

GROUP WHISTLEBLOWING POLICY AND PROCEDURES

Date: 29th May 2020

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Glossary	Define as
ABAC	Anti-Bribery and Anti-Corruption
Associated companies	Partnership, joint venture or other enterprise that Mah Sing owns or controls, directly or indirectly, with 20% or more but less than 50% shareholdings and/or entitled to vote for the election of directors.
Board	Board of Directors
Employees	Top Management, Senior Management, Middle Management, Junior Management, executive and non-executive (contract or permanent).
Group	Mah Sing Group Berhad, its subsidiaries, joint venture companies, associates and related company or companies.
Junior Management	Manager, Assistant Manager/PA and/or Executive Secretary.
Middle Management	Senior Manager.
Personnel	The Board and Employees as herein defined.
Senior Management	Chief (X) Officer, Deputy Chief Operating Officer, Senior General Manager, General Manager and Deputy General Manager.
Subsidiaries	An entity/company that Mah Sing Group Berhad has ownership or control, directly or indirectly, of more than 50% shareholdings.
Third parties	Customers, suppliers, consultants, contractors, sub-contractors, vendors, agents, representatives, intermediaries, any other person providing services, parties acting for or on behalf of Mah Sing Group and members of public.
This Policy	Group Whistleblowing Policy and Procedures
Top Management	Group Managing Director, Executive Director, Chief Executive Officer and Director, except Non-Executive Director.
Whistleblowing	Deliberate, voluntary disclosure or reporting of an individual or organisational malpractice by any person (who has privileged access to information) on alleged, suspected, anticipated or known dangerous, illegal activity or improper conduct within the Group or organisation based on his or her reasonable belief.

1. INTRODUCTION

1.1 Policy Statement

Mah Sing Group Berhad, its subsidiaries, joint venture companies, associates and related company or companies (collectively known as the “**Group**”) are committed to operating our business and operations with the highest professional standards of integrity.

In line with our policy of *“placing integrity first and foremost in everything that we do”*, the Personnel and third parties are encouraged to raise genuine concerns of alleged, suspected, or known illegal activity or improper conduct by any Personnel within the Group or third parties that the Group has business dealings with.

2. OBJECTIVE

2.1 The objectives of the Whistleblowing Policy (“Policy”) are set out as below:

- a. to support the Group’s Code of Conduct and Ethics, Policies and Procedures and places high value of integrity and accountability where the Group conducts its businesses and operations.
- b. to provide an avenue for Personnel and relevant stakeholders to raise genuine concerns of alleged, suspected, or known illegal activity or improper conduct within the Group through proper channel without fear of retribution or detrimental action.
- c. to clarify behaviour that is deemed as illegal activity or improper conduct.
- d. to outline how to disclose, report or raise concerns on any alleged, suspected, or known illegal activity or improper conduct within the Group.
- e. to provide general guideline on the process of receipt, investigation and resolution of such disclosure.

3. WHAT IS WHISTLEBLOWING?

- 3.1 “Whistleblowing” is defined as deliberate, voluntary disclosure or reporting of an individual or organisational malpractice by any person (who has privileged access to information) on alleged, suspected, or known illegal activity or improper conduct within the Group or organisation based on his or her reasonable belief.

4. WHO CAN WHISTLE BLOW?

- 4.1 Under the Policy, any of the following persons can be a **Whistleblower**:

- (a) an employee of the Group and/or the Board;
- (b) any stakeholders such as:
 - i. Mah Sing’s subsidiaries, which includes wholly owned subsidiaries and subsidiaries that Mah Sing have controls directly or indirectly or owns more than 50% shareholdings;
 - ii. Mah Sing’s associated companies such as partnership, joint venture or other enterprise that Mah Sing owns or controls, directly or indirectly, with 20% or more but less than 50% shareholdings and/or entitled to vote for the election of directors; and
 - iii. Third Parties such as customers, suppliers, consultants, contractors, sub-contractors, vendors, agents, representatives, intermediaries, any other person providing services, parties acting for or on behalf of Mah Sing Group and members of public.

- 4.2 A Whistleblower can make a disclosure against a Personnel and/or business associate relating to alleged, suspected, or known illegal activity or improper conduct within the Group.

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- 4.3 All Personnel who are aware of any wrongdoing committed by any parties representing the Group must report the matter via the channels stated in this Policy.

5. DISCLOSURE OF IDENTITY

- 5.1 The Whistleblower may choose to identify himself/herself or remain anonymous when reporting a misconduct.
- 5.2 However, in order to enable the Group to obtain more details on the allegation / report, communicate the feedback of investigation and prevent abuse of the process, the Whistleblower is encouraged to disclose his/her personal details and must provide supporting evidence or valid/factual information in their report to facilitate further investigation.
- 5.3 The Group is committed to maintain the confidentiality of all allegations raised.
- 5.4 The identity of the Whistleblower shall be kept confidential at all times unless otherwise required by law or for purposes of proceedings against or by the Group.

6. PROTECTION AND DISCLOSURE MADE IN GOOD FAITH

- 6.1. A Whistleblower will be accorded with protection on confidentiality of identity, to the extent reasonably practicable. Additionally, a Personnel who whistleblows internally will also be protected against any adverse, retaliation or detrimental actions for disclosing any genuine concerns of alleged, suspected, or known illegal activity or improper conduct within the Group in good faith, to the extent reasonably practicable.
- 6.2. The Whistleblower is expected to have personal knowledge of the truth of the information or facts disclosed in order to facilitate any investigation.
- 6.3. Any disclosure which is found to be frivolous, malicious or vexatious will not be entertained. Disclosure made with malicious intent can cause irreparable harm to an individual's or the organisation's reputation. As such, if the investigation later reveals

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that disclosure was made with malicious intent, appropriate action can be taken against the Whistleblower.

- 6.4. If the Whistleblower reported concern that implicate his/her own conduct, he/she will not be given an exemption from investigation, disciplinary action, criminal and civil action or any other actions.
- 6.5. If retaliation happens to a Personnel or external party as a consequence of whistleblowing, he/she is encouraged to report to the Whistleblowing channels by substantiating the claim with factual information or documentation. Any person regardless of position in Mah Sing, if proven guilty of retaliation against the Whistleblower, shall be subjected to disciplinary action.
- 6.6. Mah Sing is committed to maintain confidentiality of the details such as identity of the informer and anyone mentioned in the report upon receipt of the whistleblowing case, during and after the investigation. Any leakages of the confidential information and investigation results will be treated as a major misconduct and subject to disciplinary action.

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7. WHAT CAN YOU REPORT TO THE WHISTLEBLOWING CHANNEL?

- 7.1 You can raise concerns of any alleged, suspected, or known illegal activity or improper conduct against any Personnel within the Group or third parties that the Group has business dealings with through the whistleblowing channel that may violate the Group's Code of Conduct and Ethics, policies and procedures, or applicable laws and regulations.
- 7.2 Examples of illegal activity or improper conduct under this Policy include but not limited to:
- (a) Breach of applicable laws and regulations
 - (b) Breach of company policy;
 - (c) Bribery and corruption;
 - (d) Fraud and breach of trust;
 - (e) Illegal and fraudulent activities;
 - (f) Insider trading;
 - (g) Misuse of information for personal gain;
 - (h) Misappropriation of assets and funds;
 - (i) Misuse of position in the Group for personal gain;
 - (j) Non-compliance with the Group's Code of Conduct and Ethics, Policies and Procedures; and
 - (k) Matters which pose danger to health or safety of an individual or significant danger to the environment.
- 7.3 For **employee and industrial relations related** issues and **human resources related** matters, there are other established mechanisms in place such as the existing grievance and disciplinary process and procedure to address, which are currently under the purview of the People's Department of the Group.
- 7.4 For any queries or concerns which are **customer related**, such queries shall be made to Mah Sing Careline available on our website, and through these following numbers:
- 1-300-80-6888 (within Malaysia)
 - 603-9221 6888 (outside Malaysia)

8. HOW TO REPORT?

- 8.1 The **Whistleblower** is encouraged to make written disclosure of information by using the “**Whistleblower Form**” as provided in Appendix 1. The **Whistleblower Form** is also available on the Company’s website.
- 8.2 The form must be filled with relevant information and to be sent by email to whistleblow@mahsing.com.my.

9. HOW YOUR CASE WILL BE HANDLED?

- 9.1 The Whistleblowing Committee, which reports to Audit Committee, comprising Head of Internal Audit and Chief Executive Officer shall supervise this Policy and the related Whistleblowing Investigation Manual as well as corrective actions to be taken based on the results of the investigation.
- 9.2 All whistleblowing reports will be assessed and investigated using the “PIC” approach as follows:

Pre-screening – preliminary assessment conducted on the whistleblowing case received by the Group to identify if it consists elements of fraud, bribery and/or corruption;

Investigation – whistleblowing cases with supporting evidence or with valid/factual information will be investigated and assessed by the Internal Audit Department in accordance to the Whistleblowing Investigation Manual; and

Closure – upon the completion of the investigation, recommended remediation and corrective action(s) will be taken by the Group in accordance to the Whistleblowing Investigation Manual. Any investigation findings, observations, agreed/recommended remediation and corrective action will be reported to Audit Committee.

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- 9.3 Updates on the status of the investigation can be provided to the Whistleblower subject to the Whistleblowing Investigation Manual.
- 9.4 Reports will be pre-screened and investigated by Internal Audit department based on the criterias set out in the Whistleblowing Investigation Manual. Reports which have no basis or merits, or is not a matter to be dealt with the Whistleblowing Policy, can be dismissed.
- 9.5 Appropriate disciplinary action shall be taken against the offender depending on the findings.
- 9.6 All whistleblowing reports will be under the responsibility of Internal Audit. Internal Audit will keep records of all information, documents and reports relating to investigations carried out.
- 9.7 The investigation report prepared by Internal Audit and updates on cases investigated, investigation findings, observations, agreed/recommended remediation and corrective action will be tabled to the Audit Committee overseeing the whistleblowing framework on a quarterly basis where there are such cases. The Audit Committee will then report to the Board.

10. REVIEW OF THIS POLICY

- 10.1 The owner of this Policy is Mah Sing's Head of Internal Audit, who shall be responsible to incorporate any amendments, as and when required and then obtain approval from the Audit Committee, which has the overall responsibility for this policy and oversees the implementation of this policy.
- 10.2 Mah Sing reserves the right to amend this policy from time to time, or at least once in every two (2) years.

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Whistleblower Form (Appendix I)

**Please fill in to complete this Form*

Information of the alleged person due to improper conduct		
1.	Name	
2.	Company	
3.	Department	
4.	Designation	
5.	Relationship with whistleblower (colleague, superior, etc.)	
Information of improper conduct		
6.	Date of Incident	
7.	Time of Incident	
8.	Location of Incident	
9.	Have you informed your superior on the incident? If yes, who did you inform? If not applicable, state so.	
10.	Details of Incident:	
11.	Please attach supporting documents on the incident:	
Declaration		
I declare that to the best of my knowledge and belief, all information given herein is reasonable true and correct.		
Signature:		
Date:		
Name		
Department		
Company		
Contact No.		
Email		