



WHISTLEBLOWING POLICY & PROCEDURES

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1. PREFACE

1.1. Purpose

1.1.1. In line with good corporate governance practices, the Management and Board of Directors of George Kent (Malaysia) Berhad (“GKM”) encourage all employees and stakeholders of GKM (“Reporting Individuals”) to report genuine concerns on any improper conduct within the Group.

1.1.2. The Whistleblowing Policy & Procedures provide an avenue for employees and stakeholders to lodge reports in good faith without fear of reprisal.

1.2. Scope

1.2.1. This policy applies to all employees and stakeholders of GKM and its subsidiaries who have become aware of or genuinely suspects that an employee of the company has engaged or is engaged or is preparing to engage in Improper Conduct.

1.2.2. Improper Conduct is any conduct which, if proven, constitutes a disciplinary or criminal offence. It includes the following:

- a) Fraud;
- b) Illegal acts;
- c) Bribery;
- d) Abuse of power;
- e) Conflict of interest;
- f) Unethical behaviour;
- g) Misuse or abuse of company assets;
- h) Non-compliance with company policies and procedures; and
- i) Failure to comply with regulatory requirements.

The above list is not exhaustive.

1.3. Definitions

1.3.1. **Fraud** is generally defined as “Any intentional act or omission designed to deceive others, resulting in the victim suffering a loss and/or the perpetrator achieving a gain.”

1.3.2. In the context of GKM, fraud also includes:

- a) Any action deliberately designed to cause loss to the company or to obtain any unauthorised benefit, whether this is received personally or by others;
- b) Occupational fraud/misappropriation of assets, i.e. use of one's occupation for personal enrichment through the deliberate misuse or misappropriation of GKM's resources or assets and/or the act of making false representations of material facts whether by words or conduct, by concealing information, or by making misleading statements in order to obtain some benefit or payment that would otherwise not exist;
- c) Fraudulent financial reporting, i.e. intentional manipulation of financial statements, intentional misstatements and false disclosure of financial information; and
- d) Any other acts committed knowingly, wilfully and intentionally that violate GKM's employment terms and conditions, either for the person's own benefit or for the benefit of some other party.

1.3.3. **Corrupt practices** are operationally defined as the misuse of entrusted power for private gain.

1.3.4. **Abuse** consists of any other practices that cause unnecessary losses or costs to a company. Abuse is similar to fraud, except that it is difficult to prove that abuse was performed knowingly, wilfully and intentionally.

1.3.5. A **whistleblower** is a person or entity making a protected disclosure on Improper Conduct. Whistleblowers may be employees, vendors, contractors or the general public. The whistleblower's role is as a reporting party. They are not investigators or finders of fact, nor do they determine the appropriate remedial action that may be warranted.

2. RESPONSIBILITIES

2.1. Overall Responsibilities

2.1.1. The Chairman of the Integrity Task Force Committee and the Head of Integrity Department shall be responsible for the administration of and compliance with this policy and procedures.

2.2. Interpretations

2.2.1. The Chairman of the Integrity Task Force Committee and the Head of Integrity Department, in consultation with the relevant parties (if required) shall provide clarity to this policy and procedures in the event of ambiguity.

2.3. Exceptions

2.3.1. Any exception, waiver or deviation from the requirements of this policy and procedures requires the approval of the Chairman of the Integrity Task Force Committee and the Head of Integrity Department.

2.4. Other Responsibilities

2.4.1. Per the respective procedures set out below.

3. POLICY & PROCEDURES

3.1. Anonymity and Confidentiality

3.1.1. To prevent malicious reporting, poison letters and abuse of the reporting channel, all reporting individuals (“whistleblowers”) must identify themselves and provide contact information in their reports, which will be useful for the following purposes:

- a) To enable the independent investigation panel to verify each report and obtain further information, if required;
- b) To facilitate any further investigations by Integrity Department, Internal Audit Department or the authorities (where relevant), where the identity of the informer is required by law; and
- c) To facilitate the communication of investigative findings to the whistleblowers.

3.1.2. GKM reserves the right to investigate any anonymous disclosures.

3.1.3. All reports shall be treated as confidential and sensitive. Information will only be revealed on a “need to know” basis for the purposes of investigation.

3.1.4. This policy applies to all whistleblowers, be they employees or external stakeholders.

3.2. Assurance Against Reprisal and/or Retaliation

3.2.1. A whistleblower will be accorded protection in the form of confidentiality of identity, to the extent reasonably practicable.

3.2.2. In addition, employees will be protected against any adverse and detrimental actions for disclosing any improper conduct committed or about to be committed within GKM, to the extent reasonably practicable, provided that the disclosure is made in good faith. Such protection is accorded even if the investigation later reveals that the whistleblower is mistaken as to the facts and the rules and procedures involved.

3.2.3. GKM views seriously any harassment or retaliation in any form or manner against the genuine whistleblower and will treat such actions as gross misconduct which, if proven, may lead to dismissal.

3.2.4. Malicious and false allegations will be viewed seriously and can constitute a serious disciplinary, contractual and possible civil or criminal matter for the individual concerned.

3.3. Procedures for Reporting Fraud, Corrupt Practices and/or Abuse

3.3.1. Reports are to be made to the following person, who will be the chief point of contact for the reporting of concerns:

Audit Committee Chairman
George Kent (Malaysia) Berhad
George Kent Technology Centre
1115 Jalan Puchong, Taman Meranti Jaya
47120 Puchong
Selangor Darul Ehsan
Malaysia
Email: whistleblowing@georgekent.net

3.3.2. Whistleblowers are encouraged to use the Whistleblowing Form provided in the Appendix. Although the form requests for employee details, external stakeholders can also use this form, as provided by this Policy.

3.3.3. Whistleblowing employees can also download the Whistleblowing Form from the Company's Portal under "Governance".

3.3.4. The form will aid whistleblowers in providing adequate information to facilitate Integrity Department's investigations.

3.3.5. Reporting directly helps Integrity Department to compile the evidence necessary to validate the claim and to identify the nature of the Improper Conduct. Reporting directly also helps Integrity Department to recommend measures to prevent the reported fraud, waste and/or abuse from recurring and to introduce or improve existing controls.

3.3.6. If whistleblowers prefer to remain anonymous, they may call the Head of Integrity Department approximately 15 days after the initial report.

3.4. Procedures for Handling Whistleblowing Reports

3.4.1. All reports must be investigated by Integrity Department and the Integrity Task Force Committee promptly.

3.4.2. The Head of Integrity Department will maintain a record of the reports, tracking their receipt, investigation and resolution.

3.4.3. The Head of Integrity Department will review each report and pursue it to the extent that the information received allows, and based on the evidence that is available. Integrity Department will then begin preliminary investigations to establish whether the report has merit and can be substantiated. If required, Integrity Department will obtain the assistance of other departments to facilitate its investigation.

3.4.4. Integrity Department will investigate each report independently based on standard integrity practices and procedures. Upon the completion of each investigation, Integrity Department will prepare a report with recommendations for the Integrity Task Force Committee Chairman's further action.

3.4.5. On a quarterly basis, the Head of Integrity Department will prepare a summary of all reports received and present it to the Integrity Task Force Committee.

4. APPENDIX

GKM-ABMS 05/F1 Whistleblowing Form

Private & Confidential

WHISTLEBLOWING FORM

Name of Employee: _____

Department: _____

Employee ID: _____

For Non-Employees

Name: _____

Relationship (e.g. Consultant, Subcontractor and Supplier) : _____

Details of Concern:

Name of Individual Involved	Position	Division/Department
1.		
2.		
3.		

Please describe the nature of your concern:

[Please provide descriptions of your concern, including precise information such as date and time of event, meeting or correspondence. Please continue on a new sheet if space is insufficient.]

Do you have any documentary evidence of the improper conduct or concern?

No

Yes, I will forward the documents in due course

Yes, I have attached the documents with this form

_____ Signature (Optional)

Date: _____

FOR INTERNAL USE ONLY

Date and time received:

Received by:

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