



WHISTLEBLOWING POLICY



1. Introduction / Policy Statement

- 1.1 Perbadanan Usahawan Nasional Berhad (“the Company”) is committed to the highest possible standards of ethical, moral and legal business conduct and practices, openness and accountability in all aspects of its business.
- 1.2 In line with the above commitment, this Policy is established to encourage and to facilitate the disclosure of Improper Conduct (as defined below) and/or Detrimental Action (as defined below) occurring within the Company, and to protect persons acting in good faith when making disclosure of Improper Conduct and/or Detrimental Action from Detrimental Action.
- 1.3 The Company views any harassment or retaliation in any form or manner against a genuine Whistleblower (as defined below) seriously and, will treat such action as gross misconduct, which if proven, may lead to disciplinary action, including, without limitation, termination of the relevant employment, or, membership, or, consultancy, or, contract/agreement, as the case may be.
- 1.4 This Policy is part of the Company’s corporate governance and is accessible on the website of the Company. This Policy supplements (and does not replace) existing policies and procedures of the Company relating to wrongful or improper conduct.

2. Definitions

2.1 Board Committee

The Board Audit Committee of the Company or any Board Committee overseeing integrity matters.

2.2 Company

Perbadanan Usahawan Nasional Berhad.

2.3 Complaint

A disclosure of Improper Conduct made by a Whistleblower.

2.4 Confidential Information

Includes:

- 2.4.1 information about the identity, occupation, residential address, work address or whereabouts of or description that might lead to the discovery



of, (i) a Whistleblower; or, (ii) the person against whom a Whistleblower has made a Complaint;

2.4.2 information disclosed by a Whistleblower; and

2.4.3 information that, if disclosed, may cause detriment to any person.

2.5 **Detrimental Action**

Any reprisal action against a Whistleblower which shall include:

2.5.1 action causing injury, loss or damage;

2.5.2 intimidation or harassment;

2.5.3 interference with the lawful employment or livelihood of any person, including, discrimination, discharge, demotion, suspension, disadvantage, termination or adverse treatment in relation to a person's employment, career, profession, trade or business or the taking of disciplinary action; and

2.5.4 a threat to take any of the actions referred to above.

2.6 **Enforcement Agency**

An enforcement agency as defined under the Whistleblower Protection Act 2010.

In this Act, unless the context otherwise requires "enforcement agency" means :-

- (a) any ministry, department, agency or other body set up by the Federal Government, State Government or local government including a unit, section, division, department or agency such as ministry, department, agency or body, conferred with investigation and enforcement functions by any written or having investigation and enforcement powers;
- (b) a body established by a Federal law or State law which is conferred with investigation and enforcement functions by that Federal law or State law or any written law; or
- (c) a unit, section, division, department or agency of a body established by a Federal law or State law having investigation and enforcement functions;

2.7 **Improper Conduct**

A disclosure on improper conduct may be made if the Person has reasonable belief that the alleged wrongdoing has engaged, or is prepared to engage in conduct prohibited by the Company or applicable laws and regulations.



Improper conduct constitutes one or more of the following wrongdoings by any person in the conduct the Company's business or affairs:

- (a) criminal offence under the law, such as fraud, corruption, forgery, cheating, criminal breach of trust, insider trading, abetting or intending to commit criminal offence;
- (b) acceptance, involvement or solicitation of a bribe, or a favour in exchange for direct or indirect personal benefits;
- (c) acceptance, involvement, or solicitation of corruption or fraud;
- (d) act of theft;
- (e) involvement or conviction in any criminal activities, or criminal acts;
- (f) misuse of the Company's funds or assets;
- (g) serious breach of the Company's Confidentiality policy;
- (h) gross mismanagement within the Company;
- (i) serious financial irregularity or impropriety within the Company;
- (j) serious breach of the Company's Code of Ethics and Business Conduct, in particular failure to disclose a conflict of interest;
- (k) actions prescribed under the Malaysian Anti-Corruption Commission Act 2009;
- (l) an act or omission which creates a substantial or specific danger to the lives, health, or safety of the Company's employees, the public or the environment;
- (m) failure to comply with the provisions relevant laws and regulations where the wrongdoer knowingly disregards, or does not comply with such provisions;
- (n) attempt to conceal information relating to improper conduct; and
- (o) knowingly directing or advising a person to commit any of the above wrongdoings.

A wrongdoing may occur in the course of the Company's business or affairs or at any workplace, i.e. any related workplace to the Company's business or affairs, for example, on the Company's premises, at an event organised by the Company, or during a conference attended by the Company's employees in the course of their work.

If a Person is unsure whether a particular act or omission constitutes a wrongdoing under this Policy, the Person is encouraged to seek advice or guidance from the Person's immediate superior, or the Head of Human Capital Development Department, or the Secretariat.

2.8 Investigation Team

A team made up of persons as nominated by the WBC on an ad-hoc basis for the



purpose of investigating any Complaint, Report or Recommendation, as directed by the WBC.

2.9 Recommendation

A recommendation received by the Company from an Enforcement Agency in respect of a Complaint or a Report.

2.10 Report

A report of Detrimental Action made by a Whistleblower.

2.11 Secretariat

The secretariat of the WBC, being the Head, Company Secretary and Governance Department of the Company and Head, Internal Audit Department of the Company, or, in the event the Head, Company Secretary and Governance Department of the Company or Head, Internal Audit Department of the Company has to abstain from acting as the secretariat of the WBC, such other Head of Department of the Company as may be nominated by the WBC.

2.12 This Policy

The whistleblowing policy and procedures as contained herein.

2.13 Whistleblower

Any person who makes a Complaint and/or a Report, under this Policy, or, to an Enforcement Agency; this includes :

- (a) The Company's employees, including employees on permanent, contract, temporary, assignment, or secondment basis, including agents and consultants working for the Company; and
- (b) Members of the public who are natural persons, not being incorporated or unincorporated bodies.

2.14 Whistleblower Committee ("WBC")

A committee formed by Heads of Department ("HOD") for the purpose of receiving, processing, investigating and determining the genuineness of, any Complaint or Report received from a Whistleblower, or, a Recommendation received from an Enforcement Agency, in order that appropriate action can be taken to address the Complaint, Report or Recommendation. The WBC shall also be responsible for dealing or liaising with the relevant Enforcement Agency in respect of any matters pursuant to the Recommendation.

3. Monitoring and Review of This Policy

- 3.1 The Secretariat shall maintain a register for all disclosures made under this Policy. All documents obtained pertaining to disclosures shall be considered "Confidential" and be stored securely under the jurisdiction of the Head, Company Secretary and Governance Department for seven years, or longer as may be decided by the Board Committee.
- 3.2 The Secretariat shall, as when necessary basis, update the Board Committee on statistics pertaining to the disclosures such as number of disclosures received to date and nature of such disclosures, status of investigations, and other relevant updates.
- 3.3 In the event the applicable provisions of any relevant governing statutes, regulations and/or guidelines are from time to time amended, modified or varied, such amendments, modifications or variations shall be deemed inserted herein whereupon this Policy shall be read and construed subject to and in accordance with the amended, modified, or varied statutes, regulations and/or guidelines.
- 3.4 The Human Capital Development Department shall ensure the understanding of this Policy by the Company's employees and members of the public.
- 3.5 The Company shall provide training and communicate its Whistleblowing Policy to its employees and other stakeholders.

4. General Information about Whistleblowing and Protection of Whistleblower

- 4.1 This Policy is to provide an avenue for all employees of PUNB and members of the public to disclose any improper conduct in accordance with the procedure as provided for under this policy and to provide protection for employees and members of the public who reported such misconduct.
- 4.2 Whistleblowing is a specific means by which a Whistleblower can report or disclose through established channels, his or her concerns in respect of Improper Conduct or Detrimental Action.
- 4.3 Only genuine concerns of a serious or sensitive nature should be reported under this Policy. This Policy is not intended for petty, trivial or frivolous complaint or report nor is it intended for complaint or report which is dealt with by procedures which are in place for grievances. A Complaint or Report should be made in good faith with a reasonable belief that the information relating to the same is substantially true. A Complaint or Report shall not be made for personal gain. A Complaint or a Report can be made even if the Whistleblower is not able to identify a particular person to which the Improper Conduct or Detrimental Action relates.
- 4.4 All Confidential Information obtained in respect of a Complaint or a Report and the



ensuing processing, investigation and determination will not be disclosed to any third party without the prior written consent of the Whistleblower, save to the extent permitted by law or required for the purpose of making a report to the relevant authorities.

- 4.5 No reprisal action will be taken by the Company against a Whistleblower or any person related to or associated with the Whistleblower in respect of any Complaint or report made in good faith. However, if the Complaint or Report is made with malicious intent or in bad faith by the Whistleblower, this will be viewed seriously by the Company and, will be treated as a gross misconduct, which may subject the Whistleblower to disciplinary action in accordance with the policies, rules and procedures of the Company
- 4.6 A person against whom a Complaint or Report is made shall not commit or threaten to commit and/or incite any person to commit or threaten to incite any person to commit, any Improper Conduct or Detrimental Action against the Whistleblower.
- 4.7 The protection accorded to a Whistleblower is not limited or affected in the event that a Complaint or Report made by the Whistleblower in good faith does not lead to any corrective action being taken against the person(s) against whom the Complaint or Report has been made.
- 4.8 Pursuant to the Whistleblower Protection Act 2010, no action will be taken against any Whistleblower making a Complaint or Report in good faith, including:
 - (a) dismissing or threatening to dismiss the Whistleblower;
 - (b) taking disciplinary action or threatening to discipline against the Whistleblower, or suspending or threatening to suspend the Whistleblower;
 - (c) subjecting the Whistleblower to any form of harassment or abuse;
 - (d) imposing any penalty, directly or indirectly, on the Whistleblower;
 - (e) discharging, demoting or discriminating against the Whistleblower.

5. Procedures

5.1 Manner of making a Complaint or Report

A Complaint or Report may be made in any of the following manners:

- 5.1.1 by completing **Form A-Complaint** (Appendix 1) or **Form B-Report** (Appendix 2), (collectively, the "Forms", or, individually, "Form"),



whichever is applicable, and which can be obtained from the Secretariat or downloaded from the website of the Company; or

5.1.2 by making a verbal or written Complaint or Report to any Heads of Department ("HOD"); or

5.1.3 by making a verbal or written Complaint or Report to any member of the WBC, or, to the Secretariat.

5.2 Verbal Complaint or Report

5.2.1 Any verbal Complaint or Report made under paragraph 5.1.2 or 5.1.3 above, shall, as soon as practicable, be reduced in writing by the Whistleblower, by completing the applicable Form. If the Whistleblower is not willing to complete the applicable Form, the recipient of the verbal Complaint or Report shall immediately submit the verbal Complaint or Report to the Secretariat.

5.2.2 A disclosure can be made in writing, verbally or via electronic means (e.g. e-mail to the Secretariat at wbc@punb.com.my). If the disclosure is made verbally, it must be followed by a report in writing or via electronic means.

5.2.3 A disclosure shall include at least the following particulars:

- (a) If the Whistle-blower is an employee of Company, their name, designation, current address and contact numbers;
- (b) If the Whistle-blower is not an employee of Company, their name, name of employer and designation, current address and contact number;
- (c) Basis or reasons for their concerns, including as many details of the wrongdoing as reasonably possible, for instance, its nature, the date, time, and place of its occurrence and the identity of the alleged wrongdoers;
- (d) Particulars of witnesses, if any; and
- (e) Particulars or the production of documentary evidence, if any.

5.2.4 Generally, anonymous disclosures will not be entertained. However, Company reserves the right to investigate anonymous disclosures depending on the nature and severity of the allegations in the disclosure.



5.3 Processing, Investigating, Determining a Complaint or Report

- 5.3.1 The completed Form A-Complaint/Form B-Report or the written Complaint/Report shall be submitted in a **sealed** envelope marked "**SECRET**" and forwarded to the Secretariat together with relevant evidentiary documents (if any).
- 5.3.2 The Whistleblower must identify himself/herself when making a Complaint/Report as follow-up questions and investigations may not be possible or may be hindered unless the source of the information is identified. Any Complaint/Report made anonymously may not be processed or investigated unless the concern or allegation made is determined by the WBC to be of a serious or sensitive nature.
- 5.3.3 Upon receipt of a Complaint/Report, the Secretariat will conduct a preliminary review on the information provided in the Complaint/Report:
- (a) if there is insufficient information to facilitate the processing of the Complaint/Report, and the Whistleblower is identified, the Secretariat will request for additional information from the Whistleblower and if the additional information is not forthcoming from the Whistleblower; or, if the Complaint/Report is anonymous; the Secretariat will record and file the Complaint/Report as "insufficient information and/or anonymous" and, thereafter, forward a copy of the Complaint/Report to the WBC, for notation;
 - (b) if there is sufficient information to facilitate the processing of the Complaint/Report, the Secretariat will notify the WBC of the Complaint/Report and convene a meeting of the WBC within a reasonable time.
- 5.3.4 Upon the convening of a meeting of the WBC, the WBC shall conduct an initial enquiry of the Complaint/Report to determine its genuineness and the seriousness of the concern/allegation which has been raised.
- 5.3.5 If the initial enquiry conducted by the WBC indicates that the Complaint/Report has no basis or merit or it is not a matter to be dealt with under this Policy, it may be dismissed by the WBC at this stage. If the Whistleblower is identified, notification of such dismissal will be given to the Whistleblower.
- 5.3.6 If the initial enquiry conducted by the WBC indicates that further investigation is necessary, the WBC will nominate an Investigation Team to carry out a thorough investigation into the Complaint/Report. Such investigation will be conducted in a fair manner as a neutral fact-finding process and without any presumption of guilt.



PART A: POLICY STATEMENT AND OVERVIEW

- 5.3.7 The Investigation Team shall outline the detailed procedures for the investigation. The Investigation Team shall have the right to call for any information or documents and to examine any employee of the Company or any other person(s) as it may deem appropriate for the purposes of conducting its investigation of the Complaint/Report.
- 5.3.8 All findings of the Investigation Team after due investigation will be documented in a report and submitted to the Secretariat for presentation to the WBC. The time period from the nomination of the Investigation Team and the submission of the report by the Investigation Team to the Secretariat shall not exceed two (2) months unless otherwise extended by the WBC.
- 5.3.9 Upon receipt of the report on the findings of the investigation, the Secretariat shall, within a reasonable time, convene a meeting of the WBC for the review and evaluation of the report.
- 5.3.10 Upon reviewing and evaluating the report on the findings of the investigation, if the WBC is not satisfied with the findings of the investigation, the WBC shall have the right to either:
- (a) direct a fresh investigation or request that further investigations be conducted by the same Investigation Team; or
 - (b) direct a fresh investigation by another Investigation Team consisting of new members; or
 - (c) conduct its own investigation.

Unless otherwise decided or extended by the WBC, any fresh or further investigation to be conducted under this paragraph shall be completed within thirty (30) days from the date the WBC directs such fresh or further investigation.

- 5.3.11 Upon reviewing and evaluating the report on the findings of the investigation :
- (a) if the WBC determines that the Complaint/Report is not proven, the decision will be documented by the Secretariat, and if the Whistleblower is identified, to notify the Whistleblower accordingly;
 - (b) if the WBC determines that the Complaint/Report is proven, the WBC shall decide on the appropriate course of action to be taken, which may be any of the following:
 - (1) against the person(s) found to have committed the Improper



Conduct or Detrimental Action -

- i. reprimand, disciplinary action, impose penalty / punishment;
 - ii. transfer to another department or relocation of place of employment;
 - iii. termination or suspension of employment;
 - iv. report to the relevant authorities (if applicable);
 - v. any other action deemed appropriate by the WBC;
- (2) remedies to the Whistleblower or any employee(s) affected by the Improper Conduct or Detrimental Action -
- i. reinstatement of the Whistleblower or the employee(s) to the same position or to an equivalent position;
 - ii. compensation for lost wages, remuneration or any other benefits;
 - iii. any other remedy deemed appropriate by the WBC;
- (3) make recommendation to the Company to implement procedures or to take preventive measures to minimise or to prevent the occurrence of the Improper Conduct or Detrimental Action in the future;
- (4) if the Whistleblower is identified, and if deemed fit by and at the sole and absolute discretion of the WBC, the Whistleblower who makes a Complaint/Report which successfully leads to detection of Improper Conduct or Detrimental Action within the Company may be recommended to the Board of Directors of the Company for reward. The decision to reward shall be made at the sole and absolute discretion of the Board of Directors of the Company;
- (5) if the Whistleblower is identified, the decision of the WBC and the action taken against the person(s) found to have committed the Improper Conduct or Detrimental Action will be communicated in writing to the Whistleblower.

5.3.12 The WBC shall endeavour to complete the process as stated in paragraph 5.3 within four (4) months from the date of receipt of a Complaint/Report/Recommendation (as the case may be).



5.4 Applicable Procedures upon receipt of any Recommendation from Enforcement Agency

- 5.4.1 Any Recommendation from an Enforcement Agency shall immediately be forwarded to the Secretariat, for presentation to the WBC.
- 5.4.2 The procedures set out in paragraphs 5.3.5 to 5.3.10 shall apply mutatis mutandis in respect of any Recommendation from an Enforcement Agency.
- 5.4.3 Upon reviewing and evaluating the report on the findings of the investigation :
 - (a) if the WBC decides to give effect to the Recommendation, the Secretariat will notify the relevant Enforcement Agency on the steps taken or to be taken, within fourteen (14) days from the date of the decision of the WBC, but, in any event, no later than six (6) months from the date of receipt of the Recommendation; or
 - (b) if the WBC decides not to give effect to the Recommendation, the Secretariat will notify the relevant Enforcement Agency of such decision and the reason(s) therefor, within fourteen (14) days from the date of the decision of the WBC, but, in any event, no later than six (6) months from the date of receipt of the Recommendation.

5.5 Flowchart of the Procedures

Please refer to Appendix 3 for a flowchart of the procedures.

-End of Part A-

1. Purpose

- 1.1 The WBC is established by the Heads of Department of the Company ("Executive Committee") in line with this Policy, for the purpose of:
- (a) developing, implementing and maintaining an effective whistleblower programme for the Company in line with this Policy;
 - (b) reviewing, evaluating and developing this Policy to ensure that it is updated in accordance with changes in legislation and/or to ensure its relevance and effectiveness in keeping with the changing business environment or administrative or operational needs of the Company;
 - (c) recommending necessary changes to this Policy to the Heads of Department, for approval and recommendation of such approved changes for authorisation by the Board Committee; and
 - (d) dealing/liaising with the relevant Enforcement Agency in respect of any matters pursuant to and/or under the Whistleblower Protection Act 2010.

2. Membership

- 2.1 Subject to 2.2 and 2.3 below, the WBC shall comprise of the following members:
- (a) Deputy Chief Executive Officer of the Company ("DCEO"), who shall be the Chairman of the WBC, subject to 2.2 below;
 - (b) Head of Internal Audit Department of the Company ("HIAD"), who shall be the Chairman of the WBC, in the absence of the DCEO, subject to 2.2 below;
 - (c) Head of Finance & Accounts Department ("FAD") of the Company, who shall be the Chairman of the WBC, in the absence of the DCEO and HIAD, subject to 2.2 below.
- 2.2 If the Complaint/Report/Recommendation –
- (a) involves and/or is related to a member of the WBC ("Conflicting Member"), the Secretariat will notify the WBC, and the Conflicting Member shall abstain himself/herself from participating in any meeting and/or deliberation of the WBC in respect of the Complaint/Report/Recommendation; or
 - (b) originates from and/or involves and/or is related to a department under the supervision of a member of the WBC ("Affected Member"), the Secretariat will notify the WBC, and the WBC shall evaluate, deliberate and determine on whether the Affected Member should abstain himself/herself from participating in any meeting and/or deliberation of the WBC in respect of the Complaint/Report/Recommendation.



- 23 In the event any member of the WBC has to abstain pursuant to 2.2 above ("Abstaining Member(s)"), the remaining member(s) of the WBC or the Chief Executive Officer of the Company (in the event where all the members of the WBC have to abstain pursuant to 2.2 above) shall nominate another two (2) nominee to act as ad-hoc members of the WBC for the purpose of the particular Complaint/Report/Recommendation ("Adhoc Member(s)"), provided always that the particular Complaint/Report/Recommendation:
- (a) does not involve and/or is not related to the members and/or
 - (b) does not originate and/or does not involve and/or is not related to a department under the supervision of the members.

3. Meetings

- 31 The WBC shall meet at such interval period as may be determined by the WBC and/or within a reasonable period upon notification by the Secretariat of the WBC of the receipt of a Complaint/Report/Recommendation.
- 32 The quorum for each meeting of the WBC shall be at least three (3) members of the WBC (excluding Abstaining Member(s) and/or including Ad-hoc Member(s), as the case may be).
- 33 The Chairman of the WBC shall preside over the meetings of the WBC. In the event where all the members of the WBC have to abstain pursuant to 2.2 above, the Ad-hoc Member(s) will decide on whom among the Ad-hoc Member(s) will act as the ad-hoc Chairman for the purpose of the meetings of the WBC for the particular Complaint/Report/Recommendation ("Ad-hoc Chairman").
- 34 Decisions of the WBC shall be by majority vote. The Chairman or the Ad-hoc Chairman, as the case may be, of the WBC shall not have a casting vote in the event of a tie.
- 35 Save and except for decisions of the WBC pertaining to any Recommendation from an Enforcement Agency, the decisions of the WBC shall be final and binding and further complaint or appeal by the Whistleblower or the person(s) affected by the Complaint/Report will not be entertained.

4. Authority

- 41 The WBC is accountable to the Board Committee.
- 42 Save as permitted under 2.3 and 3.3 above, the WBC shall not be entitled to delegate all or any of the powers and authority given to it.



- 43 In discharging its responsibilities, the WBC shall have unrestricted access to the management, books and records of the Company, which the WBC reasonably believes or has reason to believe to be relevant to the Complaint/Report/Recommendation and, shall be entitled to examine any person(s) as it may deem appropriate and to receive such information as it requires from them.
- 44 The WBC shall also be entitled to seek assistance from other resources or any departments within the Company to assist in any investigation.
- 45 Whenever the WBC reasonably deems fit, the WBC may refer the following employee(s) to the Human Capital Development Department ("HCDD") of the Company for further actions:
- (a) employees who are involved or discovered to be involved in the improper conduct or detrimental action in a particular Complaint / Report / Recommendation;
 - (b) employees who lied or are not telling the truth or uncooperative in the course of investigation.
- 46 The WBC may recommend to the Chairman of the Company to give a reward to a Whistleblower who makes a Complaint/Report which leads to the successful detection of Improper Conduct or Detrimental Action.

5. Functions

- 51 In addition to the responsibilities under paragraph 1.1 above, the following are the functions of the WBC:
- (a) Receive, process, investigate and determine the genuineness of any Complaint/Report submitted to it;
 - (b) Receive, process and response to any Recommendation within the timeline set under the Whistleblower Protection Act 2010;
 - (c) Conduct initial enquiry on any Complaint/Report/Recommendation received;
 - (d) Dismiss any Complaint/Report if the same shall have no basis or merits or is not a matter to be dealt with under this Policy;
 - (e) Nominate the Investigation Team to investigate any Complaint/Report/Recommendation;
 - (f) Review the findings of investigation made by the Investigation Team in respect of any Complaint/Report/Recommendation;



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- (g) Decide on the appropriate actions to be taken to address the Complaint/Report/Recommendation;
- (h) Conducting its own investigation into any Complaint/Report/Recommendation, if deemed necessary;
- (i) Deal or liaise with the appropriate Enforcement Agency in respect of any matters under the Whistleblower Protection Act 2010;
- (j) Prepare and present the reports (as when necessary) to the Board Committee in respect of any Complaint/Report/Recommendation received and the actions taken on such Complaint/Report/Recommendation;
- (k) Review and evaluate the effectiveness of this Policy and make changes to this Policy as the circumstances require;
- (l) Ensure this Policy and its implementation is in compliance with all relevant laws and regulations;
- (m) Whenever so required, review the adequacy of these Terms of Reference and its own effectiveness; and
- (n) Consider any other matters in relation to whistleblowing as may be delegated from time to time by the Heads of Department ("HOD").

52 The foregoing list of functions is not exhaustive and the WBC may, in addition, perform such other functions as may be necessary or appropriate for the effective performance of the above functions.

6. Secretariat of the WBC

61 The Secretariat of the WBC shall be the Head, Company Secretary and Governance Department of the Company and Head, Internal Audit Department of the Company, or, such other department of the Company as may be nominated by the WBC, in the event the Head, Company Secretary and Governance Department of the Company or Head, Internal Audit Department of the Company has to abstain from acting as the Secretariat of the WBC in any Complaint/Report/Recommendation, which involves or is related to or originates from the Company Secretary & Governance Department ("CSGD") of the Company or from Internal Audit Department of the Company.

62 The Secretariat of the WBC shall be responsible for the following:

- (a) Assist the WBC in the implementation of this Policy;



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- (b) Assist the WBC in conducting a preliminary assessment of the Complaint/Report and gathering of preliminary information on the Complaint/Report;
- (c) Assist the WBC in attending to any matters pursuant to a Complaint/Report/Recommendation and/or under the Whistleblower Protection Act 2010;
- (d) Filing and processing of Complaint/Report/Recommendation, findings of investigation and relevant documents (including Complaint / Report / Recommendation which the Head, Company Secretary and Governance Department of the Company has to abstain from acting as the Secretariat of the WBC, provided that in such an event, the relevant documents shall only be passed to the Head, Company Secretary and Governance Department of the Company after final decision);
- (e) Answer queries from employees in respect of this Policy and the procedures involved;
- (f) Prepare agenda and issuing notices for the meetings of the WBC;
- (g) Taking of minutes of meetings of the WBC;
- (h) Preparing report(s) in connection with the status of the Complaint/Report/Recommendation received;
- (i) Compiling and preparing the report(s) to be presented to the Board Committee, as when necessary.

7. Confidentiality

- 7.1 All matters in relation to any Complaint/Report/Recommendation discussed during the meetings of the WBC and all information that comes into the possession of the WBC during the course of its review, enquiry, investigation and determination are to be kept strictly confidential by the members of the WBC and the Secretariat of the WBC.
- 7.2 The members of the WBC and the Secretariat of the WBC may be required to sign a non-disclosure agreement in favour of the Company.

-End of Part B-



1. Purpose

- 1.1 The Investigation Team is nominated by the WBC, from time to time, to conduct investigations into any Complaint/Report or any Recommendation received from any Enforcement Agency under the Whistleblower Protection Act 2010, as directed by the WBC.
- 1.2 Each Investigation Team is set up on an ad-hoc basis for the sole purpose of investigating a particular Complaint/Report/Recommendation involving the Company.

2. Membership

- 2.1 Each Investigation Team shall be made up of such number of persons as nominated by the WBC.
- 2.2 The lead of each Investigation Team shall be selected by the WBC.
- 2.3 A member of any Investigation Team shall immediately abstain himself/herself from participating in any meeting and/or deliberation of such Investigation Team if in the course of investigation, it is discovered that the Complaint/Report/Recommendation:
 - (a) involves and/or is related to such member of such Investigation Team;
 - (b) originates from and/or involves and/or is related to a department which such member of such Investigating Team is working in.

In the event of any doubt as to whether a member of such Investigation Team should abstain from participating in any meeting and/or deliberation of such Investigation Team, the matter shall be referred to the WBC for direction, and such direction of the WBC shall be final and binding.

3. Authority

- 3.1 The WBC shall determine the scope and authority of each Investigation Team.
- 3.2 Each Investigation Team shall outline the detailed procedures for the investigation of the particular Complaint/Report/Recommendation as directed by the WBC.
- 3.3 Each Investigation Team is accountable to the WBC and shall not be entitled to delegate all or any of the powers and authority delegated to it.
- 3.4 In discharging its responsibilities, each Investigation Team shall have access to the management, books and records of the Company, which such Investigation Team reasonably believes or has reason to believe to be relevant to the Complaint/Report/Recommendation and, shall be entitled to examine any employee



or any other person(s) as it may deem appropriate and to receive such information as it requires from them. All employees of the Company shall co-operate with any reasonable request made by such Investigating Team.

- 3.5 Upon completion of the purpose for which it was set up, the powers and authority of each Investigation Team shall cease and have no further effect.

4. Functions

4.1 The following are the functions of the Investigation Team:

- (a) Conduct a full and thorough investigation into the Complaint/Report/Recommendation, as directed by the WBC, and such investigation will be conducted in a fair manner as a neutral fact-finding process and without any presumption of guilt.
- (b) Report findings of its investigation to the WBC;
- (c) Consider any other matters as may be delegated by the WBC, from time to time; and
- (d) Submit a complete set of the evidence, documents, witness statements and such other information collected from its investigations to the Secretariat and the WBC.

5. Confidentiality

- 5.1 All matters in relation to any Complaint/Report/Recommendation discussed during the meetings of the Investigation Team and all information that comes into the possession of the Investigation Team during the course of its investigation are to be kept confidential by the members of the Investigation Team.
- 5.2 If required by the WBC, the members of the Investigation Team shall sign a non-disclosure agreement in favour of the Company.

-End of Part C-

