

ENFRASYS GROUP

## Policy

# WHISTLEBLOWING POLICY

**Document No** : ENFRASYS/ABMS/P03

**Effective Date** : 01 October 2025

**Revision** : 03

### Distribution:

Person Associated and Business Associates of ENFRASYS Group.

### Summary of Changes:

- The Policy has been completely revamped due to the extensive changes required.

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## PURPOSE

The purpose of this Policy is to establish a legally sound and clearly defined framework for whistleblowing within ENFRASYS. It ensures that individuals can report Improper Conduct without fear of retaliation and outlines the procedures for handling such reports in compliance with applicable laws and regulations.

## SCOPE

This Policy applies to all Whistleblowers, including but not limited to ENFRASYS Persons Associated and Business Associates, as well as any other individual or party engaged with ENFRASYS in any capacity, who come forward in good faith to report suspected Improper Conduct involving ENFRASYS's business environment.

## RESPONSIBILITY

Refer to the Process Flow Chart in this Policy.

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## DEFINITION

1. 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”.
  
2. Authorities      Refers to designated law enforcement or regulatory bodies empowered under Malaysia law to investigate and prosecute misconduct, including but not limited to the Malaysian Anti-Corruption Commission (MACC) and the Royal Malaysia Police (RMP).
  
3. Person      Refer to directors, partners or employees of the commercial  
Associated      organization or persons who perform services for or on behalf of the commercial organization such as (but not limited to) agents, consultants or brokers.
  
4. Business      Refer to an external party with whom the organization has, or intends  
Associate      to establish, a business relationship. This includes, but is not limited to, joint venture partners, consortium partners, outsourcing providers, contractors, consultants, sub-contractors, suppliers, vendors, advisors, agents, distributors, representatives, intermediaries, investors, public officials, party officials, politicians, and any person or body performing services for or on behalf of the organization. It is important to note that clients and customers are excluded from this definition, as they are considered recipients of

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the organization's services or products rather than entities acting on behalf of or in partnership with the organization.

5. Whistleblowing Committee  
A group of individuals within Enfrasys Group administered by the Legal and Compliance Department and Human Resources and Administration, tasked with receiving, reviewing and assessing whistleblowing reports. The committee is responsible for determining the appropriate course of action, initiating investigations, ensuring confidentiality and escalating matters to Top Management or the Board of Directors as necessary. The Committee shall operate independently, free from undue influence, an in accordance with applicable laws and internal policies.
6. ENFRASYS  
Consists of Enfrasys Consulting Sdn. Bhd and Enfrasys Solutions Sdn. Bhd.
7. Improper Conduct  
Any conduct which if proved, constitutes a disciplinary offence and/or a criminal offence as more specifically described at Section 1.1 (b).
8. Detrimental Action  
Detrimental actions include act of harm, intimidation, harassment, discrimination, termination, suspension of work, threat or anything that causes damage by any person on the whistleblower.

Include but not limited to:

- i) Action causing injury, loss and/or damage;
- ii) Intimidation and/or harassment;

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- iii) 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
- iv) The threat to take any of the actions referred to above.

- 9. Customer Refers to any individual or entity that receives the organization's products or services, either through a transactional purchase or a professional engagement. This includes both retail consumers and service clients, regardless of the nature, scope, or duration of the relationship.
- 10. Public Official Refer to any appointed or elected official, officer or employee who works at the expense of taxpayers or the government or state owned, controlled or funded companies, or any person working in specific functions or industries are defined or regulated as a government official by local law.

## REFERENCES

- 1. ISO 37001 Standard
- 2. [Whistleblowing Protection Act 2010](#)
- 3. [Malaysian Anti-Corruption Commission Guidelines](#)
- 4. [Malaysian Anti-Corruption Commission Act 2009 \(Act 694\)](#)
- 5. [Malaysia Anti-Corruption Commission \(Amendment\) Act 2018 \(Act A1567\)](#)

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## ATTACHMENT

1. Whistleblowing Form ENFRASYS/ABMS/P03/F01/R01

## ASSOCIATED DOCUMENTS

1. Anti-Bribery and Anti-Corruption Manual ENFRASYS/ABMS/P01
2. Anti-Bribery and Anti-Corruption Policy and Guidelines ENFRASYS/ABMS/P02
3. Code of Business Conduct ENFRASYS/ABMS/P04

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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. Such wrongdoing, referred to in this Policy as Improper Conduct, as outlined under **Section 1.1 (b)** of this Policy.

ENFRASYS has established this Whistleblowing Policy to provide clear guidelines for employees and stakeholders to raise concerns in good faith and ensures appropriate follow-up including feedback on action taken where applicable.

### 1.1 RAISING CONCERNS

a) Anyone with a complaint or concern regarding any suspected wrongdoing including but not limited to employees, business associates, customers, and members of the public, is strongly encouraged to report the matter to the Whistleblowing Committee through the following channels:

- Email: [whistleblowing@enfrasys.com](mailto:whistleblowing@enfrasys.com)
- Microsoft Form: <https://forms.office.com/r/SR5LZ7KtVv>

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

- Any unlawful act, whether civil or criminal in nature (e.g., bribery, corruption, theft, criminal breach of trust or other criminal offences).
- The giving, offering, solicitation or acceptance of any gratification or favour that may influence business decisions or create a conflict of interest.
- Failure to comply with ENFRASYS' internal policies, procedures or the Code of Business Conduct and Ethics.
- Intentional or knowing breach of applicable laws or regulations, whether in Malaysia or in any other jurisdiction where ENFRASYS operates.
- Fraudulent or questionable accounting, financial reporting or auditing practices.
- Money laundering, terrorism financing or dealing in proceeds of unlawful activities.



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- Insider trading or any misuse of non-public, material information for personal or third-party gain.
- Health, safety and security violations that may cause physical harm, injury or damage to property.
- Negligence, omission or failure to act where such inaction results in significant or avoidable cost, risk or loss to ENFRASYS.
- Abuse of power, position or authority for personal gain or any unauthorized purpose.
- Forgery, falsification or alteration of any Company-related documents, records or communications.
- Engaging in or facilitating anti-competitive conduct, including collusion, price-fixing or market manipulation.
- Subjecting any person to detrimental or unjust treatment such as retaliation, victimisation, harassment (including sexual harassment), bullying, discrimination or wrongful dismissal.
- Failure to disclose actual or potential conflict of interest or acting in a manner that creates such conflicts.
- Misuse, misappropriation or unauthorized use of Company funds, resources or assets.
- Unauthorized access to, disclosure of, or misuse of confidential, personal or proprietary information.
- Gross mismanagement, wilful neglect, or persistent dereliction of professional duties and responsibilities.
- Conduct resulting in environmental harm, pollution or breach of environmental laws or policies.
- Any deliberate attempt to conceal, suppress or destroy information, documents or evidence related to any of the above misconduct.
- Any other unethical, improper or unlawful business practices that may prejudice the interest, reputation or operations of ENFRASYS.

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- c) Whistleblowers are encouraged to provide contact details in their report to help facilitate through investigations. However, if they do not wish to do so anonymous reports will still be accepted.

The Whistleblowing Committee will assess anonymous disclosures based on the credibility, specificity, and verifiability of the information provided. Whistleblower are therefore encouraged to include sufficient factual detail such as names, dates, locations, and supporting evidence to enable effective screening and investigation.

While every effort will be made to investigate anonymous reports, the absence of follow-up communication may limit the Company's ability to:

- Obtain further clarification;
- Authenticate claims; or
- Provide updates on the status or outcome of the case.

Internal protections under this Policy may still be extended to anonymous Whistleblower if the nature and content of the disclosure reflect good faith and do not indicate malicious intent.

- d) The Company is committed to safeguarding the identity of Whistleblower to the greatest extent possible. The Company strictly prohibits any form of retaliation, discrimination or harassment against Whistleblower. Any employee or representative who retaliates against a Whistleblower shall be subject to disciplinary action. This includes, but not limited to acts of intimidation, demotion, blacklisting or any adverse treatment linked to the Whistleblowing.
- e) Concerns regarding suspected Improper Conduct should be reported promptly and without undue delay upon discovery to enable timely investigation, prevent escalation and support effective remedial or mitigation measures. Timely reporting also helps preserve critical evidence and facilitates a more efficient and effective resolution process.

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## 1.2 PROCEDURE

This section outlines the step-by-step process for handling whistleblowing complaints from submission to resolutions, ensuring that each report is handled objectively, confidentially and in a timely manner.

- a) Individuals must use the Whistleblowing Form to submit their complaints via any one of the channels outlined in Section 1.1 (a). The disclosure should seek to obtain pertinent facts including:

- the background and history of the issue concerned (with relevant dates)
- the reasons for being concerned about the situation; and
- any relevant supporting or documentary evidence (if available)

Providing complete information in the Whistleblowing Form will help the Company respond and take appropriate action more efficiently.

- b) Whistleblower 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 1.1 the confidentiality and anonymity of all Whistleblower who submit a complaint or report made in good faith will be protected.

- c) Upon receiving a complaint, the Whistleblowing Committee will evaluate its validity. Within seven (7) working days, the Committee will reach out to the Whistleblower to:

- Acknowledge the concern has been received.
- Indicate how the matter will be handled.
- Inform whether an initial inquiry is required.
- Inform whether further investigation is required and if not the reason for it and
- Give 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.

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- 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 and/or Board of Directors.
- e) As a form of guidance to the Whistleblowing Committee, complaints shall be categorized based on the party being reported, with the investigation to be carried out by the appropriate Investigating Committee within the organization, as outlined below:

No.	For Disclosure Against	Investigating Committee*
1.	Board of Directors	Top Management and Whistleblowing Committee
2.	Top Management	Board of Directors (BOD) and Whistleblowing Committee
3.	Staff and Third Parties	Top Management and Whistleblowing Committee

\* Any member of the Whistleblowing Committee or Investigating Committee who is the subject of the report or who has a personal relationship or interest in the case must recuse themselves from all aspects of the investigation process. The Company shall ensure that all investigations are conducted impartially and free from bias or perceived conflicts of interest.

- f) Based on the initial screening and assessment of the complaint, the matter may be:
- Investigated further by the Whistleblowing Committee or referred for resolution under the Company's internal disciplinary procedures;
  - Escalated to the Board of Directors for further direction or decision; or
  - Referred to the relevant external authority, such as the Malaysian Anti-Corruption Commission (MACC), Royal Malaysia Police (RMP), or any other appropriate regulatory or enforcement agency, where applicable.

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- g) If the Complaint warrants an investigation, the Whistleblowing Committee will then channel the Complaint to an external investigator for a detailed investigation to be carried out under strict confidentiality for the compilation of a report.
- h) Investigations will be conducted promptly and in the timeline for resolution will depend on the complexity of the case. The Whistleblowing Committee shall aim to complete investigations within thirty (30) working days where possible. In cases requiring more time, a justification shall be recorded, and progress updates may be provided to relevant stakeholders.
- i) Upon finalization of the investigation report, the Whistleblowing Committee shall present the findings to the Board of Directors for a decision. The Whistleblower shall be informed of the outcome or progress subject to confidentiality constraints and applicable laws.
- j) If the investigation confirms the complaint and establishes wrongdoing or malpractice, the Company reserves the right to take appropriate corrective actions. These may include but are not limited to:
- disciplinary action against the wrongdoer in accordance with the procedures stipulated in Enfrasys' Employee Handbook
  - where applicable reporting the matter to relevant enforcement agencies such as the Malaysian Anti-Corruption Commission (MACC), Royal Malaysia Police (RMP) or other authorities.
- k) Notwithstanding the internal reporting process, a Whistleblower may also submit a report directly to the MACC, RMP or other enforcement agencies recognised under the Whistleblower Protection Act 2010. A copy of such report may be shared with the Whistleblowing Committee to allow the Company to conduct a parallel internal investigation, where appropriate.
- l) Where actions are recommended, the Board shall carry out the decisions in relation to the findings of the investigation. Where applicable, the Board shall institute the appropriate controls to prevent any further wrongdoings or damage to the company.

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- m) 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 periodically share anonymised statistical updates with Employees via internal communications channels of general statistics related to the Whistleblowing channel such as the number of reports received and the number of active vs closed cases to promote transparency and accountability.
- n) All personal data and documents related to whistleblowing reports will be handled in accordance with the Company's Data Privacy Policy and the Personal Data Protection Act 2010 (PDPA). The Company shall ensure that personal data is collected, stored, processed and disclosed only for legitimate purposes and data subjects shall retain their rights under the PDPA, including the right to access and correct personal data and the right to withdraw consent where applicable.

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### 1.3 PROTECTION TO WHISTLEBLOWER

- a) The Company is committed to upholding the confidentiality and anonymity of all Whistleblower to the extent permitted by law and investigation requirements. Where anonymity is requested, the Company will take all reasonable steps to protect the Whistleblower's identity unless required by law to disclose it. The Company assures that no action shall be taken against any Whistleblower who submits a complaint or report made in good faith. Statutory protection may be afforded under the following laws, subject to applicable conditions:
- **Section 24 of the Anti-Money Laundering, Anti-Terrorism Financing and Proceeds of Unlawful Activities Act 2001 (Act 613)** 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.
  - **Whistleblower Protection Act 2010 (Act 711)** which provides protection against Detrimental Action for disclosures of Improper Conduct made in accordance with the requirements of the Act.
- 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) A whistleblower who believes they are facing any Detrimental Action or undue pressure for making a report under this Policy may lodge a complaint with any enforcement agency or immediately notify the Whistleblowing Committee for appropriate action.
- d) The Whistleblowing Committee shall proactively monitor for any signs of retaliation or adverse action against the Whistleblower and intervene where necessary to enforce this Policy.

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e) A Whistleblower may **not** avail himself/herself to the protection afforded by the Company under Clauses (a) and (b) of Section 1.3 if:

- The Whistleblower discloses the same information to external parties without exhausting internal channels, unless such disclosure is required by law or justified under the Whistleblower Protection Act 2010 (Act 711).
- The Whistleblower made a disclosure in bad faith with malicious intent or for purposes unrelated to genuine whistleblowing (e.g., personal retaliation or vendetta);
- The Whistleblower himself/herself was also involved in the Improper Conduct;
- The disclosure was made solely for the purpose of avoiding dismissal or other disciplinary action; or
- The Whistleblower has committed an offence under the Whistleblower Protection Act 2010, including but not limited to, making a disclosure containing material statements known to be false or misleading.
- An employee who has participated in Improper Conduct but comes forward as a Whistleblower may face disciplinary action if proven guilty. However, the **Board of Directors** reserves the discretion to consider leniency or grant amnesty to the employee, considering their voluntary disclosure and good faith in reporting the misconduct.

f) While Whistleblower are afforded protection under the Policy, they are also required to fulfil the following responsibilities:

- Ensure that all reports submitted are made in good faith, based on reasonable grounds and free from malicious intent.
- Actively cooperate with Whistleblowing Committee throughout the inquiry process to facilitate a comprehensive and fair investigation.
- Uphold and maintain the confidentiality of the disclosed matter to prevent undue exposure or interference with the investigation.



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#### 1.4 RECORD KEEPING

Each report received shall be promptly recorded 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 1 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 and Monetary (if applicable)</li> <li>• The final decision of Top Management.</li> <li>• Date outcome is communicated to the Whistleblower.</li> </ul>

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## 1.5 REVIEW AND CLARIFICATION

- a) This Policy is owned by the Legal & Compliance department and will be reviewed by the Legal and Compliance Department if required and updated based on changes in laws, standards (e.g., ISO 37001, Whistleblower Protection Act, MACC TRUST), and internal feedback to ensure ongoing effectiveness.
  
- b) This Policy shall be made available to all employees, business associates, and relevant stakeholders, and will be published on the Company's internal and/or external communication platforms, where applicable.

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## 1.6 CONTACT DETAILS OF THE WHISTLEBLOWING COMMITTEE

All questions and/or feedback regarding this Policy can be directed to:

### a) Whistleblowing Committee Contact Detail :

#### Member:

#### i) Nadzirah Solehah

Legal and Compliance Coordinator

[nadzirah.solehah@enfrasys](mailto:nadzirah.solehah@enfrasys)

#### ii) Darchaini A/P Masalamani

Senior Human Resource & Administration Executive

[darchaini.masalamani@enfrasys.com](mailto:darchaini.masalamani@enfrasys.com)

### b) Mailing Address:

#### Enfrasys Consulting Sdn. Bhd.

201001001467 (886044-P)

DF2-15-03A (Unit 2), Level 15, Persoft Tower,  
6B, Persiaran Tropicana, 47410 Petaling Jaya,  
Selangor Darul Ehsan.

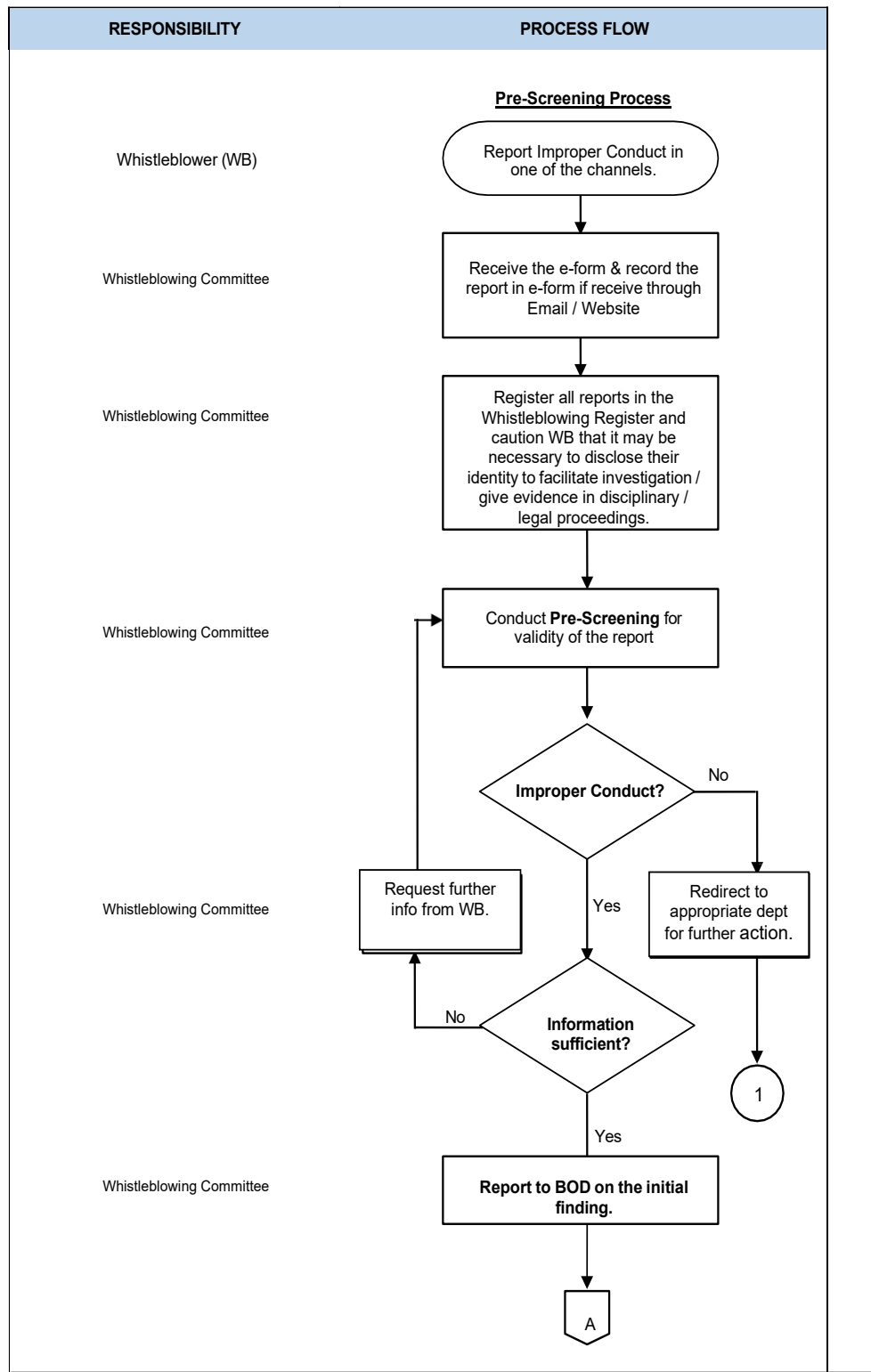
#### Enfrasys Solutions Sdn. Bhd.

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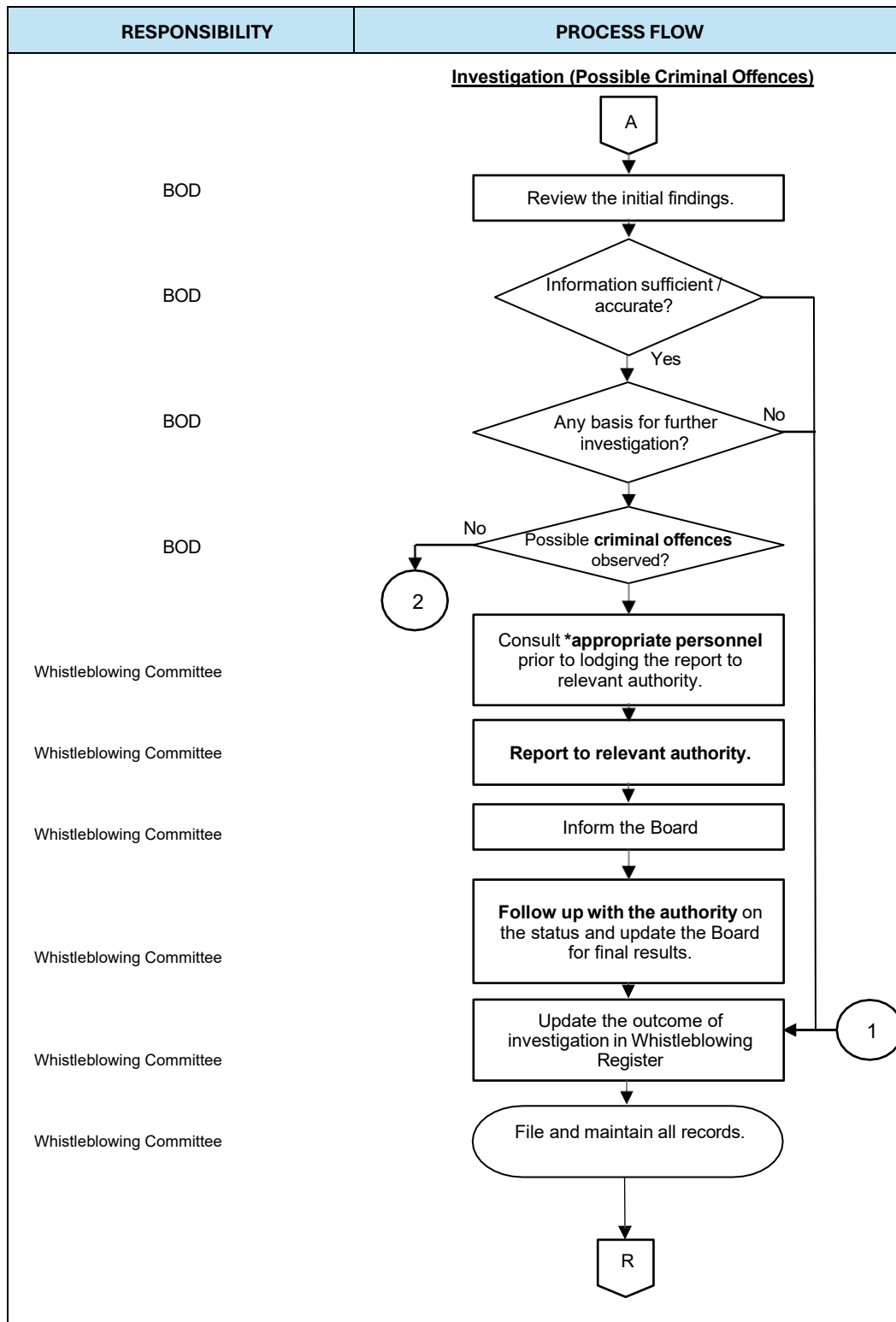
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6B, Persiaran Tropicana, 47410 Petaling Jaya,  
Selangor Darul Ehsan.

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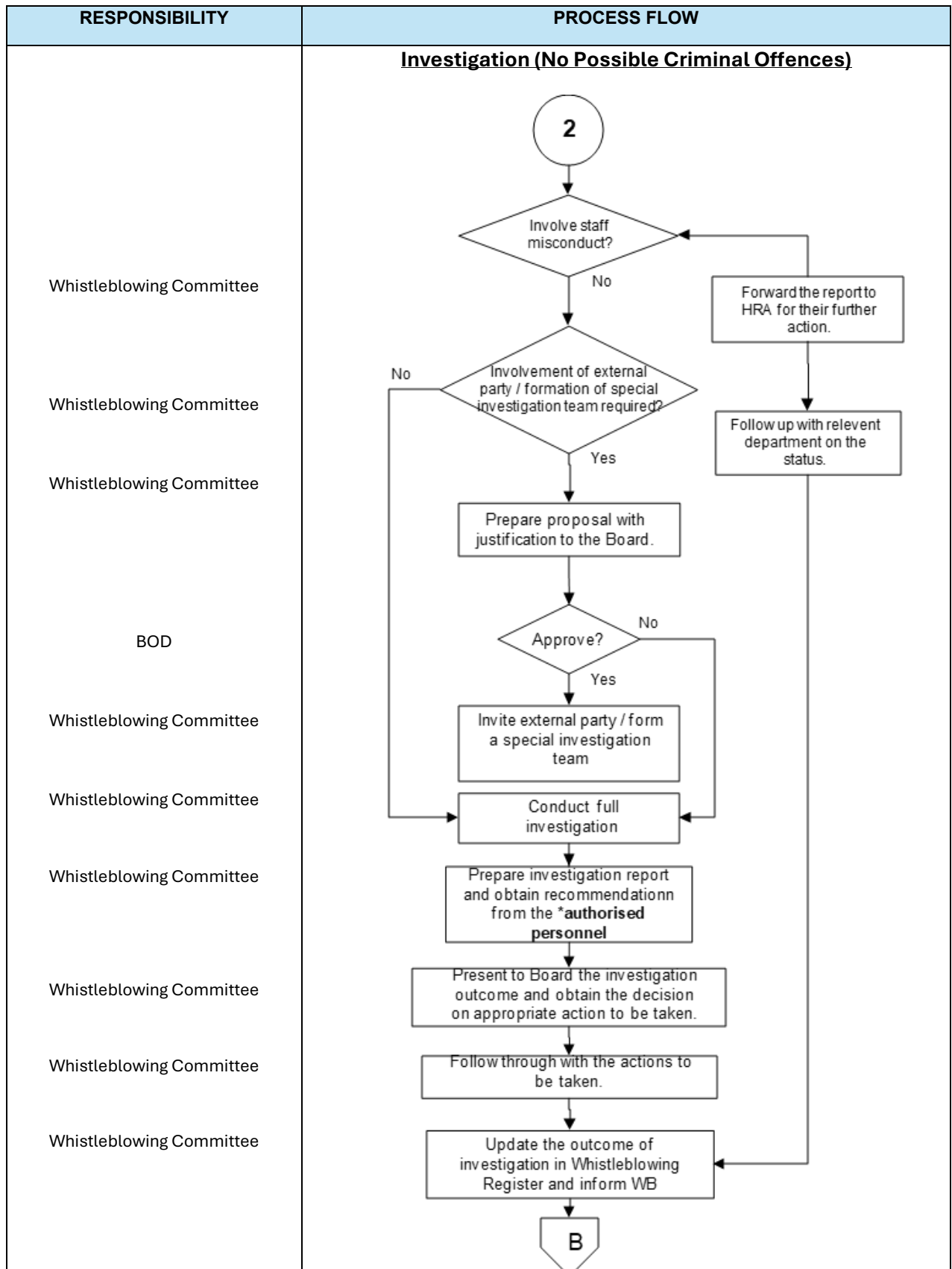
## APPENDIX A: PROCESS FLOW



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RESPONSIBILITY	PROCESS FLOW
Legal & Compliance	<p><b>Record Keeping</b></p> <pre> graph TD     B{{B}} --&gt; A[Prepare quarterly, half-yearly and 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 or action.]     A --&gt; C([File and maintain all records.])           </pre>
Legal & Compliance	