



WHISTLEBLOWING POLICY & PROCEDURES

**JESSELTON INTERNATIONAL SDN. BHD.
(Company Registration No. 907488-P / 201001023716)**

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1. WHISTLEBLOWING POLICY STATEMENT

JESSELTON INTERNATIONAL SDN. BHD. (“the Company” or “Jesselton International”) and its subsidiary companies (collectively known as “Jesselton International Group” or “the Group”) is committed to uphold standards of business ethics and integrity and expect the same from all stakeholders.

The Group does not tolerate any malpractice, impropriety, statutory non-compliance or wrongdoing by the directors and employees in the course of their work. In line with this, the Group has implemented a Whistleblowing Policy (“Whistleblowing Policy”) to encourage the reporting of unethical or fraudulent practices by the directors, employees, suppliers, and business associates.

This Whistleblowing Policy forms an integral part of the Group’s Anti-Bribery and Anti-Corruption Framework (“the Framework”) and should be read together with other applicable internal governing policies, procedures, guidelines, manuals and applicable regulations.

**** NO PART OF THIS WHISTLEBLOWING POLICY MAY BE DUPLICATED OR REPRODUCED WITHOUT PRIOR CONSENT FROM THE MANAGEMENT.***

2. SCOPE OF WHISTLEBLOWING

This Policy applies to Jesselton International Group’s directors, employees, clients, suppliers, contractors, sub-contractors and other stakeholders including members of the public who have dealings with Jesselton International Group (“the Whistleblowers”).

The Whistleblowers may use the procedures set out in this Policy to report any concern or complaint regarding questionable accounting or auditing matters, internal controls, disclosure matters, conflict of interest, insider trading, collusion with competitors, serious breaches of this Policy, unsafe work practices or any other matters involving fraud, corruption and misconduct of directors or employees.

This Policy allows for reporting by the Whistleblowers such matters to the Anti-Corruption Oversight Committee (“ACOC”) without fear of reprisal, discrimination or adverse consequences and also permits the Group to address such reports by taking appropriate action, including, but not limited to, disciplining or terminating the employment and/or services of those responsible.

However, while this Policy is meant to protect genuine whistleblowers from any unfair treatment as a result of their report/disclosure, it strictly prohibits frivolous and bogus complaints. The Policy is also not a route for taking up personal grievances which should continue to be taken up directly with Division or Department Heads.

3. AUTHORITY FOR WHISTLEBLOWING

Overall authority for this Policy sits with the Board of Directors of Jesselton International Group.

The ACOC have a specific responsibility to facilitate the operation of this Policy and to ensure that employees feel able to raise concerns without fear of reprisals, in accordance with the procedures set down below. To facilitate this process, Senior Managers or Head of Departments will be given training on the operational policy and generally accepted practices.

4. WHISTLEBLOWERS

4.1. Who may use this Policy?

Any directors, employees, clients, suppliers, contractors, sub-contractors and other stakeholders including members of the public who have dealings with Jesselton International Group (“the Whistleblower”) may make a disclosure.

4.2. How to report?

The Whistleblower is encouraged to make written disclosure by using the “**Whistleblower Form**” as provided in Appendix 1 or may be obtained from the Human Resources Department. The form must be filled with relevant information and to be sent by email to the designated person in the ACOC.

4.3. What should be reported?

The Whistleblower is encouraged to make a disclosure of any actions or behavior he/she genuinely believes may be dishonest, fraudulent, corrupt, illegal, bullying or harassing, represent a serious conflict of interest, involve a misuse of sensitive or confidential information or a miscarriage or denial of natural justice, or the likelihood thereof.

Illustration of corrupt acts are as follows:

- Fraud (embezzlement, theft and misappropriation) of the Group’s funds or assets;
- Bribery, corruption or money laundering;
- Criminal breach of trust, abuse of power and position or blackmail;
- Improprieties and irregularities in accounting and financial reporting;
- Unauthorized disclosure or use of confidential information of the Group;
- Conflict of interest within the meaning of the Group’s conflict of interest policy;
- Misuse of the Group’s properties, assets or resources;
- Non-compliance with the Group’s policies and procedures or breach of internal control;
- Acts or omissions which are deemed to be against the interests of the Group;
- Non-compliance with laws, regulations, requirements of statutory bodies or public policies;
- Danger to health and safety of any employee of the Group or any other individual;
- Damage to the environment;
- Sexual harassment;
- An accomplice to or deliberate concealment of any or a combination of the above matters or other acts of wrongdoing.
- Unethical behavior; and
- Other illegal acts and malpractices.

As it is essential for the Group to have critical information in order to effectively evaluate and investigate a complaint, the report made should provide as much detail and be as specific as possible. The complaint should include details of the

parties involved, dates or period of time, the type of concern, evidence substantiating the complaint, where possible, and contact details, in case further information is required.

4.4. How are reports handled?

All matters reported will be reviewed by the Internal Audit Team within a reasonable timeframe, and after due consideration and inquiry, a decision will be taken on whether to proceed with a detailed investigation.

Guidance or direction may be sought from the Group Managing Director and other appropriate parties. All complaints received by the Investigative Officer will be reported to the ACOC Committee, the Group Managing Director and the Chairman of the Board of the Jesselton International Group.

The Group reserves the right to refer any concerns or complaints to appropriate external regulatory authorities. Depending on the nature of the complaint, the subject of the complaint may be informed of the allegations against him or her and be provided with an opportunity to reply to such allegations.

4.5. Conclusion of Investigation

If at the conclusion of an investigation, the Group determines that a violation has occurred or the allegations are substantiated, effective remedial action commensurate with the severity of the offence will be taken.

4.6. Recourse for Whistleblowers

If the response received is not satisfactory, the Whistleblower may raise the matter with the Chairman of the Board or the ACOC outlining the reasons.

5. RECOMMENDATIONS AND FOLLOW UP

Recommendations for change will be provided upon completion of investigation to enable the Group to minimize the risk of the recurrence of any malpractice or impropriety which has been uncovered. The ACOC and ARMC will be responsible for reviewing and implementing these recommendations in the future and for reporting on any changes required to the Board of Directors.

6. SAFEGUARDS

Jesselton International Group prohibits discrimination, retaliation or harassment of any kind against a whistleblower who submits a complaint or report in good faith. If a whistleblower believes that he or she is being subjected to discrimination, retaliation

or harassment for having made a report under this Policy, he or she should immediately report those facts to the Human Resource Manager. Reporting should be done promptly to facilitate investigation and the taking of appropriate action.

The Group will treat all disclosures of malpractice seriously and protect employees who raise concerns in good faith. However, appropriate disciplinary action will be taken in accordance with the Code of Conduct and Ethics against any employee who is found to have made a disclosure maliciously that they know to be untrue, or without reasonable grounds for believing that the information supplied was accurate. This may result in dismissal.

At the appropriate time, the whistleblower may need to come forward as a witness. If an employee or an outside party makes an allegation in good faith but it is not confirmed by the investigation, no action will be taken against him or her. However, if an employee has made an allegation frivolously, maliciously or for personal gain, disciplinary action may be taken against him or her. Likewise, if investigations reveal that the outside party making the complaint had done so maliciously or for personal gain, appropriate action, including reporting the matter to the police, may be taken.

7. MODIFICATION AND REVISION

The Group may modify this Policy from time to time in order to maintain compliance with the applicable laws, regulations or other policies within the Group.

This Policy will be reviewed on a periodic basis and new version may be issued whenever updates or changes are implemented.

APPENDIX 1 – WHISTLEBLOWER FORM

Information of the alleged person due to improper conduct	
1.	Name:
2.	Company:
3.	Department:
4.	Designation:
5.	Relationship with Whistleblower:
Information of improper conduct	
6.	Date of Incident:
7.	Time of Incident:
8.	Location of Incident:
9.	Have you previously reported this incident to any superior? If yes, please include name of superior.
10.	Details of Incident: <i>(Please attach supporting documents on the incident.)</i>
Declaration	
I declare to the best of my knowledge and belief, all information given herein is reasonable true and correct.	
Signature:	Name: Department: Company: Contact No.: Email: