

ADVENTA BERHAD
(Company No. 200301016113 (618533-M))
(Incorporated in Malaysia)
("COMPANY")

Whistle Blowing Policy

INTRODUCTION AND OBJECTIVE

The Company encourages its employees to raise genuine concerns about possible improprieties in matters of financial reporting, compliance and other malpractices at the earliest opportunity, and in an appropriate way.

The Company's Whistle Blowing Policy ("Policy") is designed to :

- A. Support the company's values;
- B. Ensure employees can raise concerns without fear of reprisals; and
- C. Provide a transparent and confidential process for dealing with concerns.

SCOPE OF POLICY

This Policy not only covers possible improprieties in matters of financial reporting, but also :

- A. Fraud
- B. Corruption, bribery or blackmail;
- C. Abuse of power
- D. Failure to comply with legal or regulatory obligations;
- E. Miscarriage of justice
- F. Misuse of Company's funds or assets;
- G. Unsafe work practices or substantial wasting of Company resources;
- H. Criminal Offences
- I. Endangerment of an individual's health and safety; and
- J. Concealment of any or a combination of the above.

GENERAL PRINCIPLES

The following general principles shall govern this Policy :

- A. All concerns raised by employees will be treated fairly and properly, as long as it is a genuine concern;
- B. The Company will not tolerate harassment or victimisation of anyone raising a genuine concern;
- C. Any individual making a disclosure will retain anonymity unless the individual agrees otherwise;
- D. The Company will ensure that any individual raising a concern is aware of who is handling the matter; and/or
- E. The Company will ensure no one will be at risk of suffering some form of reprisal as a result of raising a concern even if the individual is mistaken.
- F. Notwithstanding the above, the Company does not extend the assurances set out under item 2 above, to an employee who:
 - i. maliciously raises a matter he/she knows is untrue
 - ii. has himself/herself participated in the improper conduct disclosed;

- iii. wilfully made in his disclosure of improper conduct a material statement which he/she knew or believed to be false or did not believe to be true;
- iv. discloses the improper conduct without ground;
- v. questions the merits of government policy, including policy of a public body;
- vi. makes such disclosure solely or substantially with the motive of avoiding dismissal or other disciplinary action; or
- vii. in the course of making the disclosure or providing further information, commits an offence under the Whistleblowers Act 2010

VIOLATION

If the claim or malpractice or misconduct is substantiated, appropriate disciplinary action will be taken against the responsible individual.

Any allegations were made in bad faith by the whistleblower will also result in disciplinary action.

REPORTING CHANNELS AND PROCEDURE

- A. If any employee believes reasonably and in good faith that malpractices exists or can be observed in the Company, the employee should report this immediately to the senior management of the Company comprising the Managing Director, Mr Low Chin Guan or the Executive Director, Ms Kwek Siew Leng.
- B. However, in the event the employee is of the view that the malpractice involves the senior management of the Company, then the employee should report the concerns to the Audit Committee.

Procedure flow is exhibit in Appendix I for easy reference:

REPORTING CHANNEL AND PROCEDURE

