

Procedure

# Whistleblowing Policy

**Document No** : ENFRASYS/P/LC/04

**Effective Date** : 1 March 2024

**Revision** : 02

## **Distribution:**

Person-associated and Business Associates of ENFRASYS Group of Companies.

## **Summary of Changes:**

- Replacing the “Legal and Compliance Department” with the “Whistleblowing Committee.”
- Addition of Whistleblowing Committee Definition
- Addition of ENFRASYS Website Link

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### Purpose

The purpose of this Policy is to govern and facilitate the process of whistleblowing within the Company and to establish a proper avenue for individuals who wish to report Improper Conduct without the fear of retaliation or unfair treatment.

### Scope

The policy shall apply to all potential Whistleblowers (ENFRASYS' Persons Associated & Business Associates) who come forward in good faith to report suspected improper conduct involving ENFRASYS' business environment.

### Responsibility

Refer to the Process Flow Chart in this policy.

### Definition

- Whistleblower - An individual who reports an activity that he/she considers to be improper, illegal, or suspicious or any other activity of a similar nature as mentioned under *Section 1.1(b)* of this Policy which would constitute 'Improper Conduct.'
  
- Authorities - Defined as Malaysian Anti-Corruption Commission (MACC), Royal Malaysia Police (RMP).
  
- Whistleblowing Committee - A group of individuals within an organization, overseen by the legal and compliance department, responsible for evaluating reports of alleged misconduct or wrongdoing brought forward by whistleblowers.

### Attachment

1. Whistleblowing Form – ENFRASYS/O/LC/04/F/001/R00

### Associated Documents

1. Anti-Bribery and Anti-Corruption Manual - ENFRASYS/M/ABMS/R00
2. Anti-Bribery and Anti-Corruption Policy & Guidelines - ENFRASYS/P/LC/02

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## 1.0 WHISTLEBLOWING

Whistleblowing is when someone raises concerns to seek top management attention about real or perceived wrongdoing i.e. misconduct, illegal and unethical activity within the scope of ENFRASYS business.

ENFRASYS has established a policy on whistleblowing sets out the policy and guidelines for employees to raise concerns in good faith, and receive feedback from the company on actions, if any, taken in respect of such concerns.

### 1.1 RAISING CONCERNS

a) Anyone, whether persons associated with ENFRAYS or business associates, with a complaint or concern on wrongdoing is encouraged to channel the report to the Whistleblowing Committee through the following channel:

- **Email:** [whistleblowing@enfrasys.com](mailto:whistleblowing@enfrasys.com)
- **Website:** <https://enfrasys.com/corporate-governance/>

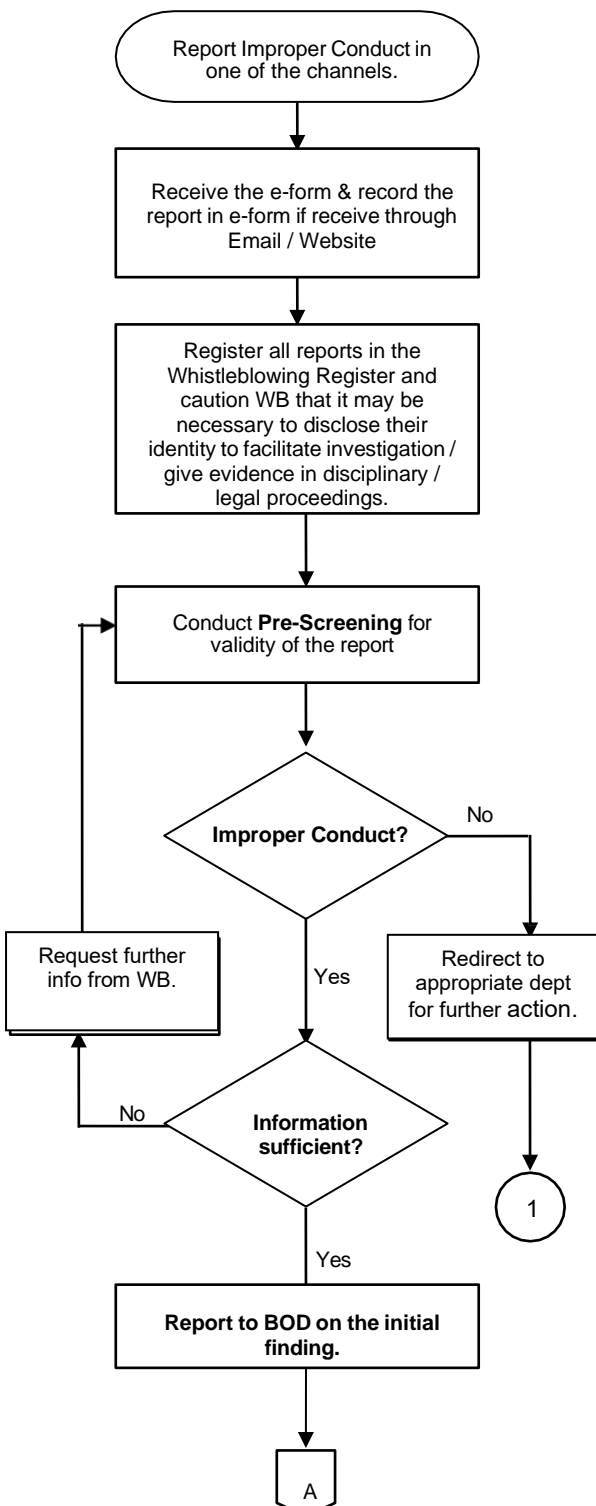
b) Wrongdoing involves any Improper Conduct that includes, but it is not limited to:

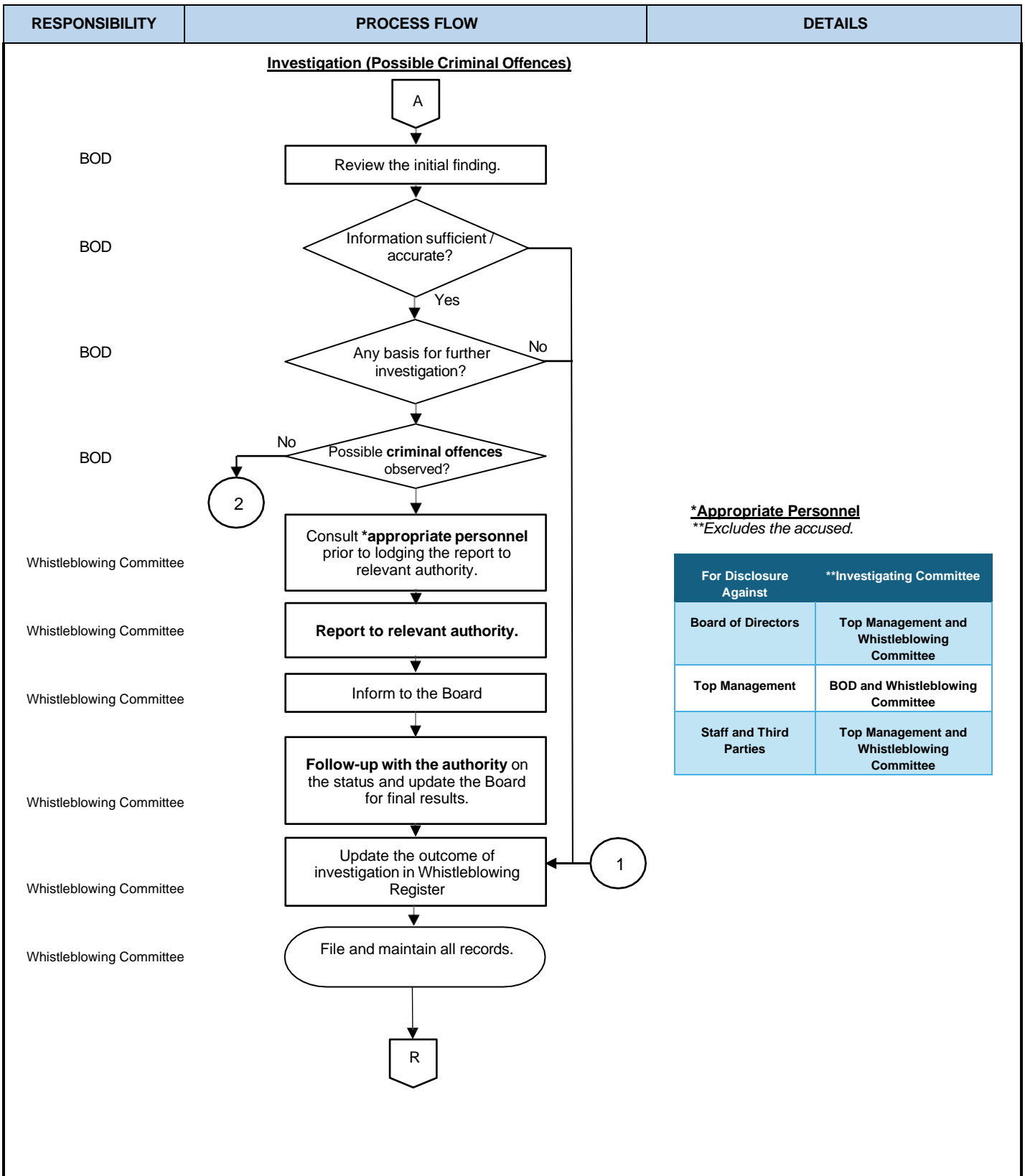
- i. An unlawful act, which may be civil or criminal e.g. bribery or corruption, and criminal offence.
- ii. Acceptance of favour.
- iii. Failure to comply with any ENFRASYS policy and Code of Business Conduct.
- iv. Knowingly breaching local laws or regulations of any country.
- v. Questionable accounting, fraud, or auditing practices.
- vi. Money laundering.
- vii. Insider trading.
- viii. Health, safety, and security violation that can cause physical harm or damage to a person or property.
- ix. Failure to rectify that can likely to cause a significant and avoidable costs or loss to ENFRASYS.
- x. Abuse of power or authority for any unauthorized purpose.
- xi. Forgery or alteration of any documents belonging to the Company.
- xii. Anti-competition behaviour.

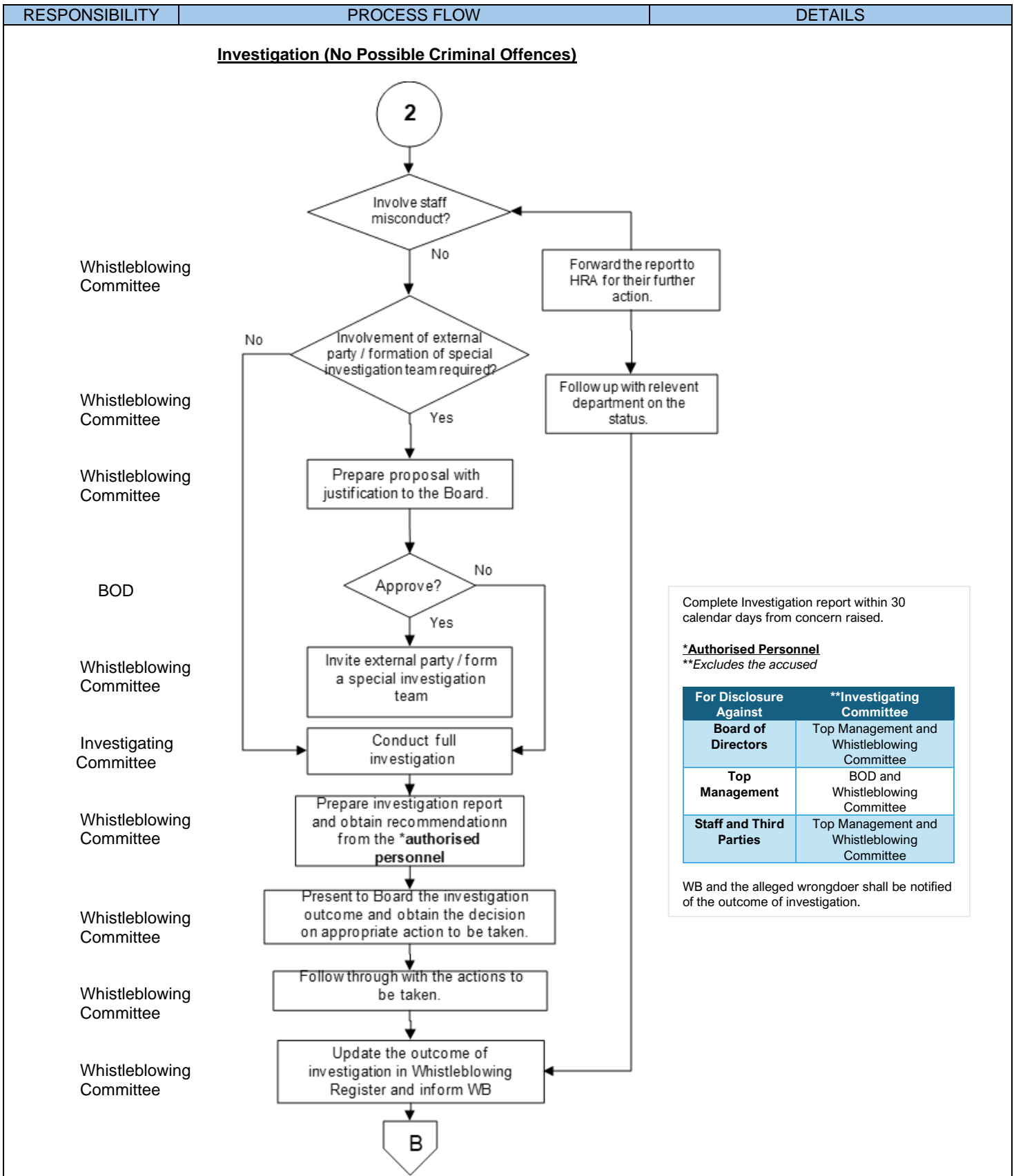
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- xiii.** Impose detrimental or unjust treatment or acts towards a person (e.g., retaliation, victimization, harassment, discrimination, bullying, sexual misconduct, disciplinary action, or dismissal)
  - xiv.** Conflicts of interest without disclosure.
  - xv.** Misuse or misappropriate of funds or assets.
  - xvi.** Unauthorised sharing of confidential information.
  - xvii.** Mismanagement or dereliction of duties.
  - xviii.** Damage to the environment.
  - xix.** Attempts to suppress or conceal information relating to any of the above;  
and
  - xx.** Inappropriate business practice.
- c)** Anonymous reports shall also be accepted.

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RESPONSIBILITY	PROCESS FLOW	DETAILS
Whistleblower (WB)	<p><b>Pre-Screening Process</b></p>  <pre> graph TD     Start([Report Improper Conduct in one of the channels.]) --&gt; Recv[Receive the e-form &amp; record the report in e-form if receive through Email / Website]     Recv --&gt; Reg[Register all reports in the Whistleblowing Register and caution WB that it may be necessary to disclose their identity to facilitate investigation / give evidence in disciplinary / legal proceedings.]     Reg --&gt; Pre[Conduct Pre-Screening for validity of the report]     Pre --&gt; Dec1{Improper Conduct?}     Dec1 -- No --&gt; Red[Redirect to appropriate dept for further action.]     Dec1 -- Yes --&gt; Dec2{Information sufficient?}     Dec2 -- No --&gt; Req[Request further info from WB.]     Req --&gt; Pre     Dec2 -- Yes --&gt; Rep[Report to BOD on the initial finding.]     Red --&gt; 1((1))     Rep --&gt; End{{A}}         </pre>	<p>Following are whistleblowing reporting channels:</p> <ol style="list-style-type: none"> <li>E-mail to <a href="mailto:whistleblowing@enfrasys.com">whistleblowing@enfrasys.com</a></li> <li>via website <a href="https://enfrasys.com/corporate-governance/">https://enfrasys.com/corporate-governance/</a></li> </ol> <p>Any report will be recorded in <b>Whistleblowing Register</b> and no action is required unless sufficient information is obtained.</p> <p>WB shall be notified within <b>seven (7) working days</b> upon the report received and shall be contacted if any further information is required.</p> <p>In the event of the alleged personnel involved certain ENFRASYS employees or management, the <b>implicated person(s) shall be excluded from the processes</b> of determining the appropriate course of action, including screening and any subsequent investigation.</p> <p>Following is the <b>information required</b> from WB for investigation.</p> <ol style="list-style-type: none"> <li>the details of improper conduct.</li> <li>the date, time, and location of improper conduct.</li> <li>the identity and designation (if any) of the alleged wrongdoer(s).</li> <li>particulars of witness or other parties involved if any.</li> <li>particulars or copies of documentary evidence, if any; and</li> <li>any other details that are useful to facilitate screening and investigation.</li> </ol> <p>Where the WB's report involves Legal &amp; Compliance, the matter shall be referred to the Board of Directors (BOD).</p>
Whistleblowing Committee		
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RESPONSIBILITY	PROCESS FLOW	DETAILS
Legal & Compliance	<p style="text-align: center;"><u>Record Keeping</u></p> <p style="text-align: center;">B</p> <p style="text-align: center;">↓</p> <div style="border: 1px solid black; padding: 5px; margin: 10px auto; width: 80%;"> <p style="text-align: center;">Prepare quarterly, half-yearly &amp; year-end report on whistleblowing number and nature of cases for Top Management's review and submit Summary Report to the Board for their information / action.</p> </div> <p style="text-align: center;">↓</p> <div style="border: 1px solid black; border-radius: 15px; padding: 5px; margin: 10px auto; width: 80%;"> <p style="text-align: center;">File and maintain all records</p> </div>	
Legal & Compliance		

## 1.2 PROCEDURE

- a) Individuals are encouraged to use the **Whistleblowing Form** to submit their complaints via any one of the channels outlined in *Section 11.1 (a)*. The disclosure should seek to obtain pertinent facts including:
- i. the background and history of the issue concerned (with relevant dates)
  - ii. the reason for being concerned about the situation; and
  - iii. any relevant supporting or documentary evidence (if available).

Whistleblowing Forms that contain as much information as possible and submitted promptly will help facilitate quicker action by the Company.

- b) Whistleblowers are strongly encouraged to identify themselves in their complaint as this will help the Company when seeking clarifications or additional information. As outlined in *Section 11.3*, the confidentiality and anonymity of all Whistleblowers who submit a complaint or report made in good faith will be protected.

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c) The complaints will be received by the Whistleblowing Committee to be screened and assessed. The Whistleblowing Committee will **within seven (7) working days** contact the Whistleblower to **acknowledge receipt** of the complaint.

- Acknowledging the concern has been received.
- Indicating how the matter will be handled.
- Informing whether an initial inquiry is required.
- Informing whether further investigations is required, and if not, the reason for it; and
- Giving an estimate of how long it takes to provide a final response.

Subject to legal constraints, ENFRASYS shall provide information about the outcomes of any investigation as indicated above.

d) For each complaint received, initial inquiries will be made to decide whether an investigation is appropriate. To facilitate making this decision, the Whistleblowing Committee may **consult** with the relevant **Top Management or Board of Directors**.

e) As a form of guidance to the Whistleblowing Committee, the types of complaints received are categorized based on the following matrix:

For Disclosure Against	Investigating Committee*
Board of Directors	Top Management and Whistleblowing Committee
Top Management	BOD and Whistleblowing Committee
Staff and Third Parties	Top Management and Whistleblowing Committee

\* *Excludes the accused*

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- f) Based on the initial screening and assessment of the complaint, it may be:
- i. further investigated by Whistleblowing Committee or dealt with through the disciplinary process.
  - ii. referred to the BOD; or
  - iii. referred to the relevant authority such as the MACC, RMP or other appropriate regulatory authorities.
- g) If the Complaint warrants an investigation, the Whistleblowing Committee will then channel the Complaint to an Investigator for a detailed investigation to be carried out under strict confidentiality for the compilation of a report.
- h) Once the report is finalised, the Whistleblowing Committee will share it with **BOD for a decision** and update the Whistleblower of the progress.
- i) If the outcome of the report confirms the complaints and results in a proven case of wrongdoing/malpractice, the Company reserves the right to take appropriate action including (but not limited to) disciplinary action against the wrongdoer in accordance with the Company's ABMS (Anti Bribery Management System) and reporting the matter to the relevant external authority such as the MACC or RMP.
- j) Alternatively, the Whistleblower may also lodge a report directly to the MACC, RMP or any other enforcement agencies as defined under the Whistleblower Protection Act 2010 and forward a copy of the said report to the Whistleblowing Committee to enable the Company to conduct its own internal investigations.
- k) The Whistleblowing Committee will maintain a centralized repository of all reported cases and ensure that issues raised are properly resolved. The Whistleblowing Committee may also regularly update Employees via internal communication channels of general statistics related to the Whistleblowing channel such as the number of reports received, and the number of active vs closed cases.

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### 1.3 PROTECTION TO WHISTLEBLOWER

- a) The confidentiality and anonymity of the Whistleblower is taken very seriously. The Company assures that no action shall be taken against any Whistleblower who submits a complaint or report made in good faith as provided for by the following legislation:
- i. **Section 24 of the Anti-Money Laundering, Anti-Terrorism Financing and Proceeds of Unlawful Activities Act 2001** which assures protection for persons reporting from civil, criminal, and disciplinary proceedings for supplying and disclosing information in a report or in connection with such a report, whether at the time the report is made or afterwards, unless where the supply and disclosure of such information was done in bad faith.
  - ii. **Whistleblower Protection Act 2010** which provides that no detrimental action shall be taken against persons making a disclosure of Improper Conduct in good faith, including:
    - Dismissing or threatening to dismiss the Whistleblower.
    - Taking disciplinary action, suspending, or threatening to discipline or suspend the Whistleblower.
    - Subjecting the Whistleblower to any form of harassment or abuse.
    - Imposing any penalty, directly or indirectly, on the Whistleblower.
    - Discharging, demoting, suspending, threatening, harassing or in any manner discriminating against the Whistleblower.
- b) In addition to the statutory protection provided under the Acts mentioned above, Employees of the Company will also be given additional protection against any potential reprisals and adverse/detrimental effects, to the extent reasonably practicable provided that the disclosure is made in good faith.
- c) Any Whistleblower who believes that he/she is being victimised, harassed, or pressured in any way for making a report using this Policy should immediately bring this matter to the attention of the Whistleblowing Committee for appropriate action to be taken.

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d) A Whistleblower may **not** avail himself/herself to the protection afforded by the Company under **Clause (b)** if:

- i. The Whistleblower discloses the same information about the Improper Conduct to any other persons/organisations outside of the Company.
- ii. The Whistleblower made a disclosure in bad faith or with malicious intent.
- iii. The Whistleblower himself/herself was also involved in the Improper Conduct\*.
- iv. The disclosure was made solely for the purpose of avoiding dismissal or other disciplinary action; or
- v. The Whistleblower commits an offence under the **Whistleblower Protection Act 2010** e.g., making a disclosure knowing or believing that there are material statements made that are false or untrue.

\* An employee Whistleblower who has participated in the Improper Conduct who comes forward may be subjected to disciplinary action if proven guilty. However, the **Board of Directors** reserves the discretionary right to grant amnesty or consider leniency for the said employee Whistleblower.

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**1.4 RECORD KEEPING**

Each report received shall be immediately logged into the **Whistleblowing Register** by the **Legal and Compliance Department**. The Whistleblowing Register shall be maintained to record the following information:

Report Received	Investigation Process	Closure
<ul style="list-style-type: none"> <li>• Report number.</li> <li>• Date received, mode and location.</li> <li>• Correspondence details</li> <li>• Affected entity / site.</li> <li>• Summary of Complaint</li> </ul>	<ul style="list-style-type: none"> <li>• Pre-screening evaluation</li> <li>• The outcome of pre-screening evaluation</li> <li>• Investigation commencement date</li> <li>• Assigned Investigation Officer</li> <li>• Date of Investigation Report</li> <li>• Date deliberated to Top Management</li> <li>• Top Management recommendation</li> </ul>	<ul style="list-style-type: none"> <li>• Date reported to the Top Management</li> <li>• Impact &amp; monetary losses</li> <li>• The decision of Top Management</li> <li>• Date outcome is communicated to the whistleblower</li> </ul>

**1.5 REVIEW AND CLARIFICATION**

- a) This Policy is owned by the Legal & Compliance department and shall be reviewed and approved by the BOD on an annual basis or when required.
  
- b) Any questions or feedback regarding this Policy can be directed to the Whistleblowing Committee as follows:
  - Name of Department Head
  - Mailing Address
  - Email; and
  - Phone Number

**Instructions:**

1. In filling this form, provide the necessary details and evidence to corroborate the report to the best of your knowledge/capabilities.
2. Note that you may be called upon to assist in an investigation, if needed.
3. Submit this completed form via the reporting channels (*Section 1.1 of the Whistleblowing Policy*) you are most comfortable with.

<b>A. DETAILS OF WHISTLEBLOWER / INFORMANT (OPTIONAL)</b>		
NAME:	POSITION:	ORGANISATION (IF OUTSIDE OF THE COMPANY) / DEPARTMENT / DIVISION:
BEST METHOD OF REACHING YOU (TEL / EMAIL / WHATSAPP ETC):		
BEST TIME TO REACH YOU:		

<b>B. DETAILS OF SUSPECTED PERSON(S)</b>		
NAME(S):	POSITION:	ORGANISATION (IF OUTSIDE OF THE COMPANY) / DEPARTMENT / DIVISION:
RELATIONSHIP TO THE WHISTLEBLOWER / INFORMANT:		
CONTACT NUMBER / EMAIL ADDRESS:		

<b>C. DETAILS OF COMPLAINT</b>	
Please describe the misconduct/ improper activity (" <b>the incident</b> ") and how/what you know about it. Specify what, who, when, where, and how. If there is more than one allegation, number each allegation, use and attach as many extra pages as necessary.	
NATURE OF THE INCIDENT (e.g. fraud, corruption, conflict of interest, etc.)	

DATE, TIME & PLACE OF THE INCIDENT:	
HOW DID YOU BECOME AWARE OF THE INCIDENT:	
DETAILS OF THE INCIDENT:	
<b>D. WITNESSES (IF ANY)</b>	
WITNESS #1	NAME:  POSITION:



	DEPARTMENT:  EMAIL:  CONTACT NO:
WITNESS #2	NAME:  POSITION:  DEPARTMENT:  EMAIL:  CONTACT NO:
<b>E. DECLARATION</b>	
DECLARATION:	<ol style="list-style-type: none"> <li>1. I hereby declare that all information provided in this Form is true, accurate and complete to the best of my knowledge, information and belief.</li> <li>2. I fully understand that by signing this Form, I will be entitled to whistleblower protection as set out in the Company's Whistleblowing Policy and Procedure.</li> <li>3. I fully understand that in the event that I have made this Whistleblower Complaint with malicious intent or in bad faith, the whistleblower protection as contained in the Company's Whistleblowing Policy and Procedure will no longer be applicable to me, and I may be subject to disciplinary proceedings by the Company.</li> <li>4. I hereby agree that the information provided herein be used and processed for investigation purposes and further agree that the information provided herein be forwarded to another department/authority/enforcement agency for purposes of investigation.</li> </ol>
SIGNATURE: <b>(OPTIONAL)</b>	
DATE:	

**For Internal Use**

File Reference No :  
 Received by :  
 Date :