



WHISTLE BLOWER POLICY

RT PASTRY HOLDINGS BERHAD AND ITS SUBSIDIARIES

Registration No. 201801014342 (1276358-V)
(Incorporated in Malaysia)

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1.0 INTRODUCTION

RT Pastry Holdings Berhad (“RT” or the “Company”) is committed to the values of transparency, integrity, impartiality and accountability in the conduct of its business and affairs, and in its workplace. The Board wishes to provide all Directors and employees of the Company and its subsidiaries and associated companies with mechanisms for employees and other interested parties to confidentially and anonymously bring to the attention of the Chairman of the Audit and Risk Committee (“ARC”) any concerns related to matters covered by the Company’s Code of Ethics and Conduct, legal issues and accounting or audit matters including, but not limited to:

- Fraud;
- Corruption, bribery or blackmail;
- Criminal offences;
- Miscarriage/Failure of justice or Unfair Treatment;
- Misconduct and Wrongdoings
- Endangerment of an individual’s health and safety; and
- Concealment of any, or a combination, of the above.

2.0 OBJECTIVE OF THE WHISTLE BLOWER POLICY (“POLICY”)

The objective of this policy is to establish a platform for reporting improper activities mentioned in Para 1.0 above by any employee or any person who has the concern to prevent, detect and correct improper activities that may lead to negative impact to the company in the short or long-term period

3.0 DEFINITIONS

| <u>Abbreviation</u> | : <u>Meaning</u> |
|----------------------------|--|
| <u>Abuse</u> | : Refers to act of practices that cause the unnecessary cost to the Company. Abuse can be use similar to fraud, except that it is not necessary to prove that abuse was performed knowingly, wilfully and intentionally. |
| <u>Bribery</u> | : Refers to the offer or acceptance of anything valuable in exchange for influence on authority, government, public affairs and employees. |
| <u>Blackmail</u> | : Refers to act of attempting to obtain money or any term of reward by intimidation, as by threats to disclose discreditable information |

- Company** : Refers to RT Pastry Holdings Berhad and /or any of its group of Companies
- Corruption** : Refers to an improbity or decay in the decision-making process in which a decision-maker consents to deviate or demands a deviation from the requirements set which shall rule his/her decision making in exchange for a reward or for the promise of the rewards.
- Fraud** : Refers to the act of making false representations of material facts whether by words or conduct, by concealing information, or by making misleading statements in order to obtain some benefit or payment that would otherwise not exist.
- Fraud includes (but is not limited to) any questionable accounting practices or irregularities in the Company's reported financial statements and non-compliance with the Company's internal financial controls.
- Misconduct** : Refers to unacceptable or improper behaviour especially by an employee or professional person
- Reprisal** : Refers to an act of injury, violence or harm or damage against the Whistle blower for making a Whistleblowing report
- Retaliation** : Refers to repay in kind or to get revenge.
- Resources** : Refers to a means to undertake a company to achieve the desired outcome. The most basic resources are material and, labour and capital.
- Wrongdoing** : Refers to illegal or dishonest behaviour.
- Waste** : Refers to the act of spending money or using resources on goods or services in excess of actual need. Waste does not necessarily produce a benefit for the Whistle blower but is an act of poor management of resources.
- Whistle blower** : Refers to reporting by any individual/person of any suspected and/or known instances of improper activities as stated in para 1.0 above.

4.0 REPORTING RESPONSIBILITY

The purpose of this Whistleblowing Policy is for the employees to raise the matters in an independent and unbiased manner. Employees are not required to prove the cases but rather to provide sufficient information for the management to take appropriate steps.

Any person has an obligation to report any suspected and/or known instances of improper activities as stated in Para 1.0 above.

5.0 PROTECTION

The employees are encouraged to provide their identities or contact details to facilitate the investigation. Any person who elects to remain anonymous is advised that no whistleblower protection will be accorded and the Board's ability to investigate the alleged improper conduct is limited to the extent of the contents of the report received by them

The Board and the management give their assurance that employees will not be at risk to any form of victimization, retribution or retaliation from their superiors or from any of his management. However, employees must act in good faith with a reasonable belief that the information and any allegations are true. Besides, the reporting is not made for personal gain or interest and not disclosed to any party that are not related. This assurance does not however extend to those who are found to have raised the matter under false or malicious intention.

Any attempt to retaliate, victimize or intimidate against anyone (whistleblower) making report in good faith is a serious violation of Whistleblower Protection Act 2010 and shall be dealt with serious disciplinary actions and procedures.

Notwithstanding the above and as provided by the law, employees may report illegal or unethical practices directly to the statutory bodies such as the Malaysian Anti-Corruption Commission, the Security Commission, the Police or other similar government agencies in other countries where the business is located

6.0 ASSURANCE AGAINST REPRISAL AND/OR RETALIATION

Where the Whistleblower has chosen to reveal his/her identity, it is the policy of the Company to provide assurance that the Whistleblower would be protected against reprisals and/or retaliation from his/her immediate superior or head of department/division.

In addition, the Company provides assurance that no disciplinary action can be taken against the Whistleblower as long as he/she does not provide false information in the report "purposely, knowingly or recklessly" i.e. the report is basically malicious in nature.

7.0 **REPORTING PROCEDURES**

A disclosure of a Wrongdoing can be made to the following persons via email or by letter as set out below:

Attention : Chairman of Audit and Remuneration Committee
 Mail : RT Pastry Holdings Berhad
 No. 11-2, Jalan BS 10/6,
 Taman Bukit Serdang,
 43000 Seri Kembangan, Selangor.
 Email : whistleblowing@rtpastry.com

If the Wrongdoing involves the Chairman of ARC, the Whistleblower is to report the matter in writing to the Chairman of the Company.

8.0 **PROCESS OF INVESTIGATION**

A preliminary assessment of every complaint shall be undertaken based on the following :

| Preliminary assessment | Process |
|--|---|
| There are no circumstances that warrant any investigation | Case shall be closed |
| An enquiry that does not amount to a complaint | Case redirected to the relevant department for further response |
| Complaint relating to products and services | Case redirected to the relevant manager for resolution |
| Complain alleging wrongdoing/misconduct/grievance that does not require involvement of a full investigation | Case redirected to the line manager for checking/resolution |
| Indicates a serious wrongdoing/misconduct and/or where there are reasonable suspicion that line manager is implicated , involved or cannot be entrusted with the investigation | Case redirected to the ARC Chairman for investigation |

8.1 If the Whistleblower report is re-directed to the line manager, the management shall decide whether an investigation should be carried out. If an investigation is to be carried out, the Company will carry out its own investigation and shall table the investigation report to the ARC for review.

8.2 If the Whistleblower report is made to the ARC Chairman, the Chairman in consultation with other members shall decide whether the allegation has merit and could be substantiated.

- 8.3** If an investigation is to be carried out, the ARC's Chairman may appoint the internal auditor of the Company or an independent third party to carry out the investigation. The Whistleblower shall give his /her full cooperation during the course of the investigation if required.
- 8.4** Upon completion of the investigation the ARC shall review the investigation report and if there is an action to be taken, the ARC shall refer the investigation report to the Board of Directors of the Company for appropriate action to be taken.
- 8.5** The Whistleblower will be informed of the outcome of the investigation and if the case is closed.
- 8.6** All information, documents, records and reports relating to the investigation of the Whistleblower report shall be kept securely by the Compliance Department to ensure its confidentiality.

9.0 PERIOD OF INVESTIGATION

- 9.1** In the event a full investigation is to be conducted, the investigation shall endeavour to complete such investigation within three (3) months from the date of the investigation.

10.0 REVIEW OF THE POLICY

This Policy may be reviewed and amended, at the Board of Directors' discretion from time to time, as and when necessary, to ensure its relevance and effectiveness in keeping with the Company's changing business environment, administrative or operational needs as well as changes to legislations. Changes to the Policy, if any, shall only be made with the Board of Directors' approval in writing.

This Whistle Blower Policy was adopted by the Board of the Company on 13 September 2024.