

Whistle Blowing Policy

1.0 Introduction

- 1.1 The Company recognises the fact that the internal employees provide the best source of information for the detection of any malpractice by other staff within the company.
- 1.2 Generally, the employee may choose not to report such happening for fear that they would not be heard, or that they will run the risk of losing their job.
- 1.3 To eliminate this fear, this Whistleblowing Policy (hereby refers to as "Policy") will provide assurance to any whistleblower to raise issues of malpractice internally without fear rather than avoiding a problem or blowing the whistle to external parties.
- 1.4 Whistleblowing Channels are promoted and made known to the employees via staff orientation, training and e-newsletter.

2.0 Objective

- 2.1 This Policy is developed pursuant to the provisions of the Whistleblower Protection Act (WPA) 2010 and define the rights of employees who disclose information on any wrongdoings, malpractices, or irregularities at the workplace. This Policy shall apply to all Directors, full, part time, trainee employees, contractor and/or agents.
- 2.2 It is imperative that all employees be vigilant about the on-goings surrounding the workplace and this shall not be limited by employee's respective operating environment.

3.0 Confidentiality and Protection to Whistleblower

- 3.1 The fundamental elements behind this Policy are to provide protection to the whistleblower from reprisal as consequence of making a disclosure and to encourage disclosure of information that will assist management in taking appropriate action.
- 3.2 The Company is committed to ensure that all disclosed information, including the identity of the complainant will be treated with strict confidentiality unless the whistleblower agrees otherwise. However, there may be possible circumstances such as Court subpoena whereby the identity of the whistleblower may have to be revealed.

- 3.3 The Company is also committed to protect the whistleblower from harassment, retaliation and victimization from top management (i.e. C-level officer and directors), immediate superiors, peers and /or subordinates, arising from the act of making disclosure under this Policy even if the whistleblower is ultimately found to be unproven.
- 3.4 If an employee reasonably believes that he is being subjected to reprisal, including harassment and victimisation, as a consequence of whistle-blowing, he may consult or report to the Head, Internal Audit or any one Director (Refer to 5.1)
- 3.5 However, it is critical that for the protection to be accorded, that the following criteria must be met:
- a) the whistleblower had reasonable cause to believe that the information disclosed is substantially true;
 - b) the complaint is made in good faith; and is not vexatious or frivolous;
 - c) the whistleblower is not motivated by personal gain (for example to merely avoid, delay disciplinary action); and
 - d) the complainant himself or herself is not involved in the wrongdoing, malpractice and/or breach complained about.
- 3.6 The Company views seriously any false, malicious or defamatory allegations made under this Policy. Such allegations will be considered to be a gross misconduct and disciplinary action may be recommended by the Head, Internal Audit or any Director to Head, HCA/Board members for providing false information which will not be accorded protection under this Policy.
- 3.7 Employees are to report the following wrongdoing, malpractice and/or irregularities:
- a) any unlawful act, whether civil or criminal in nature
 - b) fraudulent, corrupt practice and/or acts of dishonesty;
 - c) acts of forgery, alteration or falsification of documents related to the Company's business and/or operations.
 - d) misuse of one's office and/or position
 - e) failure to comply with a legal or regulatory obligation
 - f) failure to comply with internal policies and/or procedures
 - g) Miscarriage of justice
 - h) act or omission jeopardising the health and safety of the company's employees or the public breach of policy or standard operating procedure or/and laws of Malaysia
 - i) misuse or misrepresentation of any information related to the Company's business and/or operations.
 - j) any other irregularities, discrepancies and/or impropriety relating to the Company's business and/or operations that can cause danger to persons or damage to the Company's property
 - k) misuse and/or misappropriation of the company's funds or assets
 - l) breach of code of ethics of the company, including sexual, physical or other abuse of human rights;
 - m) Concealment of any, or a combination, of the above

- 3.8 This policy does not cover industrial or employee relations or grievances otherwise handled by Human Capital & Administration.
- 3.9 Any alleged misconduct or fraud involving EPF/SC/Bursa (regulators) must be escalated to the relevant Compliance Officer for notifying the regulators immediately. Compliance Officer shall be liaison person between regulator and the Company.

4.0 Principles

- 4.1 The principles underpinning the Policy are as follows:
- a) internal procedures to facilitate necessary whistle-blowing, in a timely and responsible manner, are in place and made known to all employees of the company;
 - b) all disclosures will be treated fairly and properly, and addressed in an appropriate and timely manner;
 - c) the company will not tolerate harassment or victimisation of anyone raising a genuine concern;
 - d) the identity and personal information of the whistle-blower will be protected and kept confidential, unless the individual agrees otherwise or unless otherwise required by law;
 - e) the whistle-blower and the alleged wrongdoer will be treated fairly. The wrongdoer will be informed of the status of his disclosure and the alleged wrongdoer will be given an opportunity to respond to all allegations at an appropriate time (not necessarily at the start, or during, the investigation);
 - f) personal information, including the identity, of the whistle-blower and the alleged wrongdoer shall only be revealed on a 'need-to-know' basis; and
 - g) 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. The company, however, does not extend this assurance to someone who maliciously raises a matter he knows is untrue.

5.0 Procedure for Disclosure, Complaint and/or Reporting

- 5.1 Where an employee discovers or have reason to believe or suspect that any possible improprieties in matters of financial reporting, wrongdoing, malpractice, non-compliance issue and irregularity involving internal had taken place or is about to occur, this information **must** be disclosed to the respective authority at the earliest available opportunity and in an appropriate way.

Alleged misconduct/fraud by:	Reporting to:
Employee	Head, Internal Audit
C-level officers, Board members and Internal Audit Staff	Director
Note: <i>Where the alleged misconduct/fraud involved regulatory breaches, Compliance Officer/ Head, Legal, Compliance & Risk Management must be notified for escalation to regulator.</i>	

- 5.2 The Head, Internal Audit and Director responsible for investigation may appoint additional investigating officers to facilitate him based on nature of misconduct. (For example, breaches involving IT system, director may appoint Head, IT to facilitate the investigation).
- 5.3 Disclosure must be in writing but any employee who makes a disclosure should provide information on his/her identity and designation (identity of the Whistleblower can only be revealed after obtaining consent from whistleblower).
- 5.4 Internal Audit shall record the reported case into the Whistle Blower Register (Appendix I) and report to Chairperson on the outcome of investigation.
- 5.5 For case involving C-level Officer, Board members or Internal Audit Staff, the Director responsible for investigation shall update and forward the Whistle Blower Register to Chairperson for safekeeping.
- 5.6 It is recommended that disclosure be made via the Integrity and Fraud Disclosure Form (Appendix H).

6.0 Response and Acknowledgement

- 6.1 Where possible and subject to legal constraints, the complainant will be informed and periodically updated on the course of action that has been taken. Employees who have raised concerns internally will be informed of who is handling the matter, how they can make contact with them and if there is any further assistance required.

7.0 Investigation Process

- 7.1 Head, Internal Audit or Director responsible for investigation shall take down the statement from the employee and log the case into the Whistle Blower Register (Appendix I). To safeguard the confidentiality of the identity of the employee, the statement shall remain in the custody of the Internal Audit or Director.
- 7.2 In the event where an anonymous Concern is received, the investigation of the Concern will be carried out based on the information or documentation provided by the employee. In cases where there is insufficient information or documentation provided, it may not be possible to proceed with or properly conduct an investigation.
- 7.3 Head, Internal Audit or Director responsible for investigation shall in consultation with investigating officer(s), if any shall:
- i) Oversee the progress of the conduct of the investigation by the Investigation Officer; and,
 - ii) Determine a plan of action.

- iii) Once the investigation and evaluation of the Concern has been completed, the Head, Internal Audit shall report to the Chairman of the Board of Directors (in cases where the Concern relates to employees other than C-level Officer, director or Internal Audit staff);
- iv) Once the investigation and evaluation of the Concern has been completed, the Director responsible for investigation shall report to the Board members (in cases where the Concern relates to employees other than C-level Officer, director or Internal Audit staff);
- v) on the results of its findings, the recommended plan of action and (where appropriate) the recommended disciplinary or remedial action, if any.

8.0 Consequences of Wrongdoing or Wrongful Disclosure

- 8.1 Where a whistleblower has, or is found to have:
- a) committed a wrongdoing;
 - b) taken serious risks which would likely cause a wrongdoing to be committed;
 - c) made a disclosure not in accordance with the requirements of this policy (for instance, dishonest, mischievous or malicious complaints); or
 - d) participated or assisted in any process pursuant to this policy otherwise than in good faith,

The corrective action (which may include disciplinary measures, formal warning or reprimand, demotion, suspension or termination of employment or services or monetary or other forms of punishment) shall be determined by the Chairperson (i.e. for employees) or Board of Directors (i.e. for Board members).

9.0 Guidelines for Handling Whistle Blowing Concerns

- 9.1 Guidelines for Head, Internal Audit, Director responsible for investigation and Investigating Officer(s), if any.
- a) Do take the concern seriously.
 - b) Assess the motive of the whistle blower.
 - c) Assess whether there is information not divulged by the whistle blower.
 - d) Obtain additional information, where necessary, prior to launching the investigation.
- 9.2 Guidelines on confidentiality
- a) Carefully identify the persons who need to be informed, when, and why, to avoid providing information to or obtaining misleading information from persons who may be involved.
 - b) Exercise care in handling confidential and sensitive documents and information.
 - c) Protect the interests of the company, bearing in mind that investigations may lead to employees revealing trade secrets or confidential information, or coverage by newspapers and the media.
 - d) Keep evidences and other documentation secure.

10.0 Procedures

- 10.1 *Whistleblowing Process for Alleged Misconduct/Fraud by Staff (Excluding Internal Audit Department and Board Members)*
- 10.2 *Whistleblowing Process for Alleged Misconduct/Fraud by C-level Officer, Director and Internal Audit Staff.*

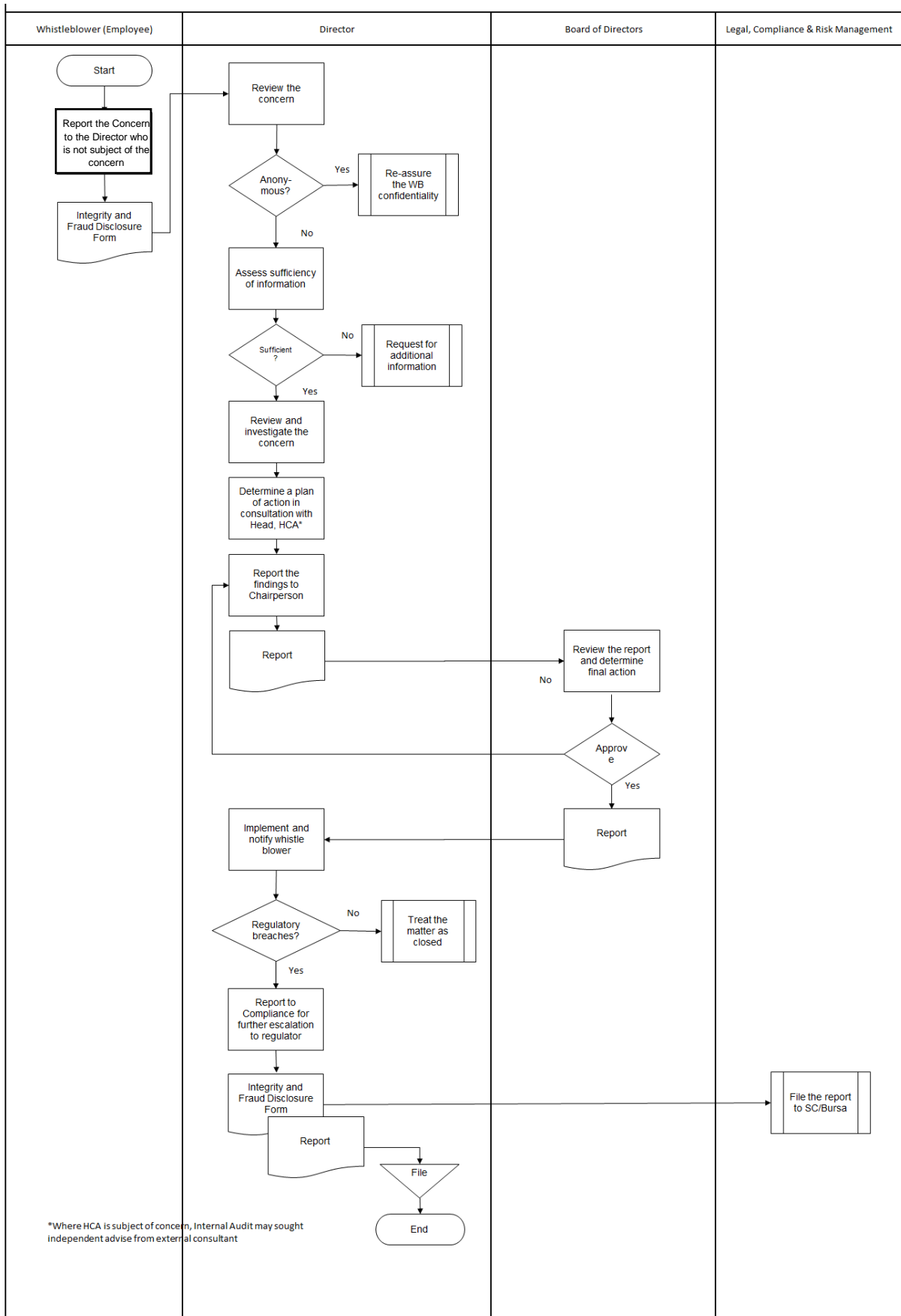
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Supplier	Input	Process	Output	Customer
Whistleblower (Employee)	Integrity and Fraud Disclosure Form	<ol style="list-style-type: none"> 1. Review and assess sufficiency of information 2. Investigate the concern 3. Determine a plan of action 4. Report to Chairperson 5. Report to Compliance if regulatory breaches 6. Compliance file the report to SC / Bursa, if necessary. 	<p>Report on final action</p> <p>Whistle-blower Register</p>	<p>Board of Director</p> <p>Chairperson</p> <p>LCRM</p> <p>IA</p>

Risk & Control Table

Risk		Control	
R1	Confidentiality of the whistleblower is compromised	C1	Exercise care in handling confidential and sensitive documents and information by carefully identify the persons who need to be informed, when and why. Compliance Training on confidentiality to all staff
		C2	

Whistleblowing Process for Alleged Misconduct/Fraud by C-level Officer, Director and Internal Audit Staff



Whistleblowing Process for Alleged Misconduct/Fraud by Staff (Excluding Internal Audit Department and Board Members)

