YBS INTERNATIONAL BERHAD
Registration No. 200201014380 (582043-K)
(Incorporated in Malaysia)

WHISTLEBLOWING POLICY

1. Policy Statement

a. YBS International Berhad ('YBS') is committed to the highest standards of integrity and accountability in the conduct of its business and operations, striving always to act ethically, responsibly and transparently.
b. YBS encourages employees and stakeholders (i.e. shareholders / suppliers and customers) to report good-faith concerns regarding unethical conduct, malpractice, illegal activities or failures to comply with regulatory requirements. YBS strictly prohibits any form of reprisal against individuals who make such reports.
c. YBS maintains an absolute zero-tolerance policy regarding any harassments, intimidation or retaliations against a genuine whistleblower. YBS views any such acts, regardless of their form or manner, as a severe breach of company policies and will treat them with the utmost seriousness.
d. The policy and its associated procedures govern all subsidiaries and affiliates of YBS Group and/or YBS Group companies globally, as well as all employees, contractors, and agents acting on their behalf, except where local laws or regulations require a different approach.
e. Whilst not exhaustive, concerns that should be reported under this policy include, but are not limited to:
    - Fraud, theft, or embezzlement;
    - Bribery, corruption, or kickbacks;
    - Violation of YBS's internal policies, code of conduct, or standard operating procedures;
    - Unlawful discrimination, harassment, or bullying in the workplace;
    - Deliberate breach of health, safety, or environmental regulations;
    - Conflicts of interest (financial or otherwise) that are not properly disclosed;
    - Financial misreporting or manipulation of audit records;
    - Any other conduct which is against the law or falls below accepted ethical standards

2. Whistleblowing

a. Whistleblowing is a protected disclosure made by a worker or stakeholder regarding a reasonable belief that unethical behaviour, malpractices, illegal acts or regulatory failure have occurred, are occurring, or are likely to occur. Such disclosures must be made in the public interest via established internal or external reporting channels.
b. The Whistleblowing Procedures are intended for genuine concerns only. To qualify for protection under this policy, a report must be made in good faith, based on a reasonable belief that the information provided is substantially true, and not motivated by personal gain. YBS strictly prohibits malicious, vexatious, or deliberately false allegations, which will result in disciplinary action, up to and including termination of employment, and may lead to legal action.

3. Procedures

a. Any concern should initially be raised with an employee's immediate superior. If, for any reason, it is believed that this is not possible or appropriate, the matter should be escalated.

b. Primary escalation should be made to the Group Human Resources Manager through the following channels:

Name : Mr Selwendran S. Wendran
Email : selwenw@ybsinternational.com
Address : No. 978 (also known as PT830), Lorong Perindustrian Bukit Minyak 20, Taman Perindustrian Bukit Minyak, 14100 Simpang Ampat, Pulau Pinang.

c. If this is still deemed inappropriate, the concern should be reported directly to the Group Managing Director ('Group MD') through the following channels:
Name : Mr. Yong Chan Cheah
Email : jackie.yong@ybsinternational.com
Address : No. 978 (also known as PT830), Lorong Perindustrian Bukit Minyak 20, Taman Perindustrian Bukit Minyak, 14100 Simpang Ampat, Pulau Pinang.

d. If reporting to management presents a conflict of interest or concern, the report should be submitted to the Chairman of the Audit, Sustainability and Risk Committee. The approved channels for reporting to the Chairman are:
Name : Dato' Jimmy Ong Chin Keng
Email : jimmy.ong@ybsinternational.com
Address : No. 978 (also known as PT830), Lorong Perindustrian Bukit Minyak 20, Taman Perindustrian Bukit Minyak, 14100 Simpang Ampat, Pulau Pinang.

4. Action

a. The recipient of any report shall initiate a prompt investigation. Should additional expertise be required, the investigator may engage relevant Group resources including Internal Audit, Human Resource and Legal. Progress updates must be submitted to the Audit, Sustainability and Risk Committee no later than the next scheduled meeting.
b. All reports, including those submitted anonymously, are handled with the strictest confidentiality.
c. The person making an anonymous report will be advised that maintaining anonymity may hinder the investigation. Despite this, anonymity will be maintained unless required by law, or the reporter indicates they no longer wish to remain anonymous.
d. Upon conclusion of the investigation, the finding and a recommended course of action will be presented to the Audit, Sustainability and Risk Committee for deliberation. The Audit Sustainability and Risk Committee's decision shall be implemented promptly.
e. Corrective measures are being implemented to prevent a recurrence of this issue.

f. For named reports, the identity of the whistleblower and the identity of any person mentioned in the report will be kept strictly confidential and will only be disclosed on a need-to-know basis to those directly involved in the investigation or decision-making process.

5. Protection Against Reprisal

a. YBS is firmly committed to protecting whistleblowers from any form of retaliation, victimization, or harassment.
b. A whistleblower will not be subjected to any adverse employment action (including but not limited to termination, demotion, suspension, transfer, reduction of hours, or denial of promotion) simply because they raised a genuine concern in good faith.
c. Any employee or stakeholder who retaliates against a genuine whistleblower will be subject to severe disciplinary action, up to and including termination of employment or legal action.
d. If a whistleblower believes they are being subjected to retaliation, they should immediately report the matter using the same channels outlined in Section 3 of this policy.

6. Responsibilities of the Whistleblower

a. The whistleblower must act in good faith and have a reasonable belief that the information disclosed is substantially true.
b. The whistleblower shall not conduct their own investigation into the concern. Interfering with evidence or attempting to question suspects may compromise the formal investigation process.
c. The whistleblower must maintain strict confidentiality regarding the report and the subsequent investigation. Disclosing the existence or details of the report to unauthorized parties (including colleagues or the media) may undermine the investigation and could result in disciplinary action against the whistleblower.
d. The whistleblower is encouraged to provide as much specific detail as possible, including names, dates, locations, and any supporting evidence or documentation, to facilitate a thorough investigation.

7. External Reporting

a. YBS strongly encourages all individuals to utilize the internal reporting channels provided in this policy so that the company can address and remedy the concerns swiftly.
b. However, YBS recognizes that a whistleblower has the legal right to report concerns directly to external regulatory or enforcement agencies such as Bursa Malaysia Securities Berhad, Securities Commission Malaysia, Malaysian Anti-Corruption Commission (“MACC”), Royal Malaysia Police, or the Department of Occupational Safety and Health.
c. YBS shall not penalize, discriminate against, or allow any retaliation against any individual who makes a protected external disclosure in accordance with the law.

8. Policy Review and Communication

a. This policy shall be communicated to all employees of the YBS Group and made available to external stakeholders via YBS's website or upon request.
b. The Audit, Sustainability and Risk Committee shall review this policy annually, or whenever there are significant changes to relevant laws and regulations, to ensure its continued effectiveness and compliance.

Date: 16 July 2026