

**cuscapl**

**CUSCAPI BERHAD**

[Registration No. 197801006160 (43190-H)]

---

**WHISTLEBLOWING POLICY**

---

## 1. PURPOSE

This policy is intended for Cuscapl Berhad ("CUSCAPL" or "the Company") and all subsidiary companies within the CUSCAPL Group ("the Group"). This policy applies to all matters involving the Group's employees and any external stakeholders / public providing services to the Group, including consultants, vendors, independent contractors, external agencies and/or any other party with a business relationship with the Group.

All employees of the Group play an important role in maintaining the highest level of corporate ethics within the Group and have a professional responsibility to report any known malpractices or wrongdoings (hereon referred to as "Concerns").

This policy applies to and can be used by, any persons internal or external to the Group, including Directors and employees, customers, any external stakeholders providing services to the Group, and the general public.

## 1. SAFEGUARDS

A person or entity making a protected disclosure or report is commonly referred to as a "Whistleblower". The Whistleblower provides initial information related to a reasonable belief that an improper activity may occur, occurring and/or has occurred.

The Whistleblower who reports the Concerns in good faith is protected against retaliation, such as being dismissed or penalised by the Group. Retaliation, which violates this policy, is itself a reportable Concerns under this policy.

Such protection from retaliation, however, does not extend for any complicity in the matters that are the subject of the Concerns or any other ensuing investigation. If the Whistleblower is involved in the Concerns reported, the Group will nevertheless consider the circumstances, on a case-by-case basis, and the fact that the Whistleblower has reported the Concerns.

## 2. CONFIDENTIALITY

Every effort will be made to treat the Whistleblower's identity with appropriate regard for confidentiality. The Group gives the assurance that it will not reveal the identity of the Whistleblower to any third party not involved in the investigation or prosecution of the matter. The only exception to this assurance relates to an overriding legal obligation to breach confidentiality. The Group is obligated to reveal confidential information relating to a whistleblowing report if ordered to do so by a court of law.

## 3. PROCEDURES

### 4.1 Concerns which can be and should be Reported

#### (i) Impropriety

This policy covers improprieties or irregularities, suspected fraud or criminal offences, bribery or corruption, bullying or harassment, endangering someone's health and safety, covering up the Concerns, breach of confidentiality and failure to comply with legal or regulatory requirements.

#### (ii) Violation of Group's Ethical Business Standards, Contracts, and Policies and Procedures

This policy also covers any violation or suspected violation of the Group's ethical business standards and conduct, a significant breach of contract, policies and procedures which cannot be resolved through the Group's normal escalation channels. Retaliation within the Group or by the Group's personnel, including harassment, as a result of raising the Concerns, is also a reportable Concern.

#### 4.2 Process and Reporting

(i) Reporting

a) Concerns shall be reported to Senior Management, as follows:

Chief Executive Officer

Address: Level 28, MYEG Tower, Empire City, No. 8, Jalan Damansara, PJU 8, 47820 Petaling Jaya, Selangor Darul Ehsan. Email: [anthony.gerald@cuscapl.com](mailto:anthony.gerald@cuscapl.com)

Chief Financial Officer

Address: Level 28, MYEG Tower, Empire City, No. 8, Jalan Damansara, PJU 8, 47820 Petaling Jaya, Selangor Darul Ehsan. Email: [sylim@cuscapl.com](mailto:sylim@cuscapl.com)

b) In the event that reporting to Senior Management is a concern (such as but not limited to, situations where the Concerns involve Senior Management or a Director, the Concerns involve a person closely related to Senior Management or a Director, or the Concerns had been previously raised with Senior Management but without proper or reasonably satisfactory addressing measures or resolution), the Concerns can be reported directly to the Executive Chairman, as follows:

Executive Chairman ("EC")

Address: Level 28, MYEG Tower, Empire City, No. 8, Jalan Damansara, PJU 8, 47820 Petaling Jaya, Selangor Darul Ehsan. Email: [jaya@cuscapl.com](mailto:jaya@cuscapl.com)

c) Reports can be made verbally or in writing, including via formal letters or emails (using the attached form as per Appendix 2).

Formal letters may be forwarded in a sealed envelope to the abovementioned contact person(s) marked as "Confidential: To be opened by the [Chief Executive Executive] / [Chief Financial Officer] / [Executive Chairman] only".

d) The Whistleblower shall include the basis or reasons for reporting the Concerns and disclosing as many details as possible about the Concerns. However, Whistleblowers are not expected to obtain substantial evidence of proof when reporting the Concerns.

e) This policy does not prohibit anonymous reporting. However, it shall be noted that anonymous reporting generally restricts substantially the ability of the Group to engage with the Whistleblower to obtain further information to assist the investigation or fact-finding process.

(ii) Handling of a Reported Concern

- a) Generally, the person to whom the Concerns is reported, i.e., the Chief Executive Officer, the Chief Financial Officer, or the Executive Chairman(i.e. "Authorised Person"), shall have the responsibility and authority to determine the appropriate course of action and the resolution of the outcome.
- b) Initial inquiries will be made to determine whether an investigation is required and, if yes, the appropriate steps/procedures should be followed. Some Concerns may be resolved without the need for an investigation.
- c) All Concerns reported to Senior Management (under Paragraph 4.2.1.(a)) shall be updated to the Executive Chairman at least quarterly, including details of the handling progress, outcome of the investigation, and actions taken or to be taken as a result of any investigations.

A reported Concern which has been resolved and concluded shall also be reported to the Executive Chairman before being deemed as closed.

- d) Except where the Executive Chairman decides otherwise, the Internal Audit function should be the named investigator if an investigation of the Concerns is required.
- e) Persons involved in the handling of the Reported Concern shall be impartial and independent of all parties involved or related to the Concerns.

(iii) Outcome Relating to a Concerns

- a) If an investigation leads the Authorised Person to believe that a crime has been or has potentially been committed, the Concern shall be reported to the police or other law enforcement agencies as appropriate.
- b) Action taken to resolve or address Concerns reported shall be consistent with the Group's values and beliefs, including the Group's policies and ethical standards such as Code of Ethics or Code of Conduct.

#### 4. MONITORING AND PERIODIC REVIEW OF POLICY

The Group must diligently monitor these procedures to ensure that they meet the objectives of relevant legislations and remain effective for the Group, and, if necessary, implement changes subject to the approval of the Board of Directors.

This policy will be reviewed annually to assess its adequacy and effectiveness.

**WHISTLEBLOWING REPORT FORM**

|  |                             |
|--|-----------------------------|
| <b>To :</b>  |                             |
| <b>Incident Date &amp; Time</b>  | <b>Date :</b> <b>Time :</b> |
| <b>Incident Location</b>   |                             |
| <b>Name of alleged Person / Dept / Div</b>   |                             |
| <b>Description / Circumstances of the alleged incident</b><br><br><b>(Please use an attachment if necessary)</b><br><br><ul style="list-style-type: none"> <li>• <b>What, Who, When, Where, How, Witness</b></li> <li>• <b>Please provide evidence to support the claim</b></li> </ul> |                             |
| <b>Contact</b><br><br><b>Signature</b> : _____<br><br><b>Name</b> : _____<br><b>(Optional, but we encourage to transparent)</b><br><br><b>Tel No.</b> : _____<br><br><b>Email Address</b> : _____<br><br><b>Date</b> : _____   |                             |