Whistleblowing Policy & Guidelines

Wintech Group of Companies:

Wintech Metal Berhad
Wintech Metal Processing Sdn Bhd
Wintech Worldwide Sdn Bhd

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Reviewed By:	**Approved By:**
HR MANAGER	CEO

Contents

1.0 WHISTLEBLOWING POLICY

In line with good corporate governance practices, the Board of Directors ("the Board" or "BOD") and Management of Wintech Metal Berhad ("Wintech" or "the Company") and its subsidiary companies (collectively known as the "Wintech Group" or "the Group") encourage their employees, directors, business partners, and stakeholders to adhere to the highest standards of integrity in their business activities. Consistent with this commitment, the policy aims to promote good management practices and robust corporate governance within the Group.

This policy provides a structured mechanism for employees, directors, and associates ("reporting individual") to raise or report suspected and/or known misconduct, wrongdoings, corruption, and instances of fraud, waste, and/or abuse involving the Group's resources while offering reassurance that they will be protected from reprisals or victimisation for whistleblowing in good faith.

For this policy, wrongful activities or wrongdoings refer to any potential violations or concerns relating to laws, rules, regulations, acts, ethics, integrity, and business conduct, including violations or concerns about malpractice, illegal activities, immorality, embezzlement, and fraudulent actions that may impact the business and reputation of Wintech.

The Board of Wintech has a stewardship responsibility to communicate the requirements of this policy and to guide the organisation in addressing concerns arising from wrongful activities or wrongdoings.

The Policy of the Board is:

1. **To encourage an active and moral obligation to report wrongdoings**

   All employees and others must report any ongoing or suspected wrongful activities or wrongdoings at the earliest possible stage through the proper channels to take immediate action.

2. **To use internal disclosure for reporting wrongdoings**

   Wherever reasonable, internal disclosure is encouraged and used to prevent public crises.

3. **To protect the whistleblower**

   The whistleblower will be protected against victimisation or other adverse treatments when a disclosure is made in good faith.

4. **To ensure appropriate and fair disciplinary actions**

   All actions taken against the alleged wrongdoers will be fair and without prejudice.

5. **To require that an effective whistleblowing guideline be established and maintained by Wintech**

Whistleblowing guidelines shall be adequate to:

- Prohibit legal sanctions for retaliatory actions taken against the whistleblower;
- Establish timely feedback, responses, and remedial and/or corrective actions;
- Ensure that this policy is adequately communicated to all employees;
- Establish procedures for maintaining record confidentiality and retention;
- Embed integrity, transparency, and accountability within the business.

2.0 WHISTLEBLOWING GUIDELINES

2.1 Definition

In these Whistleblowing Guidelines ("the Guidelines"), whistleblowing is defined as the act of a person (internal or external) raising or reporting concerns early about ongoing or suspected wrongful activities or wrongdoings within the Group.

The individual who raises or reports concerns regarding wrongful activities or wrongdoings within the Group is called the "whistleblower." For these Guidelines, wrongful activities or wrongdoings encompass potential violations or concerns related to laws, rules, regulations, acts, ethics, integrity, and business conduct. This includes violations or concerns involving malpractice, illegal activities, immorality, embezzlement, and fraudulent activities that could negatively impact the Group's business and reputation.

2.2 Objective

The objective of these Guidelines is to provide a pathway and a structured mechanism for individuals to raise or report concerns at an early stage about ongoing or suspected wrongful activities or wrongdoings within the Group. This is to safeguard the values of integrity, transparency, and accountability in how the Group conducts its business and affairs.

2.3 Principles

The Whistleblowing Policy is founded on several essential principles, which are outlined as follows:

2.3.1 To establish formal and written Guidelines that provide a transparent method for addressing issues related to whistleblowing. This includes answering standard questions, providing information, and explaining to ensure clarity and understanding.

2.3.2 To serve as a control measure, alert Management to take remedial and/or corrective actions before a problem escalates into a serious crisis.

2.3.3 To communicate the essence of the Whistleblowing Policy and Guidelines to all employees and others, outlining the key processes involved.

2.3.4 To encourage and enable employees and others to report irregularities in good faith within the Group, before seeking resolution outside the Group, without fear of adverse consequences.

2.3.5 To provide timely feedback and responses to reports made under these Guidelines.

2.3.6 To verify reported incidents appropriately and, if the reports are confirmed, to take all necessary steps promptly to identify and implement appropriate remedies.

2.3.7 To ensure effective implementation of these Guidelines, enhancing the Group’s accountability in preserving its integrity and standing up to public scrutiny. This, in turn, enhances and builds the credibility of our stakeholders.

2.4 Application

2.4.1 This Guideline is intended to complement the existing internal controls, communication channels, and reporting lines within the Group.

2.4.2 The Whistleblowing Policy and Guidelines apply to all employees and others wishing to report any wrongdoing in good faith. The policy aims to provide a means to raise concerns and receive feedback on any action taken.

2.4.3 This policy is designed to address concerns that fall outside the scope of other existing procedures within the Group, such as retaliation, discrimination, and victimisation, which are already covered by other policies.

2.4.4 This Guideline does not apply to personal grievances, which should be handled by the designated personnel of the Group as outlined in Appendix E: Complaints Categories Description.

2.5 Administration

2.5.1 The Audit and Risk Management Committee (ARMC) Oversee the implementation and effectiveness of the Whistleblowing Policy & Guidelines to promote transparency, accountability, and ethical conduct within the organisation.

2.5.2 Review and evaluate a whistleblower's disclosure and decide on the next course of action as soon as possible.

2.5.3 Conduct a preliminary investigation to determine the validity of the whistleblower's report on the alleged misconduct.

2.5.4 If the report warrants an investigation, to set up a team to carry out an investigation into the matter using appropriate channels, resources and expertise.

2.5.5 Monitor the progress of the investigation at regular intervals and upon completion of the investigation, to review the report and findings of the investigating team and thereafter, proposed the appropriate action to the Board for their consideration.

2.5.6 Review the key findings of internal investigations and assess Management's response and proposed corrective action

2.5.7 The Management of the Group shall adopt these Guidelines.

2.5.8 ARMC shall review and implement necessary amendments to the Guidelines for adoption by the Management.

2.6 Circulation and Annual Review

2.6.1 The Whistleblowing Policy shall be made available to employees and the public via the Group's corporate website and the Employee Handbook.

2.6.2 Internally, the Whistleblowing Policy and Guidelines shall be distributed via memos or emails, ensuring that all Group employees are aware of, have read, and understand the content of these documents.

2.6.3 The ARMC shall review the guideline annually to ensure it remains relevant and effective in accordance with the Group's business environment and applicable standards, laws, and regulations.

2.6.4 Any amendments to the Guidelines shall be updated on the Group's corporate website and communicated through the distribution of memos or emails.

2.7 Who Can Whistleblow

2.7.1 Once the Whistleblowing Policy and Guidelines are fully implemented, the following individuals are eligible to make a disclosure:

a. Employees of the Group, including those 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 partners/dealers;

g. Shareholders;

h. The 3PPs of the Group include vendors, agents, contractors, suppliers, advisors, consultants, and internal and external auditors.

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

2.8 What to Whistleblow

2.8.1 A qualified disclosure should 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 Group's business or affairs that is being, has been, or is likely to be committed:

a. Fraud, bribery, corruption/corrupt practices, forgery, cheating, and malpractices;

b. Non-disclosure of a conflict of interest situation;

c. Misappropriation or unauthorised use of the Group's funds or assets;

d. Sale of proprietary information and/or collusion with competitors;

e. Failure to comply with legal obligations or regulatory requirements;

f. Criminal breach of trust or offence;

g. Collusion and money laundering;

h. Misuse or abuse of the Group's funds or assets;

i. Financial irregularity or fraud within the Group;

j. Breach of the Group's Standard Operating Procedures or Financial Authority Limit;

k. Repeated ill-treatment of a client/customer/supplier despite a complaint being made;

l. Activities which otherwise amount to serious improper conduct in violation of the Group's Code of Conduct and Ethics (COC);

m. Actions that endanger the health or safety of employees or the public and the environment;

n. Actions that endanger national and public interest;

o. Gross mismanagement within the Group;

p. Illegal or unlawful conduct or failure to comply with Government Laws and Regulations, where the wrongdoer knowingly disregards or does not comply with such provisions;

q. Sexual harassment;

r. Knowingly directing or advising someone to commit any of the above wrongdoings; and

s. Any action intended to conceal any of the above.

This list is not exhaustive, and whistleblowers may need to exercise judgment in certain scenarios.

2.8.2 A whistleblower is not expected to prove the truth of an allegation but should be able to demonstrate sufficient grounds for a reasonable belief that something is wrong. The report should not be for personal gain. Malicious allegations will be treated as gross misconduct and, if proven, may lead to dismissal.

2.8.3 If an individual is unsure whether a specific act or omission constitutes a wrongful activity or wrongdoing under the Whistleblowing Policy and Guidelines, they are encouraged to seek advice or guidance from HR for clarification.

2.9 Reporting Timing and Evidence

2.9.1 A whistleblower should immediately come forward with any information that, in good faith, they reasonably believe indicates a wrongful activity or wrongdoing is likely to occur, is occurring, or has occurred.

2.9.2 Whistleblowers are not expected to first obtain substantial evidence or proof beyond reasonable doubt when making a disclosure. Suppose they are aware of serious risks that a wrongful activity or wrongdoing is about to take place. In that case, they should raise these bona fide concerns immediately, demonstrating the reasons for their concerns.

2.10 Education Process

2.10.1 Training and awareness regarding the key processes and updates of whistleblowing will be communicated through continuous training and awareness programs, as well as via memos or emails.

2.11 Confidentiality

2.11.1 The Whistleblowing Policy and Guidelines are designed to protect the safety of the whistleblower's identity by treating all reports as confidential.

2.11.2 All reports of violations or suspected violations will be kept as confidential as possible, consistent with the need to conduct an adequate investigation, unless disclosure is required by law. Efforts will be made to protect the whistleblower's identity wherever feasible.

2.11.3 The Guidelines assure that the reporting mechanism for whistleblowing is structured and systematic to safeguard the whistleblower's information and identity. By establishing systems to maintain confidentiality, the interests of the whistleblower are protected from potential harm through retaliation by those implicated in the reported misconduct.

2.11.4 The perception and reality of the information's safety and the whistleblower's identity are critical to providing the courage and confidence necessary for individuals to speak up or report sensitive issues that they believe, in good faith, could have negative repercussions for the Group.

2.11.5 Approaches for obtaining confidential advice from outside parties, such as lawyers, enforcement agencies, or other external safe channels, are permissible. However, the Whistleblowing Policy and Guidelines are designed to prevent unnecessary public disclosure of concerns.

2.12 Whistleblower Protection

2.12.1 Upon making a disclosure in good faith, based on reasonable grounds, and following the procedures outlined in these Guidelines, the whistleblower's identity shall be protected, i.e., kept confidential unless disclosure is required by law or for purposes of any proceedings by or against the Group. The Group shall honor the whistleblower's request to keep their identity confidential.

Suppose a situation arises where the report launched by the whistleblower cannot proceed without revealing their identity. In that case, the person responsible for the complaint shall discuss with the whistleblower to determine the best available options, taking into consideration the whistleblower's request and safeguarding the interests of the Group.

2.12.2 When a whistleblower makes a report under this policy in good faith and with a reasonable belief that it is true, they shall be protected from harassment or victimisation within the Group, dismissal, disciplinary procedures, or any form of retaliatory action, even if the disclosure turns out to be inaccurate or false. Retaliation includes harassment and adverse employment consequences.

2.12.3 The Group shall not tolerate punishment or unfair treatment of any individual who raises concerns in good faith. A whistleblower who reports a contravention or concern shall be protected and not be disadvantaged due to their report.

2.12.4 Any employee who retaliates against a whistleblower who has reported a violation in good faith shall be subjected to disciplinary action by the Group by the COC of the Group.

2.13 Safeguard against Abuse of Policy

2.13.1 Reporting under this policy will not immunise or shield a whistleblower from action following their intentional misconduct. This 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 of others or for personal gain.

2.13.2 If a whistleblower makes a report not in good faith or with a reasonable belief that it is not true, they may not be protected. They shall be subjected to disciplinary action by the Group following the COC of the Group.

2.13.3 Maliciously raising unfounded allegations is a disciplinary offence and shall be subjected to disciplinary action by the Group following the COC of the Group.

3.0 REPORTING PROCESS & PROCEDURES

3.1 Procedures for Raising a Complaint

3.1.1 When an individual thinks that a specific concern falls within the scope of these Guidelines and cannot be solved through the Group's existing internal written procedures/control systems, he or she can choose to make a report in writing and submit it to Chairman of ARMC. 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 on the Group, e.g. reputation and finances;

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 expected due to previous unfavourable disclosure; and

f. whether the complaints have 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 Chairman of ARMC. Employment related concerns can be reported to the respective subsidiary Human Resources Department.

3.1.4 When the whistleblower can put in writing in the event he or she feels the issues or concerns are sufficiently serious, the whistleblower can either email their complaint letter to whistleblowing@wintech.com.my or mail the letter by marking ***"Private and Confidential"*** or ***"To be opened by the Chairman of the Audit and Risk Committee only"*** to the following address:

To: Wintech HR Department, No.180, Jalan 5, Kompleks Perabot Olak Lempit, 42700, Banting, Selangor

3.1.5 The envelope and email shall only be opened by the Chairman of ARMC and the whistleblower shall be responded in accordance with the respond timing as included in Appendix F, to confirm receipt of the complaint letter. 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 detailed 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.

3.1.9 The whistleblower shall inform the Chairman of ARMC 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 should refer to Appendix A: **Example Format of Report to Be Used by Whistleblower** for guidance on reporting.

3.1.11 The Whistleblower may be asked to provide further clarifications and information periodically, especially if an investigation is underway.

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

3.1.13 However, there may be situations where a whistleblower's involvement as a witness is necessary. In such cases, the Chairman of ARMC will discuss the matter with the whistleblower at the earliest opportunity, as specified in paragraph 2.12.1. Additionally, during an investigation, ARMC may need to share information with others on a "need to know" basis.

3.2 Screening

3.2.1 The Chairman of ARMC may screen and assess received complaints to determine whether the whistleblower's disclosure relates to wrongful activities or wrongdoings, as specified in paragraph 2.8.1, or falls outside the scope of the Whistleblowing Policy and Guidelines.

3.2.2 Initial inquiries will be conducted via telephone or email with the whistleblower to discuss the concerns raised and decide on the appropriate response, including determining whether a more detailed interview is necessary. Some issues may be resolved at this stage without requiring an interview.

3.2.3 If an interview is required, the Chairman of ARMC, independent investigator, internal auditor or Director-Finance shall meet with the whistleblower to obtain further information, clarification and documents which may be useful to support the alleged wrongdoings.

3.2.4 Following the initial inquiry and interview, complaints will be categorised into four groups:

- 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 Chairman of ARMC, independent investigator, internal auditor or Director-Finance shall prepare a report for complaints under category A, B, C and D which shall include general recommendations to the ARMC.

3.2.6 The following outlines the timelines for reporting the outcomes of the screening process:

- Category A & B cases: Communicate to the Board and ARMC within seven days
- Category C cases: Communicate to ARMC within 12 days

3.2.7 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 ARMC or the Board members shall be updated through email or verbal communication by the Chairman of ARMC 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 Group's reputation or its financial position.

3.2.8 For complaints which are specified under paragraph 2.4.3 and 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.

3.2.9 Individuals with Category D complaints will be directed by the designated personnel as specified in Appendix E.

3.2.10 If the whistleblower's disclosure implicates any Director, the Chairman of ARMC shall prepare a report which includes general recommendations for the Independent Director for consideration and identify appropriate approach for the next course of action. (Refer to **Appendix B: Whistleblowing Reporting Structure** for further details).

3.3 Preliminary Actions

3.3.1 The ARMC is responsible for making initial decisions regarding whistleblower disclosures, which may include but are not limited to:

a. Rejection of the whistleblower's disclosure;

b. Directing an investigation by subject matter experts, either internal or external;

c. Suspending the alleged wrongdoer or any other implicated individuals from work, by the COC of the organisation, to facilitate fact-finding or to protect the whistleblower from threats or harm;

d. Referring the case to the police or another appropriate enforcement authority;

e. Referring the matter to the Board for further decision.

3.3.2 All decisions made by ARMC and the reasons for these actions must be properly documented.

3.3.3 If the case is escalated to the Board for decision, the board, considering the general recommendations from ARMC, will decide on actions which may include:

a. Directing further investigation by subject matter experts, internal or external;

b. Suspending the alleged wrongdoer or other implicated persons to facilitate fact-finding or to protect the whistleblower;

c. Referring the case to the police or other appropriate authorities.

All decisions and rationales made by ARMC/Board and must be recorded in the minutes of their meetings.

3.3.4 Subject to legal constraints, the whistleblower will be notified about the status of their disclosure and the preliminary actions taken by ARMC/Board as far as reasonably practicable and in a timely manner. The Chairman of ARMC will give the status updates following approval from the Board/ARMC.

3.3.5 The alleged wrongdoer will be informed of the allegations and provided an opportunity to respond during the investigation or to appeal their case. The rights of the person implicated are further outlined in **Paragraph 4.0 – Rights of Person Implicated.**

3.4 Investigation

3.4.1 The investigation will be conducted with strict confidentiality, and the subject of the whistleblower's complaint will not be informed until necessary.

3.4.2 Both the whistleblower and the alleged wrongdoer are expected to fully cooperate in any investigation or related processes under this Guideline and/or any disciplinary actions in accordance with the organization's COC. The level of interaction between the whistleblower, the alleged wrongdoer, and the investigators will depend on the specifics of the issue and the clarity of the information provided. Additional information may be required from or shared with the whistleblower and the alleged wrongdoer during the process.

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 ARMC / Board.

3.4.4 As far as possible, all investigations shall be completed within one (1) month. However, complex investigation that requires longer period shall be notified to the ARMC / Board.

3.4.5 If it is discovered that the whistleblower is or has been involved in any wrongful activities or wrongdoings, they may also be subject to investigation to complete the fact-finding process by this Guideline and the COC.

3.4.6 If an alleged wrongdoer or any implicated person is found, based on an investigation directed by the ARMC / Board, to have committed a wrongdoing or taken serious risks likely to result in a wrongdoing, appropriate disciplinary action shall be taken in accordance with the Company's Code of Conduct..

3.4.7 The Board, upon recommendation from the ARMC, will decide on the appropriate measures to be taken, including whether to pursue legal actions against the alleged wrongdoer or other implicated persons. When necessary, the ARMC / Board may seek legal advice.

3.4.8 In circumstances where immediate decision is required, any ARMC member, with the recommendation of the Chairman of ARMC, 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 ARMC / Board for approval and final decision

3.4.9 In the event the implicated personnel are the ARMC members, the Board, 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.

3.4.10 The minutes of the board meetings shall document all decisions made by the Board and the reasons for those actions.

3.5 Reporting of Outcome

3.5.1 Subject to any legal constraints, the whistleblower and, if applicable, the alleged wrongdoer will be notified in writing about ARMC / Board's decision. This notification will confirm whether any wrongful activities or wrongdoings specified under paragraph 2.8.1 have occurred, whether the alleged wrongdoer is found guilty, and the reasoning behind these decisions.

3.5.2 The notification letter would be signed by Chairman of ARMC or any ARMC members of Signature.

3.5.3 If the whistleblower is dissatisfied with the investigation's outcome, they may submit a detailed report explaining their concerns. The Board will reconsider this report if there is a valid reason to re-investigate the matter.

3.5.4 A summary of case reported by Whistleblower shall be prepared by the Chairman of ARMC, independent investigator, internal auditor or Director- Finance upon receiving of necessary documents or evidences, stating the nature of complaints received the results thereof, action taken and recommendation for reporting to the ARMC. The follow-up action on opened cases and the unresolved complaints shall be updated to the ARMC on a quarterly basis.

3.5.5 Board Executive Summary Report shall be provided to the ARMC / Board on a quarterly reporting basis.

3.5.6 The procedures outlined in Paragraph 3.0 are summarised in a whistleblowing procedures flowchart provided in Appendix C. The timing for responses is detailed in Appendix F.

4.0 RIGHTS OF THE PERSON IMPLICATED

a. Group employees or others implicated in wrongdoings will be notified in good time about the allegations made against them, provided that such notification does not impede the investigative processes.

b. All alleged wrongdoers will be allowed to respond to the allegations during the investigation, per the principle of the "right to a fair hearing" recognised by law.

c. all alleged wrongdoers must attend and assist in the investigation process.

5.0 EXTERNAL DISCLOSURE

a. If a whistleblower has exhausted all procedures outlined in the Whistleblowing Policy and Guidelines and remains dissatisfied with the response or outcome and still believes that the information disclosed and the allegations made are substantially true, they may escalate the matter by reporting it to the relevant governmental, regulatory, and enforcement agencies in Malaysia or the country concerned. External disclosure is also permitted in significant public interest cases or when legally required.

b. While whistleblowers can report issues externally, they should know the differences between internal and external reporting. Internal reporting may be based on suspicions of malpractice, whereas external reporting should be based on a reasonable belief that malpractice has occurred or is occurring, supported by some evidence. Whistleblowers must ensure that external disclosures are made in good faith, believing the allegations to be substantially true, without any motive for personal gain.

c. The whistleblower should consider the decision to report externally reasonable and represent a balanced response to the issue, with no less damaging alternative available.

d. Whistleblowers should aim to minimise potential impacts on the Group and the individuals involved. The external party to whom information is disclosed should be capable of effectively addressing the alleged wrongdoing.

e. Employees who make a good-faith external complaint to the appropriate governmental, regulatory authorities, and enforcement agencies after exhausting the Group's internal procedures will be protected against victimisation or other adverse treatment.

6.0 TIME LIMITS & RETENTION OF RECORDS

a. Specific time limits will be set for each stage of the whistleblowing procedures. If these time limits expire without satisfactory action, the concerns should be escalated to the next level of oversight. (For more detailed timing information, please refer to Appendix F: Response Timing).

b. All records related to whistleblower cases and their corresponding investigation reports, if any, must be retained for at least seven (7) years.

c. All records should be maintained in good condition to preserve evidence and avoid legal repercussions. The Chairman of ARMC will designate a specific storage location.

d. All such records will be treated as confidential. Within the scope of the investigation, only designated personnel, as assigned by the Chairman of ARMC, will have access to these records and the premises where they are stored.

7.0 PRIVACY

a. The organisation is committed to protecting the privacy of all individuals involved in the whistleblowing process to the fullest extent possible and by applicable laws. Any personal data collected through or as part of the whistleblowing process will only be used for the purposes outlined in these Guidelines. Such data will be disclosed only to those who need to know it for these purposes or to comply with legal requirements or significant public interest.

Adopted by the Board: 29 September 2025

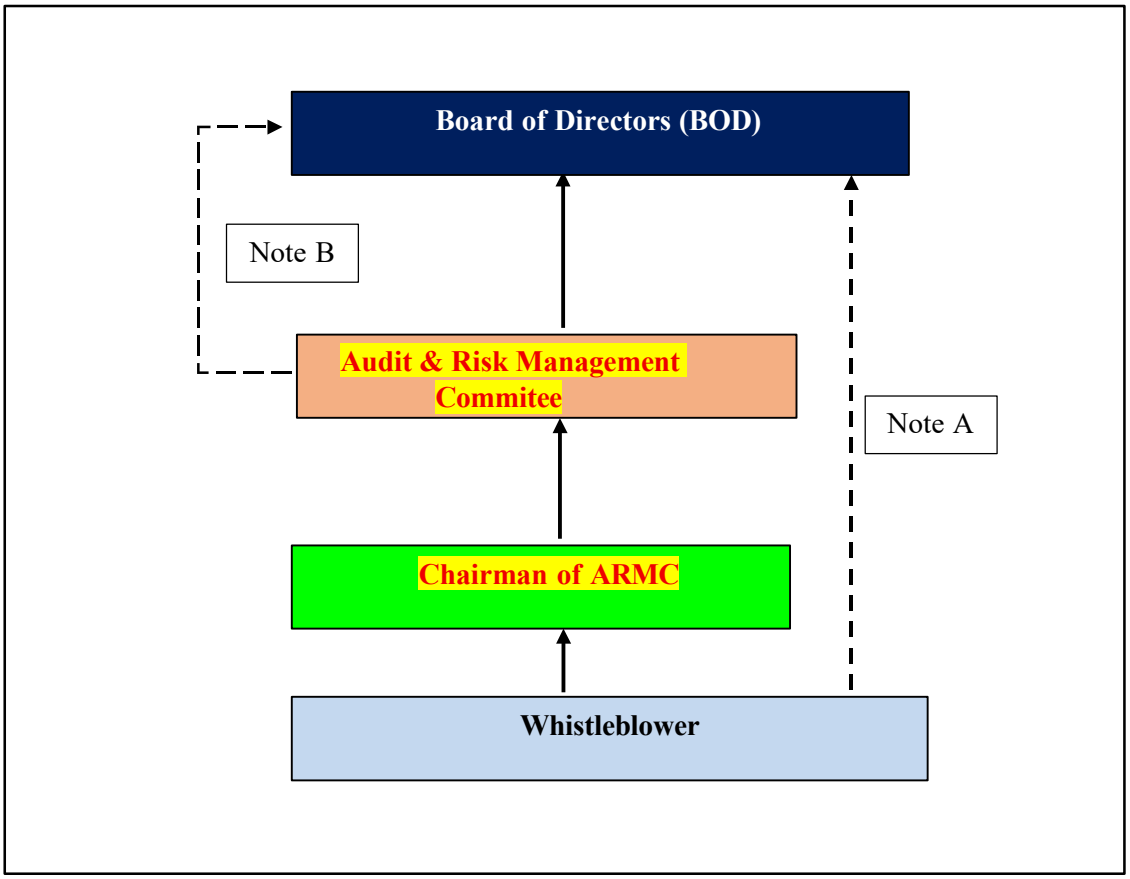
APPENDIX A: FORMAT OF REPORT FOR WHISTLEBLOWER

WINTECH®

WHISTLEBLOWING FORM

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) to Signature Group 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 that can be handed over, e.g., documentary evidence?	: Yes / No
5.	**Additional information**	:

APPENDIX B: WHISTLEBLOWING REPORTING STRUCTURE



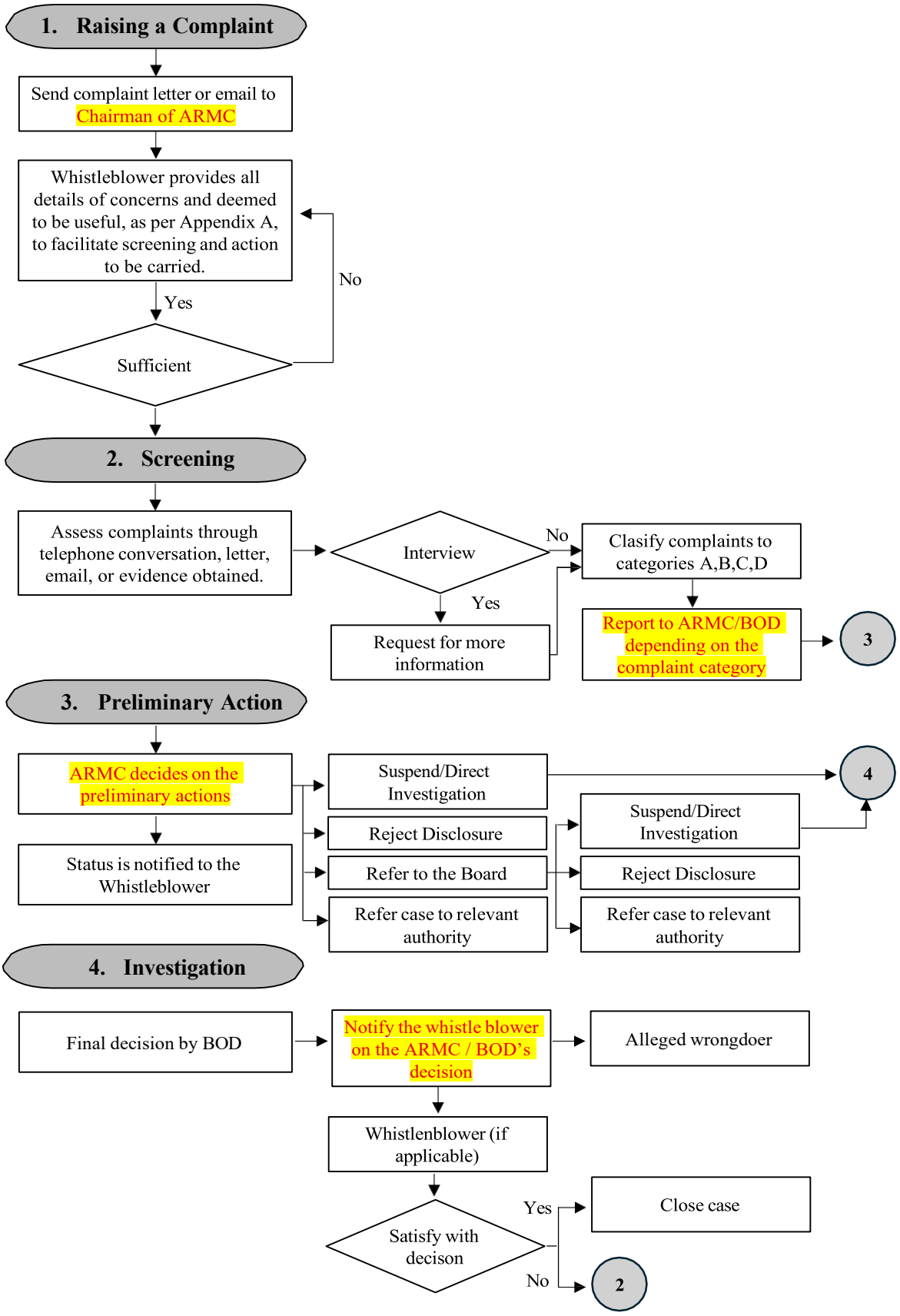
Note A:

The whistleblower can also directly write to the Board Chairman / Other Independent Director when he or she has a reasonable belief that serious malpractice relates 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 Chairman of ARMC.

Note B:

If the whistleblower's disclosure implicates any Director, the Chairman of ARMC shall report directly to the Independent Directors.

APPENDIX C: WHISTLEBLOWING REPORTING PROCESS AND PROCEDURES



APPENDIX D: ROLES & 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 enquiries 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 Board may delegate some of the above responsibilities to any Board committees as deemed appropriate).*
Audit & Risk Management Committee	• Act as a support to the Board; • Review preliminary reports and establish whether there are any grounds for further action; • For issues that require immediate attention, make the decision on the corrective or remedial actions, or (as the case may be) disciplinary actions or pursue any legal actions to be taken when required; • Provide recommendations of matters to be investigated 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 Board 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 every quarter to the Board.
Chairman of ARMC	• Promptly receive, record (if the disclosure is made orally), and refer to HR a report and any matter arising there from or in connection in addition to that; • 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 disclosing this policy; and • Timely submission of the whistleblowing report with a summary of cases received from whistleblowers upon obtaining necessary documents & evidence. • Provide timely updates to the HR/ Board on the status of follow-up action and unresolved complaints.
CEO	• Administer and monitor the implementation and compliance of the policy and guidelines; and • Ensure that the corrective or remedial actions recommended by the HR/ Board are promptly executed.
Management/HOD	• Maintain awareness of the latest developments 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 HR manager, 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

Category	Complaints rating	Description
A	**Extreme**	• The complaints, if not addressed immediately, could result in (but not limited to): i. material financial losses to the Group; ii. a negative public image that could disrupt the business operations for a long period or result in long-term/ permanent damage to the business reputation; iii. adverse local and/or international media coverage; iv. closure of business operations; v. adverse impact to the share price; and vi. 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 a reasonable period, could result in (but not limited to): i. material financial losses to individual Company within the Group; ii. a negative public image that could disrupt the business operations for a certain period or result in temporary damage to the business's reputation; iii. negative local media coverage; iv. temporary closure of business operations; and v. issues could result in issuing 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 a reasonable period, could result in (but not limited to): i. minimal financial losses; ii. unfavourable information that could disrupt the business routine; iii. intra-industry knowledge; and iv. issues could result in the issuance of verbal warnings 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, 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: - HR Manager - Finance Director - CEO

The above list is inconclusive and may require the Chairman of ARMC and the ARMC / Board to exercise judgment to decide on the seriousness of the complaints.

APPENDIX F: RESPONSE TIMING

Reporting process and procedures		Response timing		
		Category A	Category B	Category C
1	**Raising a complaint**			
	Acknowledgement of receipt of complaint via letter or email	Within three working days.	Within five working days.	Within five working days.
2	**Screening**	Completed within ten working days after completion of process 1.	Completed within 15 working days after completion of process 1.	Completed within 20 working days after completion of process 1.
3	**Preliminary action**	Decision made by the Board within 10 working days after completion of process 2.	Decision made by ARMC within 10 working days after completion of process 2.	Decision made by ARMC within 15 working days after completion of process 2.
	Status update to the whistleblower	Within 5 working days after the decision made by the ARMC / Board.	Within 5 working days after the decision made by the ARMC / Board.	Within 5 working days after the decision made by the ARMC / Board.
4	**Investigation**	Completed within 1 month after completion of process 3. However, a complex investigation that requires longer periods shall be notified to the Board and ARMC.	Completed within 2 months after completion of process 3. However, a complex investigation that requires longer periods shall be notified to the Board and ARMC	Completed within 2 months after completion of process 3. However, a complex investigation that requires longer periods shall be notified to the Board and ARMC.