Sungei Bagan Rubber Company (Malaya) Berhad

Whistleblowing Policy & Guidelines

POLICY AND GUIDELINES			
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Originator:	Sungei Bagan Rubber Company (Malaya) Berhad	**Applicable To:**	Sungei Bagan Rubber Company (Malaya) Berhad
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1.0 Whistleblowing Policy

In line with good corporate governance practices, the Board of Directors ("BOD") and Management of Sungei Bagan Rubber Company (Malaya) Berhad ("Sungei Bagan" or "the Company"), including its subsidiary companies, encourage its employees, directors and stakeholders to commit to the highest possible standards of integrity in the conduct of its business activities. Consistent with this commitment, the policy aims to support good management practices and sound corporate governance practices within the Company.

This policy aims to provide a structured mechanism for its employees, directors and stakeholders ("reporting individual") to raise or report suspected and / or known misconduct, wrongdoings, corruption and instances of fraud, waste, and / or abuse involving the resources of the Company to provide reassurance that they shall be protected from reprisals or victimisation for whistleblowing in good faith.

For the purpose of this policy, the wrongful activities or wrongdoings refers to any potential violations or concerns relating to any laws, rules, regulations, acts, ethics, integrity and business conduct, including any violations or concerns relating to malpractice, illegal, immoral, embezzlement and fraudulent activities which may affect the business and image of Sungei Bagan.

The BOD of Sungei Bagan has a stewardship responsibility to communicate the requirements of this policy and to guide the organisation in dealing with concerns arising from wrongful activities or wrongdoings.

The Policy of the BOD is:

1. **To encourage active and moral obligation to report wrongdoings**
   All employees, directors and stakeholders are required to report any ongoing or suspected wrongful activities or wrongdoings at the earliest possible stage through the proper channel of reporting so that immediate action can be taken.

2. **To use internal disclosure to report wrongdoings**
   Any person who makes or receives a disclosure of wrongdoings or obtains confidential information in the course of investigation into such disclosure shall not disclose the confidential information or any part thereof. As far as reasonable, internal disclosure is encouraged and used to avoid public crisis.

3. **To protect the whistleblower**
   Where the disclosure is made in good faith, the whistleblower shall be protected in accordance with Whistleblower Protection Act 2010 as follows: -

   (a) Protection of confidential information;
   (b) Immunity from civil and criminal action; and
   (c) Protection against detrimental action,

   and for the purpose of paragraph (c), the protection shall be extended to any person related to or associated with the whistleblower.

4. **To ensure appropriate and fair disciplinary actions**
   All actions taken against the alleged wrongdoers would be fair and without prejudice.

5. To require that an effective whistleblowing guideline be established and maintained by Sungei Bagan

Whistleblowing guidelines shall be sufficient to:

- Prohibit legal sanctions for retaliatory action taken against the whistleblower;
- Establish timely, feedback, response and remedial and / or corrective action;
- Ensure that this policy is properly communicated to all employees;
- Establish procedures to maintain records confidentiality and retention; and
- Embed integrity, transparency and accountability within the business.

2.0 Whistleblowing Guidelines

2.1 Definition

The word whistleblowing in the context of this Whistleblowing Guidelines ("this Guidelines") refers to a situation where a person (internal or external) raising or reporting concerns at an early stage about an ongoing or suspected wrongful activities or wrongdoing within the Company.

The person who raises or reports concern(s) of wrongful activities or wrongdoings within the Company is referred as "whistleblower".

For the purpose of the Guidelines, the wrongful activities or wrongdoings refers to any potential violations or concerns relating to any laws, rules, regulations, acts, ethics, integrity and business conduct, including any violations or concerns relating to malpractice, illegal, immoral, embezzlement and fraudulent activities which shall affect the business and image of the Company.

2.2 Objective

To provide an avenue and a structured mechanism for a person to raise or report concerns at an early stage about an ongoing or suspected wrongful activities or wrongdoing within the Company and, to protect the values of integrity, transparency and accountability in where the Company conducts its business and affairs.

2.3 Principles

The Whistleblowing Policy is based on several key principles such as following:

2.3.1 To establish formal and written Guidelines to provide a transparent method of addressing issues relating to whistleblower, such as answering standard questions, providing information and offering explanations.

2.3.2 To apply as a control measure to alert the Management to take the necessary remedial and / or corrective actions before a problem became a serious crisis.

2.3.3 To communicate to all employees and others on what the Whistleblowing Policy and Guidelines is and the key processes.

2.3.4 To encourage and enable employees, directors and stakeholders to be able to report irregularities in good faith within the Company prior to seeking resolution outside the Company and without having to fear that their action may have adverse consequences.

2.3.5 To provide timely feedback and response to the whistleblower.

2.3.6 To verify the report incidents in the appropriate manner and, if the reports are confirmed, all necessary steps to identify appropriate remedies shall be taken promptly.

2.3.7 To ensure effective implementation of the Guidelines. This shall enhance Sungei Bagan's accountability in preserving its integrity and may be able to stand up to public scrutiny. This in turn enhances and builds credibility of our stakeholders.

2.4 Application

2.4.1 The Guidelines is intended to complement the existing internal controls system and, channels of communication and reporting lines within the Company.

2.4.2 The Whistleblowing Policy and Guidelines applies to all employees, directors and other stakeholders who want to report any wrongful activities or wrongdoings in good faith. The policy aims to provide an avenue to raise concerns and receive feedback on any action taken.

2.4.3 This policy is intended to address concerns which fall outside the scope of other Sungei Bagan's existing procedures which already are included in or covered by other policies.

2.4.4 The Guidelines shall not apply to personal grievances. Such complaints shall be dealt by Sungei Bagan's designated personnel as set out in **Appendix E: Complaints Categories Description.**

2.5 Administration

2.5.1 The BOD, through the Audit Committee ("AC"), shall exercise the oversight function over the administration of the policy and endorsed the policy.

2.5.2 The Management of Sungei Bagan shall adopt the Guideline.

2.5.3 The administration of the policy and guidelines shall be carried out by the Managing Director ("MD")/Executive Directors ("ED") of Sungei Bagan.

2.5.4 The MD/ED shall propose to the Management any necessary amendments to the Guidelines for adoption before the presentation to the BOD for endorsement.

2.6 Circulation and Review

2.6.1 The Whistleblowing Policy shall be made available to employees and public via the Sungei Bagan's website and shall be available at its premises.

2.6.2 As for circulation, the Whistleblowing Policy and Guidelines shall be made available via the Company's website. It shall be deemed that all employees and directors of the Company are aware, has read and understand the content of Whistleblowing Policy and Guidelines.

2.6.3 The Guideline shall be reviewed by the BOD to ensure that the Guidelines are in accordance with Sungei Bagan's business environment and the relevant standards, act and law.

2.6.4 The amendments shall be updated on Sungei Bagan's website.

2.6.5 This Policy & Guidelines shall be reviewed every three (3) years, with interim updates carried out as and when required to address regulatory changes.

2.7 Who can Whistleblow

2.7.1 Once the Whistleblowing Policy and Guidelines are fully implemented, any of the following individuals can make a disclosure:

a. Employees of the Company including, employees on contract terms, temporary or short-term employees and employees on secondment;
b. Board members and Management;
c. Ex-employees;
d. Financiers;
e. Customers;
f. Business partner / dealers;
g. Shareholders; and
h. Vendors for the Company which includes agents, contractors, suppliers, advisors, consultants, internal and external auditors.

2.7.2 No employee or Director may use their position to prevent an individual to report any ongoing and suspected wrongful activities or wrongdoings.

2.7.3 If an individual is unsure whether a particular act or omission constitutes a wrongful activity or wrongdoing under Whistleblowing Policy and Guidelines, he or she is encouraged to seek advice or guidance from the Audit Committee Chairman, Board Chairman or MD/ED for clarification.

2.8 What to Whistleblow

2.8.1 A qualified disclosure shall be made if it relates to one or more of the following wrongful activities or wrongdoings by any employees or service providers in the conduct of the Company's business or affairs that is being, has been, or is likely to be, committed:

a. The breach of any law, regulation or rule that is applicable to the Company;
b. Any criminal act, including criminal breach of trust, extortion and sabotage;
c. Any act that is likely to cause significant financial loss or costs to the Company including any intentional misrepresentation of the Company's financial statements;
d. Activities, which otherwise amount to serious improper conduct, including Sungei Bagan's Code of Conduct and Business Ethics, examples of such acts include fraud, bribery, corruption, forgery, cheating and malpractices;
e. Actions which endanger the health or safety of employees or the public and the environment;
f. Actions which endanger National and public interest;
g. Sexual harassment;
h. Knowingly directing or advising a person to commit any of the above wrongdoings; and
i. Any action which is intended to conceal any of the above.

The above list is not exhaustive and there may be instances where whistleblower(s) would need to exercise judgement.

2.8.2 A whistleblower shall not be expected to prove the truth of an allegation but he or she should be able to demonstrate that there are sufficient grounds to have a reasonable belief that something is wrong, and the report is not for personal gain. Malicious allegation shall be treated as gross misconduct and if proven may lead to dismissal of employment.

2.8.3 If an individual is unsure whether a particular act or omission constitutes a wrongful activity or wrongdoing under Whistleblowing Policy and Guidelines, he or she is encouraged to seek advice or guidance from the MD/ED for more clarification.

2.9 When to Whistleblow

2.9.1 A whistleblower shall immediately come forward with any information that he or she, in good faith, reasonably believes discloses a wrongful activity or wrongdoing is likely to happen, is being committed or has been committed.

2.9.2 However, he or she is not expected to first obtain substantial evidence of proof beyond reasonable doubt when making a disclosure. If he or she knows as a matter of fact that there are serious risks that a wrongful activity or wrongdoing is going to take place, such bona fide concerns shall be raised immediately i.e. the whistleblower is able to show the reasons for concern.

2.10 Education Process

2.10.1 Training and awareness on whistleblowing key processes and updates shall be communicated via continuous training and awareness programmes and, via circulation of memo / email.

2.11 Confidentiality

2.11.1 The Whistleblowing Policy and Guidelines is intended to safeguard the safety of the whistleblower's identity, and therefore undertakes to treat all whistleblowing reports as confidential.

2.11.2 All reports of violation or suspected violation shall be kept as confidential to the extent possible, consistent with the need to conduct adequate investigation, unless otherwise required by law. Every effort shall be made to protect the whistleblower's identity.

2.11.3 The Guidelines provides assurances that the reporting mechanism for whistleblowing is set up in a structured and systematic manner to safeguard the information and the identity of the whistleblower. By setting up the necessary system to safeguard the confidentiality, the interests of the whistleblower shall be protected from possible harm through retribution by those who stand to benefit the reported misconduct.

2.11.4 The perception and the reality of safety of the information and the whistleblower identify are crucial to provide courage and confidence for individuals to speak

up or report any sensitive issues that they believe in good faith that could have negative repercussion to the Company.

2.11.5 Approaches for confidential advice to outside parties, such as lawyers, enforcement agencies or other external safe channels are acceptable, but that the Whistleblowing Policy and Guidelines Document is designed to prevent any unnecessary public disclosure of concerns.

2.12 Whistleblower Protection

2.12.1 Upon making a disclosure in good faith, based on reasonable grounds and in accordance with the procedures pursuant to this Guideline, the whistleblower's identity shall be protected i.e. kept confidential unless otherwise required by law or for purposes of any proceedings by or against the Company.

However, the Company shall honour the request of the whistleblower if he or she request to maintain his or her identify confidential.

If situation arises where the report launched by the whistleblower cannot be preceded without revealing the identity of the whistleblower, the Audit Committee Chairman shall discuss with the whistleblower to determine the best available options taking into consideration the request of the whistleblower and to safeguard the interest of the Company.

2.12.2 Where a whistleblower makes a report under this policy in good faith, reasonably believed to be true; the whistleblower shall be protected from harassment or victimisation within the Company, dismissal, disciplinary procedures or any other form of retaliatory action should the disclosure turn out to be inaccurate or false. Retaliation includes harassment and adverse employment consequence.

2.12.3 The Company shall not tolerate punishment or unfair treatment when concerns are raised in good faith. A whistleblower who reports a contravention or a concern shall be given protection and shall in no way be put at a disadvantage as a result of his or her report.

2.12.4 Any employee who shows the act of retaliation against the whistleblower who has reported a violation in good faith shall be subjected to disciplinary action and be dealt with accordingly.

2.13 Safeguard against Abuse of Policy

2.13.1 Reporting under this policy, however, would not immunise or shield a whistleblowing against action following from his or her intentional misconduct, which includes wilfully making allegations through the whistleblowing mechanism that the whistleblower knows to be false or makes with the intent to misinform or tarnish the reputation or others or due to personal gain.

2.13.2 Where a whistleblower makes a report not in good faith or reasonably believed not to be true, the whistleblower may not be protected and shall be subjected to disciplinary action and be dealt with accordingly.

2.13.3 Malicious rising of unfounded allegations is a disciplinary offence and shall be subjected to disciplinary action and be dealt with accordingly.

3.0 Reporting Process and Procedures

3.1 Procedures for Raising a Complaint

3.1.1 When an individual is of the opinion that a specific concern falls within the scope of this Guidelines and cannot be solved through the reporting to the MD/ED and the Company's existing internal written procedures / control systems, he or she can choose to make a report orally or in writing and submit it to Audit Committee Chairman. If he or she decides to raise a matter orally, the respective employee shall be requested to make a written statement subsequently. The example format of the report to be used by the whistleblower is provided in **Appendix A.**

3.1.2 In deciding whether or not an employee has acted reasonably, all circumstances shall be taken into consideration but in particular:

a. The identity of the person to whom the disclosure is made;
b. The seriousness of the relevant "wrongful activity" or "wrongdoing" and the impact to the Company, e.g. reputation and financial;
c. whether the "wrongful activity" or "wrongdoing" is continuing or is likely to occur in the future;
d. whether the disclosure is made in breach of a duty of confidentiality owed by the employer to any other person;
e. any action the employee or other person might be reasonably be expected due to previous unfavourable disclosure; and
f. whether the complaints rose has taken into consideration the existing internal controls.

3.1.3 Disclosure which include those relating to financial reporting, unethical or illegal conduct, shall be reported directly to the Audit Committee Chairman. Employment related concerns can be reported to the MD/ED.

3.1.4 The following platform can be used to make a report to the Audit Committee Chairman:

By Electronic Mail	whistleblowing@sungeibagan.com
By Letter	To: Audit Committee Chairman Sungei Bagan Rubber Company (Malaya) Berhad Suite 9D, Level 9 Menara Ansar 65 Jalan Trus 80888 IIBD, Johor, Malaysia Please indicate ***"Private and Confidential"*** or ***"To be opened by the Audit Committee Chairman of Sungei Bagan Rubber Company (Malaya) Berhad only"***

3.1.5 The envelope and email shall only be opened by the Audit Committee Chairman. A respond letter shall be sent to the address as specified by the whistleblower in the complaint letter or, his or her email.

3.1.6 The whistleblowing reporting structure is provided in **Appendix B**.

3.1.7 The whistleblower is encouraged to put their names to allegations because appropriate follow-up questions and investigation may not be possible unless the source of the information is identified.

3.1.8 The whistleblower is encouraged to disclose his or her particulars including, name, designation, current address and contact numbers to speed up the follow-up and investigation process. The Audit Committee Chairman shall treat the information confidentially to protect the identity of the whistleblower and of others involved or referenced in the whistleblowing report on a "need-to-know" basis to facilitate the investigation. However, the identity of the whistleblower will not be disclosed without his/her prior consent.

3.1.9 The whistleblower shall inform the Audit Committee Chairman of all details of his or her concerns as reasonably possible, including other details deemed to be useful to facilitate screening and action to be carried out under paragraph 3.2 and 3.3 below, if required.

3.1.10 The whistleblower shall refer to **Appendix A: Example Format of Report to Be Used by Whistleblower**, as a guideline for reporting.

3.1.11 The whistleblower may be asked to provide further clarifications and information from time to time, for example, if an investigation is conducted.

3.1.12 In respect of the whistleblower who reports a suspected violation in good faith and is not engaged in questionable conduct, Sungei Bagan shall attempt to keep its discussions and actions confidential to the greatest extent possible.

3.1.13 However, there may be circumstances where the whistleblower may be needed as a witness. Should this be the case, the Audit Committee Chairman shall discuss the matter with the whistleblower at the earliest opportunity as specified in paragraph 2.12.1. In addition, in the course of investigation, Audit Committee Chairman may need to share information with others on a "need to know" basis subject to the approval from the Management / BOD of Sungei Bagan.

3.2 Screening

3.2.1 The Audit Committee Chairman may delegate the complaints received to an independent investigator, internal auditor or ED to screen and assess the whistleblower's disclosure to determine whether it is related to a wrongful activities or wrongdoings specified in paragraph 2.8.1 or excluded from the scope of the Whistleblowing Policy and Guidelines.

3.2.2 Initial enquiries shall be made via telephone communication or emails with the whistleblower to decide on how to deal with any concerns raised and determine whether further interview is required, and the form that it should take. Some concerns may be resolved without the need of an interview process.

3.2.3 If an interview is required, the Audit Committee Chairman, independent investigator, internal auditor or MD/ED shall meet with the whistleblower to obtain further information, clarification and documents which may be useful to support the alleged wrongdoings.

3.2.4 Upon completion of the initial enquiry and interview process, the complaints shall be categorised into the following four (4) categories: -

Category A	Extreme rated cases
Category B	High rated cases
Category C	Medium rated cases
Category D	Personal grievances cases

3.2.5 Upon completion of the screening process, the Audit Committee Chairman shall prepare a report for complaints under category A, B, C and D which shall include general recommendations to the AC, BOD or Management.

3.2.6 In the event there is an urgent attention required due to the seriousness of the allegation i.e. for Category A type of complaints, the board members shall be updated through email or verbal communication by the Audit Committee Chairman to determine the appropriate action. The screening process shall be completed on an urgent basis if the complaint on the alleged wrongful activities or wrongdoings is capable of causing irreparable harm to the Company's reputation or its financial position.

3.2.7 For complaints not specified under paragraph 2.8.1 i.e. Category D types of complaints, a separate report stating the nature of complaints, name, current address and contact numbers, the personnel alleged and additional information as required shall be provided to the designated personnel as set out in the **Appendix E** for follow-up.

3.2.8 The individuals complaining under the Category D types of complaints shall be directed by the designated personnel as set out in the **Appendix E**.

3.2.9 If the whistleblower's disclosure implicates any Director, the Audit Committee Chairman shall prepare a report which includes general recommendations for the Board Chairman for consideration. (Refer to **Appendix B: Whistleblowing Reporting Structure** for further details).

3.2.10 Where the disclosure implicates the Board Chairman, a major shareholder or a person connected with a major shareholder, the Audit Committee Chairman shall report to, and the matter shall be dealt with by, the Independent Non-Executive Directors, who may commission an independent investigation at the Company's expense and report the outcome directly to the Board.

3.3 Preliminary action

3.3.1 The AC shall make decisions including but not limited to any of the following:

a. Rejection of the whistleblower's disclosure;
b. Directing investigation by any subject matter experts, either internal or external;
c. Suspending the alleged wrongdoer or any other implicated persons from work to facilitate any fact-finding or to avoid any whistleblower's exposure to a threat or harm;
d. Referral to the police or any other appropriate enforcement authority; or
e. Referral to the BOD for decision.

3.3.2 All decisions made by the AC and reasons of action thereof shall be properly documented.

3.3.3 If the case is referred to the BOD for decision, the BOD, together with the general recommendations made by the AC, shall make a decision including but not limited to any of the following:

a. Directing investigation by any subject matter experts, either internal or external;
b. Suspending the alleged wrongdoer or any other implicated persons from work to facilitate any fact-finding or to avoid any whistleblower's exposure to a threat or harm; or
c. Referral to the police or any other appropriate enforcement authority.

All decisions made by the AC / BOD and reasons of action thereof shall be recorded in the minutes of meetings of the AC / BOD.

3.3.4 Subject to legal constraints, the whistleblower shall be notified of the status of his or her whistleblower's disclosure based on the preliminary action taken by the AC / BOD as far as reasonably practicable, in good time.

The status shall be updated by the Audit Committee Chairman upon approval from the AC / BOD.

3.3.5 The alleged wrongdoer shall also be informed of the allegations and given an opportunity to answer the allegations at the upcoming investigation or appeal his or her case. The rights of person are specified under ***Paragraph 4.0 – Rights of Person Implicated.***

3.4 Investigation

3.4.1 The investigation would be carried out under the terms of strict confidentiality, by not informing the subject of the whistleblower's disclosure complaint until (or if) it becomes necessary to do so.

3.4.2 The whistleblower and the alleged wrongdoer are expected to give his or her full cooperation in any investigation or any other process carried out pursuant to this Guideline and / or the disciplinary action and be dealt with accordingly. The amount of contact between the whistleblower, the alleged wrongdoer and the investigating party shall depend on the nature of the issue and the clarity of the information provided. Further information may be sought from or provided to whistleblower and the alleged wrongdoer.

3.4.3 The investigation shall be carried out internally and / or by outside party and the directive of the investigation could be from the AC / BOD.

3.4.4 As far as possible, all investigations shall be completed within two (2) months. However, complex investigation that requires longer period shall be notified to the AC / BOD.

3.4.5 In the event the whistleblower is implicated or discovered to be or have been involved in any wrongful activities or wrongdoing, he or she may also be investigated so as to complete the fact-finding process in accordance with this Guidelines and / or the disciplinary action and be dealt with accordingly.

3.4.6 The whistleblower will not be protected under this Guideline if upon investigation, it is found that: -

(a) the whistleblower himself/herself has participated in the improper conduct disclosed;
(b) the whistleblower wilfully made in his disclosure of improper conduct a material statement which he knew or believed to be false or did not believe to be true;
(c) the disclosure of improper conduct is frivolous or vexatious;
(d) the disclosure or improper conduct is made solely or substantially with the motive of avoiding dismissal or other disciplinary action; or
(e) the whistleblower, in the course of making the disclosure or providing further information, commits an offence under this Guideline.

3.4.7 If the whistleblower protection has been revoked, the Company shall give notice to that effect to the whistleblower.

3.4.8 If the alleged wrongdoer or any other implicated persons has/have, or is/are found to have:

- committed a wrongdoing; or
- taken serious risks which would likely cause a wrongdoing to be committed

Based on the investigation directed by the AC / BOD, the action to be taken against that alleged wrongdoer or any other implicated persons shall be subjected to disciplinary action and be dealt with accordingly, which may include formal warning or reprimand, demotion, suspension or termination of employment or services with the Company.

3.4.9 The BOD, with the recommendation from the AC, shall have the final decision on the appropriate measures to be taken including, on whether to pursue any legal actions against alleged wrongdoer or any other implicated persons. The AC / BOD of Sungei Bagan shall seek guidance from legal expert when considered necessary.

3.4.10 In circumstances where immediate decision is required, any AC member, with the recommendation of the Audit Committee Chairman, shall make the decision on the appropriate measures to be taken, on whether to pursue any legal actions against alleged wrongdoer or any other implicated persons. The report shall be presented subsequently to the AC / BOD for approval and final decision.

3.4.11 In the event the implicated personnel are the AC members, the BOD, based on the investigation report, shall have the final decision on the appropriate measures to be taken including, on whether to pursue any legal actions against alleged wrongdoer or any other implicated persons.

3.4.12 All decisions made by the BOD and reasons of action thereof shall be recorded in the Board minutes of meetings.

3.5 Reporting of Outcome

3.5.1 Subject to any legal constraint, the whistleblower and, if applicable, the alleged wrongdoer shall be notified in writing of the decision of the AC / BOD, on whether any wrongful activities or wrongdoings specified under paragraph 2.8.1

have occurred or not and the alleged wrongdoer is guilty or not, in good time, and the basis thereof.

3.5.2 The notification letter would be signed by Audit Committee Chairman or any AC members of Sungei Bagan.

3.5.3 If the whistleblower is unhappy / dissatisfied with the outcome of the investigation, the whistleblower may submit another detailed report explaining why this is the case and the whistleblower's concern shall be investigated again if there is good reason to do so to the BOD.

3.5.4 A summary of case reported by whistleblower shall be prepared by the Audit Committee Chairman or appointed independent investigators upon receiving of necessary documents or evidences, stating the nature of complaints received the results thereof, action taken and recommendation for reporting to the AC. The follow-up action on opened cases and the unresolved complaints shall be updated to the AC on a quarterly basis.

3.5.5 Board Executive Summary Report shall be provided to the AC / BOD on a quarterly basis which should include the number of cases reported and action taken by the Management.

3.5.6 The procedures listed above in Paragraph 3.0 have been briefly summarised in a procedures flowchart for whistleblowing and provided in **Appendix C.**

4.0 Rights of Person Implicated

4.1 Employees of the Company or any other persons who are implicated of wrong doings / alleged wrongdoers shall be notified in good time of the allegation made against them provided that this notification does not impede the progress of the procedures for establishing the circumstances of the case.

4.2 All alleged wrongdoers shall be given the opportunity to put forward their comments during the investigation in keeping with the principle respect for the "right to have a fair hearing", as interpreted by the law.

4.3 All alleged wrongdoers have the duty to attend and assist the investigation process.

5.0 External Disclosure

5.1 If the procedures under the Whistleblowing Policy and Guidelines have been exhausted, or the whistleblower is still not satisfied with the response / outcome and reasonably believes that the information disclosed, and any allegation contained in it, are substantially true, he or she is at liberty to take the matter further by raising it with the relevant governmental, regulatory authorities and enforcement agencies in Malaysia or in the country concerned. External disclosure may further be made in case of an important and urgent public interest or required by the law.

5.2 Whilst the whistleblower is able to report issues externally, the whistleblower shall be aware that there is a difference between reporting internally through the letter or email, and externally. To report internally, the whistleblower may be suspicious that there is malpractice whereas to report externally, the whistleblower should have reasonable belief that malpractice has or is taking place and some evidence to support the report and, he or she believes that the framework shall not adequately deal with the matter. External

disclosures shall be made in good faith, in the belief that allegations are substantially true and there shall be no motive for personal gain.

5.3 The instrument of external reporting shall in reasonable opinion of the whistleblower is in balance with the relevant matter and there shall not be a less potentially damaging option available.

5.4 The whistleblower shall minimise the possible impact of his or her actions to the Company and to the people involved. The external party one considers disclosing information to, shall be a party which shall be able to effectively organise action against the alleged contravention.

5.5 An employee who makes an external complaint in good faith to any the relevant governmental, regulatory authorities and enforcement agencies in Malaysia or in the country concerned after exhausting the Company's existing internal procedure shall be protected against victimisation or other adverse treatment.

6.0 Retention of Records

6.1 All records relating to any whistleblower case(s) and its related investigation report, if any shall be retained for a minimum period of seven (7) years.

6.2 All records shall be maintained in good condition to protect evidence and avoid legal repercussions.

6.3 All records shall be treated as confidential and only designated personnel as assigned by the Audit Committee Chairman shall have the accessibility of the records and premises within the scope of investigation.

7.0 Privacy

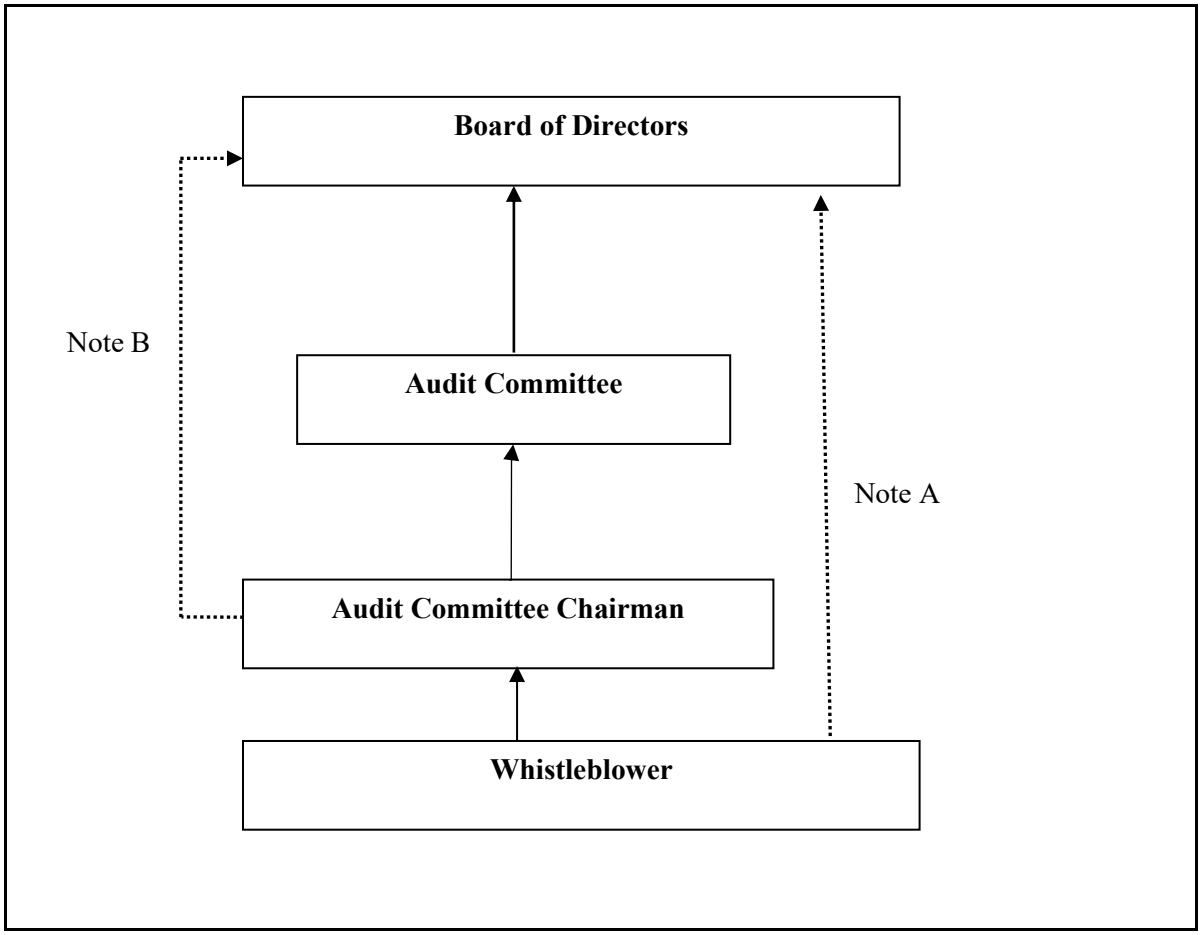
7.1 Sungei Bagan is committed to protect the privacy of the persons involved to the fullest extent possible and in accordance with applicable laws. Any personal data obtained through or as part of this Guidelines, shall only be used for the purposes explained in this Guidelines and shall only be provided to those who have a need to know these data for these purposes or to comply with the law or an important public interest.

This Policy was reviewed and approved by the Board on 26 August 2026.

APPENDIX A: EXAMPLE FORMAT OF REPORT TO BE USED BY WHISTLEBLOWER

No.	Questionnaires		Remark
1.	**General**		
a)	Do you wish to remain anonymous	:	Yes / No
2.	**Personal information**		
a)	Your name	:	
b)	Your preferred phone number	:	
c)	Your preferred e-mail address	:	
d)	Best time and method for communication with you	:	Time: Method: Phone / E-mail / Physical
3.	**Report of contravention**		
a)	What is the concern you want to report / nature of the wrongdoing	:	
b)	Do you have a serious suspicion or are you sure	:	Serious suspicion / I am sure
c)	Date of the wrongdoing occur or may occur	:	
d)	Where did it occur / time and place of its occurrence	:	
e)	Who is, in your opinion, the person involved / the identity of the alleged wrongdoer	:	
f)	What is, in your opinion, the potential damage (financially or otherwise) or other interested parties	:	
g)	Do you think it may happen again	:	Yes, when and why / No, why
4.	**Personal action**		
a)	How did you become aware of the situation	:	
b)	Do you know of any other person(s) who are aware of the situation, not being personally involved	:	Yes / No
c)	Do you have any evidence, which can be handed over e.g. documentary evidence?	:	Yes / No
5.	**Additional information**	:	

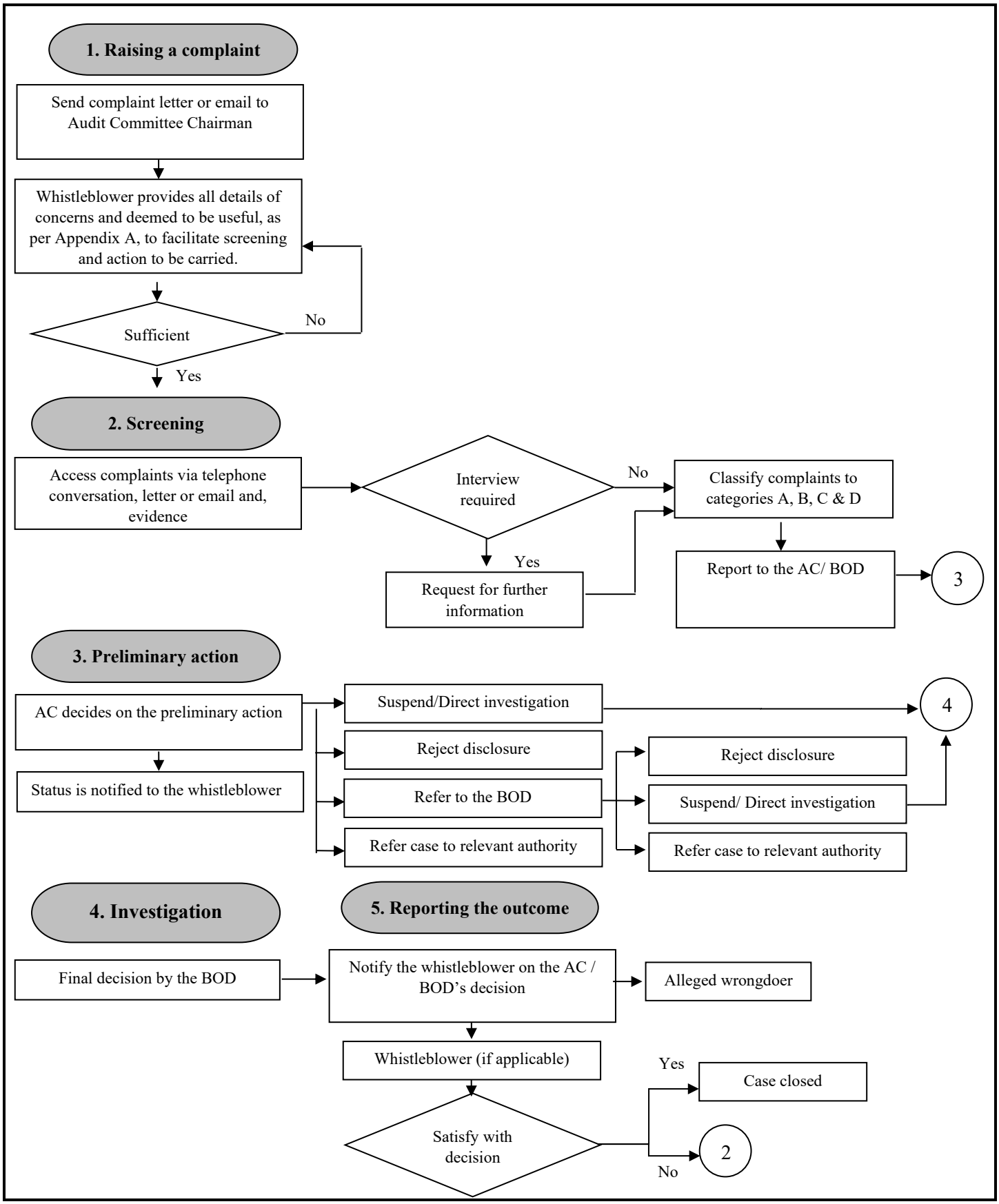
APPENDIX B: WHISTLEBLOWING REPORTING STRUCTURE



Note A : The whistleblower can also directly write to the Board Chairman when he or she has a reasonable belief that there is serious malpractice relating to any of the wrongful activities or wrongdoings specified in paragraph 2.8.1 and it may not be adequately dealt with by reporting to the Audit Committee Chairman.

Note B : If the whistleblower's disclosure implicates any Executive Board members and/ or Management, the Audit Committee Chairman shall report directly to the Board Chairman.

APPENDIX C: REPORTING PROCESS AND PROCEDURES FLOWCHART FOR WHISTLEBLOWING



APPENDIX D: ROLE AND RESPONSIBILITIES

Role	Responsibilities
Board of Directors	▪ Issue policy and communicating the requirements of the policy; ▪ Maintain oversight of any major issue arising from the policy and or other enquires into the conduct of this guideline; and ▪ Review preliminary reports and establish whether there are any grounds for further action. ▪ Final decision on the investigation matters. *(The BOD may delegate some of the above responsibilities to any Board Committees as deemed appropriate)*
Audit Committee	▪ Act as a support to the BOD; ▪ Review preliminary reports and establish whether there are any grounds for further action; ▪ For issues that require immediate attention, make decision on the corrective or remedial actions, or (as the case may be) disciplinary actions or to pursue any legal actions, to be taken; when required; ▪ Provide recommendation of matters to be investigation when required; ▪ Be accessible to persons who wish to discuss any matter raised in or in connection with a report; ▪ Review and report to the BOD on the results of the investigations and recommendations for corrective or remedial actions, or (as the case may be) disciplinary actions or to pursue any legal actions, to be taken; and ▪ Timely submission of Board Executive Summary reports on a quarterly basis to the BOD.
Audit Committee Chairman	▪ Promptly receive, record (if the disclosure is made orally), and refer to the AC, a report and any matter arising there from or in connection therewith; ▪ Ensure that documents related to reports are retained in a safe, secure and proper manner; ▪ Attend, in confidence, to inquiries about this policy and provide informal advice to persons who are considering making a disclosure under this policy; ▪ Timely submission of whistleblowing report with a summary of cases received from whistleblower upon obtaining necessary documents & evidences. ▪ Timely update to the AC / BOD on the status of follow-up action and unresolved complaints.
Managing Director / Executive Director	▪ Administer and monitor the implementation and compliance of the policy and guidelines; and ▪ Ensure that the corrective or remedial actions recommended by the AC / BOD are promptly executed.
Management	▪ Maintain awareness on the latest development and trends of whistleblowing policy and guidelines; and ▪ Provide continuous education process.
Whistleblower	▪ The make a report orally or in writing and submit it to the Audit Committee Chairman, if necessary; ▪ To assist in the information / evidence gathering stage; ▪ To assist in the investigation / domestic inquiry stage if required; and ▪ To appear as a witness if required.

APPENDIX E: COMPLAINTS CATEGORIES DESCRIPTION

Category	Rating	Description
A	**Extreme**	▪ The complaints if not addressed immediately, could result in (but not limited to): – material financial losses to the Company; – negative public image that could disrupt the business operations for a long period of time or result in long term/ permanent damage to the business reputation; – adverse local and / or international media coverage; – closure of business operations; – adverse impact to the share price; and – issues could result in serious reprimand and / or material penalty from authority. ▪ Sustained significant adverse impact that would require hard work from Management to manage the issue. ▪ Complaints against Directors.
B	**High**	▪ The complaints if not addressed within the reasonable period of time, could result in (but not limited to): – material financial losses to individual Company within the Company; – negative public image that could disrupt the business operations for a certain period of time or result in temporary damage to the business's reputation; – negative local media coverage; – temporary closure of business operations; and – issues could result in issuances of warning letters from the authority. ▪ Sustained negative impact that would require some work / planning from Management to manage the issue. ▪ The issue is ongoing.
C	**Medium**	▪ The complaints if not addressed within the reasonable period of time, could result in (but not limited to): – minimal financial losses; – unfavourable information that could disrupt the business routine; – intra-industry knowledge; and – issues could result in issuances of verbal warning from the authority. ▪ Impact can be absorbed / managed with minimum management effort. ▪ Issues can be resolved without the need to have an investigation.
D	**Personal grievances**	▪ Personal grievances concerning an individual's terms and conditions of employment, or other aspects of the working relationship, complaints of bullying, or disciplinary matters. ▪ The complainant shall be advised to direct the abovementioned issues to the following designated personnel: – General Manager – Executive Director

The above list is not conclusive and may require the Audit Committee Chairman to exercise judgement to decide on the seriousness of the complaints.