



**WHISTLEBLOWING
POLICY and SOP**

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**WHISTLEBLOWING POLICY
AND SOP**

CAPE EMS BERHAD
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CAPE EMS BERHAD
199901026859 (501759-M)


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Status of Document Change Control

Rev. No:	Issue Date	Description of Document Change	Originator	Approved by
0	28 th February 2023	1 st Edition / First Issue	Chief ESG Officer	MD / CEO

This Whistleblowing (WB) Policy and SOP Procedure have been accepted and authorised by the Board of Directors (Governing Body) on 28th February 2023.

<p>Prepared by Chief ESG Officer <i>Dr KM Loi</i> Date: 1st Feb. 2023</p> <hr/> <p>Reviewed by Executive Director <i>Ms Josephine Lim</i> Date: 15th Feb. 2023</p> <hr/> <p>Approved by MD / Group CEO <i>Ms Christina Tee</i> Date: 28th Feb 2023</p>	<p>Status of Document Control</p> 
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1.0 PURPOSE

- 1.1 The purpose of this Whistleblowing (WB) Policy and SOP Procedure is to establish a systematic and confidential process for all CAPE EMS BERHAD (CAPE EMS - Company) and its subsidiaries (CAPE GROUP - Group) employees, personnel, suppliers, business associates and third party intermediaries who provide, or shall provide products and services and acting on behalf of the Group are aware of our Whistleblowing Policy and SOP so as to report in good faith any illegal, unethical, questionable practices, wrongdoings or improper conduct committed or about to be committed within CAPE Group without fear of being subject to detrimental conduct including reprisal and retaliation.
- 1.2 This Whistleblowing (WB) Policy and SOP act as an early warning system and to enable CAPE Group to (a) encourage and facilitate reporting of wrongdoing; (b) support and protect whistleblowers and other interested parties involved; (c) ensure reports of wrongdoing are dealt with in a proper and timely manner; and (d) reduce the risks and remedy any wrongdoings before serious consequences is caused.
- 1.3 CAPE Group is committed to promote and maintain the highest levels of Governance, Integrity, Accountability and Transparency (GIAT) in the conduct of our business activities, dealings, relationships, and operations.

2.0 SCOPE

- 2.1 This scope of this Whistleblowing (WB) Policy and SOP applies to all personnel (as defined in Section 3.11 of this WB Policy and SOP) of CAPE Group, business associates and third-party intermediaries who provide, or shall provide products and services or acting on behalf of CAPE Group and extends to all internal and external multi-stakeholders to report in good faith any illegal, unethical, questionable practices, wrongdoings or improper conduct committed or about to be committed within CAPE Group without fear of being subject to detrimental conduct including reprisal and retaliation.
- 2.2 This WB Policy and SOP is designed to provide them with proper internal and external reporting channels through the principles of trust, impartially and protection, and appropriate feedback via (a) receiving reports of wrongdoing; (b) assessing reports of wrongdoing (triage); (c) addressing reports of wrongdoing; and (d) concluding whistleblowing cases.
- 2.3 Personal grievances shall not be pursued by this WB Policy and SOP but through line managers or other appropriate channels where there is already an appropriate Grievance Procedure (SOP-HRA-07) or for allegations which normally be referred for consideration under the relevant HR policies and procedures, unless the whistleblower has good reason to believe that the appropriate process is not being followed

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effectively, in which case the provisions of this SOP shall apply in relation to that allegation.

- 2.4 This WB Policy and SOP applies in all countries, territories or jurisdictions where CAPE Group operates, and the area of improper conduct or wrongdoing can be expressed under definition of 3.18 “wrongdoing”.
- 2.5 CAPE Group is committed to ensure that all disclosed information, including the identity of the whistleblower shall be treated with strict confidentiality. All CAPE Group personnel, business associates and third-party intermediaries including various internal and external multi-stakeholders, directly or indirectly working relative to a whistleblowing case, shall strictly protect the identity of the whistleblower and witnesses from unauthorized disclosure before, during and after an investigation.

3.0 TERMS AND DEFINITIONS

- 3.1 “Audit Committee (AC)” : –
Audit Committee constituted by the Board of Directors of CAPE EMS BERHAD.
- 3.2 “Business Associate” :-
means any persons who provide products or performing services for or on behalf of the CAPE Group, apart from the Group’s employees, including contractors or subcontractors, distributors, business contacts, agents, advisers, joint venture partners, intermediaries, sales representatives, consultants, sponsors, service providers and business partners.
- 3.3 “Disciplinary Actions” : –
Any action that can be taken on the completion of or during the investigation proceedings including but not limited to a warning, suspension from official duty, termination, or dismissal or any such action as deemed fit considering the gravity of the matter in accordance with the Disciplinary Procedures (HRA-SOP-06).
- 3.4 “Detrimental Conduct” : –
Any threatened, proposed or actual, direct or indirect, act or omission that can result in harm to a whistleblower or other relevant interested party, related to the whistleblowing.

Detrimental conduct includes retaliation, reprisal, retribution, deliberate action or omissions, done knowingly or recklessly to cause harm to a person, whistleblower or other relevant parties.

Detrimental conduct also includes the failure to prevent or to minimise harm by fulfilling a reasonable standard of care at any step of the whistleblowing process.

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- 3.5 “Good Faith” : –
Acting honestly, fairly and lawfulness of purpose without any intent to fraud, maliciously but in the best interest of CAPE Group.
- 3.6 “Governing Body” : –
Person or group of people, mainly the Board of Directors, who have ultimate accountability for the whole organization, CAPE EMS BERHAD.
- 3.7 “Improper Conduct” : –
A breach of discipline or violation of applicable laws and regulations, Code of Conduct and Ethics or the rules and regulations set out in any handbooks, policies and procedures statements or in any other documentations of CAPE Group.
- 3.8 “Investigation” : –
A systematic, independent, and documented process for establishing facts and evaluating them objectively to determine if wrongdoing has occurred, is occurring or is likely to occur, and its extent.
- 3.9 “Investigator” : –
The person(s) authorized, appointed, consulted, or approached by the Chairman of the Whistleblowing Committee, or Chairman of the Audit Committee for assistance in the investigation of the report of wrongdoing and can include any third-party investigator appointed for the purpose.
- 3.10 “Lead Investigator” : –
The person authorized to lead the investigation.
- 3.11 “Personnel” : –
Any person at all levels and grades, including, directors, senior managers, key senior management, managers, executives, officers, non-executives, employees (whether permanent, full-time, part-time, contract, or temporary, employed by CAPE Group, trainees, seconded staff, home-workers, casual workers and agency staff, volunteers, trainees, interns, protégé pupil, sponsors, or any other person associated with the Group.
- 3.12 “Retaliation” : –
Any kind of discrimination, harassment, victimisation or any other unfair employment practice, threat or intimidation of termination or suspension of service, disciplinary action, transfer, demotion, refusal of promotion, or the like including any direct or indirect use of authority to obstruct the Whistleblower's right to continue to perform his or her duties including making further report of wrongdoing.

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3.13 “Subject” : –
a person against or in relation to whom a report of wrongdoing has been made or evidence gathered during the course of an investigation. It could be a group of individuals as well.

3.14 “Third-Party Intermediaries” : –
Any external individual or organisation that CAPE EMS has, or plans to establish, some form of business relationship. This can include actual and potential clients, customers, contractors, suppliers, distributors, business contacts, agents, advisers, joint ventures, joint venture partners, intermediaries, sales representatives or consultants and government and agencies and public bodies – this includes (but is not limited to) their advisors, representatives, public officials, politically exposed persons (PEPs), and political parties.

3.15 “Triage” : –
Assessment of the initial report of wrongdoing for the purposes of categorization, taking preliminary measures, prioritization, and allocation.

3.16 “Whistleblower” : –
Person(s) who reports suspected or actual wrongdoing and has reasonable belief that the information is true at the time of reporting.

3.17 “Whistleblowing” : –
Reporting of wrongdoing by a whistleblower who has reasonable grounds to believe that the information reported such as any illegal, unethical, questionable practices or improper conduct committed or about to be committed is true at the time of disclosing or reporting in good faith.

There are three (3) mode of whistleblowing :-

- (a) Open whistleblowing - whistleblower discloses information without withholding their identity or requiring that their identity be kept secret.
- (b) Confidential whistleblowing - the identity and any information that can identify the whistleblower is known by the recipient but is not disclosed without the whistleblower’s consent, unless required by legal or investigation process.
- (c) Anonymous whistleblowing - information is received without the whistleblower disclosing his or her identity.

3.18 “Whistleblowing Committee” : –
A whistleblowing management function comprises of person(s) with the responsibility and authority for the operation and conduct of the whistleblowing management system as follows :-

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- (a) Whistleblowing Chairman • Chairman of Audit Committee
- (b) Whistleblowing Committee Members :
 - VP of HR & Administration
 - VP of Supply Chain Management
 - VP of Operations
 - Chief Financial Officer
 - Chief ESG Officer

The Whistleblowing Committee reviews all reports of wrongdoing; disclosures and concerns before deciding on the next course of action. The quorum of Whistleblowing Committee shall be minimum three (3) members.

- 3.19 “Wrongdoing” : –
Action(s) or omission(s) that shall cause harm.

Harm is any adverse consequence, whether work-related or personal, including dismissal, suspension, demotion, transfer, change in duties, alteration of working conditions, adverse performance ratings, reduced opportunity for advancement, denial of services, blacklisting, boycotting, damage to reputation, financial loss, prosecution or legal action, harassment, isolation, or any form of physical or psychological harm.

Wrongdoing can include, but is not limited to the following:

- (a) Bribery and corruption including money laundering, insider trading;
- (b) Fraud (misappropriation, embezzlement or theft) of CAPE Group funds or assets, improprieties and irregularities in accounting and financial reporting, or blackmail;
- (c) Conflict of interest, abuse of authority and discrimination, gross negligence and mismanagement;
- (d) Disregard or serious non compliances with CAPE Group policies and procedures, financial, legal or regulatory obligations;
- (e) Breach of law (national or international), breach of CAPE Group relevant code of conduct and policies such as fraud or deliberate error in documentation, bribery and corruption, criminal breach of trust, illegal or criminal offense;
- (f) Unauthorised disclosure or use of CAPE Group confidential information including commercial or manufacturing secrets, calculations or designs;
- (g) Any unlawful act, whether criminal or civil in nature;
- (h) Conduct, act or omission which is likely to create a substantial or specific danger to the health and safety of personnel or other individuals or give rise to risk of damage to assets and properties;
- (i) All forms of harassment including but not confined to unwelcome verbal or physical advances and sexually or otherwise derogatory or discriminatory statement or remark;
- (j) Acts, omissions or concealments of wrongdoing knowingly, wilfully and intentionally which are detrimental to CAPE Group interests or reputation;
- (k) Collaborating with a person(s) to commit any of the above wrongdoings.

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4.0 APPLICABLE FORMS

4.1 Appendix icAPE-03-F : Whistleblowing Report Form

5.0 RESPONSIBILITIES AND AUTHORITIES

5.1 The Board of Directors (Governing Body) and Key Senior Management (Vice Presidents) are responsible for developing, establishing, implementing, and maintaining this Whistleblowing (WB) Policy and SOP which allows any individual to report in good faith any illegal, unethical, questionable practices, wrongdoings or improper conduct committed or about to be committed within CAPE Group without fear of being subject to detrimental conduct including reprisal and retaliation.

5.2 This WB Policy and SOP is in accordance with all applicable statutory laws and regulatory requirements and it is the responsibility of the management of each department to ensure that all CAPE Group personnel, business associates and third party intermediaries are aware of this WB Policy and SOP so that an early warning system to ensure reports of wrongdoing are dealt with in a proper and timely manner; and reduce the risks and remedy any wrongdoings before serious consequences is caused.

5.3 The Audit Committee Chairman is entrusted with the responsibility and authority for the operation and conduct of the whistleblowing management system and supported by Whistleblowing Committee Members. Thus, the Audit Committee Chairman is also the Chairman of the Whistleblowing Committee.

5.4 This WB Policy and SOP shall be reviewed on an annual basis during the Management Review Meeting and, in addition, can be reviewed from time to time to take account of, for example, changes to legislation, regulatory developments or organizational changes.

5.5 The Chief ESG Officer shall act as the secretariat for Whistleblowing Committee and be responsible for incorporating any amendments and updates into this document, obtaining approval from the MD / Chief Executive Officer (CEO) or the Board of Directors (Governing Body) for the amendments and updates, as well as distributing the same to the relevant parties.

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6.0 PROCEDURE

6.1 CAPE EMS BERHAD VISION

**Global Thinking Organization - Committed to
creating value for our customers.**

6.2 CAPE EMS BERHAD MISSION

**We constantly deliver quality products and
services through the offering of efficient, flexible
and innovative manufacturing solutions at reasonable
and competitive prices to maximise returns for all out
stakeholders.**

6.3 CAPE EMS BERHAD CORE VALUES

GOVERNANCE

We engage in conduct that enhances our reputation.
We are devoted to making a difference.

INTEGRITY

We respect the rights and dignity of all individuals.
We do not tolerate behaviours that harm our organization.

ACCOUNTABILITY

We act in the highest ethical manner.
We deal fairly with our business associates.

TRANSPARENCY

We are transparent in our business dealings.
We take ownership for our actions.

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6.4 Whistleblowing Policy Statement

CAPE EMS BERHAD shall uphold all applicable statutory laws and regulatory requirements relating to anti-bribery and anti-corruption and maintain our core values of Governance, Integrity, Accountability and Transparency (GIAT) to raise concerns or speak up in good faith through our whistleblowing reporting channel without fear of detrimental conduct including reprisal and retaliation.

To achieve these objectives, **CAPE EMS BERHAD** shall :

- C**ommit to protect and support whistleblower who report wrongdoing in good faith;
- A**ssure confidentiality and protection right of whistleblower;
- P**rioritize whistleblower to speak up without fear of reprisal and retaliation;
- E**nsure all investigations to be confidential, prompt, thorough and effective.

With this WB Policy statement, **CAPE EMS BERHAD** has established a Whistleblowing Procedure for all CAPE Group personnel, business associates and third-party intermediaries to speak up and report any wrongdoing in good faith through any of our secured and confidential Whistleblowing channels.

All reports of wrongdoing shall be made to any of the following reporting channels in a strict confidential manner:

- (a) by mail in a properly sealed envelope and indicated "Strictly Confidential – To Be Opened by Addressee Only" and addressed to : -

CAPE EMS Berhad
PLO 227A, Jalan Cyber 1A, Kawasan Perindustrian Senai III
81400 Senai, Johor Darul Ta'zim, Malaysia

Attention: Chairperson of the Audit Committee

- (b) by written mail or email to the Chairperson of the Audit Committee:
- Email: ac.chairperson@cape-group.com.my



Ms Christina Tee
MD / Group CEO
On behalf of Board of Directors – Governing Body
Date : 28th February 2023

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6.5 Implementation Guidelines

- 6.5.1 The objective of this Whistleblowing (WB) Policy and SOP is to establish a systematic and confidential channel for all CAPE EMS BERHAD (CAPE EMS - Company) and its subsidiaries (CAPE GROUP - Group) employees, personnel, suppliers, business associates and third-party intermediaries are aware of our Whistleblowing Policy and SOP. So that they can report in good faith any illegal, unethical, questionable practices, wrongdoings or improper conduct committed or about to be committed within CAPE Group without fear of being subject to detrimental conduct including reprisal and retaliation.
- 6.5.2 Whistleblowing reports shall be factual, not speculative and made in good faith with reasonable belief that the information and allegations are true without any frivolous or malicious intentions for personal gain and interests. Otherwise, appropriate disciplinary or legal actions shall be initiated against the whistleblower(s) for false allegation.
- 6.5.3 A whistleblower is identified as person who reports suspected or actual wrongdoing and has reasonable belief that the information is true at the time of reporting. This person shall be accorded with confidentiality of identity including to the extent, reasonably practicable.
- 6.5.4 However, the Chairperson of the Audit Committee or Whistleblowing Committee has the ultimate discretion to disclose the whistleblower's identity with prior consent to the parties involved in the investigation and other proceedings on a confidential and 'need to know' basis or as required by statutory laws and regulatory requirements.
- 6.5.5 In the event if a whistleblower is implicated or noted to be or have been involved in any wrongdoing, he or she shall be also investigated to obtain necessary evidence and mitigating circumstances for reporting the allegation. An investigation shall not be treated as a reprisal against the whistleblower but to facilitate decision making.
- 6.5.6 A whistleblower's role is a reporting party and not an investigator nor a fact finder. He or she cannot determine or recommend the appropriate corrective or remedial actions to be taken. Whistleblower shall not conduct any investigative activities, nor do they have a right to participate in any investigative activities.
- 6.5.7 CAPE Group expects all reporting of wrongdoing is done in good faith. The information and any allegations disclosure shall be made in factual, accurate, full honesty, a sincere intention to deal fairly with others, no element of malicious intent and not made for personal gain or interest.
- 6.5.8 This WB Policy and SOP is confined to those situations where a Whistleblower need to make the necessary report of wrongdoing and disclosures as internal reporting.

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6.5.9 As a guide, any types of illegal, unethical, questionable practices, or improper conduct committed or about to be committed within CAPE Group, include, but are not necessarily limited to, are identified as wrongdoings as follows :-

- (a) Bribery and corruption including money laundering, insider trading;
- (b) Fraud (misappropriation, embezzlement or theft) of CAPE Group funds or assets, improprieties and irregularities in accounting and financial reporting, or blackmail;
- (c) Conflict of interest, abuse of authority and discrimination, gross negligence and mismanagement;
- (d) Disregard or serious non compliances with CAPE Group policies and procedures, financial, legal or regulatory obligations;
- (e) Breach of law (national or international), breach of CAPE Group relevant code of conduct and policies such as fraud or deliberate error in documentation, bribery and corruption, criminal breach of trust, illegal or criminal offense;
- (f) Unauthorised disclosure or use of CAPE Group confidential information including commercial or manufacturing secrets, calculations or designs;
- (g) Any unlawful act, whether criminal or civil in nature;
- (h) Conduct, act or omission which is likely to create a substantial or specific danger to the health and safety of personnel or other individuals or give rise to risk of damage to assets and properties;
- (i) All forms of harassment including but not confined to unwelcome verbal or physical advances and sexually or otherwise derogatory or discriminatory statement or remark;
- (j) Acts, omissions or concealments of wrongdoing knowingly, wilfully and intentionally which are detrimental to CAPE Group interests or reputation;
- (k) Collaborating with a person(s) to commit any of the above wrongdoings.

6.6 Receiving Reports of Wrongdoing

6.6.1 All CAPE Group personnel and various stakeholders are encouraged to raise genuine concern about any wrongdoing at the earliest opportunity, and in an appropriate way.

6.6.2 Any raising a concern or reporting of wrongdoing shall be factual, not speculative or grievance, and made in good faith with reasonable belief that the information and incidents are true without any frivolous or malicious intentions for personal gain and interests.

6.6.3 The mode of wrongdoing reporting shall be the following means :-

- (a) Open whistleblowing which the whistleblower discloses information without withholding their identity or requiring that their identity be kept secret;
- (b) Confidential whistleblowing where the identity and any information that can identify the whistleblower is known by the recipient but is not disclosed without the whistleblower's consent, unless required by legal or investigation process;
- (c) Anonymous whistleblowing where the information is received without the whistleblower disclosing his or her identity.

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- 6.6.4 A report of wrongdoing shall be made in writing (via letter, speak-up or helpbox or e-mail) and the disclosure made shall contain a summary of the alleged incident, name of alleged individuals involved or witnesses to the incident and other relevant information.
- 6.6.5 The whistleblower shall provide brief but as much specific, factual information as possible to allow for proper assessment of the nature, extent, and urgency of the matter that is the subject of the report of wrongdoing, including, without limitation and to the extent possible, the following information:
- (a) his or her name, designation, current address, and contact numbers;
 - (b) basis or reasons for his or her concerns, or details of the improper conduct or wrongdoing, for instance, its nature, the date, time, and place of its occurrence, and the identity of the alleged wrongdoer;
 - (c) particulars of witnesses, if any; and
 - (d) submission of documentary evidence, if any;
 - (e) or any other format.
- 6.6.6 Should anyone wish to do so; Whistleblower can use our Whistleblower Form as set out in "Appendix icAPE-GP-03F" to provide the details required.
- 6.6.7 The Whistleblower is encouraged to disclose his or her name and contact method to enable the Whistleblowing Committee for obtaining further understanding and information relating to the report of wrongdoing, where necessary. If the Whistleblower choose to remain anonymous, CAPE Group shall put in safeguards to protect the identity of the Whistleblower.
- 6.6.8 It is necessary to note that Whistleblower shall be asked to provide further clarification and information from time to time, for example, if and when an investigation is conducted.
- 6.6.9 All reports of wrongdoing shall be made to ANY of the following reporting channels in a strict confidential manner:
- (a) by mail in a properly sealed envelope and indicated "Strictly Confidential – To Be Opened by Addressee Only" and addressed to : -

CAPE EMS Berhad
PLO 227A, Jalan Cyber 1A, Kawasan Perindustrian Senai III
81400 Senai, Johor Darul Ta'zim, Malaysia

Attention: Chairperson of the Audit Committee
 - (b) by written mail or email to the Chairperson of the Audit Committee:
- Email: ac.chairperson@cape-group.com.my

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6.6.10 Upon receiving a report of wrongdoing, the Chairperson of the Audit Committee, who is also the Chairperson of the Whistleblowing Committee shall record and acknowledged the receipt of such report. The Whistleblower shall be informed of the acknowledgement of the receiving of the report through return email or other possible means based on the reporting channel that the Whistleblower has chosen.

6.6.11 The Chairman of the Audit Committee, who is also the Chairman of the Whistleblowing Committee shall invite the other members of the Whistleblowing Committee to meet and proceed with the triage assessment of the report received.

6.7 Assessing Reports of Wrongdoing

6.7.1 All reporting of wrongdoings, whether it is (1) Open whistleblowing; (2) Confidential whistleblowing; or (3) Anonymous whistleblowing; shall be received in confidant by the Chairman of the Audit Committee, who is also the Chairman of Whistleblowing Committee. The other members of the Whistleblowing Committee are namely, (a) VP of HR & Administration; (b) VP of Operations; (c) VP of Supply Chain Management; (d) Chief Financial Officer; and (e) Chief ESG Officer.

6.7.2 The Chairman and members of the Whistleblowing Committee shall, as soon as it is practicable upon receipt of a concern raised, conduct a preliminary triage assessment based on the available information or document received. The quorum of this Whistleblowing Committee shall be minimum of three (3).

6.7.3 If the reporting of wrongdoing does not involve the Board of Directors, Key Senior Management, or any members of the Whistleblowing Committee, then the Chairman of Whistleblowing Committee and his committee members shall conduct the triage assessment of the initial report of wrongdoing for the purposes of categorization, taking preliminary measures, prioritization and allocation.

6.7.4 If the incidents involve the Board of Directors, Key Senior Management or any members of the Whistleblowing Committee, then the Chairman of Whistleblowing Committee shall inform the Chairman of Board of Directors accordingly.

6.7.5 The Chairman of the Board of Directors (in consultation with the other Board of Directors) shall review this special report of wrongdoing received from Whistleblower(s) and selects another person or ad hoc team to replace any of the affected individual(s) to conduct a preliminary assessment and investigation.

6.7.6 The newly appointed person or ad hoc team shall carry out the preliminary assessment of the wrongdoing reports from item 6.7.7 to 6.7.12 in the case of replacing Chairman or Members of Whistleblowing Committee accordingly.

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6.7.7 When assessing the reports of wrongdoing, the Chairman and members of the Whistleblowing Committee shall consider the followings :-

- (a) Is the wrongdoing within the scope of this Whistleblowing Policy and Procedure? If not, it shall be dealt with in accordance with another procedure or addressed in another way such as under personal grievances.
- (b) How did the whistleblower obtain the information? Is the information first-hand or hearsay?
- (c) Is the wrongdoing a criminal offence? Does the wrongdoing need to be referred to law enforcement or regulatory authorities?
- (d) WHO - Who may be involved?
Who is likely to have relevant knowledge or information?
Is the top or middle management involved?
- (e) WHAT - What is the specific allegation?
What evidence could exist?
- (f) WHERE - Where did the allegation take place?
Is there any reason to suspect that other locations are involved?
- (g) WHEN - When did the event occur?
Is the activity ongoing or in the past?
- (h) HOW - How was the wrongdoing been conducted?
How was the wrongdoing concealed or open secret?
- (i) WHY - Why did the wrongdoing take place?
Was there an advantage for personal gained or other reasons?

6.7.8 Other aspects can be considered are as follows :-

- (a) Is there an immediate need to stop or suspend business activities?
- (b) Is there an immediate risk to health and safety?
- (c) Is there an immediate risk to human rights or the environment?
- (d) Is there an immediate need to secure and protect evidence before being deleted or destroyed?
- (e) Is there a risk to the organization's functions, services, or reputation?

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- (f) Will business continuity be affected by the report being investigated?
- (g) Could there be media interest in the report of wrongdoing?
- (h) How can this assessment process be managed, while ensuring trust, protection and impartiality?
- (i) Is further corroborating information available?
- (j) What is the nature of the wrongdoing (i.e. type, frequency, prevalence, role and seniority of subjects of the reports)?
- (k) What is the likelihood of the wrongdoing being reported outside of CAPE Group?
- (l) Has the wrongdoing been reported previously?

6.7.9 The outcome of assessing the reports of wrongdoing through triage assessment process shall include doing one or more of the following:

- (a) engage with other functions (e.g. Human Resources & Administration, Finance or ESG Dept.), if needed, and if this does not compromise the trust, impartiality and protection of the investigation, to support the investigation;
- (b) carry out further fact finding (e.g. gather further information);
- (c) take preliminary measures (e.g. suspension of the subject of the report, secure evidence, etc.);
- (d) investigate the report of wrongdoing;
- (e) refer to other procedure such as Grievances (SOP_HRA-07);
- (f) inform relevant authorities (e.g. law enforcement or regulatory body);
- (g) conclude the case.

6.7.10 The decision and status of wrongdoing report, and where possible the reasons for it, shall be communicated to the whistleblower through return email or other possible means based on the reporting channel that the Whistleblower has chosen.

6.7.11 An initial report, amongst other things, including relevant and appropriate recommendation shall be discussed among the members of the Whistleblowing Committee for its deliberation and further action.

6.7.12 If the outcome of the initial report substantiates that the alleged wrongdoing or concern raised is serious and has significant adverse impact on CAPE Group (including but not limited to serious fraudulent or unlawful activities, criminal breach of trust and corruption) as described as wrongdoing under item 3.19 and 6.5.9 above, the Chairman of the Whistleblowing Committee shall appoint a specific person(s) as "Investigator(s)" or case handler(s) who shall be responsible for carrying out the investigation.

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6.8 Addressing Reports of Wrongdoing

- 6.8.1 As a general principle, all reports of wrongdoing shall be investigated if sufficiently substantiated as in the triage process of assessing wrongdoing reports. Substantiation in this context refers to identifying and assessing facts to determine whether the wrongdoing report had enough merits or credibility and was submitted by a credible source. All investigations shall be assigned to an Investigator or case handler.
- 6.8.2 The Investigator or case handler is a person who is authorized, appointed, consulted, or approached by the Chairman of Whistleblowing Committee, or the Chairman of the Board of Directors, for assistance in the investigation of the report of wrongdoing and can include any third-party investigator appointed for the purpose.
- 6.8.3 The investigator can work alone or in a team upon the approval from the Chairman of Whistleblowing Committee, or the Chairman of the Board of Directors.
- 6.8.4 The investigator is required to report all concerns raised, the status of all pending and on-going investigations, and any action taken or to be taken as a result of the investigations, as well as the status of follow-up actions taken by the relevant departments.
- 6.8.5 If required, the Investigator shall obtain assistance from other resources within CAPE Group (e.g. Human Resources & Administration Department, Finance Department, IT/MIS Department, ESG Department. etc).
- 6.8.6 If necessary, the Investigator can request the Internal or External Auditor(s) to conduct further audit investigations as appropriate and engage, consult and obtain external legal or other independent professional advice based on a case-to-case basis.
- 6.8.7 Necessary preventive measures shall be implemented to prevent the wrongdoing from continuing or re-occurring in future. Disciplinary actions shall also be taken against the culpable person(s).
- 6.8.8 Whenever possible, interviews shall be conducted with the whistleblower and all relevant witnesses, and every attempt shall be made to gather all information and materials from all available sources.
- 6.8.9 All interviews and activities associated with the investigation shall be documented in writing and filed for the purpose of recording to support the findings, recommendations and actions taken.
- 6.8.10 The investigator shall maintain a record of the wrongdoing report and outcome of the investigation. An original of documents and records of each report and disclosure shall be marked "CONFIDENTIAL" and to be forwarded to Chairman of the Whistleblowing

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Committee, or the Chairman of the Board of Directors, to be stored and archived for confidentiality and protection.

6.9 Internal Investigation

- 6.9.1 Internal investigation is a systematic, independent, and documented process for establishing facts and evaluating them objectively to determine if wrongdoing has occurred, is occurring or is likely to occur, and its extent.
- 6.9.2 All investigations shall be conducted without bias and the subject of the report of wrongdoing or disclosure shall be given the right to respond as required and given the option to be assisted.
- 6.9.3 If a report of wrongdoing is not investigated, the Chairman of the Whistleblowing Committee shall report to the Chairman of the Board of Directors with valid reasons.
- 6.9.4 The investigation shall be conducted in accordance with CAPE EMS Investigation Procedure (ABMS-SOP-04) and preferably commence within ten (10) business days after receiving and assessing the report of wrongdoing or protected disclosure and authorization from the Chairman of Whistleblowing Committee, or the Chairman of the Board of Directors.
- 6.9.5 All investigations shall be confidential, prompt, thorough and effective. The investigation shall be completed as early as possible, preferable within forty-five (45) business days and any delay beyond a reasonable period shall be justified in the Investigation Report.

6.10 Concluding Whistleblowing Cases.

- 6.10.1 Wherever possible, any investigation shall be completed in a timely manner, within a period of forty-five (45) business days from the date of commencement of the investigation authorized by the Chairman of Whistleblowing Committee or the Chairman of the Board of Directors. However, there are circumstances where cases can take a longer period to resolve, but prompt and thorough investigation shall take priority.
- 6.10.2 Investigations shall be considered completed when sufficient evidence was obtained to substantiate an allegation or to conclude it was unsubstantiated. The Investigation Report shall be submitted to Chairman of the Whistleblowing Committee or the Chairman of the Board of Directors.

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- 6.10.3 Upon completion of the investigation, the Investigator or the team shall table a report on outcome of the investigation with recommended course of actions to the Whistleblowing Committee for their deliberation.
- 6.10.4 The Chairman and members of the Whistleblowing Committee shall, collectively, decide on the outcome of concluding the whistleblowing cases.
- 6.10.5 The Whistleblowing Committee can refer to the Chairman of Board of Directors on matters which require the Board's decision and approval to carry out the decisions.
- 6.10.6 The Whistleblowing Committee shall maintain a log of all reports of wrongdoing, tracking their receipt, investigation, and decision, and shall prepare a periodic summary and its status, to be reported to Governing Body and Key Senior Management on a regular basis.
- 6.10.7 The outcome of concluding whistleblowing cases shall include doing one or more of the followings:
- (a) concluding an investigation, including issuing findings;
 - (b) taking action in response to any recommendations including disciplinary actions;
 - (c) communication to personnel responsible for supporting and protecting the whistleblower and other relevant interested parties;
 - (d) identifying any ongoing protection measures;
 - (e) collecting feedback from the whistleblower and other relevant interested parties;
 - (f) identifying lessons learnt, as well as internal controls that need to be improved for policy, procedures or practices;
 - (g) considering how, and in what form, a report of wrongdoing can be used for organizational learning as a case study;
 - (h) retaining wrongdoing reports regarding concluding of the case, including date of closing, who approved closing and what action was taken.
- 6.10.8 Where applicable, the Whistleblowing Committee shall institute appropriate measures to prevent further wrongdoing and report to the Board of Directors (Governing Body) and Key Senior Management for the implementation of corrective and preventive actions.
- 6.10.9 Where a wrongdoing is found, the Whistleblowing Committee shall take the appropriate measures to resolve the incident and to continuously monitor the effectiveness of those measures, in accordance with the Disciplinary Procedures (SOP-HRA-06) and any violation of CAPE Group policies is sufficient for appropriate disciplinary action to be taken, up to and including dismissal.

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6.10.10 Any disciplinary action against the violator(s) shall be carried out in accordance with CAPE Group disciplinary policies and local statutory laws and regulatory requirements. In cases where actions violate the laws and regulations, civil or criminal sanctions are possible. The Whistleblowing Committee shall refer matters to the relevant enforcement authorities where appropriate and monitor the results or decisions made.

6.10.11 Subject to CAPE Group policies, local statutory laws and regulatory requirements, the Investigator shall inform and present the findings to the Whistleblowing Committee or the Board of Directors. As findings are confidential, details of the findings shall not be disclosed to the whistleblower, but the Whistleblower shall be accorded the privilege to be notified on the status and outcome of the wrongdoing report.

6.11 Decision on Outcome of Concluding Report of Wrongdoing

6.11.1 If an investigation concludes that an improper conduct has been committed, the matter shall be handled in accordance with CAPE Group existing disciplinary procedures and applicable statutory laws and regulatory requirements.

6.11.2 The corrective actions to be taken against the wrongdoer shall be determined by the Managing Director / Chief Executive Officer (MD/CEO), or, if so delegated by the MD/CEO, the senior management, which can include, disciplinary actions but not limited to a warning, suspension from official duty, termination or dismissal or any such action as deemed fit considering the gravity of the matter in accordance with the Disciplinary Procedures (SOP-HRA-06) as specified in the Employee Handbook.

6.11.3 CAPE Group can refer the investigation to the appropriate enforcement body for independent investigation or initiation of civil action, if necessary.

6.12 Consequences of Wrongdoing or Wrongful Disclosure

6.12.1 Any disciplinary action against the wrongdoer shall be duly mandated by the Audit Committee of CAPE EMS and shall be carried out in accordance with the existing disciplinary procedures and applicable statutory laws and regulatory requirements.

6.12.2 Similarly, CAPE Group reserves the right to take disciplinary action against those Whistleblower who has or is found to have :-

- (a) participated in an improper conduct and/or wrongdoing in the Group
- (b) makes allegations or reports that are proven to have been made without good faith;
- (c) wilfully disclose any matter knowing the matter to be false;
- (d) make reports with the intention to deceive or misinform;
- (e) wilfully disclose any confidential information to the public;

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- (f) made a disclosure not in accordance with the requirements of our WB Policy and SOP (for example, dishonest, mischievous, or malicious complaints); or
- (g) participated or assisted in any process pursuant to our WB Policy and SOP, otherwise than in good faith.

6.13 Protection and Support of Whistleblower

- 6.13.1 CAPE Group is committed to ensure that all wrongdoing reports and disclosed information, including the identity of the whistleblower shall be treated with strict confidentiality.
- 6.13.2 All personnel, directly or indirectly working relatively on any whistleblowing case, shall strictly protect the identity of the whistleblower and other interested parties or witnesses from unauthorized disclosure before, during and after an investigation.
- 6.13.3 A whistleblower who reports wrongdoing in good faith shall not be subject to unfair dismissal, victimization, demotion, suspension, intimidation, or harassment, discrimination, any action causing injury, loss or damage or any other retaliatory actions, even if it is not subsequently confirmed by an investigation and shall be eligible for protection under this Whistleblowing Policy and SOP.
- 6.13.4 A whistleblower who reports wrongdoing in good faith and who has been subject to retaliatory actions, or detrimental treatment shall lodge a complaint pursuant to this Whistleblowing Policy and SOP. The same procedures for investigating wrongdoing shall apply to any complaints of retaliation or detrimental conduct.
- 6.13.5 CAPE Group shall take all reasonable steps to protect the identity of whistleblower and keep confidential both the information and concerns of the wrongdoing reported as well as its subsequent discussion and actions taken.
- 6.13.6 Similarly, the whistleblower shall take all reasonable steps to maintain confidentiality, especially with regards to the fact that a report has been lodged, the nature of the wrongdoing, and the identity of the person(s) who have allegedly committed wrongdoing.
- 6.13.7 CAPE Group personnel who is assisting in the investigation shall also be accorded protection to the same extent as the whistleblower.
- 6.13.8 A Whistleblower wish to seek protection from any other enforcement agencies or Federal or State Government departments deems appropriate, can do so as provided under Whistleblower Protection Act 2001 and Section 587 of Company Act 2016.

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6.13.9 The Whistleblower can only be protected under the Whistleblower Protection Act 2010 if he or she discloses in good faith to an enforcement agency is accorded with certain protection subject to the provisions of the said Act as follows:

- (a) Protection of confidential information [Section 7(1)(a) of Whistleblower Protection Act 2010];
- (b) Immunity from civil and criminal action [Section 7(1)(b) of Whistleblower Protection Act 2010]; and;
- (c) Protection from detrimental action [Section 7(1)(c) of Whistleblower Protection Act 2010]; and for the purpose of Section 7(1)(c), the protection shall be extended to any person related to or associated with the whistleblower.

6.13.10 CAPE Group expects all internal and external Whistleblower(s) to act in good faith with reasonable belief that the information and allegations are true without any frivolous or malicious intentions for personal gain and interests when reporting a wrongdoing.

6.13.11 If an allegation of such wrongdoing is proven to be ill-intentioned, malicious, and frivolous, the whistleblower(s) shall face disciplinary action including termination of employment.

6.13.12 Any of CAPE Group personnel that intimidates, harasses, victimizes, or retaliates against a whistleblower who reported wrongdoing in good faith shall be subjected to appropriate disciplinary action including termination of employment or contract.

6.13.13 If there is a situation where a whistleblower believes that he or she is facing detrimental conduct including reprisal, retaliation, harassment and victimization, as a consequence of whistle-blowing, he or she can consult or report to the Chairperson of the Audit Committee via email: ac.chairperson@cape-group.com.my .

6.13.14 The Whistleblowing Committee shall assess what action to be taken and take into account special consideration towards the whistleblower and other relevant interested parties. If the detrimental conduct warrants an investigation, then this is to be conducted by impartial personnel.

6.13.15 If detrimental conduct is occurring or has occurred, the Whistleblowing Committee shall take reasonable steps to stop and address the detrimental conduct and support the whistleblower and other relevant interested parties.

6.13.16 CAPE Group reserves the right to take disciplinary action against those who:

- (a) Wilfully disclose any matter knowing the matter to be false; or
- (b) Make reports with the intention to deceive or misinform;
- (c) Wilfully disclose any confidential information to the public.

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6.14 Revocation of Protection and Support

6.14.1 The protection of the whistleblower stated in the above paragraph 6.13 shall be revoked by CAPE Group if:

- (a) The whistleblower made the report or disclosure without good faith;
- (b) The Whistleblower participated in the improper conduct;
- (c) The Whistleblower wilfully discloses a false statement;
- (d) The disclosure is frivolous or malicious intent or ill will;
- (e) The disclosure of improper conduct is made solely or substantially with the motive of avoiding dismissal or other disciplinary action; or
- (f) The report is made for personal gain or intended agenda;
- (g) The whistleblower commits an offence in the course of making the disclosure or providing further information.

6.14.2 CAPE Group views seriously any false, malicious, or defamatory allegation. This can be considered as gross misconduct where appropriate disciplinary action shall be taken including termination of employment.

6.15 Confidentiality

6.15.1 CAPE Group shall treat all reports or disclosures as sensitive and shall only reveal information on a “need to know” basis or if required by law, court, or authority.

6.15.2 CAPE Group shall make every effort to treat report or disclosures in a confidential and sensitive manner. The identity and particular details of the whistleblower shall also be kept private and confidential unless the whistleblower chose to reveal his or her identity.

6.15.3 Where the whistleblower has chosen to reveal his or her identity when making such report, written permission from the whistleblower shall be obtained before the information is released.

6.16 Monitoring and Failure to Comply

6.16.1 It is the responsibility of CAPE Group to ensure full compliance with all the provisions in this WB Policy and to seek guidance where necessary from the respective superior, line manager or Head of Department or the Key Senior Management.

6.16.2 Any Group personnel can notify his or her superior as soon as possible if he or she believes or suspects that a breach of this WB Policy has occurred or suspected to have occur. The Group personnel can raise his or her concerns in accordance with the Group’s Whistle-Blowing Policy and SOP (icAPE-GP-03).

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6.16.3 In the event of any breaches of this WB Policy by any Director, the relevant board of directors shall determine appropriate actions to be taken after considering all relevant information and circumstances.

6.16.4 When in doubt, the Group personnel shall be guided by the basic principles stated herein. Failure to comply with this WB Policy can result in disciplinary action, including the possibility of dismissal and, if warranted, legal proceedings or criminal sanctions.

6.17 Compliance to the Law

6.17.1 CAPE Group shall comply with all applicable statutory laws, rules and regulatory requirements of the governments, commissions, and exchanges in jurisdictions within which the Group operates.

6.17.2 CAPE Group reserves its right to report any actions or activities suspected of being criminal in nature to the government agencies, anti-corruption agency, police, or other relevant authorities.

6.17.3 The implementation of this Whistleblowing Policy is also in line with the Whistleblower Protection Act 2010, Companies Act 2016, Malaysian Anti-Corruption Commission Act 2009, Capital Markets and Services Act 2007, Anti-Money Laundering, Anti-Terrorism Financing and Proceeds of Unlawful Activities Act 2001, Personal Data Protection Act 2010 and all applicable statutory laws and regulatory requirements in Malaysia wherein provisions have been made to protect whistleblower make disclosures on breach or non-observance of any requirement or provision of the applicable law and regulations or on any serious offence involving wrongdoings, improper conducts, unethical practices or fraud and dishonesty.

6.17.4 CAPE Group reserves its right to report any actions or activities suspected of being criminal in nature to the anti-corruption agency, police, or other relevant law enforcement authorities.

6.18 Supplementary to Whistleblowing Policy and SOP

6.18.1 This Whistleblowing (WB) Policy and SOP shall be read in conjunction with CAPE Group various policies and procedures such as :-

- (a) ISO 37001:2016 ABMS Manual (icAPE-ABMS) and Procedures (ABMS-SOP);
- (b) Our Core Values (icAPE-GP-01);
- (c) Anti-bribery & Corruption Policy and SOP (icAPE-GP-02)
- (d) Code of Conduct & Ethics Policy and SOP (icAPE-GP-04);
- (e) ESG Sustainability Policy and SOP (icAPE-GP-05);
- (f) Anti-money Laundering Policy and SOP (icAPE-GP-06);
- (g) Personal Data Protection & Privacy Notice Policy and SOP (icAPE-GP-07);

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- (h) Delegation of Authority Limits (FIN-SOP-10)
- (i) Employee Handbook.

6.19 Immunity and Disclaimer

6.19.1 If any of CAPE Group personnel who participate in any act that constitute the act of violation of laws, policies and procedures mentioned above which he or she reported shall not be given immunity against any investigation or disciplinary and criminal proceeding arising out of the report made. Nevertheless, in such circumstances, the fact that he or she had caused the report to be made can be taken into consideration as a mitigating factor.

6.20 Review of Whistleblowing Policy

6.20.1 The Board of Directors, and Key Senior Management of CAPE Group shall monitor the implementation of this Whistleblowing Policy and SOP and review this Policy and SOP at planned interval to ensure that it continues to remain relevant and appropriate for its suitability, effectiveness and efficiency keeping with the changing business environment, administrative or operational needs as well as changes to statutory laws and regulatory requirements.

6.20.2 The ESG Department shall review and update (when necessary) this WB Policy and SOP on a regular basis before forwarding to the Board of Directors and Key Senior Management for approval. This WB Policy and SOP is subject to updating and modifications from time to time to be in line with applicable statutory laws and regulatory requirements and organizational changes within CAPE Group.

7.0 Appendix

7.1 Appendix icAPE-GP-03F: Whistleblowing Report Form

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Appendix icAPE-GP-03F : WHISTLEBLOWING REPORT Form

	MODE OF WHISTLEBLOWING : [] OPEN; [] CONFIDENTIAL; [] ANONYMOUS	
A.	DETAILS OF WHISTLEBLOWER	
1.	NAME :	
2.	ID No:	POSITION :
3.	Email :	CONTACT No:
B.	DETAILS OF THE ALLEGED INCIDENT / WRONGDOING	
1.	INCIDENT DATE & TIME :	
2.	INCIDENT LOCATION :	
C.	INFORMATION OF ALLEGED PERSON(S) INVOLVED	
1.	NAME :	
	POSITION :	
2.	NAME :	
	POSITION :	
3.	NAME :	
	POSITION :	
D.	INFORMATION OF WITNESS(S), IF ANY	
1.	NAME :	
	POSITION :	
2.	NAME :	
	POSITION :	
3.	NAME :	
	POSITION :	
E.	DESCRIPTION OF ALLEGED INCIDENT (Attach additional sheets, if necessary)	
	1. What is the alleged incident / wrongdoing?	
	2. Who committed the alleged incident / wrongdoing?	
	3. Is there any evidence that you could provide us?	
	4. Are there any other parties involved other than the suspect stated above?	

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5. Do you have any other details or information which can assist us in the investigation?

F. ADDITIONAL SUPPORTING EVIDENCES (Attach additional sheets, if necessary)

G. DECLARATION

I hereby declare that all the information given herein are made voluntary and are true, correct and complete to the best of my knowledge and that all disclosed information, including the identity of the whistleblower shall be treated with strict confidentiality without fear of being subject to detrimental conduct. I do understand that CAPE EMS and its subsidiaries shall use these information and material provided throughout the investigation processes.

Signature : _____

Name : _____

Date : _____