



TOYO VENTURES HOLDINGS BERHAD

202001001322 (1357641-P)

(Incorporated in Malaysia)

WHISTLE BLOWING POLICY

Policy Statement

Toyo Ventures Holdings Berhad (“TVHB” or “the Group”) is committed to maintain and achieve a high standard of corporate governance and business integrity. Recognizing the above interest, TVHB provides avenue to employees and stakeholders (shareholders, customers and suppliers) to raise concerns and take appropriate action to resolve them effectively.

The policy is applicable to all companies within the TVHB Group.

Objectives of the Policy

The objectives of the policy are as follows:

- Establishes the rules and procedures for employees and stakeholders to report/raise a genuine concern or allegation through the appropriate channel upon discovery of possible misconduct;
- Provides the avenue to employees and stakeholders to disclose any concern or allegation in accordance with the procedures; and
- Provides protection to individuals who report the concern or allegation (“the whistleblower”).

Scope of the Policy

This policy is designed to facilitate the whistleblower to disclose any concern or allegation through internal channel. Such concern not only covers improprieties in matters of financial reporting but also the following:

- Fraud;
- Corruption, bribery or blackmail;
- Criminal offences;
- Failure to comply with a legal or regulatory obligation;
- Miscarriage of justice;
- Conflict of interest;
- Sexual harassment;
- Misuse of confidential information; and
- Concealment of any or a combination of the above.



TOYO VENTURES HOLDINGS BERHAD

202001001322 (1357641-P)

(Incorporated in Malaysia)

WHISTLE BLOWING POLICY

Principles

The principles underpinning the policy are as follows:

- All concerns raised will be treated fairly and properly;
- The Group will not tolerate harassment or victimization of anyone raising a genuine concern;
- Any individual making a disclosure will remain anonymity unless the individual agrees otherwise;
- The Group will ensure that any individual raising a concern is aware of who is handling the matter; and
- The Group 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. The Group, however, does not extend this assurance to someone who maliciously raises a matter he/she knows is untrue.

Whistleblowing Channel

Stakeholders reasonably and in good faith believes that malpractice is occurring involving individuals of the Group are encouraged to report the matter by emailing to the designated Independent Non-Executive Director at toyoverventures@whistleblower.com.my.

To uphold independence and transparency, the Internal Auditor manages the whistleblowing channel, which is accessible via the dedicated email account outside the Group's system to ensure impartial oversight and confidentiality, and prevent potential management interference.

The Internal Auditor is responsible for maintaining a record of complaints received and updating the Audit Committee periodically.



TOYO VENTURES HOLDINGS BERHAD

202001001322 (1357641-P)

(Incorporated in Malaysia)

WHISTLE BLOWING POLICY

Action

All complaints will be promptly investigated. The Audit Committee may engage external resources to assist in the investigation if necessary. Upon completion of the investigation, the ARMC shall decide the appropriate actions for:

- a. Informing the whistleblowers the status of the findings;
- b. Initiating disciplinary action against any persons who has committed improper conducts;
- c. Making a report to enforcement agencies where the improper conduct constitutes a criminal offence; and
- d. Recommending steps to prevent similar situation from repeating in the future.

Confidentiality

The identity of whistleblower will be kept confidential. Consent of whistleblower will be sought should there be a need to disclose identity for investigation purposes.

Disclaimer

TVHB reserves the right to amend this policy from time to time.

Signed for and on behalf of the Board of Directors,

.....

Tuan Haji Ir. Yusoff Bin Daud
Chairman of the Board
Date: 20 June 2025