

WHISTLEBLOWING POLICY

ISWARABENA SDN BHD

In line with good corporate governance practices, the Board of Director ("BOD") and Management of Iswarabena Sdn Bhd encourage its employees, directors and associates to commit to the highest possible standards of ethical, moral, and legal conduct. Consistent with this commitment, the policy aims to support good management practices and sound corporate governance practices within ISB.

This policy aims to provide a structured mechanism for its employees, directors and associates ("reporting individual") to rise 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 will affect the business and image of ISB.

The Board of Directors ("BOD") of ISB has a stewardship and 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 and others 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**
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 against victimisation or other adverse treatment.
 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 ISB**
Whistleblowing guidelines must be sufficient to:
 - Establish formal and robust whistleblowing guidelines
 - 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.
1. The whistleblower can either email their complaint letter to the Head of Compliance Function at whistleblowing@iswarabena.com or mail the letter by marking "Private and Confidential" to the following address:
To: Head of Compliance Function
c/o: Iswarabena Sdn Bhd
No. 101 Jalan Sri Lanang
81900 Kota Tinggi
Johor Darul Takzim

The whistleblower can call the Head of Compliance Function to report his / her concern at +60139394636.
 2. The whistleblower can also directly write to the Executive Director at the following address when he or she has a reasonable belief that there is serious malpractice relating to any of the wrongful activities or wrongdoings and it will not be adequately dealt with by reporting to the Head of Compliance Function;
To:
Director (Ir Nurul Shuhada Shariff)
c/o: Iswarabena Sdn Bhd
No. 101 Jalan Sri Lanang
81900 Kota Tinggi
Johor Darul Takzim

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Representing Governing Body
Board of Directors
RUZIANA BINTI KARIM
Date : 1.1.2024