D & O GREEN TECHNOLOGIES BERHAD
Company. No: 200401006867 (645371-V)
(Incorporated in Malaysia)

Whistle-blowing Policy
(Approved by Board on 21 August 2026)

Objective

The D&O Green Technologies Berhad ("D&O" or "the Company") Board of Directors wishes to provide all Directors, management staff and employees of D&O and its subsidiaries ("D&O Group" or "the Group") with mechanisms for employees and other interested parties to confidentially bring to the attention of the Audit Committee ("AC") of the Company any concerns related to matters covered by the Group's Code of Conduct, legal issues and accounting or audit matters.

The whistle-blowing policy allows the management to take appropriate preventive and corrective actions within the Company without the negative effects that come with public disclosure, such as loss of company image or reputation, financial distress and loss of investor confidence. Through this program, employees are encouraged to discreetly disclose concerns about illegal, unethical or improper business conduct within the Group. In this manner, the employees can help the Group to monitor and keep track of such illegal, unethical or improper business conduct within the Group which otherwise may not be easily detected through normal process or transaction.

Scope of the Policy

This policy is designed to facilitate employees and other stakeholders to disclose any improper conduct (misconduct or criminal offence) through internal channel. Such misconduct or criminal offences include the following:

i. Fraud;
ii. Bribery;
iii. Anti-trust;
iv. Abuse of power;
v. Conflict of interest;
vi. Theft or embezzlement;
vii. Misuse of Company's property;
viii. Non-compliance with procedure;
ix. Any form of human rights violations & unfair labour practice;
x. Sexual harassment & any unethical conduct;
xi. Any form of non-compliance with environmental laws and regulations.

The above list is not exhaustive and includes any act or omissions, which if proven, will constitute an act of misconduct under the Group's Code of Conduct or any criminal offence under relevant legislations in force. This policy is for the employees and other stakeholders to raise the matters in an independent and unbiased manner. Employees and other stakeholders are not required to prove the cases but rather to provide sufficient information for the management to take appropriate action.

Protection to Whistleblower

A whistleblower will be accorded with protection of confidentiality of identity (if the whistleblower chose to include their name in the whistleblow email/letter), to the extent reasonably practicable. Whistleblower will also be protected against any adverse and detrimental actions for disclosing any improper conduct committed or about to be committed within D&O Group, to the extent reasonably practicable, provided that the disclosure is made

in good faith. Such protection is accorded even if the investigation later reveals that the whistleblower is mistaken as to the facts and the rules and procedures involved.

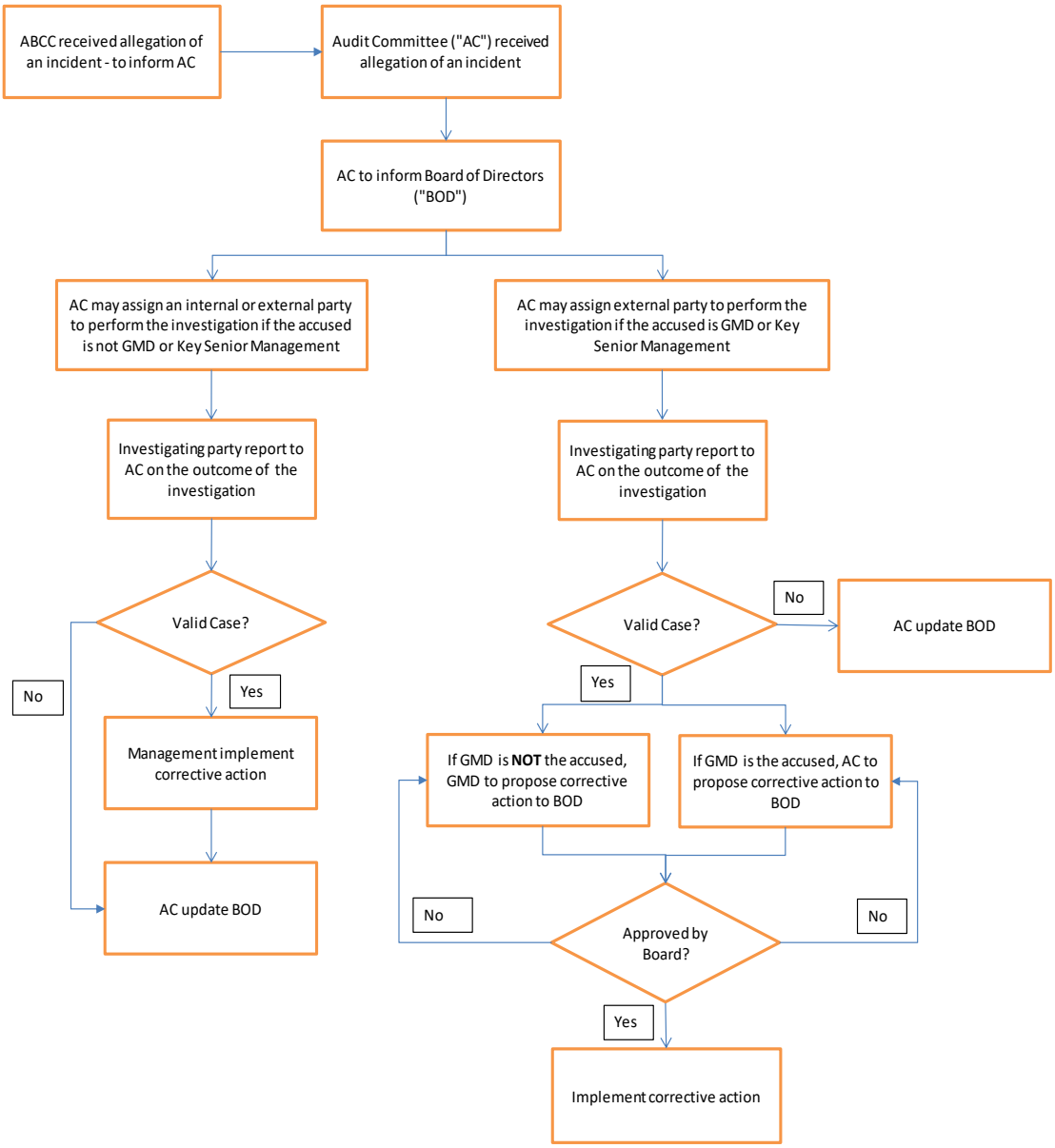
Any attempt to retaliate, victimise or intimidate against anyone (whistleblower) making report in good faith is a serious violation of the Code and shall be dealt with serious disciplinary actions and procedures.

Review of This Policy

The terms of reference should be assessed, reviewed and updated at least once every three (3) years by the Audit Committee or as and when there are changes. The Audit Committee should recommend any change to the terms of reference to the Board for approval.

Employees and other interested parties are able to report their concerns related to matters covered by the Company's Code of Conduct, legal issues and accounting or audit matters to auditcommittee@do.com.my. The reporting flow is as below:

Allegation of Incident to Audit Committee



This Policy will be reviewed by the Board as and when required and updated in accordance with the needs of the Group, and in any event, at least once every three (3) years, in line with Paragraph 15.29(1)(b) of Bursa Malaysia Securities Berhad's Main Market Listing Requirements.