improper conduct or wrongful act that may adversely impact IRIS, including but not limited to:

- Any criminal offences, including fraud, corruption, bribery and blackmail
- Any failure to comply with legal or regulatory obligations

Any concerns about improper conduct should be raised. If your concern is about your personal position, rather than a concern about improper conduct, it will be more appropriate for you to use grievance procedures under the Group HR Policies and Procedures.

**Who should you raise your concerns with?**

Reports of any such concerns may be made to the following person:

Chairman of the Board of Audit Committee  
IRIS Group Berhad  
*IRIS Smart Technology Complex,  
Technology Park Malaysia,  
Bukit Jalil,  
57000 Kuala Lumpur, Malaysia*

*Email: [whistleblowing@iris.com.my](mailto:whistleblowing@iris.com.my)*

The recipients of the report via [whistleblowing@iris.com.my](mailto:whistleblowing@iris.com.my) shall be Chairman of the Board of Audit Committee, and Head of Legal and Corporate Services.

The whistleblower shall include a detailed description of the concern, including, the name of individuals who have committed or are involved in the concern, full details of the concern, and supporting documentation on the concern, to facilitate a proper investigation on the concern. The whistleblower is encouraged to use the Whistleblowing Report to provide the details required.

The whistleblower is encouraged to provide his/her full name and contact details, to facilitate further clarification or further information for a proper investigation into the concern.

Any person who elects to remain anonymous is advised that the company’s ability to investigate the concern is limited to the extent of the contents of the report received by the company.

### **Protection to whistleblower**

You will be protected from reprisal, including harassment and victimization, and from disclosure of your identity, provided your disclosure was made in good faith (even if you are genuinely mistaken in the concerns you raise) and to the extent permitted by law.

The Group reserves the right to amend this Policy from time to time.

Approved by the Board on 6 January 2026.