



## **WHISTLEBLOWING POLICY**

### **1. General Principles**

Jingxing Holdings (M) Sdn Bhd (“the Company”) is committed to upholding the highest standards of integrity, transparency and accountability in the conduct of its business and operations. The Company strives to conduct its affairs in an ethical, responsible and transparent manner and requires all Directors, Management and employees to maintain these standards in accordance with the Company’s policies and applicable laws.

### **2. Definition**

A Whistleblower refers to any individual or entity who makes a disclosure in good faith regarding any suspected or actual improper conduct, misconduct or illegal activity relating to the Company.

Whistleblowers may include employees, Directors, vendors, contractors, customers, business partners, other stakeholders or members of the public. The role of a Whistleblower is limited to reporting concerns. Whistleblowers are not responsible for investigating allegations, establishing facts or determining corrective or remedial actions.

### **3. Purpose**

The purpose of this Policy is to provide a formal and trusted mechanism for employees, stakeholders and members of the public to report wrongdoing through prescribed internal reporting channels.

This Policy seeks to ensure that genuine concerns raised in good faith can be reported without fear of reprisal or retaliation, in accordance with the Whistleblower Protection Act 2010, the Malaysian Anti-Corruption Commission Act 2009, the Employment Act 1955 and other applicable laws and regulations.

### **4. Scope of Wrongdoing**

For the purposes of this Policy, “Wrongdoing” includes, but is not limited to, the following acts or omissions, whether occurring within the Company or in connection with the Company:

- Fraud
- Misappropriation of assets

Sexual harassment  
Criminal breach of trust  
Illicit, corrupt, or unethical practices  
Questionable, improper, or fraudulent accounting or financial reporting  
Misuse or unauthorized disclosure of confidential information  
Acts or omissions that are contrary to the interests of the Company, applicable laws, regulations, or public policies  
Any breach of the Company's policies, codes, or procedures  
Deliberate concealment of any of the above matters

This list is non-exhaustive and includes any conduct that, if substantiated, constitutes misconduct under the Company's Code of Conduct and Business Ethics or an offence under applicable laws.

All reports made under this Policy will be treated with strict confidentiality and investigated in an appropriate manner.

## **5. Protection of Whistleblowers**

The Company is committed to protecting Whistleblowers who report concerns in good faith.

No Director, employee or stakeholder who makes a report in good faith shall be subject to harassment, discrimination, retaliation or any adverse employment or contractual consequence.

Any Director or employee found to have retaliated against a Whistleblower will be subject to disciplinary action, up to and including termination of employment, where applicable.

## **6. Reporting of Wrongdoing**

This Policy is intended to encourage employees and stakeholders to raise serious concerns internally before seeking resolution outside the Company, where appropriate.

Whistleblowers are encouraged to provide their contact details (including contact number or email address) to facilitate further communication and effective investigation. While anonymous disclosures are permitted, the absence of contact details may limit the Company's ability to fully investigate the matter.

The following principles apply to anonymous disclosures:

Anonymous reports are permitted;  
All anonymous reports will be reviewed in good faith;  
Where sufficient information is provided (such as time, date, persons involved, and supporting evidence), investigations will proceed with the same level of diligence as identified disclosures.

Whistleblowers may submit reports directly to the Company through the following channels:

Jingxing Holdings (M) Sdn Bhd – Management

Address : No. 2, Jalan Neutron 2,  
Taman Perindustrian Mahkota Utama,  
42700 Banting,  
Kuala Langat,  
Selangor

Email : [whistleblowing@jingxing.com.my](mailto:whistleblowing@jingxing.com.my)

Where the nature of the disclosure falls under the jurisdiction of external authorities, or where internal reporting may not be appropriate, Whistleblowers may report directly to relevant regulators, including but not limited to:

Malaysian Anti-Corruption Commission (MACC)  
Labour Department (JTKSM)  
Royal Malaysia Police (PDRM)  
Ministry of Human Resources

## **7. Investigation and Disciplinary Action**

The Company treats all reports of suspected wrongdoing seriously and will conduct prompt, fair and thorough investigations.

Where an allegation is substantiated, appropriate disciplinary action will be taken against the responsible individual(s), which may include termination of employment or contractual engagement, where deemed appropriate.

The Company reserves the right to take legal action and seek all remedies available under the law, including reporting the matter to the relevant authorities.

To ensure transparency, consistency and timely handling of reports, the Company aims to adhere to the following timelines:

Acknowledgement of receipt within 5 working days;  
Preliminary assessment within 10 working days;  
Completion of a full investigation within 30 working days, subject to extension for complex

cases;

Written outcome or closure update within 10 working days following the conclusion of the investigation.

## **8. Obligations and Remedies**

To preserve the integrity of this Policy and protect the Company from undue risk:

The Company may take disciplinary or legal action against any individual found to have knowingly made false, malicious, or reckless allegations;

The Company shall not be liable for disclosures made outside the prescribed reporting channels or without reasonable basis;

Confidentiality will be maintained to the fullest extent possible, subject to legal, regulatory or lawful disclosure requirements.

## **9. Non-Adherence to the Policy**

Any Director or employee who knowingly conceals or assists in the concealment of wrongdoing may be deemed to have aided or abetted such conduct and shall be subject to disciplinary action or other measures deemed appropriate by the Company.

Effective Date : 30 September 2025

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Approved By : Management of Jingxing Holdings (M) Sdn Bhd