

WHISTLEBLOWING POLICY

Document No: MEB-RMCP-02

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01	26 Nov 2025	Group Internal Audit Department	Human Resource Department	Group Legal & Contracts Department	Risk Management Committee	Board of Directors
						
		Head of Group Internal Audit	Head of HR	Head of Group Legal	Represented by Mac Chung Hui	Represented by Mac Chung Jin

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TABLE OF CONTENTS

1. PURPOSE	1
2. ASSOCIATED POLICIES	1
3. DEFINITIONS	1
4. SCOPE	3
5. ATTACHMENT	4
6. GENERAL PRINCIPLES	4
7. PROCEDURES FOR REPORTING IMPROPER CONDUCT	5
8. PROCEDURE FOR DEALING WITH CONCERNS RAISED BY THE WHISTLEBLOWER	9
9. PRELIMINARY SCREENING	10
10. INITIAL EXAMINATION	10
11. APPROVAL TO INITIATE INVESTIGATION	12
12. INVESTIGATION	13
13. REPORT CLOSURE AND QUARTERLY STATUS REPORTING	14
14. PROTECTION ACCORDED TO WHISTLEBLOWER	15
15. RECORD-KEEPING	16
16. MONITORING AND REVIEW	17
17. WAIVER	18
18. GOVERNANCE	18
19. BREACHES OF THIS POLICY	18
20. RECORDS	18
APPENDIX 1	19
FORM NO. MEB-RMCP-02-01F – WHISTLEBLOWING FORM	19
APPENDIX 2	20
FORM NO. MEB-RMCP-02-02F – WHISTLEBLOWING REGISTER	20

CONTROLLED COPY**1. PURPOSE**

The purpose of this Whistleblowing Policy (hereinafter referred to as the "Policy") is to establish a safe, transparent and structured process allowing employees and members of the public to disclose any concerns about improper conduct (misconduct or criminal offence) within the Muhibbah Engineering (M) Berhad ("MEB") and its subsidiaries where MEB or its subsidiaries (hereinafter referred to as "Group" in this Policy) have management control through the Group's internal whistleblowing reporting channels without fear of being discriminated or treated unfairly. For matters related to bribery, employees and stakeholders may also refer to the ABMS Manual, which outlines the operational procedures for reporting and managing such cases under ISO 37001 standards.

2. ASSOCIATED POLICIES

This policy should be read in conjunction with the Group's ABMS ISO 37001 Manual for operational procedures related to reporting bribery, Anti-Bribery and Corruption Policy, Code of Ethics, Business Practice and Conduct Policies and Procedures, and Disciplinary Management Policies and Procedures.

3. DEFINITIONS

For the purpose of this Policy, the following terms are defined:

- a) ABMS means Anti-Bribery Management System
- b) AC means Audit Committee
- c) Whistleblower means any person, an employee or a member of the public, who makes a disclosure of any improper conduct (misconduct or criminal offence) concerning the Group.
- e) Misconduct is defined to be any conduct on the part of employee which is inconsistent with the faithful discharge of his duties, or any breach of the express or implied duties of an employee towards his employer. It is also known as a form of improper behavior or an intentional wrongdoing or a deliberate violation of a rule or standard of behavior. A criminal offence is refers to any act or omission that is prohibited by law and punishable by the relevant authorities under applicable criminal statutes. This includes, but is not limited to, fraud, theft, bribery, corruption, money laundering, embezzlement, assault, misappropriation of assets, falsification of records, or any other unlawful conduct that may result in legal prosecution and penalties. A disciplinary offence is any improper, unethical or unacceptable behavior, action or omission which constitutes a breach of discipline in a public body or private body as provided by law or in a code of conduct, a code of ethics or circulars, or a contract of employment.

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- f) Detrimental action includes action causing injury, loss or damage, intimidation or harassment, interference with the lawful employment or livelihood of any person, including withholding of payment due and payable under a contract, refusal to enter into a subsequent contract, 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 a threat to take any of the actions described above.
- g) DCEO means Deputy Chief Executive Officer
- h) GIAD is Group Internal Audit Department of MEB Group
- i) HOD means Head of Department either a Corporate Office or Site Office
- j) HODn means Head of Division
- k) HR means Human Resource
- l) MEB refers Muhibbah Engineering (M) Bhd
- m) Muhibbah/MEB Group/The Company includes the following entities within the Muhibbah Group:
 - Muhibbah Engineering (M) Bhd (MEB),
 - MEB Construction Sdn Bhd (MEBC),
 - Muhibbah Steel Industries Sdn Bhd (MSI) &
 - CiTECH Energy Recovery Systems Malaysia Sdn Bhd (CiTECH).
- n) MR refers Management Representative
- o) PD means Project Director
- p) PM means Project Manager
- q) RMC refers to Risk Management Committee
- r) Third Party means any individual or organization, which comes into contact with the Group, existing or potential, including but not limited to the following:
 - i. Third party business partners (such as co-investors, joint venture partners and strategic partners).
 - ii. Third party vendors, suppliers, manufacturers, contractors and other service providers.
 - iii. Third party intermediaries such as consultants, accountants, lawyers, advisors, brokers, freight forwarders, logistic partners, agents, government

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intermediary, associated person, sales and marketing representatives, distributors and other representatives).

- s) Stakeholder refers to individuals, groups, or entities - internal or external - whose needs, expectations, and actions can influence, or be influenced by, Muhibbah Engineering's commitment to preventing bribery and ensuring ethical business conduct.

They include parties who:

- Set requirements (e.g., regulators, certification bodies, government agencies).
- Provide oversight (e.g., Board of Directors, shareholders, auditors).
- Engage in operations (e.g., employees, consultants, subcontractors, suppliers).
- Receive outcomes (e.g., clients, joint venture partners, investors, communities).
- Shape reputation and compliance (e.g., industry associations, NGOs, media).

4. SCOPE

- a) This Policy applies to the Group, including but not limited to;
- i. All employees (whether permanent, temporary, casual, part time or on fixed term contracts), directors, officers, agency staff, trainees, seconded staff, interns, customers; consultants, contractors, business partners, joint-venture partners, suppliers and vendors, sponsors, agents and third party representatives who work at or on behalf of the Group, wherever located.
 - ii. Members of the public who are impacted by various organisational or business activities of the Group.
- b) This Policy applies to improper conduct (misconduct or criminal offence)", committed or about to be committed, including but NOT limited to:
- i. fraud;
 - ii. bribery;
 - iii. abuse of authority;
 - iv. conflict of interest;
 - v. theft or embezzlement;



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- vi. misuse of the Group's funds and assets;
- vii. misuse of confidential information;
- viii. non-compliance to Group's internal procedures, rules and regulations;
- ix. non-compliance with regulatory requirements; and
- x. conduct which is an offence or breach of the law.

Please refer to the Disciplinary Management Policies and Procedures for more examples of improper conduct.

- c) This Policy does not cover personal grievances and concerns regarding:
- i. matters which are trivial or frivolous or malicious or vexatious in nature or motivated by personal gains or ill will;
 - ii. matters pending or determined through the Group's disciplinary proceedings; and
 - iii. matters pending or determined through any tribunal or authority or court, arbitration or other similar proceedings.

In instances where there is a conflict between this Policy and the Group's Code of Ethics, Business Practice and Conduct Policies and Procedures, and Disciplinary Management Policies and Procedures, the said policies and procedures shall prevail.

5. ATTACHMENT

Attachment 1 : MEB-RMCP-02-01F Whistleblowing Form

Attachment 2 : MEB-RMCP-02-02F Whistleblowing Register

6. GENERAL PRINCIPLES

The Group is committed to the values of transparency, integrity, impartiality and accountability in the conduct of its business and affairs.

It is important that employees and third parties know what to do if, in the course of their work or dealings with the Group, they come across something that they think is fundamentally wrong, illegal or endangers others within the Group or the public.

The following principles underpin this Policy:

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- i. Employees and any members of the public, including stakeholders involved in a business relationship with the Group are deemed responsible to raise any concerns they may have about wrongdoing as soon as they notice it.
- ii. Employees and any members of the public, including stakeholders involved in a business relationship with the Group who raise concerns through the Group's internal whistleblowing reporting channels will be afforded protection as detailed in this policy.
- iii. All genuine concerns reported by employees and any members of the public including stakeholders involved in a business relationship with the Group through the Group's whistleblowing reporting channels will be handled responsibly, professionally and in a positive manner.
- iv. Help and support will be available to employees and any members of the public including stakeholders involved in a business relationship with the Group who raise concerns through the Group's whistleblowing reporting channels.

All employees and any members of the public including stakeholders involved in a business relationship with the Group are deemed responsible to report suspected and/ or any known Disciplinary Offence.

The Group's Designated Officers and relevant committees shall perform the operational roles and responsibilities described under ABMS, including receiving and pre-screening reports, maintaining registers, and coordinating investigations, where applicable. Oversight remains with the Audit Committee and Group Internal Audit Department (GIAD) as per corporate governance.

The Risk Management Committee Chairman ("RMC Chairman") ensures appropriate management actions are carried out in response to any recommendation(s) made by the Audit Committee.

The Audit Committee oversees the roles of the Designated Officers and Group Internal Audit Department ("GIAD").

7. PROCEDURES FOR REPORTING IMPROPER CONDUCT

Employees and Stakeholders who are aware of, believes or suspects that an improper conduct has been committed, or is on-going or will be committed, are deemed responsible to report the improper conduct through any of the Group's whistleblowing reporting channels as follows:



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a) In person reporting channel

The Whistleblower may lodge a report in person with any of the following Designated Officers, who will guide the Whistleblower to complete the Whistleblowing Form ref. no. MEB-RMCP-02-01F:

- i. Chief Executive Officer ("CEO")
- ii. Chief Financial Officer ("CFO")
- iii. Deputy Chief Executive Officer ("DCEO")
- iv. Head of Department
- v. Head of Human Resource
- vi. Head of Group Internal Audit
- vii. Head of Legal
- viii. Other designated officers or relevant committees as outlined in the ABMS Manual, where the disclosure relates to bribery or corruption.

b) E-mail reporting channel

The Whistleblower completes and submits the Whistleblowing Form, appended as Appendix 1 to this Policy, via email to whistleblower@muhibbah.com.my

c) Mail reporting channel

Where the Whistleblower may be of the view that the allegation is an exceptionally serious issue involving high ranking individual/s within the Group which warrants reporting to a higher authority other than the Designated Officers, the Whistleblower may opt to submit the completed Whistleblowing Form via mail directly to the Chairman of Audit Committee in a sealed envelope marked "Private and Confidential" addressed to the Chairman of Audit Committee as follows.

Private & Confidential

To,

*The Chairman of Audit Committee
Muhibbah Engineering (M) Bhd
Lot 586 & 579, 2nd Mile
Jalan Batu Tiga Lama
41300 Klang
Selangor Darul Ehsan*

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All concerns raised by the Whistleblower will be treated promptly, fairly and discreetly.

When making a report of an improper conduct through the Group's whistleblowing reporting channel, the Whistleblower must ensure that:

- i. the improper conduct should be directly related to the Group or any of its related parties;
- ii. the information provided should be as accurate and complete as possible; and
- iii. where possible, the improper conduct should be substantiated by documentary evidence. Where there is no documentary evidence to support the alleged improper conduct, the Whistleblower should nevertheless have reasonable grounds to suspect the improper conduct has taken place (or will take place).

It is important to note that the information included in the Whistleblowing Form can be an important factor in determining the basis to launch an investigation.

When submitting the report, at a minimum the following particulars should be disclosed by the Whistleblower:

- i. If the Whistleblower is an employee of the Group, their name, employee number, designation, department, company, current address, contact number and e-mail address;
- ii. If the Whistleblower is not an employee of the Group, their name, name of employer and designation, current address, contact number and e-mail address;
- iii. Basis or reasons for their concerns, including as many details of the improper conduct as reasonably possible, for instance, its nature, the date, time, and place of its occurrence and the identity of the suspect;
- iv. Particulars of witnesses, if any, their name, employee number, designation, department, company, current address, contact number and e-mail address; and
- v. Particulars or the production of documentary evidence, if any.

If the Whistleblower is unsure whether a particular act or omission constitutes an improper conduct under this Policy, the Whistleblower is encouraged to seek advice or guidance from the Designated Officers.

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When reporting any allegation of improper conduct, the Whistleblower is required to complete and submit the Whistleblowing Form (MEB-RMCP-02-01F) through any of the Group's whistleblowing reporting channels.

The Whistleblower should ensure that the details furnished regarding the alleged improper conduct is factual rather than speculative and contain as much specific information as possible to allow for proper assessment of the nature and extent of urgency of the report made.

All reports including any supporting documents submitted through the Group's whistleblowing reporting channels shall remain confidential.

The Whistleblower should not attempt to obtain evidence for which the Whistleblower does not have an access right.

The Whistleblower should not attempt to conduct any personal investigation to determine whether there has been a misconduct or confront the suspect(s), but should instead report suspected improper conduct through the whistleblowing reporting channels.

Due to the difficulty of following-up with the Whistleblowers to ascertain facts in the Whistleblower report or to obtain further information for investigation purposes, anonymous reporting will not be entertained. Only complaints reported via the Whistleblowing Form shall be entertained. As such, any Whistleblower who wishes to report any allegation of improper conduct is required to disclose his identity and personal information in the Whistleblowing Form. This is to facilitate further examination and notification whenever deemed necessary.

The Group may at its discretion choose to investigate any anonymous allegations after having considered the following matters:

- i. The seriousness of the allegation;
- ii. The credibility of the allegation;
- iii. The supportability of the evidence by documentary evidence; and
- iv. The likelihood of confirming the allegation from credible sources.

The Whistleblower may be asked to provide further clarifications and information from time to time or may be required to give evidence relative to his or her knowledge of the reported allegation at a later date.

The Whistleblower should exercise due care to ensure that the information regarding the allegation in their Whistleblowing Form is accurate and truthful. No action will be taken against the Whistleblower who makes an allegation in good faith (even in

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cases where the Whistleblower is genuinely mistaken in the concerns which he had reported) and to the extent permitted by law.

The Whistleblower is responsible to ensure that the disclosure is made in good faith, free from malicious intent, and is not for personal gains. If the subsequent investigation reveals that the allegation was made with malicious intent, appropriate action can be taken against the Whistleblower.

The Designated Officers' shall assign a unique case number to each Whistleblowing Form received.

The Designated Officers shall record the details of all concerns raised by the Whistleblower in a Whistleblowing register (MEB-RMCP-02-02F), appended as Appendix 2 to this Policy. The completed register shall be maintained in a password protected file and updated on a monthly basis.

The submitted Whistleblowing Form including the identity and personal information of the Whistleblower shall be handled under strict confidentiality by the Designated Officers .

The Whistleblowing Form together with all documents obtained pertaining to the concerns raised by the Whistleblower shall be considered "Confidential" and stored securely in a locked filing cabinet under the care of the Designated Officers for a period of at least eight (8) years from the date of receipt of the Whistleblowing Form or from the date of the completion of the investigation into the Whistleblower's report.

8. PROCEDURE FOR DEALING WITH CONCERNS RAISED BY THE WHISTLEBLOWER

The process for dealing with the concerns raised by the Whistleblower involves the following five (5) main components:

- i. Preliminary screening
- ii. Initial examination
- iii. Approval to initiate investigation
- iv. Investigation
- v. Report closure and quarterly reporting

The procedures for each of the above-mentioned components are described below. The time taken from the receipt of the Whistleblowing Form to the Preliminary Screening, Initial Examination, Audit Committee's approval to initiate investigation and completion of investigation should not take more than two (2) months to

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complete. However, depending on the nature, seriousness and complexity of the allegation made may result in additional time required to complete the investigation.

9. PRELIMINARY SCREENING

All reports made by Whistleblowers shall be duly assessed, regardless of the length of service, position/ title, relationship or connection with parties involved to the Group.

Upon receipt of the Whistleblowing Form submitted by the Whistleblower, the Designated Officers will assess whether the concern raised by the Whistleblower falls within the scope of this Policy. Where appropriate, any concern which does fall within the scope of this Policy will be channeled to the appropriate department for action.

If the Whistleblower report relates to an alleged Improper Conduct, the Designated Officers pre-screens the information provided in the Whistleblower Form to determine the authenticity, clarity, sufficiency of information and impact of the report, and makes an assessment whether the report warrants further examination.

If the report has no basis or merits or it is not a matter to be dealt with under this Policy, it may be dismissed by the Designated Officers at this stage. In such situations, the Designated Officers is required to provide a written justification to the Audit Committee for dismissing the Whistleblower report.

The Designated Officers shall record the details of all concerns raised by the Whistleblower in a Whistleblowing Register (MEB-RMCP-02-02F), together with the case number.

If the Whistleblower has not disclosed his identity in the Whistleblowing Form, the status of the reported concern will be recorded as "anonymous" in the Whistleblowing Register.

All Whistleblowing Forms including any supporting documents received by the Designated Officers shall be handled under strict confidentiality.

10. INITIAL EXAMINATION

The objective of an Initial Examination is to obtain adequate details to determine if further Management action or investigation is required and if yes, the type of actions and the resources required.

Each of the following criteria will be addressed and considered by the Designated Officers when carrying out the Initial Assessment:

- i. The cost or value involved in the alleged Improper Conduct;

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- ii. The security implications of the alleged Improper Conduct;
- iii. The number of employees who are alleged to be involved in the Improper Conduct;
- iv. The nature of the alleged Improper Conduct;
- v. When did the incident take place (i.e. if the event had occurred a long time ago, it may be difficult to track witness(es) and documents and evidence may be unavailable);
- vi. The potential reputational impact to arise from the alleged Improper Conduct;
- vii. The potential regulatory implications to arise from the alleged Improper Conduct; and
- viii. The level of seniority of the alleged wrongdoer who is associated with the alleged Improper Conduct.

Based on outcome of the initial assessment where it is deemed that an investigation is necessary, the GIAD will formalize a proposal to obtain permission from the Audit Committee Chairman to initiate an investigation.

In situations where it is deemed that an investigation is not required, the GIAD is required to provide a written justification to the Audit Committee on the basis for not initiating an investigation.

The time taken to complete the preliminary screening and initial examination process should not take more than 14 days from the day the report was submitted by the Whistleblower. Subject to the severity of the reported allegation and scope of its investigation, the initial process may be completed immediately if the reported allegation is capable of causing irreparable harm to the Group. Similarly, additional time may be required, where necessary.

In cases where the Initial Examination discloses a possible criminal offence, GIAD shall consult the Audit Committee and legal advisors on whether the matter should be referred to the relevant authorities such as the police or Malaysia Anti-Corruption Commission for further action.

If deemed necessary, the GIAD may seek advice from the Legal Department and/or the Human Resources Department on any aspects pertaining the matter(s) to be investigated such as whether to suspend the suspects from work.

CONTROLLED COPY**11. APPROVAL TO INITIATE INVESTIGATION**

After reviewing the proposal submitted by GIAD, the Audit Committee may make the following decisions:

- i. Instruct GIAD to obtain further information and re-submit a proposal;
- ii. Direct the concerns or any part thereof for consideration under other internal procedures or disciplinary procedures, if appropriate and applicable;
- iii. Decide that an investigation is to be initiated internally;
- iv. Decide that, due the matter being complex or highly sensitive, the investigation is to be carried out by an independent third party;
- v. Suspend the alleged wrongdoer or any other implicated person from work, in accordance with the Code of Ethics, Business Practice and Conduct Policies and Procedures, to facilitate any fact-finding or to avoid any employee's exposure to threat or harm;
- vi. Seek assistance or advice from the external auditors, legal advisor or other experts regarding the matter;
- vii. Request for appropriate actions to be taken by Management; and
- viii. Refer the matter to the police or any other appropriate enforcement authority;

The Audit Committee is also required to review the GIAD justification to either dismiss a Whistleblower report or not to propose for an investigation to be initiated. If the Audit Committee does not agree with the GIAD justification, the Audit Committee may instruct for an investigation to be initiated.

Based on the Audit Committee's decision to investigate the matter internally, the RMC Chairman shall appoint an Investigation Team comprising of individuals from GIAD to carry out investigation and/ or ensure that appropriate actions are taken as required. The Head of GIAD will monitor the Investigation Team and the progress of the investigation. The Investigation Team's terms of reference shall be approved by the RMC Chairman.

If the matter to be investigative involves the RMC Chairman, the Audit Committee may appoint the Head of GIAD to form the Investigation Team.

Employees implicated in the Whistleblower's report will not be part of the Investigation Team.

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If the matter to be investigated involves the Managing Director/ Chief Executive Officer/ the person who is the overall in charge of the running of the Group's subsidiary or the Head of GIAD, the RMC Chairman may consider the following:

- i. Appoint a suitable independent senior employee to form the Investigation Team;
or
- ii. Consider the appointment of an independent third party to conduct the investigation

The RMC Chairman shall determine the scope and authority of the Investigation Team.

The Investigation Team shall outline the detailed procedure for the investigation of the matter as directed by the RMC Chairman.

The Investigation Team shall not be entitled to further delegate all or any of the powers conferred to it.

12. INVESTIGATION

The objectives of an investigation include the following:

- i. To establish the modus operandi of the perpetration.
- ii. To ascertain the amount involved and/ or other potential impact to the Group.
- iii. To identify the perpetrators and the extent of their involvement.
- iv. Identify the root causes contributing to the incident.
- v. Identify the internal control weaknesses.
- vi. Provide recommendations for the Audit Committee's consideration.

The Investigation Team shall comprise individuals who have high integrity and are trained in investigations. When deemed appropriate due to the nature and complexities of the case, individuals with specialized skills and knowledge or those who are cross-functional in their backgrounds should be included in the Investigation Team.

Members of the Investigation Team are required to complete the declaration of Conflict of Interest Form prior to the commencement of each investigation.

The investigation and all forms of information obtained during the course of investigation including the identity and personal information of the Whistleblower

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shall be handled under strict confidentiality and retained for a period of at least eight (8) years from the completion of the investigation.

The Whistleblower and employees who are involved in the investigation including the alleged wrongdoer(s) are expected to render full cooperation to the Investigation Team.

Members of the Investigation Team shall be given unfettered access to all books and records, and personnel of the Group during the course of the investigation.

All employees including the Whistleblower(s), witnesses and alleged wrongdoer(s) who are involved in the investigation process should not disclose details of any part of the investigation to anyone unless specifically required to do so by the Investigation Team.

An investigation report shall be tabled to the Audit Committee and RMC Chairman for review and decision making on the next course of action. The investigation report should also highlight the internal control weaknesses observed including its root causes identified during the course of the investigation.

If the Audit Committee and RMC Chairman is not satisfied with the findings of the investigation, the Audit Committee and RMC Chairman shall have the right to either:-

- a) direct a fresh investigation or request that further investigations be conducted by the same Investigation Team; or
- b) direct a fresh investigation by another Investigation Team consisting of new members; or
- c) direct that the investigation be carried out by a third party.

The Audit Committee and RMC Chairman shall in addition to discussing with the Group's Human Resource Department and/ or Group's Legal Department on the disciplinary actions to be taken and to determine whether the matter should be referred to relevant authorities such as the police or Malaysia Anti-Corruption Commission for further action and may engage external legal advisors where deemed necessary to provide independent advise on these matters.

13. REPORT CLOSURE AND QUARTERLY STATUS REPORTING

Where appropriate, as long as it is within the law and does not jeopardize any potential or ongoing proceeding(s) against the alleged wrongdoer(s), the GIAD may after obtaining the Audit Committee and/or RMC Chairman's consent, notify the Whistleblower and/or the alleged wrongdoer of the conclusion of the investigation.

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In the event that the Whistleblower is unhappy with the progress or the result of the investigation, the Whistleblower may present additional information via submission of a new Whistleblowing Form making his/ her case. The Whistleblower may furnish additional information or evidence to justify his/ her report. The alleged improper conduct will be investigated again if this is justified and deemed necessary by the Audit Committee.

The GIAD shall, on a quarterly basis, update the Audit Committee and/ or RMC Chairman on statistics pertaining to the concerns reported by the Whistleblower such as:

- i. number and nature of reports received to date;
- ii. number of reports per whistleblowing reporting channel;
- iii. number of substantiated reports;
- iv. percentage of reports investigated;
- v. percentage of reports reported anonymously;
- vi. status of investigations;
- vii. average number of days investigation cases are pending;
- viii. actions that had been taken; and
- ix. other relevant updates.

All material findings arising from the investigations of the concerns reported by the Whistleblower including any internal control weaknesses observed are reported to senior management. The respective department is required to take corrective action to rectify the root causes identified by the Investigation Team from its investigation.

14. PROTECTION ACCORDED TO WHISTLEBLOWER

Unless it is required by the law or unless the Whistleblower agrees otherwise, the identity and personal information of the Whistleblower will remain strictly confidential to the fullest extent and reasonably practicable within the legitimate needs of law, and any ensuing evaluation or investigation. However, in some circumstances, the investigation process may lead to the point where the Whistleblower is required to provide a written statement or called to provide evidence.

No action will be taken against the Whistleblower who makes a genuine allegation in good faith (even in cases where the Whistleblower is genuinely mistaken in the concerns that the Whistleblower had raised) and to the extent permitted by law.

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If the Whistleblower, in good faith, reasonably believes they are being subjected to discrimination, retaliation or harassment as a direct consequence of having made a disclosure under this Policy, they may consult the Designated Officers in confidence.

The Group will take all reasonable steps to protect the Whistleblower against any detrimental action, corresponding to its internal policies and scope under its purview and jurisdiction. Any employee of the Group, including Senior Management and Directors determined to have engaged in discriminatory, retaliatory or harrassing behaviour against the Whistleblower may be subjected to disciplinary action.

Any employee who in good faith, believes that he or she has been subjected to any behaviour that violates this Policy should immediately report such behaviour to the Designated Officers under this Policy. The Designated Officer would in turn report the matter to the GIAD.

Such protection will be revoked if it is proven that the Whistleblower harbours the intention to harm or upset certain parties or the Whistleblower knew that the report submitted is false, frivolous, vexatious, mala fide, or contains vexatious allegations for personal gain or with personal agenda. In such instance, the Group reserves the right to subject any person to appropriate action within the Group's policies and procedures.

The Whistleblower is responsible to ensure that the disclosure is made in good faith, free from malicious intent, and is not for personal gains. The Whistleblower is strictly prohibited from making frivolous, vexatious, mala fide, bogus allegations for personal gain or with personal agenda. If the subsequent investigation reveals that the allegation was made with malicious intent, appropriate action can be taken against the Whistleblower.

15. RECORD-KEEPING

The Group must keep proper documentation in respect of all Whistleblower reports and registers, investigation reports, the corresponding supporting documents together with records of corrective actions.

The Whistleblowing Form together with all documents obtained pertaining to the concerns raised by the Whistleblower are to be stored securely in a locked filing cabinet under the care of the GIAD for a period of at least eight (8) years from the date of receipt of the Whistleblowing Form or from the date of the completion of the investigation into the Whistleblower's report.

The investigation report and work papers are to be stored securely in the GIAD office in a locked cabinet under the designated GIAD Officer. For cases where investigations are not performed or overseen by GIAD, the respective investigating

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department or personnel shall be responsible for the safekeeping of the report and work papers.

Release of any of the information relating to the investigation must be approved by the Audit Committee and/ or RMC Chairman.

16. MONITORING AND REVIEW

Management is responsible for ensuring compliance with this Policy. The Board of Directors, through its delegation to the Audit Committee is responsible for ensuring this policy complies with the Group's legal and ethical obligations and for supervising the GIAD administration of this Policy.

The GIAD has responsibility for monitoring the use and effectiveness of this Policy and dealing with any queries on its interpretation. The members of the management team at all levels are responsible for ensuring those reporting to them are made aware of and understand this Policy and are given adequate and regular training on it. The GIAD may delegate administrative tasks to subordinates or other employees or officers, as may be necessary for the purposes of this Policy.

The Policy is subjected for review by the GIAD at least once every three years but nothing shall prejudice the right of the Audit Committee to request for the review to be done more regularly should the need arise. Any changes therein must be approved by the Audit Committee before coming into effect.

This Policy shall be reviewed for any changes in the relevant local laws and guidelines pertaining to the matters in this Policy. Any changes to the Policy, shall only be made with the Board's approval in writing.

The Group will establish and put in place appropriate performance measures and reporting systems to monitor performance against metrics and compliance with the relevant policies, procedures and controls.

The internal controls and procedures relating to this Policy will be subject to regular audits to provide assurance that they are effective. The audit process must be fully documented. Internal Audit shall provide a report to Senior Management on any incidents of non-compliance which it discovers and to report to the Audit Committee on any material incidents of non-compliance.

The GIAD is to report to the Audit Committee regularly on compliance issues and promptly on any material incidents of non-compliance (for example, failures that may attract a significant risk of legal or regulatory sanction).

The Group shall provide training and communicate its Whistleblowing Policy to its employees

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and other stakeholders.

The Board of Director and the Audit Committee reserves the right to dictate, amend or overrule any part of the process stipulated in this Policy.

17. WAIVER

In the unlikely event that granting a waiver for any employees of the Group from any provision in this Policy is in Group's best interest, such a decision may only be made by the Board of Directors or Audit Committee.

18. GOVERNANCE

The Board of Directors has an overall responsibility for ensuring that this Policy complies with the Group's legal and ethical obligations, and that all those under the Group's control complies with it.

19. BREACHES OF THIS POLICY

Compliance with this Policy is mandatory for all employees of the Group. The Group promises to the employees who comply with the requirements of this Policy that there will be no retaliation against them because of acting in accordance with that requirements, that it will protect the employees who acts in accordance with this Policy in any circumstances

Any non-compliance and/ or breach of this Policy will be viewed as serious misconduct which can result in disciplinary action that may include the termination of employment.

All employees of the Group must report any actual or suspected breach of this Policy by either themselves or by another employee or by those acting on behalf of the Group to the GIAD as soon as practicable. The relevant notifications to the GIAD shall be treated in strict confidence.

20. RECORDS

Form No.	Form Title/Records	Retention Period	Responsible Person(s)	Storage Location
MEB-RMCP-02-01F	Whistleblowing Form	8 years	Head of GIAD	GIAD's office
MEB-RMCP-02-02F	Whistleblowing Register (To be completed by Designated Officers)	8 years	Head of GIAD	GIAD's office

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APPENDIX 1

FORM NO. MEB-RMCP-02-01F – WHISTLEBLOWING FORM



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This form should be completed by employees and members of the public to report any suspected and/ or known improper conduct (misconduct or criminal offence) concerning the Group.

If you are employee of the Group who is reporting the suspected and/ or known improper conduct, you are required to state your name, employee number, designation, department, company, current address contact number and e-mail address.

If you are not an employee of the Group, you are required to state your name, name of employer, designation, current address, contact number and e-mail address.

When describing the suspected and/ or known improper conduct, please provide as much of the following information: Use additional pages if necessary.

- Who?** Who is involved? If it involves third parties, what are the names of the businesses, who owns them, and where are they located? Who else knows about the improper activities? Who are the witnesses who can shed more light into the suspected and/ or known improper conduct or are able to confirm that they occurred? How can these witnesses be contacted?
- What?** What specifically did the suspect do? What is wrong with it? Are there laws or regulations that govern what the suspect did? What documents are you able to provide as evidence of the improper conduct?
- Where?** Where did the improper conduct take place? Which department, division etc.?
- When?** When did the improper conduct happen? Is it ongoing? How frequently has it occurred?
- Why?** What was the suspect's motive? What did the suspect benefit from the improper conduct?
- How?** How did the improper conduct happen? Was there a lack of controls, circumvention of controls, or collusion with other individuals?

If you have additional questions or require clarification, please contact whistleblower@muhibbah.com.my





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(*) Denotes mandatory field

A. PERSONAL PARTICULARS OF WHISTLEBLOWER				
Name*				
Employee No.* (for employees only)				
Designation				
Department				
Name of Employer*				
E-mail Address*				
Telephone No.*				
Correspondence Address*				
Preferred method of communication* (Please tick the appropriate box)	E-mail	Telephone	Letter	Interview
B. INFORMATION OF THE SUSPECT(S) INVOLVED IN THE IMPROPER CONDUCT				
<i>Please use additional sheet(s) if there are more than two suspects</i>				
Who is (are) the suspect(s)?*				
Name of Suspect 1				
<i>Who is involved?</i>				
Designation				
Department				
Company				
Relationship between Whistleblower and Suspect 1				
Name of Suspect 2				
<i>Who is involved?</i>				
Designation				
Department				
Company				
Relationship between Whistleblower and Suspect 2				



**CONTROLLED COPY****C. DETAILS OF WITNESS(ES) WHO ARE ABLE TO CONFIRM THE IMPROPER CONDUCT (IF ANY)***Please use additional sheet(s) if there are more than two witnesses***Who is (are) the witness(es)?****Name of Witness 1**

Designation

Department*

Company*

Telephone No.

E-mail Address

Name of Witness 2**Who is the witness?*

Designation

Department*

Company*

Telephone No.

E-mail Address

D. DETAILS OF THE IMPROPER CONDUCT*Briefly describe the improper conduct and how you know about it. Specify who, what, where, when, why and how. If there is more than one allegation, number each allegation and use as many sheets as necessary.***What did the Suspect(s) do?***

- i. Nature of the Improper Conduct
- ii. Frequency of the Improper Conduct
- iii. Items or Material Involved
(i.e. Cash, Watch, etc.)
- iv. Estimated or exact Amount Involved

Where did the misconduct occur?***Place.****When did the misconduct occur?*****Date and Time.**



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Why did it occur?		
How did it occur?		
Is there any documentary evidence? <i>Please describe the documentary evidence and attach a copy of evidence that you have already in your possession to this form. If you do not have them, please indicate where the documents can be found.</i>		
E. PREVIOUS REPORT TO LOCAL OR INTERNATIONAL AUTHORITIES, IF ANY		
Have you lodged a report of the Improper Conduct through any local or international Authorities? <i>(Tick the appropriate box)</i>	Yes	No
Report/ File Reference No.		
Name of Party of Authority Receiving the Report		
Position and Department		
Date of Report		
Status of Report <i>Please attach a copy of the report made to the internal or external party or authorities.</i>		
F. ADDITIONAL COMMENTS <i>Please use additional sheet(s) if necessary</i>		
Do you have any other details or information regarding the improper conduct which would assist us in the investigation?		





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G. DECLARATION OF GOOD FAITH*

I hereby declare that all information given herein is made in good faith and voluntarily to the best of my knowledge and I will ensure that my participation in this matter will be kept confidential. I do understand that MEB will use the information, document and material provided throughout the investigation process.

I further agree that the information provided herein may be forwarded to a department/ authority/ enforcement agency for purposes of investigation.

I fully understand that by signing this Form, I will be entitled to whistleblower protection from the MEB Group as set out in MEB Group's Whistleblowing Policy. I also fully understand that in the event I have made this report maliciously or in bad faith, the whistleblower protection stated in MEB Group's Whistleblowing Policy will not be applicable to me and I may be subject to disciplinary or legal proceedings by MEB Group.

(Signature)

Name:

Date:

H. FOR OFFICE USE ONLY

Name of Designated Officer
who received the
Whistleblower report

Date when Whistleblower
report received by Designated
Officer

Case Reference No.

Remarks/ Conclusion





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APPENDIX 2

FORM NO. MEB-RMCP-02-02F – WHISTLEBLOWING REGISTER



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