Whistleblowing
Policy

JENTAYU Group of Companies

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JENTAYU SUSTAINABLES BERHAD
Registration No: 197501000834 (22146-T)
(Incorporated in Malaysia)

WHISTLEBLOWING POLICY Version 4.0

1.0 INTRODUCTION

Jentayu Sustainables Berhad and its subsidiaries ("the Group") are committed to upholding the highest standards of integrity, accountability, and ethical conduct in all aspects of its business operations. This includes strict compliance with applicable laws, regulatory requirements, and established good governance practices.

The Board of Directors ("the Board") has established this Whistleblowing Policy ("the Policy") to provide a formal, secure, and confidential channel for employees and external parties to report any suspected misconduct, improper activities, or breaches of laws, policies, or ethical standards within the Group.

The Group is committed to ensuring that all disclosures made in good faith are treated with the highest level of confidentiality, assessed objectively, and addressed in a timely and fair manner. Any form of retaliation against whistleblowers is strictly prohibited.

2.0 PURPOSE

The purpose of this Policy is to:

a. Provide a clear and formal mechanism for employees and external parties to report any suspected or actual misconduct, including but not limited to fraud, bribery, corruption, abuse of power, or other unethical or unlawful conduct that is inconsistent with the Group's Code of Conduct and Ethics.

b. Ensure that all disclosures are received, assessed, and addressed in a structured, timely, and consistent manner.

c. Safeguard the confidentiality of whistleblowers and ensure protection against any form of retaliation, reprisal, or detrimental action arising from disclosures made in good faith.

d. Promote a culture of integrity, accountability, and ethical behaviour across the Group.

3.0 SCOPE

This Policy applies to all employees of the Group, including permanent, contract, and temporary staff, as well as external parties such as contractors, vendors, consultants, customers, and members of the public.

This Policy covers disclosures relating to actual or suspected improper conduct committed by any Director, Group Managing Director, member of Senior Management, employee, or external party acting on behalf of the Group in connection with the Group's business operations.

This Policy is not intended to address personal employment grievances, including matters relating to remuneration, performance appraisal, promotion, leave, interpersonal conflicts, or other employment-related concerns. Such matters should be raised through the Group's Human Resources grievance procedures.

4.0 DEFINITIONS

For the purposes of the Whistleblowing Policy, the following definitions apply to ensure a consistent understanding and application across the Group:

Term	Definition
Disclosure	A report of actual or suspected wrongdoing made under this Policy.
Allegation	A claim or assertion of actual or suspected wrongdoing contained in a disclosure.
Whistleblower	Any person who makes a disclosure in a good faith under this Policy.
Top Management	Refers to the Executive Directors ("ED") / Group Managing Director ("GMD") / Chief Executive Officer ("CEO"), who are responsible for overall executive leadership, strategic direction, and enterprise-wide decision-making for the Group.
Senior Management	Refers to Heads of Divisions and equivalent functional leaders who are responsible for implementing strategies, managing operations, and overseeing risk management and control activities within their respective divisions and functional areas.
Board Audit and Risk Committee ("BARC")	A Board committee established to assist the Board in overseeing the effectiveness of the Group's risk management and internal control framework.
Preliminary Assessment	An initial assessment conducted to evaluate a whistleblowing disclosure.
Review Committee	An ad hoc committee established at the direction of the Chairman of the BARC.
Investigation Function	The department or unit responsible to lead the further investigation.
Investigation Team	A team established, where necessary, to support the appointed investigation function.

5.0 IMPROPER CONDUCT / TYPES OF REPORTABLE CONCERNS

Individuals may report any concerns or suspicions regarding, but not limited to, the following:

a. Fraud or Financial Misconduct
Theft, misappropriation of assets, fraudulent claims, falsification of records, financial irregularities, or other dishonest acts.

b. Bribery, Corruption or Abuse of Authority
Offering, soliciting or accepting improper benefits, abuse of position, conflicts of interest, or other corrupt practices.

c. Criminal or Illegal Acts
Theft, forgery, embezzlement, money laundering, insider trading, or any act that may constitute a criminal offence.

d. Breach of Laws, Regulations or Group Policies
Non-compliance with applicable laws, regulatory requirements, internal policies, or the Group's Code of Conduct and Ethics.

e. Misuse of Group Assets, Resources or Information
Unauthorised use or disclosure of confidential information, intellectual property, data, or other Group assets.

f. Occupational Safety, Health, Environmental, Human Rights or Labour-related Misconduct
Serious breaches relating to occupational safety and health, environmental protection, human rights, labour standards, discrimination, harassment, community health and safety, or other misconduct arising from the Group's operations or projects.

g. External Grievances
Complaints or concerns raised by customers, contractors, suppliers, local communities, regulators, or other external stakeholders relating to alleged improper conduct, environmental impacts, social impacts, human rights, or other matters arising from the Group's operations or projects.

6.0 REPORTING CHANNEL

Disclosures may be made through any of the following reporting channels:

a. Email to: inform@jentayu-sustainables.com

b. By mail addressed to:
Chairman of the Board Audit and Risk Committee
Jentayu Sustainables Berhad
Unit 25-01, Level 25 Menara Felda,
No. 11, Persiaran KLCC,
50450 Kuala Lumpur.

Note: For disclosures submitted via mail, all documents should be placed in a sealed envelope marked "Strictly Confidential" and clearly labelled "To be opened by the Addressee only."

Reports may also be made directly to the Chairman of the BARC where the allegation involves:

- Directors
- Group Managing Director
- Senior Management
- Risk Management and Compliance Department
- Internal Audit Department

Individuals are encouraged to use the Whistleblowing Report Form provided in the Appendix to ensure sufficient details are provided for proper assessment and investigation.

Reports may be made anonymously. However, whistleblowers are encouraged to provide their contact details to facilitate further clarification and to support a more effective investigation process.

All disclosures will be treated with strict confidentiality and handled with due care and sensitivity.

7.0 WHISTLEBLOWER PROTECTION

Whistleblowers making reports in good faith will be protected from any form of retaliation, reprisal, or detrimental action, including dismissal, harassment, or discrimination.

This Policy is aligned with applicable laws and regulations, including the Whistleblower Protection Act 2010, to ensure legal compliance and protection of whistleblowers. Exceptions apply in cases where reports are found to be malicious or knowingly false, which may result in disciplinary action.

The identity of whistleblowers will be kept strictly confidential and only disclosed on a need-to-know basis for investigation purposes.

Employees who experience retaliation or threats for reporting should immediately report to the Risk Management and Compliance Department.

Deliberately false or malicious reports made without reasonable grounds may result in disciplinary action.

8.0 ROLES AND RESPONSIBILITIES

The following outlines the key roles and responsibilities of parties involved in the whistleblowing process.

Board of Directors

- Provides overall oversight of the Group's whistleblowing framework.
- Ensures that appropriate policies and procedures are in place to promote integrity and ethical conduct.
- Reviews significant whistleblowing matters where necessary.

Board Audit and Risk Committee

- Oversees the effectiveness of the whistleblowing framework and reporting mechanisms.
- Reviews significant whistleblowing cases, investigation findings, and management actions.
- Ensures that investigations are conducted independently, objectively, and in a timely manner.

Chairman of the BARC

- Receives the preliminary assessment findings from the Risk Management and Compliance Department ("RMCD").
- Determines, based on the nature, significance and severity of the allegation, whether the Review Committee should be established.
- Determines the composition of the Review Committee, where appropriate, to ensure the matter is reviewed independently and objectively.
- Refers significant whistleblowing matters to the BARC and/or Board Audit Committee, where appropriate.

Review Committee

A Review Committee is an ad hoc committee established at the direction of the Chairman of the Board Risk Committee, either at the Management level or Board level, depending on the nature, significance and severity of the allegation.

- Reviews the preliminary assessment findings submitted by RMCD.
- Determines whether a further investigation should be initiated or whether the allegation should be dismissed.
- Reviews the investigation report and determines the appropriate disciplinary, corrective, preventive or other follow-up actions.
- Ensures whistleblowing matters are handled fairly, objectively and in accordance with this Policy.

Risk Management and Compliance Department

- Administers and maintains the whistleblowing framework, including reporting channels.
- Receives, records, and safeguards all disclosures in a confidential manner.
- Performs preliminary assessment and classification of reported cases.
- Coordinates the referral of cases to the appropriate investigation function following the decision of the Review Committee.
- Monitors the progress and closure of cases and provides periodic reporting to Management and the Board/Board Committees.

Internal Audit Department

- Conducts independent and objective investigations for whistleblowing cases, particularly those involving fraud, corruption, or serious misconduct.
- Gathers evidence, conducts interviews, and documents findings.
- Prepares further investigation reports, including findings and recommendations.
- Escalates significant matters to the Audit Committee and/or Board.

Human Resources Department / other relevant departments

- Supports investigations where required, particularly in employee-related matters.
- Advises on disciplinary actions and ensures actions are implemented in accordance with applicable policies and procedures.
- Assists in implementing corrective and preventive measures arising from investigation outcomes.

Employees

- Are encouraged and expected to report any suspected or actual misconduct in good faith.
- Must make disclosures if they become aware of improper conduct that violates laws, regulations, or the Group's policies and ethical standards.
- Are protected under this Policy against retaliation or adverse action when reporting in good faith.

9.0 PROCEDURES

The procedures below outline the process for receiving, assessing, investigating, and resolving whistleblowing disclosures. The overall whistleblowing process flow is illustrated in Appendix 1.

a. All disclosures will be received and recorded by the RMCD in a confidential manner.

b. The whistleblower will be acknowledged within **1 working day** if the report is not anonymous.

c. A preliminary assessment will be conducted to determine the nature, credibility, and severity of the allegation. RMCD will complete this assessment **within 7 working days** to establish the preliminary assessment findings.

d. Upon completion of the preliminary assessment, RMCD shall submit its assessment findings and recommendations to the Chairman of the BARC. Based on the nature, significance and severity of the allegation, the Chairman of the BARC shall determine whether a Review Committee should be established and, if so, whether it shall be constituted at the Management level or Board level.

e. Where the Chairman of the BARC determines that a Review Committee is not required, RMCD shall record the decision and take the appropriate follow-up action, including closure of the case or referral to the relevant function, where appropriate.

f. The Review Committee shall review the preliminary assessment findings and determine the appropriate initial course of action, including whether a further investigation should be initiated or the allegation should be dismissed.

g. Where the Review Committee determines that a further investigation is required, the investigation shall commence as soon as reasonably practicable following the Review Committee's decision.

h. The case shall be assigned to the appropriate function for further investigation:
   - Internal Audit for fraud, corruption, or serious misconduct.
   - Human Resources for employee-related matters.
   - Other relevant functions where appropriate.

i. The appointed investigation function shall conduct an independent and objective investigation, including evidence gathering, interviews, and documentation of findings. Where necessary, the appointed investigation function may establish an Investigation Team to support the investigation. The Investigation Team may comprise representatives from relevant departments, provided they have no actual or potential conflict of interest and are not directly involved in the matter under investigation.

j. All investigations shall be conducted in a fair, impartial, and timely manner, with due regard to confidentiality and the rights of all parties involved.

k. Investigations shall be completed as soon as reasonably practicable, taking into account the complexity of the matter.

l. Upon completion of the investigation, the appointed investigation function shall prepare an investigation report outlining the findings, conclusions, and recommended corrective, preventive, or disciplinary actions, where applicable.

m. The investigation report shall be submitted to the Review Committee for review. The Committee shall determine the appropriate course of action, which may include disciplinary action, corrective measures, referral to the relevant authorities, process improvements, control enhancements, or closure of the case where no further action is required.

n. The RMCD shall monitor the implementation of the approved actions and the closure of all cases to ensure timely resolution and proper implementation of corrective actions.

o. On a quarterly basis, the RMCD shall prepare a summary report of whistleblowing cases received and investigated and present it to the BARC for review and notation.

10.0 COMMUNICATION AND AWARENESS

The Group will communicate this policy to all employees and stakeholders regularly. This policy is available on Jentayu Sustainables Berhad's website. Additionally, periodic training on ethical conduct, anti-corruption, and reporting channels will be provided.

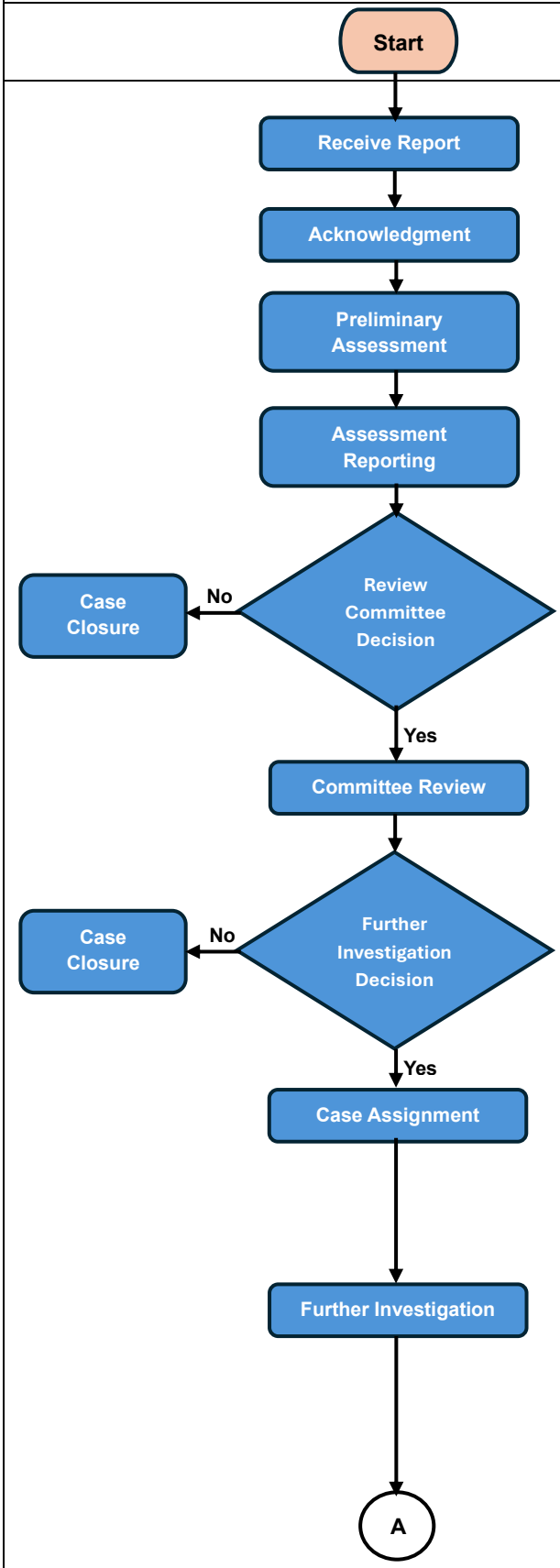
11.0 MODIFICATION AND REVISION

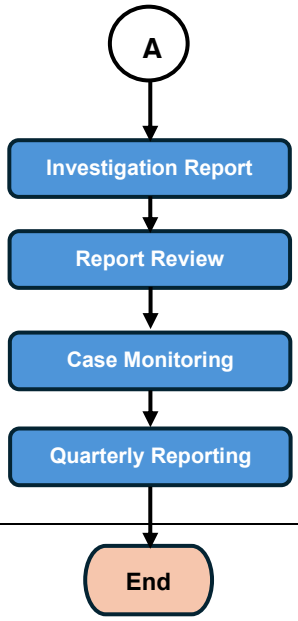
The Group may modify the Policy to maintain compliance with applicable laws and regulations or to accommodate organisational changes. RMCD shall regularly observe changes in the Group's business activities, changes to the Group's business environment and risk profile, changes to legal and regulatory regimes, and changes to the organisation structure to improve the Policy.

In line with this, RMCD shall regularly conduct assessments on the adequacy of the Policy and report to the BARC periodically, at least once every two (2) years or earlier where required.

Changes to the Policy, if any, shall be effective only with the Board's approval.

APPENDIX 1: WHISTLEBLOWING REPORT PROCESS FLOW

Process Flowchart	Description
	• RMCD receives and records all whistleblowing disclosures in a confidential manner. • RMCD acknowledges receipt of the disclosure within one (1) working day, where the report is not anonymous. • RMCD conducts a preliminary assessment to determine the nature, credibility and severity of the allegation and completes the assessment within seven (7) working days. • RMCD submits the preliminary assessment findings and recommendations to the Chairman of the BARC. • The Chairman of the BARC determines whether a Review Committee should be established and, if so, whether it shall be constituted at the Management level or Board level. • Where a Review Committee is not required, RMCD records the decision and takes appropriate follow-up action, including closure of the case or referral to the relevant function, where appropriate. • The Review Committee reviews the preliminary assessment findings and deliberates on the appropriate initial course of action. • The Review Committee determines whether: i) A further investigation should be initiated ii) The allegation should be dismissed and the case closed • The case is assigned to the appropriate investigation function based on the nature of the allegation: i) Internal Audit: Fraud, corruption or serious misconduct ii) Human Resources: Employee-related matters iii) Other relevant functions where appropriate • The appointed investigation function conducts an independent and objective investigation. Where necessary, an Investigation Team may be established.

	• The appointed investigation function prepares the report upon completion of the investigation. • The Review Committee reviews the investigation report and determines the appropriate course of action. • RMCD monitors the implementation of approved actions and the closure of all cases. • RMCD prepares and presents a summary of whistleblowing cases to the BARC on a quarterly basis.

APPENDIX 2: WHISTLEBLOWING REPORT FORM

WHISTLEBLOWING REPORT FORM

Please provide the following details for any suspected serious misconduct or any breach or suspected breach of law or regulation that may adversely affect the Company and submit directly via email to inform@jentayu-sustainables.com.

Section A: Reporter Information *(This section may be left blank if the reporter wants to be anonymous)*	
Name/Staff ID	
Designation	
Department	
Contact Number	
Email Address	
Section B: Details of Suspect Information	
Name of Person	
Designation	
Department/Division	
Contact numbers	
Section C: Witness Information (*If Any*)	
Name of Person	
Designation	
Department/Division	
Contact numbers	

Section D: Improper Conduct / Types of Reportable Concerns

☐ Fraud / Financial Misconduct	☐ Misuse of Group Assets / Resources / Information
☐ Bribery / Corruption	☐ Conflict of Interest
☐ Violation of Laws / Regulations	☐ Intellectual Property Theft
☐ Breaches of Group Policies	☐ Others: _____
	_____

Section E: Incident Details
Briefly describe the misconduct/improper activity and how you know about it. Specify what, who, when, where and how. If there is more than one allegation, number each allegation and use many pages as necessary.
1. What misconduct/improper activity occurred?
2. Why did the misconduct/improper activity happen?
3. Who committed misconduct/improper activity?
4. When did it happen and when did you notice it?
5. Where did it happen?
6. Is there any evidence that you could provide us?
7. Are there any other parties involved other than the suspect(s) stated abo
8. Do you have any other details or information which would assist us in the investigation?
9. Any other comments?

Section F: Supporting Evidence	
☐ Email	☐ None
☐ Documents	☐ Others: _____
☐ Photos	

Section G: Previous Reporting
Have you reported this matter previously? ☐ Yes ☐ No If yes, please provide details:

Section H: Declaration
I declare that the information provided in this report is made in good faith and to the best of my knowledge is true and accurate. I understand that false or malicious allegations may result in disciplinary action. Date: Signature:

For RMCD Use	
Report No.	
Received on	
Reporting channel	
Assessed by	
Person been reported	
Remarks	
Action to be taken	
Further Investigation	☐ Yes ☐ No
Designated Function *(If required further investigation)*	
Sign Off by:	