WHISTLEBLOWING POLICY

SANYOG SDN BHD

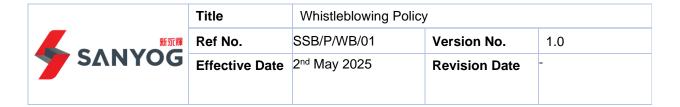


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1.0 INTRODUCTION

SANYOG Sdn Bhd ("SANYOG" or the "Company") and its subsidiaries ("SANYOG Group" or the "Group") are committed to achieving sustainable performance and delivering value to our customers and shareholders without compromising our ethical standards, behavioral expectation and trusted reputation.

This Whistleblowing Policy ("Policy") is intended to encourage and assist whistleblowers to disclose information relevant to suspected misconduct, malpractice or irregularity through a confidential reporting channel. The Company will handle the report with care and will treat the Whistleblower's concerns fairly and properly.

All Officers (Employees and Directors), Business Associates and members of the public ("stakeholders") of the Company and its subsidiaries are encouraged to raise genuine concerns about possible improprieties in matters of financial reporting, compliance and other malpractices at the earliest opportunity, and in an appropriate way.

This Policy is designed to:

- (a) Support the Group's values;
- (b) Ensure stakeholders can raise concerns without fear of reprisals and safeguard such person's confidentiality;
- (c) Protect a whistleblower from reprisal as consequence of making a disclosure;
- (d) Provide a transparent and confidential process for dealing with concerns. This policy not only covers possible improprieties in matters of financial reporting, but also:
 - (i) Fraud;
 - (ii) Corruption, bribery or blackmail;
 - (iii) Criminal offences;
 - (iv) Failure to comply with a legal or regulatory obligation;
 - (v) Miscarriage of justice;
 - (vi) Endangerment of an individual's health and safety; and
 - (vii) Concealment of any, or a combination, of the above.

2.0 OBJECTIVE

The key objectives of the Whistleblowing Policy are as follows:-

- (i) Facilitates alert or disclosures of a bona fide complaint or report/raising of a genuine concern or allegation by any director, officer or employee of SANYOG Group to an independent member of the management upon discovery of possible improper conduct;
- (ii) Facilitates the performance by any vendors, partners, associates or any individual of their assignment or conduct of business for or on behalf of SANYOG Group;
- (iii) Provides protection to the individuals who have made the allegation or reported the misconduct.

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3.0 SCOPE

This Policy applies to all Officers of SANYOG and its subsidiaries. This Policy also applies to members of the public, where relevant. All Business Associates or any party establishing a business relationship with the Company or its subsidiaries are encouraged to disclose any improper conduct that may adversely impact the Company and the Group.

This Policy is designated to facilitate Officers and other stakeholders to disclose any improper conducts through internal channel. Such improper conducts include but not limited to the following:

- (i) Criminal offences, unlawful acts, fraud, corruption, bribery and blackmail;
- (ii) Failure to comply with legal or regulatory obligations;
- (iii) Misuse of the Company's funds or assets;
- (iv) An act of conflict of interest with suppliers, vendors or customer;
- (v) Act or omission which creates a substantial and specific danger to the lives, health or safety of the employees or the public or the environment;
- (vi) Abuse of power by an officer of the Company; and
- (vii) Concealment of any of the above.

Only genuine concerns should be reported under whistleblowing procedures. The report should be made in good faith with a reasonable belief that the information and any allegations in it are substantially true, and the report is not made for personal gain. Malicious and false allegations will be viewed seriously and treated as a gross misconduct and if proven may lead to dismissal.

4.0 REPORTING PROCEDUIRES

If any employee believes reasonably and in good faith that malpractices exist in the Group, the Employee should report this immediately to the Head of Department.

Employees concerned about speaking to another member of staff can communicate, in confidence, to the Human Resource Department by emailing his/her concern to the Human Resource Department. Any anonymous disclosure will not be entertained. However, the Human Resource Department reserves his/her/their right to investigate into any anonymous disclosure.

Stakeholder should report the concerns to the Human Resource Department.

If a Whistleblower wish to report or make a disclosure of an improper conduct, he/she is encouraged to report, using the Whistleblowing Form under **Appendix 1**.

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Disclosures can be made in strict confidential manner, marked "Confidential" and "Strictly to be opened by addressee only" to:-

Human Resource Department 11-5, 2 Rio Tower, Persiaran Rio, Bandar Puteri, 47100 Puchong, Selangor

Email: management@sanyog.my

These concerns will be managed by the Human Resource Department and he/she/they shall have the right to decide whether to inform the Management or the Board of Directors or relevant enforcement authority(ies) (if the Human Resource Department concluded that such incidents to be reported, based on the facts gathered), depending on the seriousness of the reported incident(s) and on need-to-know basis, without revealing the identity of the whistle-blower.

The Human Resource Department may direct the complaint to the division/department best placed to address it, or lead the investigation to ensure prompt and appropriate investigation and resolution.

The Human Resource Department, at the cost to be borne by the Company, shall have the right and authority(ies) to decide on the next course of actions with the advice of the external professionals or experts, if required. The next course of actions including disciplinary measures, formal warning or reprimand, demotion, suspension or termination of employment or services or monetary or other forms of punishment, subject to domestic inquiry procedure if required by the Human Resource Department.

Whistleblowers' identity will not be disclosed without prior consent. Where concerns cannot be resolved without revealing the identity of the whistle-blower raising the concern (i.e. if the evidence is required in court), a dialogue will be carried out with the whistle-blower concerned as to whether and how the matter can progress further.

5.0 ANONYMITY AND CONFIDENTIALITY

The Group recognizes that the provision of anonymity to any individual who willingly comes forward to report a suspicion of fraud is a key to encouraging such reporting.

However, to prevent false malicious reporting, poison letters and abuse of the reporting channel, the Group reserves the right to require all reporting individuals to identify themselves and provide contact information in their reports which will be useful for the following purposes:-

- (a) To enable the independent investigation panel to verify each report and to obtain further information, if required;
- (b) To facilitate any further investigations by auditors or the authorities where the identity of the informer is required by law; and
- (c) To facilitate the communication of results of investigation to the whistleblower.

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The Group will treat all reports and information provided as sensitive and will only reveal them on a "need to know" basis for the purposes of investigating the reports.

The whistleblower will be protected from reprisal, including any form of harassment and victimisation, as a consequence of his/her disclosure. Protection will be accorded by the Company only when the whistleblower satisfied all the following conditions:

- (i) The disclosure is done in good faith;
- (ii) The whistleblower is aware that the information and any allegations disclosed are true;
- (iii) The whistleblower has not communicated the disclosure to any party not related to the disclosure; and
- (iv) The disclosure made is not for personal gain or interest

SANYOG may revoke the protection accorded to a whistleblower under the following circumstances, amongst others:-

- (a) the whistleblower participated in the improper conduct;
- (b) the whistleblower wilfully discloses a false statement;
- (c) the disclosure is made with malicious intent;
- (d) the disclosure is frivolous or vexatious; or
- (e) the disclosure is made solely or substantially with the motive of avoiding dismissal or other disciplinary action.

If a whistleblower reasonably believes that he is being subjected to reprisal, including harassment and victimisation, as a consequence of whistle-blowing, he may consult or report to the Human Resource Department.

Until the investigation is completed, employee(s) under investigation will be treated confidentially and fairly. On the completion of the investigation, the name of the alleged employee(s) may or may not be disclosed depending on the nature, extent and circumstances of the incident and is subject to the Board's decision on consultation with the Legal Counsel (where necessary).

Except for cases that are reported to external authority (e.g. Malaysian Anti-Corruption Commission ("MACC"), Police), SANYOG shall ensure the confidentiality and protection of whistleblower who report on incidents/ instances of misconduct in good faith.

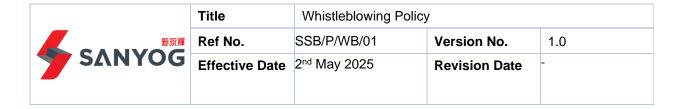
6.0 INVESTIGATION

- (a) The GMD shall have the authority to appoint an Investigating Officer ("IO") to carry out the reports of improper conduct or suspected improper conduct. The IO, if appointed within SANYOG must be an employee of a designation higher than the employee(s) implicated in the improper conduct.
- (b) In instances where the improper conduct is more technical in nature or involves Board of Directors or Senior Management, the Human Resource Department /Independent Non-Executive Chairman/Audit and Risk Management Committee ("ARMC") Chairman may request the IO to be recruited from independent external party who possess the necessary technical knowhow or obtain outside legal or other professional, at the Company's expense to efficiently conduct the investigation.

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- (c) The IO shall have the full and unlimited/unrestricted access to all information and documents/resources which are required in the investigation of the improper conduct and all the employees within the Group is bound to extend their co-operation upon request by the IO.
- (d) At the conclusion of the investigation, the IO will submit an investigation report of the findings to the GMD or to the Human Resource Department/Independent Non-Executive Chairman/Chairman of ARMC when the improper conduct is involving Board of Directors or Senior management.
- (e) The GMD or the Human Resource Department /Independent Non-Executive Chairman/ Chairman of SANYOG must maintain a record of reports and the outcome will be reported, as necessary, to the SANYOG or the Board of Directors accordingly. The report has to be in a form which does not endanger employee's confidentiality.
- (f) The whistleblower will be notified on the outcome of the disclosure after investigation.

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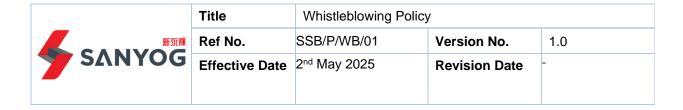
7.0 REVIEW OF THE POLICY

SANYOG reserves the right to amend the Policy from time to time to maintain compliance with applicable laws and regulations or accommodate organisational changes within SANYOG.

This Policy was reviewed and approved by the Board of Directors of the Company on 20 January 2025.

Revision Date	Approval Date	Version	Author/Person Who approved New / Revised Version	Description/Reason for Change
-	2 nd May 2025	V1.0	Meryll Lim	

Prepared by	Reviewed by	Approved by
**Lu		1:14
Yvonne Chor Senior Account Cum HR Executive	Lawrence Fong Chief Business Officer	Meryll Lim Group Managing Director



APPENDIX 1: WHISTLEBLOWING FORM

A. Detail of Person Alleged

A. Detail of Ferson Allege	u .			
(a) Designation of Person A	lleged:			
(b) Name of Department/Su	bsidiary:			
(c) Please describe the alleg	ged wrongdoing:			
(d) Date and Time of Incider	nt:			
(e) Location of Incident:				
(f) Please attach a separate and provide any evider will support your claim:				
	(g) Please provide information of any other parties that are involved and other information you may find relevant:			
B. Witness Details Please provide the contact details of the witnesses to the alleged incident:				
Witness 1				
Name:				
Contact Number:				
Email:				
	1			
Witness 2				
Name:				
Contact Number:				
Email:				

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C. Act in Good Faith

Your act of reporting the wrongdoing committed by the alleged person signifies that you have read the Company's Whistleblowing Policy and you are making the report in good faith.

D. Declaration:

I declare that this Report is made by me without malicious intent and not carelessly but is made after due and careful consideration and/or inquiry.

Signature:	
Name:	
Contact Number:	
Email:	
Date Reported:	

(If you decide to remain anonymous, please contact us within two (2) weeks of your report as we may need additional information concerning the alleged wrongdoing)