MUHIBBAH ENGINEERING (M) BHD
Company No. 197201001137(12737-K)
(Incorporated in Malaysia)

WHISTLEBLOWER POLICY

1. PURPOSE

In line with Malaysian Code of Corporate Governance 2017 and Whistleblower Protection Act 2010, the Board of Directors of Muhibbah Engineering (M) Bhd has developed the Whistleblower Policy to allow its employees and stakeholders to report any improper conduct within the MEB Group without fear of being discriminated or treated unfairly.

This Whistleblower Policy and Procedure sets out the processing of action taken on such reports received including receipt, preliminary screening, initial examination, investigation, reporting of outcome and safekeeping of records.

2. SCOPE

This policy applies to MEB, its subsidiaries, joint venture entities and associated companies. This policy does not cover personal grievances and areas concerning terms and conditions of employment. This policy does not in any way invalidate the Code of Ethics, Business Practice and Conduct Policies and Procedures and the Discipline Management Policies and Procedures.

3. REFERENCE

NIL

4. FLOWCHART / ATTACHMENT

Please refer Attachment 1 – Flowchart for Whistleblower Procedure

5. DEFINITION / ABBREVIATION

Administrator	Person who assists the Audit Committee to administer the implementation of this Whistleblower Policy including assisting in obtaining information, communicating with the Whistleblower and preparing quarterly summary reports.
Audit Committee	The Committee appointed by the Board of Directors as required by the Bursa Listing Requirements.
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 mentioned above.

5. DEFINITION / ABBREVIATION (CONT'D)

Disciplinary Offence	Any 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.
Improper Conduct	Conduct which constitutes a disciplinary offence or a criminal offence. It includes the misconduct defined in Section 8.1.14 of the Code of Ethics, Business Practice and Conduct Policies and Procedures.
MEB	Muhibbah Engineering (M) Bhd
MEB Group	Muhibbah Engineering (M) Bhd and its group of companies
Whistleblower	Person who makes a disclosure of improper conduct
Whistleblower Protection	Protection conferred on a Whistleblower in accordance with this Policy.

6. RESPONSIBILITY

a. All employees and any members of the public including stakeholders involved in a business relationship with MEB Group has the responsibility to report suspected and / or any known Disciplinary Offence including but not limited to fraud, pilferage, perpetration, corruption, misconduct, wrongdoing, abuse of resources, illegal activity or misappropriation.

b. Audit Committee represents the Board of Directors in receiving and reviewing reports related to this Whistleblower Policy.

7. AUTHORITY

The Audit Committee:

a. Appoints one (1) of its members as representative to receive reports submitted by Whistleblowers.

b. Appoints and oversees the roles of Administrator.

c. Recommends appropriate actions to be taken by the Board of Directors.

d. Reviews and receives the final investigation report and recommendations from the investigation team.

8. PROCEDURE

8.1 Reporting of Improper Conduct

The Whistleblower should immediately report through any of the following channels, any improper conduct that he / she is aware of, believes or suspects that is committed, on-going or will be committed:

a. Email the Whistleblower Report (Form No. MEB-RMCF-01) to *whistleblower@muhibbah.com.my*.

b. Mail the Whistleblower Report (Form No. MEB-RMCF-01) to Audit Committee as follows:

> Private & Confidential
>
> To,
> Audit Committee
> Muhibbah Engineering (M) Bhd
> Lot 586 & 579, 2nd Mile
> Jalan Batu Tiga Lama
> 41300 Klang
> Selangor Darul Ehsan

c. Upon receipt of the Whistleblower Report, Administrator shall assign a case number to each Whistleblower Report.

d. Whistleblower should identify himself / herself with name and contact details. This is to facilitate further examination and notification whenever deemed necessary.

e. All reports received by the Audit Committee are received and held in strict confidence.

8.2 Preliminary Screening

a. Upon receipt of a Whistleblower Report, the Audit Committee pre-screens the information provided to ascertain the credibility of the report and whether it is made in good faith with genuine concern.

b. The Audit Committee reviews each report to determine if it warrants further examination.

c. If there is insufficient information to facilitate the processing of the Report, the Audit Committee may request for additional information from the Whistleblower. If the additional information is not forthcoming from the Whistleblower, the Whistleblower Report will be recorded and filed as "insufficient information".

d. All reports received through the channel of Whistleblower reporting shall remain confidential. If the Whistleblower Report is identified as a pure grievance not involving any element of improper conduct, the Audit Committee will advise the person to report the case to the relevant department(s).

8.3 Initial Examination

a. 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.

b. If investigation is necessary, the Audit Committee will recommend to the Board of Directors to initiate an investigation.

8.4 Approval to Initiate Investigation

a. After reviewing the recommendation by the Audit Committee, the Board of Directors may:

   i. decide that an investigation needs to be initiated; or

   ii. request for further information; or

   iii. call for appropriate actions to be taken by Management.

b. The Board of Directors appoints an investigation team to carry out investigation and / or ensure that appropriate actions are taken as required.

c. The above processes i.e. Preliminary Screening, Initial Examination and Approval to Initiate Investigation should not take more than two (2) months from the day that the Whistleblower Report is received.

8.5 Investigation

a. The objectives of an investigation include the following:
   - establishing the modus operandi of the perpetration.
   - ascertaining the amount involved and / or other potential impact to MEB Group.
   - identifying the perpetrators and the extent of their involvement.
   - identifying the internal control weaknesses.
   - providing recommendations for the Audit Committee's consideration.

b. The investigation and all forms of information obtained during the course of investigation shall be handled under strict confidentiality.

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

d. All the employees including the Whistleblower(s), witnesses and alleged wrongdoer(s) should not disclose details of any part of the investigation to anyone unless specifically required to do so by the investigator.

e. An investigation report will be submitted to the Audit Committee and Board of Directors for review and decision making on the next course of action.

8.6 Report Closure and Quarterly Status Reporting

a. 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 Audit Committee may notify the Whistleblower and / or the alleged wrongdoer of the conclusion of the investigation.

b. In the event that the Whistleblower is unhappy with the result of the investigation, the Whistleblower may present additional information via submission of a new Whistleblower Report 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.

c. The Administrator shall prepare and submit a quarterly summary report to the Audit Committee on the number and nature of Whistleblower Reports together with the status and actions that had been taken.

8.7 Protection of Whistleblower

a. Unless it is required by the law, the identity of the Whistleblower will remain strictly confidential. A Whistleblower shall not be subject to any action where he has made the report in good faith. The Company will take action against those employees that take any detrimental action against the Whistleblower.

b. Such protection will not be accorded to the Whistleblower if it is proven that the Whistleblower harbours the intention to harm or upset certain parties or the Whistleblower knew that the report submitted was not true or not founded on good faith. In such instance, the Company reserves the right to subject any person to appropriate action within the Company's policies and procedures.

9. RECORDS

All Whistleblower reports, investigation reports, the corresponding supporting documents together with records of corrective actions shall be stored at the office of the Administrator and must be kept strictly confidential. Release of any of the information has to be approved by the Audit Committee and / or Board of Directors.

Form No.	Form Title	Retention Period	Person Responsible	Storage Location
MEB-RMCF-01	Whistleblower Report	8 Years	Administrator	Office of the Administrator

ATTACHMENT 1: FLOWCHART FOR WHISTLEBLOWER PROCESS

ID	Activity / Responsibility	Whistleblower	Audit Committee	Administrator	Board of Directors	Investigation Team
1	Whistleblower Report	1				
2	Receipt of Whistleblower Report		2			
3	Assign case number			3		
4	Ascertain if information is adequate		4			
5	Ascertain if the Whistleblower Report is credible		5			
6	Perform Initial Examination		6			
7	Review recommendation by the Audit Committee				7	
8	Making decision on whether investigation is required				8	
9	Appoint investigation team				9	
10	Perform investigation and prepare Investigation Report					10
11	Investigation Report submission and review		11			
12	Report review and decision making				12	
13	Management Action (if any)				13	
14	Prepare quarterly report			14		
15	Where approved, written notification to Whistleblower	15				

FORMAT: FORM NO. MEB-RMCF-01 – WHISTLEBLOWER REPORT

This form should be completed to report any suspected and / or known disciplinary offence, fraud, pilferage, perpetration, corruption, misconducts, wrongdoings, abuse of resources, illegal activities or misappropriation.

Section 1 – Your Details

Name	:		
Company	:	Designation	:
Email Address	:	Telephone No.	:

Section 2 – Information You Wish to Report (indicate NA if you do not have the information)

1. Who is / are involved?

2. Where did it happen?

3. How many times has it happened?

4. When did it happen? (Date and time)

5. What are the items / material involved? (e.g. Watch, Cash, etc.)

6. What is the estimated / exact amount involved?

7. How did it happen?

8. What is the documentary evidence that you have?

Please attach document(s) / material (if any) to support your report.

Format: Form No. MEB-RMCF-01 – Whistleblower Report (Cont'd)

Section 2 – Information You Wish to Report (cont'd)

9. If you do not have the documentary evidence, what are the available transaction details such as invoice number(s), bill number(s) or official receipt number(s)?

10. Who else that you know is aware of this improper conduct?

11. Other comment(s) / information

Section 3 – 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(s) and material provided throughout the investigation process.

_____
(Signature)
Name:
Date:

Section 4 – For Office Use Only

Date received by Audit Committee:

Case number assigned:

Remark(s) / Conclusion :