



Shin Yang Group of Companies

WHISTLE-BLOWING & ANTI-BRIBERY POLICY

Issued Date: 20th November 2024

1. Purpose

The Shin Yang Group of Companies is committed to upholding integrity and transparency in compliance with the Malaysian Anti-Corruption Commission (MACC) Act and related laws. This policy provides a structured way for employees and stakeholders to report improper conduct without fear of retaliation.

2. Scope of Policy

This policy applies to all employees, contractors, suppliers, customers, and other stakeholders. Improper conduct includes, but is not limited to:

- a) Bribery, corruption, or any other illegal activities;
- b) Abuse of power or authority;
- c) Fraud, including misappropriation of funds or falsification of documents;
- d) Misrepresentation or concealment of critical information;
- e) Misconduct in financial reporting;
- f) Unauthorized disclosure of confidential information;
- g) Actions that endanger health and safety;
- h) Sexual harassment;
- i) Any other actions that violate laws or regulations;
- j) Non-compliance with company policies, procedures, or ethical standards.

The above list of improper conduct is not exhaustive and includes any other acts or omissions that contravene Shin Yang's Code of Business Conduct and Ethics.



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3. Reporting Channels

Primary Contact

Reports related to whistleblowing can be directed to the following:

- **Disclosure Coordinator**
 - **Contact Number:** (+60) 198850356
 - **Email:** integrity@sygroup.onmicrosoft.com (Please mark emails as “Strictly Confidential”)
- **Group Internal Audit Senior Manager**
 - **Name:** Stanley Leong Chin Wei
 - **Contact Number:** (+60) 85-656699 (Ext. 145)
 - **Email:** stanleyleong@shinyang.com.my (Please mark emails as “Strictly Confidential”)

Escalation Contact

Reports of a sensitive or high-level nature can be directed to:

- **Group Managing Director**
 - **Name:** James Ling
 - **Email:** jamesling@shinyang.com.my (Please mark emails as “Strictly Confidential”)
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4. Anonymous Reporting

Anonymous Reporting Option:

- An anonymous Google Form is available via the company website for confidential submissions.
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5. Whistleblower Protection

Shin Yang is committed to ensuring the following protections:

- **Anonymity:** Whistleblowers can report anonymously via the Google Form.
 - **No Retaliation:** Employees or individuals who report in good faith will be safeguarded against retaliation, disciplinary actions, or threats. Any act of retaliation against whistleblowers will be treated as a serious policy violation and may result in disciplinary measures.
 - **Confidentiality:** All reports will be treated with strict confidentiality, and the whistleblower's identity will not be disclosed unless legally required.
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6. Evidence Requirements

To ensure the effectiveness of the whistleblowing process, all reports should contain the following criteria.

Required Information for a Valid Report:

1. **Details of the Allegation:**
 - Who is involved (names, roles, departments)?
 - What occurred (specific actions or events)?
 - When and where the incident took place.
2. **Supporting Evidence:**
 - Documents, emails, or records corroborating the claim.
 - Witness statements or contact details of witnesses (if any).
 - Photos, videos, or other tangible proof of misconduct.
3. **Other Relevant Information:**
 - Any prior incidents or patterns of behavior that strengthen the case.

Example:

A report stating, "I suspect someone is involved in financial misconduct," without evidence may not proceed. However, a report such as "Ms. Sara Tann, an Accounts Officer, authorized multiple payments to a supplier that does not exist, as evidenced by copies of payment vouchers, bank statements, and confirmation from the Companies Commission of Malaysia (SSM) that the supplier is not registered," will proceed to the investigation stage.



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7. Case Review and Handling

Initial Review:

- Reports are screened by the Group Internal Audit Senior Manager to ensure they meet the minimum requirements. Incomplete reports may be returned with a request for additional details.

Legitimacy Assessment:

- Reports must be based on observable facts and evidence. Reports driven by malicious intent or without substance will be dismissed.

Proceeding with Investigation:

- Only reports with sufficient evidence and merit will proceed to investigation, ensuring resources are allocated to genuine cases.
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8. Anti-Bribery & Corruption Policy

Shin Yang has a zero-tolerance policy for bribery and corruption. Employees are prohibited from:

- Offering or accepting gifts, payments, or favors to influence decisions;
- Making payments to secure unfair advantages;
- Participating in any corrupt activity.

Violations may result in disciplinary action, termination, and legal proceedings.

9. Feedback Mechanism

Informants will be informed of investigation progress and final outcomes where possible, ensuring confidentiality is maintained. Progress updates will be provided within 30 days where feasible.



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10. Adequate Procedures

To ensure compliance with Section 17A of the MACC Act, Shin Yang implements:

- **Periodic Risk Assessments** to identify and manage corruption risks.
 - **Mandatory Training** for all employees on anti-bribery and whistleblowing procedures.
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11. Monitoring and Review

This policy will be reviewed annually by the Group Risk Committee and Internal Audit to ensure alignment with current laws, regulations, and company operations. Updates will be communicated to employees and stakeholders as necessary.

12. Consequences of Violations

Employees engaging in misconduct, including bribery or failure to report conflicts of interest, will face:

- Disciplinary actions, up to termination.
 - Legal consequences under applicable laws.
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Approved By:

Datuk James Ling Lu Kiong
Group Managing Director / Group Executive Vice Chairman
Shin Yang Group of Companies

Date: 27/11/2024