





# **WHISTLE-BLOWING POLICY**

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## 1. KEY OBJECTIVES

- 1.1 The objective of this policy is to establish the rules and principles for the process of complaint management, investigation, and protection for whistleblowing in Gabungan AQRs Berhad (“GAB”) and its subsidiaries (collectively referred to as the “Group”) for all employees of the Group and stakeholders of the Group.
- 1.2 As a public listed company, GAB is in compliance to Bursa requirement under Malaysian Code on Corporate Governance (Practice 3.2). In strengthening the internal control mechanism, GAB encourages transparent and ethical conduct in the Group by providing avenues for employees to disclose any improper conduct.
- 1.3 Any Reporting Individual are encourage to report any possible improprieties of financial reporting matters, non-compliances and other malpractices including fraud, corruption and breach of code of ethics.

## 2. SCOPE

- 2.1 This Policy applies to all matters involving the Groups’ employee and any other stakeholders of the Group including consultants, vendors, independent contractors, external agencies and/or any other party with business relationship with the Group.
- 2.2 This Policy does not apply to grievances concerning an individual’s terms of employment and such matter shall be dealt with in accordance with Group Human Resources guideline and policies. Should it be determined during the preliminary investigation that the matter disclosed does not fall within the scope of this Policy, such matters will be transferred and dealt with by the appropriate personnel of the relevant department for appropriate procedures and actions to be taken.
- 2.3 Hence, this Policy also does not cover any issues, complaints or concerns in relation to matters:-
  - (i) which are grievance, trivial or frivolous in nature;
  - (ii) which are motivated by malice;
  - (iii) pending or determined through the Group’s disciplinary proceedings; and
  - (iv) pending or determined through any tribunal or authority or court, arbitration or other similar proceedings.
- 2.4 This whistleblowing procedure is intended to be used as an ultimate remedy, if no other means are available to address the matter. For Group's employees, any concerns should be raised and dealt with through the normal reporting lines and procedures in the Group unless it is believed that the concern cannot be resolved through normal reporting lines and procedures, or involves your line supervisor(s) or Head of Department or senior management level of the Group, or your employment or even safety or security may be jeopardized by raising the concern. In such circumstances, the concern can be raised through the channel provided in this Policy.


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### 3. DEFINITION

Abuse	Consist of any other practices that cause unnecessary losses or cost to a company. Abuse may be similar to fraud, except that it is possible to prove that abuse was perform knowingly, willfully and intentionally.
Anonymous Disclosure	Any disclosure of improper conduct made without the identity of a person who made the disclosure.
Bribery	The offering, giving, receiving or soliciting, of any item of value to influence the actions of an official or other person in charge of a public or legal duty.
Complaint	Disclosure of information about a person on any act of improper conduct that breach any rules and law via this Policy.
Fraud	Involves deception and dishonesty in making personal gain for oneself and/or create losses for another.
Improper Conduct	Any conduct which is proved, constitutes a disciplinary or criminal offence.
Whistleblower	A whistleblower is a person or entity making a protected disclosure and to report or disclose via this Policy, concerns about unethical behavior, malpractices, illegal acts or failure to comply with regulatory requirements that is taking place/ has taken place/ may take place in the future. The whistleblower's role is a reporting party. They are not investigators or finders of fact, nor do they determine the appropriate corrective or remedial action that may be warranted.

### 4. POLICY STATEMENT

- 4.1 All employees are expected to raise genuine Complaints about possible improprieties in matters of financial reporting, compliance and other malpractices as provided but not limited in paragraph 4.3 of this Policy, in good faith, at the earliest possible time and in an appropriate manner.
- 4.2 This policy is designed to:
- Promote and maintain high transparency and accountability in the workplace;
  - Support the company's values;
  - Ensure employees can raise concerns without fear of reprisals; and
  - Provide a transparent and confidential process for dealing with concerns.

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4.3 This policy not only covers possible improprieties in matters of financial reporting, but also:

- Negligence in carrying out work obligations;
- Fraud;
- Corruption, bribery or blackmail;
- Criminal offences;
- Failure to comply with a legal or regulatory obligation;
- Miscarriage of justice;
- Endangerment of an individual's health and safety; and
- Concealment of any or a combination of the above.

#### 4.4 Principles:

##### a) Acting in Good Faith

A whistleblower is required to act in good faith and have reasonable grounds when reporting a complaint. If allegations are proven to be malicious, the whistleblower may be subjected to appropriate action, up to and including legal action, where applicable.

##### b) Assurance against reprisal and/or retaliation

A whistleblower who reports in good faith and does not misrepresent the facts and/or the information provided in the Complaint purposely, knowingly or recklessly, shall be protected from any reprisal by the Company as a direct consequence of the disclosure. Reprisal includes discharge, termination, demotion, suspension, threatening, harassment, or a discrimination or retaliation against any persons in relation to the terms and conditions of business relationships such as employment or contract.


##### c) Whistleblower Protection Act 2010

Pursuant to the Whistleblower Protection Act 2010, no action will be taken against any Whistleblower making a Complaint or Report in good faith, including:

- Dismissing or threatening to dismiss the Whistleblower;
- Taking disciplinary action or threatening to discipline against the Whistleblower, or suspending or threatening to suspend the Whistleblower;
- Subjecting the Whistleblower to any form of harassment or abuse;
- Imposing any penalty, directly or indirectly, on the Whistleblower;
- Discharging, demoting, or discriminating against the Whistleblower.

##### d) Protection of confidential information

Subject to General powers of enforcement agency under subsection (3) of the Whistleblower Protection Act 2010, confidential information shall not be disclosed or be ordered or required to be disclosed in any civil, criminal or other proceedings in any court, tribunal or other authority.

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#### e) Confidentiality

The identity of the whistleblower shall remain confidential unless the whistleblower wishes to reveal his/her identity and subject to limitation due to requirement of law or become known for reasons beyond the control of the Group.

### 4.5 Grievance Procedure

#### 4.5.1 For employees to make reports

If any employee believes reasonably and in good faith that malpractice exists in the work place, the employee should consider to report this immediately to the line supervisor(s) or head of department or Head of Human Resource Department. However, if for any reason the employee is reluctant to do so, such employee of the Group who is acting as a Whistleblower may submit Complaints via email to:

- (a) Independent and Non-Executive Director, Datuk Ir Mohd Dom bin Ahmad at [\[mahmad@gbg.com.my\]](mailto:mahmad@gbg.com.my); or
- (b) Audit Committee Chairman, Dato' Muraly Daran A/L M Narayana Menon at [\[muralyd@gbg.com.my\]](mailto:muralyd@gbg.com.my).

Or to address the Complaint to the abovenamed persons by deposit at the Complaint Box designated at the Head Quarter of the Company at the G-58-G, Block G, Jalan Teknologi 3/9, Bistari 'De' Kota, Kota Damansara, PJU 5 47810 Petaling Jaya, Selangor.

#### 4.5.2 For Stakeholders to make report

A Whistleblower who is not an employee of the Group may submit Complaints via email to the following persons:-


- (c) Independent and Non-Executive Director, Datuk Ir Mohd Dom bin Ahmad at [\[mahmad@gbg.com.my\]](mailto:mahmad@gbg.com.my); or
- (d) Audit Committee Chairman, Dato' Muraly Daran A/L M Narayana Menon at [\[muralyd@gbg.com.my\]](mailto:muralyd@gbg.com.my).

Or address the Complaint to the abovenamed persons by mail at the Registered Office at G-58-3, Block G, Jalan Teknologi 3/9, Bistari 'De' Kota, Kota Damansara, PJU 5 47810 Petaling Jaya, Selangor

Whistleblowers is encouraged to complete the Whistle-Blowing Form as attached hereto. Upon receipt of the Complaint, the recipient of the Complaint will record the Complaint and acknowledge receipt the Complaint to the Whistleblower. If applicable, the Whistleblower will be contacted in the event further assistance is required. Upon the completion of the whistleblowing process, the whistleblower will be notified on the outcome.

## 5. BOARD'S RESPONSIBILITY

- i. to promote and create awareness of the Whistle-Blowing program in the Group

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- ii. to review the effectiveness of the Whistle-Blowing program
- iii. to evaluate the report and findings presented by the Audit Committee Chairman and Independent Directors
- iv. to decide the course of action to be taken against the wrong doers

When complaints are made against board members, other board members shall decide the course of action to be taken collectively.

## **6. MANAGEMENT'S RESPONSIBILITY**

Management should:


- Ensure the code be readily available to all staff members are knowledgeable about the code;
- Periodic communication of the code with staff members to reinforce its importance and relevance; and
- Highlight to the Audit Committee Chairman or any of the independent directors who are not the alleged perpetrators of the reported cases.

## **7. DOCUMENTATION**

Before complaints are forwarded to higher authority for further action, the recipient of complaints shall keep all records and statements provided by the whistleblower in confidence and intact.

## **8. REVIEW OF THE POLICY**

This Policy has been endorsed by the Board and is made available for reference on Company's corporate website. It shall be reviewed and updated whenever necessary to ensure its effective implementation. Any subsequent amendments to this Policy shall be approved by the Board.

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**WHISTLE-BLOWING FORM**

Please provide the following details for any suspected serious misconduct or any breach or suspected breach of law or regulation that may adversely impact Gabungan AQRS Berhad ("Company"). Please note that you may be called upon to assist in the investigation, if required.

*(\*) Denotes this section may be left blank if the reporter wish to remain anonymous*

*(\*\*) Denotes mandatory field*

**A. Your Contact Information \***

Name*			
NRIC Number*			
Phone Number*	Mobile		Home
Email Address*			
Employment Details* (for employee only)	Name	:	
	Department	:	
	Position	:	

**B. Disclosure/ Details of Incidents \*\***

Please include the details of the person alleged, nature of allegation and when the alleged improper conduct took place. If possible, please provide dates (month, day, year) that the alleged activity occurred.


1. Incident date and time	
2. Location of incident	
3. Nature of improper conduct	
4. Identity of alleged wrongdoer	
5. Details of allegation and information required to facilitate investigation including full details of incident: <i>(Briefly describe the misconduct/improper activity and how you know about it. Specify what, who, where and how. If there is more than one allegation and use as many pages as necessary)</i>	

**WHISTLE-BLOWING FORM**

**C. Evidence \*\***

Please indicate the witness or evidence to substantiate your disclosure (if any) to facilitate investigation. You may also attach the relevant supporting documents.



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**Witness 1\***

Name	
Phone	
Email	

**Witness 2\***

Name	
Phone	
Email	

**E. Declaration**

I hereby declare that all the information given herein are made voluntarily and are true to the best of my knowledge and I will ensure that my participation in this matter will be kept confidential. I do understand that the Company will use the information and material provided throughout the process.

\_\_\_\_\_  
(Signature\*)

Name\*:

Date: