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| <b>Part A: Whistleblowing Policy</b> |  |
| <b>1.0</b>                           | <b>The Group's Serious Views of Acts of Wrongdoing by Employees</b>  |
| 1.1                                  | EIB Group expects the highest standards of integrity, probity, transparency and accountability from all employees to preserve and protect the Group's interest and reputation.   |
| 1.2                                  | The Group takes a serious view of any acts of wrongdoing by any of its employees. Disciplinary and/or legal action, as appropriate, shall be taken against any person, who is found to have committed any wrongdoings whilst in employment with the Group.   |
| 1.3                                  | The Group shall pursue to the fullest extent of the law all acts of wrongdoing. It is advisable that any issues to be raised are current to ensure the availability and access to witness and documents.   |
| <b>2.0</b>                           | <b>Objectives</b>  |
| 2.1                                  | The main objectives of this Whistleblowing Policy are: <ul style="list-style-type: none"><li>i. To provide avenues for employees to disclose any acts of wrongdoing.</li><li>ii. To assure the employees that they will be protected from reprisals, discrimination or victimization for whistleblowing in good faith.</li><li>iii. To provide a formal mechanism for action on all whistleblowing reports made and any matters of wrongdoing reported by other sources (e.g. from the Management, Group Internal Audit, etc.)</li></ul> |
| <b>3.0</b>                           | <b>Authority</b>   |
| 3.1                                  | The Audit and Risk Committee ("ARC") of EIB Group holds the authority to approve this Policy and any amendments thereto before the Policy is submitted to the Board for approval.  |
| 3.2                                  | The ARC is entrusted to review this Policy and any amendments thereto before the Policy is submitted to the Board for approval.  |
| 3.3                                  | The Whistleblowing Committee is responsible to maintain this Policy, including reviewing and proposing any changes required to keep this Policy relevant and effective for its purpose. Any proposal for revision of the Whistleblowing Policy must be tabled to the Audit Committee of EIB Group for its review and recommendation for approval to the Board of EIB.  |
| <b>4.0</b>                           | <b>Definition</b>  |
| 4.1                                  | <b>EIB Group</b> or the <b>Group</b> refers to Eden Inc Berhad and their respective subsidiaries.  |
| 4.2                                  | <b>Policy</b> refers to this Whistleblowing Policy.  |
| 4.3                                  | <b>Whistleblowing</b> is defined as the disclosure of information to the identified individuals of any acts of wrongdoing, including acts of any form which may adversely directly or indirectly affect the Group's interest and reputation.   |
| 4.4                                  | <b>Any matters of wrongdoing reported by other sources</b> refer to matters reported by the Management, Group Internal Audit, External Auditors, External Sources etc.   |
| 4.5                                  | <b>Identified Individuals</b> refer to persons authorized by to receive any Report of Wrongdoings (as identified in item 10.3)   |

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| 4.6        | <b>Reporting Individual</b> refers to a person or group of persons who make/s a whistleblowing report. Such person or group of persons may include employees and/or third party stakeholders.  |
| 4.7        | <b>Key Management</b> refers to persons directly reporting to the Executive Chairman of EIB Group.   |
| 4.8        | <b>Whistleblowing Committees</b> refers to persons (as identified in item 8.2) authorized and responsible for handling any Reports of Wrongdoing received.   |
| 4.9        | <b>Report of Wrongdoing</b> refers to persons in specified formats (as detailed in item 5.2) by which the information will be gathered through the following: <ul style="list-style-type: none"><li>i. E-form on Group's website</li><li>ii. Letters</li><li>iii. E-mails</li><li>iv. Telephone Calls.</li></ul>   |
| 4.10       | <b>Parties involved</b> refers to the person or group of persons who is/are alleged of having committed any acts of wrongdoing.  |
| 4.11       | <b>Whistleblowing Register</b> is a register maintained to record all Whistleblowing Reports received and keeps information of the progress of action on the reports and closure of the reports.   |
| <b>5.0</b> | <b>Scope</b>   |
| 5.1        | The scope of this Policy covers any acts of wrongdoing which: <ul style="list-style-type: none"><li>i. Are unlawful.</li><li>ii. Are in breach of EIB Code of Ethics, and any rules, regulations, policies and procedures of the Group, both expressed and implied.</li><li>iii. Are against the best interest of the Group or unnecessarily exposes the Group to risks.</li></ul>   |
| 5.2        | Matters to which this disclosure may relate include: <ul style="list-style-type: none"><li>i. Malpractice, impropriety, fraud and embezzlements.</li><li>ii. Misappropriation of assets and funds.</li><li>iii. Criminal breach of trust</li><li>iv. Illicit and corrupt practices.</li><li>v. Questionable and improper accounting</li><li>vi. Misuse of confidential information.</li><li>vii. Acts or omissions, which are deemed to be against the interest of the Group, laws, regulations or public policies.</li><li>viii. Breaches of any Group Policies or code of ethics.</li><li>ix. Attempts to deliberately conceal any of the above or other acts of wrongdoing.</li></ul> |

This list is not intended to be exhaustive and any matters raised under this Policy will be considered seriously.

In summary, the scope should cover any concerns that would be in the Group's interest that they be addressed, corrected and/or for any other appropriate actions to be taken.

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| 5.3         | This Policy is not intended as a substitute or alternative for any other applicable grievance or complaints procedures; for example, personal grievances concerning an individual's terms and conditions of employment, performance assessment, compensation or other aspects of the working relationship. Rather, this Policy is primarily for concerns where the interests of the Group are at risk. |
| <b>6.0</b>  | <b>Applicability and Severability</b>  |
| 6.1         | This Policy shall supplement, and be read in conjunction with the EIB Employee Code of Ethics , any rules, regulations, policies and procedures of the Group, both expressed and implied, ad any relevant laws and regulations of Malaysia.  |
| 6.2         | For the avoidance of doubt, any whistleblowing mechanism and procedures by a subsidiary company within the Group shall only act as a supplement to this Policy, and in the event of any conflict, this Policy shall prevail.   |
| 6.3         | Any terms, provision or stipulation in this Policy which is illegal or unenforceable shall be ineffective to the extent of such illegality or unenforceability without invalidating the remaining provisions of this Policy.   |
| 6.4         | This Policy is aligned to the principle of the Whistleblowing Protection Act 2010 where appropriate.   |
| <b>7.0</b>  | <b>Protection</b>  |
| 7.1         | Confidentiality  |
| i.          | The Group recognized that the Reporting Individuals may want to raise concern in a confidential manner. Any reporting individual wishing to protect his identity is at liberty to do so. All reports of Wrongdoings and information receive shall be treated in confidence to the fullest extent possible to protect the identity of the Reporting Individual.   |
| ii.         | If a situation arises where the Reporting Individual's identity is necessary to resolve the matter (e.g. in a court processing), this matter shall be resolved through consultation with the Reporting Individual.   |
| iii.        | Any report of Wrongdoing and/or matters related thereto shall not be disclosed or discussed with any party other than those who have a legitimate need to know. This is important in order to avoid damaging the reputation of persons suspected but subsequently found innocent of wrongful conduct, and to protect the Group from potential civil liability.   |
| 7.2         | Harassment or Victimization  |
| i.          | The Group shall not tolerate any direct or indirect harassment, discrimination or victimization (including formal pressures) and shall take appropriate action possible to protect the Reporting Individual.   |
| ii.         | A Reporting Individual who feels that he has been directly or indirectly harassed, discrimination and/or victimized may report the same to the Whistleblowing Committee.   |
| iii.        | Any employee who threatened retaliation against a Reporting Individual shall be subject to disciplinary action, including termination of employment.   |
| iv.         | A reporting individual who raises his concern under this Policy shall not be at risk of losing his job or suffer any form of retribution as a result, provided that:<br>a. The disclosure is made in good faith.<br>b. He reasonably believes that the information, and any allegations contained in it, is substantially true.<br>c. He is not acting for personal gain.                              |

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Notwithstanding, the act of making a report will not itself protect the Reporting Individual from the consequences of improper conduct in which he may have been involved or committed.

- 7.3 Untrue, False, Malicious, Mischievous, Vexatious and/or Reckless Allegations.
- i. Any untrue, false, malicious, mischievous, vexatious and/or reckless allegations and the abuse of this whistleblowing mechanism are prohibited.
  - ii. Should it be found that the Reporting Individual had acted in such a manner, he shall be subjected to disciplinary action including termination of employment.
  - iii. In the case that the Reporting individual being a supplier, had acted in such a manner, the supplier shall be appropriately penalized, for example through blacklist termination or legal suit.

**8.0 Whistleblowing Committee**

8.1 Terms of reference

The Whistleblowing Committee is responsible for the following

- i. Evaluating all Reports of Wrongdoing received from Reporting Individuals to determine the authenticity and impact of each complaint, and make an assessment whether an initial investigation or full investigation is warranted.
- ii. Coordinating the initial investigation and/or facilitating the investigation by Group Internal Audit.
- iii. Ensuring that related processes are undertaken timely as far as practicable, considering the sensitivity, complexity and number of Reports of Wrongdoing received, including keeping track of the investigations conducted and reports issued.
- iv. Make all relevant communication and reporting of related matters to the Audit and Risk Committee in a timely manner.

8.2 Composition

The Whistleblowing Committee shall comprise permanent members of the following:

- i. Executive Directors
- ii. Chief Operating Officer
- iii. Internal Audit and Risk Assurances Department
- iv. Head of Human Resources
- v. Group Financial Controller
- vi. Head of Legal and Secretarial

8.3 The Whistleblowing Committee meeting shall be chaired by any of the Executive Directors, or in his/her absence, the Chief Operating Officers shall chair the meeting.

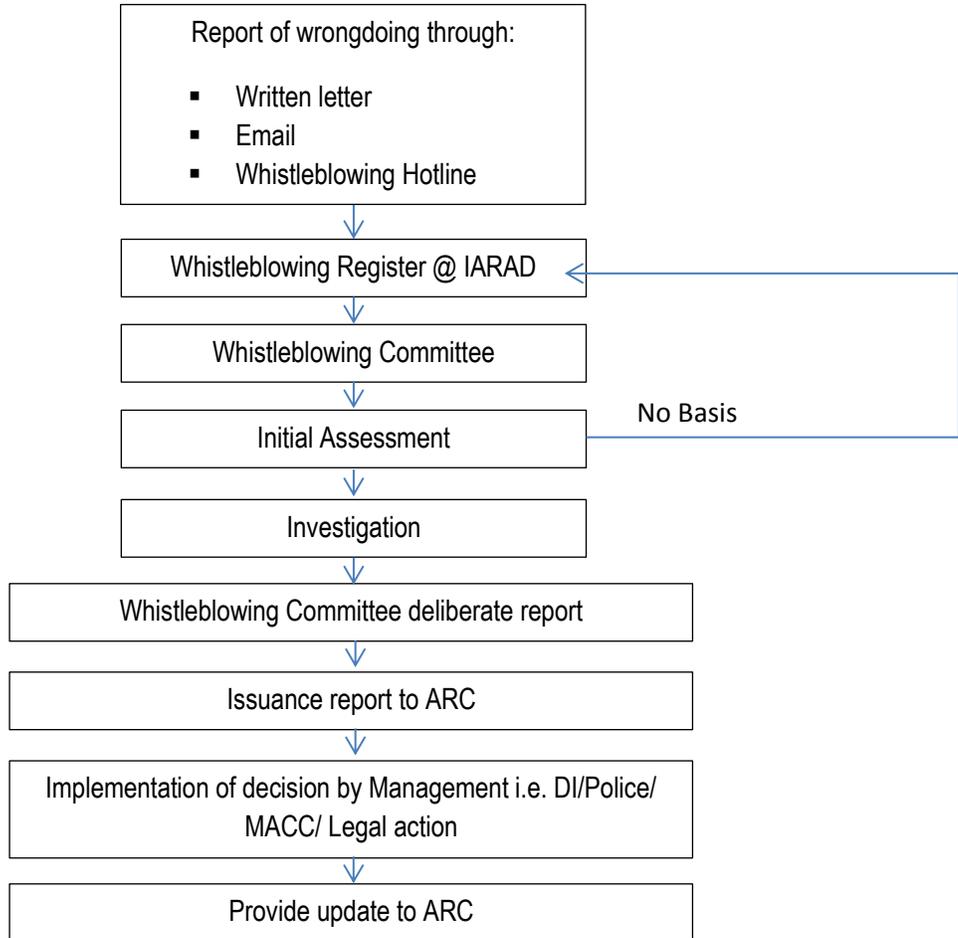
8.4 If the complaint relates to any of the Whistleblowing Committee member, the committee member should not be called or attend the meeting.

8.5 The quorum for a Whistleblowing Committee meeting is 3 members.

8.6 The Whistleblowing Committee may appoint, any other persons, who may have the related expertise of information in relation to a specific case, to sit on the Committee on a case to case basis.

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| 8.7  | All meetings of the Whistleblowing Committee shall be organized with agenda list of matters to be discussed and proper minutes of the meeting must be kept. |

**9.0 Whistleblowing Framework**



**Part B: Whistleblowing Procedures**

**10.0 Making a report**

**10.1 Written Disclosure**

The Reporting Individual is encouraged to report all concerns in writing and to identify themselves in the complaint. The Modes for written disclosures are as follows:

- i. A written letter to any of the identified individuals in item 10.3 with the required information.
- ii. E-mail to [enquiries@edenzil.com](mailto:enquiries@edenzil.com) or any of the identified individuals in item 10.3 with the required information. A report via e-mail to any of the identified individuals in item 10.3 must be specified as Whistleblowing Report.

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|             | The complaints made through <a href="mailto:enquiries@edenzil.com">enquiries@edenzil.com</a> shall be administered by IARAD.  |
| 10.2        | <b>Telephone Call Disclosure</b><br>Telephone call, being the least preferred disclosure, can be made to the identified individuals in 10.03. The call recipient must record the conversation.  |
| 10.3        | <b>Identified Individuals</b><br>The identified Individuals for Whistleblowing reporting refer to the following: <ul style="list-style-type: none"><li>i. Any Executive Directors</li><li>ii. Chief Operating Officer</li><li>iii. Internal Audit and Risk Assurance Department</li><li>iv. Head of Human Resources</li></ul>   |
| 10.4        | <b>Information Required When Lodging a Report</b><br>When lodging a report, the following information is required: <ul style="list-style-type: none"><li>i. The particulars of the Reporting Individual to facilitate further investigation.</li><li>ii. A description of the wrongdoing and the identity of Parties involved (stating whether they are employees of the Group or outside parties).</li><li>iii. A background of the modus operandi, including the relevant dates and benefit to the parties involved.</li><li>iv. Related evidence or reference to documents that may be evidence of the wrongdoing.</li><li>v. The impact of the wrongdoing to the Group.</li></ul> |
| 10.5        | The Reporting Individuals needs to demonstrate that there are reasonable grounds for his concern and that the report is done in good faith and not for personal gain.   |
| 10.6        | The Reporting Individual is required to put a name to his/her report.   |
| <b>11.0</b> | <b>Receiving a Report</b>   |
| 11.1        | All reports of wrongdoing must be forwarded to IARAD after receiving the report.  |
| 11.2        | All reports of Wrongdoing shall be lodged into Whistleblowing Register maintain by IARAD.   |
| 11.3        | No department/division in the Group shall conduct its own investigation without the directive of the Whistleblowing Committee, hence the need for expedient elevation of any Whistleblowing Committee.  |
| <b>12.0</b> | <b>Deliberation of Reports Received</b>   |
| 12.1        | All reports of wrongdoing shall be duly assessed, regardless of the length of service, position/title, relationship or connection with parties involved to the Group.   |
| 12.2        | Upon logging the Report of Wrongdoing, IARAD shall allocate a serial number to the Report and notify Whistleblowing Committee to deliberate the Report of Wrongdoing to determine whether or not it comes under the scope of the policy   |

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- 12.3 The identity or the Reporting Individual shall not be referred in any deliberation of the Report of Wrongdoing and the Whistleblowing Committee shall make reference to the Report serial number only.
- 12.4 If the Report of Wrongdoing is within the scope of this policy, the Whistleblowing Committee shall consider the authenticity, clarity, sufficiency of information and impact of the each Report, and make an assesment whether an initial investigation or full investigation is warranted.
- Depending on the matter of each Report of Wrongdoing, Whistleblowing Committee may discuss the report via physical meeting, via email discussion or via teleconferencing as appropriate to expedite any matter it needs to discuss.
- 12.5 The Whistleblowing Committee may deliberate anonymous allegations if the disclosures ledged contain sufficient information for the Whistleblowing Committee's consideration. Factors to be taken into account may include:
- Seriousness of the issues raised
  - Credibility of the issues raised
  - Likelihood of confirming the allegation from a credible source.
  - Whether the disclosure was done in good faith.
  -
- 12.6 Where an initial assesment is required, to coordinate the initial assesment and subsequently assess the outcome of the initial assesment.
- 12.7 Where a full investigation is warranted without any initial assesment, the Whistleblowing Committee shall decide the appropriate party to lead the investigation.
- 13.0 Initial Assesment**
- 13.1 In the event multiple Reports of Wrongdoing are received, the Whistleblowing Committee shall exercise judgment in prioritizing the order of assesment.
- 13.2 The Whistleblowing Committee may conduct its own initial assesment or appoint the appropriate person(s) to conduct the initial assesment and report back to the Committee. This report may be made verbally or in writing.
- 13.3 The Whistleblowing Committee shall reassess the authenticity, clarity, sufficiency of information and impact of the each Report of Wrongdoing to make a decision on whether there is a case for further investigation.
- 13.4 In the event that the outcome of the initial assesment deems the complaint unjustified or does not provide sufficient information for a full investigation, the Whistleblowing Committee shall deem the case closed. The Whistleblowing Committee shall provide the IARAD the relevant information for update of the Whistleblowing Register.
- 13.5 If there is a case to be investigated further, the Whistleblowing Committee shall decide the appropriate party to lead the investigation
- 13.6 If the case to be investigated further relates to or involves any Key Management, The Chairman of the whistleblowing Committee shall promptly inform the Audit Committee Chairman.

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| 13.7        | For cases that are taken up for further investigation, the Whistleblowing Committee shall also evaluate the following actions to be taken immediately to limit further losses to the Group and to facilitate the full investigation: <ul style="list-style-type: none"><li>i. Temporarily withdraw all access rights to the premises and computer systems, and temporarily withdraw any authority that the Parties involved may have had to act on behalf of the Group.</li><li>ii. Issue a notice to the parties involved that an investigation is undertaken against them and advise them to make themselves available and provide full cooperation to the Investigating Team.</li><li>iii. Suspend the parties involved from work until the completion of the investigation.</li><li>iv. For more serious cases, the following may need to be considered:<ul style="list-style-type: none"><li>a. Inform all relevant business partners (suppliers, customers, banks, etc.) that the Parties involved are no longer authorized to conduct further transactions on behalf of the Group.</li><li>b. Request for cooperation from all relevant business partners (suppliers, customers, banks, etc.) to facilitate the investigation and introduce the Investigating team who will be contacting them.</li><li>c. Seek legal advice if legal actions need to be taken.</li><li>d. Make a police report, if necessary.</li></ul></li></ul> |
| 13.8        | In the event that any of the actions in 13.7 needs to be taken, the Whistleblowing Committee shall immediately brief the Executive Chairman and seek his consent for Group Human Resource to implement the action(s).   |
| 13.9        | The Whistleblowing Committee shall contact the Reporting Individual (if not anonymous), explaining that actions are being taken or will be taken on the report made.  |
| 13.11       | The Reporting Individual shall also be informed of the following: <ul style="list-style-type: none"><li>i. Not to contact the Parties involved in an effort to determine facts or demand restitution without the knowledge of the Whistleblowing Committee or Investigating Team.</li><li>ii. Not to discuss the case, facts, suspicions, or allegations with anyone except with the investigating team.</li><li>iii.</li></ul>   |
| <b>14.0</b> | <b>Investigation</b>  |
| 14.1        | IARAD or Head of Human Resources shall direct the investigations assigned to it and accordingly update the Whistleblowing Committee progressively. The investigation shall be executed in an expedient manner.  |
| 14.2        | IARAD shall conduct the full investigation with the authority vested to it in the IARAD charter: <ul style="list-style-type: none"><li>i. To have unrestricted and unlimited access to all Group's functions, records and premises.</li><li>ii. To have unrestricted and unlimited access and discussions with the Group's personnel and requires them to provide information, advice, explanations and any assistance deemed necessary for the investigation.</li><li>iii. To allocate resources, strategize and apply the techniques required to investigate the matters;</li><li>iv. To obtain the necessary assistance of any Group personnel and external specialists;</li><li>v. Any restriction/limitation placed by any employee on the execution of any part of the internal audit work constitutes obstruction, which is misconduct under EIB's code of conduct.</li></ul>  |
| 14.3        | IARAD shall also have the following authorities in undertaking the investigation: <ul style="list-style-type: none"><li>i. Access to the Reporting Individual. Meetings can be arranged off-site to protect the identity of the Reporting Individual. The amount of contact will depend on the nature of the matters raised, the potential difficulties involved and the clarity of the information provided.</li></ul>   |

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|             | <ul style="list-style-type: none"><li>ii. Meet with the Parties involved and, if deemed appropriate, request the Head of Human Resources to temporarily suspend them from their current duties, until such time as the investigation either confirms their involvement in the wrongdoing, or clears them of suspicion.</li><li>iii. The meeting must be recorded by way of vice recording or minuted.</li><li>iv. To conduct the investigation in a professional manner and handle related matters, documents and information on a strictly confidential basis.</li><li>v. Refer to fraud examiners' manual issued by the Association of Certified Fraud Examiners for best practices in investigation procedures and tools to facilitate fraud investigation.</li></ul> |
| 14.4        | All employees in the Group are expected to cooperate and provide the necessary assistance to IARAD, failing which they will be subject to immediate disciplinary action. This also applies in cases of withholding information or providing false/misleading information.  |
| 14.5        | Upon completion of each investigation, a written report of the findings, evidence and conclusions of the investigation shall be tabled to the Whistleblowing Committee.  |
| <b>15.0</b> | <b>Deliberation of Investigation Report</b>  |
| 15.1        | The Whistleblowing Committee shall convene a meeting to discuss all reports issued as a result of investigation of Whistleblowing Reports.   |
| 15.2        | The Whistleblowing Committee shall then submit the report for deliberation by the ARC and information of the Executive Chairman.   |
| 15.3        | The Executive Chairman shall, upon reviewing the investigation reports and findings, instruct the next appropriate course of action: <ul style="list-style-type: none"><li>i. Disciplinary proceedings by Group Human Resources.</li><li>ii. Actions to be taken under the law, for example reporting to the Police, Malaysian Anti-Corruption Agency, Bursa Malaysia, Securities Commission etc.</li><li>iii. Pursuance of civil or criminal action.</li><li>iv. Control enhancement by the respective Divisional Directors where control gaps are identified.</li></ul>  |
| 15.4        | Where there are cases relating to Key Management or a member of the Board Directors, the Whistleblowing Committee shall bring the matter to the Board of Directors for further direction. An internal or external party may be elected to advice and provide any other assistance on these cases.  |
| 15.5        | The Whistleblowing Committee shall be required to keep track of the progress of execution of the decision and provide the information to IARAD for update of the Whistleblowing Register.  |
| 15.6        | The Chairman of Whistleblowing Committee shall provide a status report to the Audi ARC at its quarterly meeting detailing the number of Whistleblowing Report received status of investigation, closure of cases and highlight of any major issues.  |
| <b>16.0</b> | <b>Communication</b>   |
| 16.1        | Information relating to any Report of Wrongdoing or Whistleblowing Report and any related investigation must be managed and restricted internally on a 'need to know' basis.   |

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| 16.2        | Employees must always be reminded of the confidentiality clauses embodied in their employment contracts and EIB's Code of Ethics, where appropriate.  |
| 16.3        | In the event that the matter becomes public information or results in negative publicity and/or image, the Whistleblowing Committee will work with the Executive Chairman to manage the situation.  |
| <b>17.0</b> | <b>Dissemination and Awareness of this Policy</b>   |
| 17.1        | For the Whistleblowing mechanism in this Policy to be effective, there needs to be proper dissemination and awareness of this Policy.   |
| 17.2        | It is the responsibility of the Chairman of the Whistleblowing Committee to coordinate and ensure the effective dissemination and awareness of this Policy. The dissemination and awareness program may be assigned to relevant parties within the Group's operations.  |
| 17.3        | The dissemination and awareness of this Policy shall be through the distribution of appropriate communication pack of relevant extends of the following information from this Policy: <ul style="list-style-type: none"><li>i. The Group's serious view of acts of wrongdoing by employees</li><li>ii. Scope</li><li>iii. Applicability and severability.</li><li>iv. Protection under this policy</li><li>v. Making a report</li></ul> |
| 17.4        | The communication of the policy shall be distributed via the following: <ul style="list-style-type: none"><li>i. Email to all e-mail users.</li><li>ii. Informing session with all employees.</li><li>iii. Placing a notice of information for Whistleblowing reporting to all offices.</li><li>iv. Incorporated in the induction program and starter kit for new employees.</li></ul>  |
| 17.5        | It is the joint responsibility of Group Human Resources and Heads of Divisions to ensure that the dissemination of this Whistleblowing Policy reach all levels of employees.  |

**Contact Information of Identified Individuals**

| <b>Designation</b>                              | <b>Incumbent</b>                 | <b>Email address</b>   | <b>Address</b>   | <b>Telephone No.</b> | <b>Fax No</b> |
|---|----------------------------------|------------------------|--|----------------------|---------------|
| Executive Director, Corporate Affairs           | Dato' Abdullah A. Rasol          | abdullah@edenzil.com   | 15th Floor Amcorp Tower, No 18 Jalan Persiaran Barat, Off Jalan Timur, 46050 Petaling Jaya, Selangor | 603-7957 7781        | 03-79574793   |
| Executive Director, Energy Sector               | Dato' Nik Mohd Fuad Wan Abdullah | nikfuad@edenzil.com    |  |                      |               |
| Chief Operating Officer                         | Pn. Fara Nadia Abd Rahim         | nadia@edenzil.com      |  |                      |               |
| Senior Manager, Human Resource & Administration | Pn. Noordini Mohd Ariff          | noordini@edenzil.com   |  |                      |               |
| Manager Legal & Secretarial                     | Norashikin Amirruddin            | norashikin@edenzil.com |  |                      |               |