

ALAM FLORA SDN. BHD.



Department : INTEGRITY & GOVERNANCE UNIT

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WHISTLEBLOWING POLICY

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REVISION NO.	DATE	RECOMMENDED BY		APPROVED BY	

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1.0 Purpose

This Policy is established to support the Company's Anti-Bribery Management System (ABMS) in accordance with ISO 37001 and shall be read in conjunction with the Whistleblower Protection Act 2010 and all other applicable laws, regulations, and statutory requirements in Malaysia. Where any provision of this Policy is inconsistent with or conflicts with any applicable law or regulatory requirement, such law or regulatory requirement shall prevail to the extent of the inconsistency, while the remaining provisions of this Policy shall remain valid and in full force and effect.

2.0 Scope

This Policy applies to all directors, employees (including permanent, contract, temporary, short-term, and seconded employees), as well as all Third Parties who conduct business with Alam Flora Sdn. Bhd. and/or its subsidiaries, including but not limited to vendors, suppliers, subcontractors, consultants, agents, business partners, and other representatives acting on the Company's behalf. It applies to any individual or entity who, in good faith and on reasonable grounds, has knowledge of or reasonably suspects that any director, employee, or Third Party has engaged, is engaging, or is likely to engage in any Improper Conduct. This Policy covers all aspects of the Company's business activities and relationships, reinforcing compliance with applicable laws, ethical standards, and the requirements of the Company's Anti-Bribery Management System (ABMS).

3.0 Abbreviations, Terms and Definitions

Terms	Definition
Alam Flora Group	Alam Flora Sdn. Bhd. and its subsidiaries.
Alam Flora Group's Personnel	Include but not limited to directors, shareholders, partners, consortium members, management and administration staff, employees, representatives, agents, subcontractors, consultants and advisors including their staff, labour, employees, management and administration staff whichever applicable.
ABAC	Anti-Bribery and Anti-Corruption.

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Bribery	Offering, promising, giving, accepting or soliciting of an undue advantage of any value (which could be financial or non-financial), directly or indirectly, and irrespective of location(s), in violation of applicable law, as an inducement or reward for a person acting or refraining from acting in relation to the performance of that person's duties.
Conflicts of Interest	Situation where business, financial, family, political or personal interests could interfere with the judgement of persons in carrying out their duties for the organization.
Corruption	<u>Malaysian Anti-Corruption Commission:</u> Act of giving or receiving of any gratification in the form of cash or in-kind of high value for performing a task in relation to his/or her job description.
MACC	Malaysia Anti-Corruption Commission.
Services	Include any type of service, supply, works and/or consultancy provided by the Third Party(s) to the Alam Flora Group pursuant to the Contract.
Third Party (Business Associate)	Person or body (external party) that is independent of the organization, with whom the organization has, or plans to establish, some form of business relationship.
Third Party's Personnel	Include but not limited to the directors, shareholders, partners, consortium members, Third Party's management and administration staff and all personnel whom the Third Party utilises in connection with the Services, regardless whether it is pre or post Contract award, including but not limited to the Third Party's employees, representative, agents, subcontractors, consultants, advisors including their staff, labour, employees, management and administration staff and any other personnel assisting the Third Party in the execution of the Services whichever applicable.

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IGU	Integrity & Governance Unit.
Governing Body	AFSB Board of Directors and its equivalent body.
Gratification	Gratification is defined as: i. money, donation, gift, loan, fee, reward, valuable security, property, or interest in property being property of any description whether movable or immovable, financial benefit or any other similar advantage or value; ii. any office, dignity, employment, contract of employment or services and agreement to give employment or render services in any capacity; iii. any payment, release, discharge or liquidation of any loan, obligation, or other liability, whether in whole or in part; iv. any valuable consideration of any kind, any discount, commission, rebate, bonus, deduction or percentage; v. any forbearance to demand any money or money's worth or valuable thing; vi. any other service or favour of any description, including protection from any penalty or disability incurred or apprehended or from any action or proceeding of a disciplinary, civil or criminal nature, whether or not already insinuated, and including the exercise or the forbearance from the exercise of any right or any official power of duty; and vii. any offer, undertaking or promise, whether conditional or unconditional, of any Gratification within the meaning of any of the preceding paragraphs (i.) to (vi).
Top Management	AFSB Executive Committee Members and Heads of Division/Department.

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Whistleblower	Any person who makes a disclosure of any improper conduct which may include bribery and corruption in accordance with AFSB Whistleblowing Policy.
Whistleblowing	The disclosure of Improper Conduct, in good faith, based on one's reasonable belief that any person has engaged, is engaging or preparing to engage in Improper Conduct. This applies even in circumstances where information regarding Improper Conduct is supposed to be treated as confidential.
Improper Conduct	Any conduct which if proved, constitutes a Disciplinary Offence or a criminal offence. Improper Conduct includes, but not limited to, the following: i. Criminal offences including criminal breach of trust, extortion, blackmail, sabotage, unlawful acts, fraud, corruption, bribery, theft or embezzlement etc.; ii. Complicit or collude with any party to carry out criminal offences; iii. International failure to comply with legal or regulatory obligations; iv. Misuse of the Company's funds or assets; v. Breach of Group Policies and Code of Conduct; vi. Misuse of confidential information; vii. An act or omission which creates a substantial and specific danger to the lives, health or safety of the employees or the public or the environment; viii. Unsafe work practices or substantial wasting of Company's resources; ix. Abuse of power or mismanagement by an officer of the Company; x. Unethical act or breach of ethics as described in the Code of Conduct of the Company;

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	xi. Conflict of Interest; and xii. Concealment of any of the above.
Designated Person	Chairman of the BAC and the Head of IGU i.e. authorized person under this Policy to receive disclosure of Improper Conduct from the Whistleblower.
Investigating Officer	Head of IGU of the Company or any other persons appointed in writing by the Chairman of BAC from within or outside of the Company to lead investigations or to take any other action pursuant to this Policy.
Disciplinary Offence	Any action or omission which constitutes a breach of discipline in the Company, the Code of Conduct and policies of the Company and/or a contract of employment, as the case may be.
Detrimental Action	Includes: i. Action causing injury, loss and/or damage; ii. Intimidation and/or harassment; iii. Interference with the lawful employment or livelihood of any person, including 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 iv. The threat to take any of the actions referred to above.
Confidential Information	Information about the Whistleblower's identity which includes name, contact number, e-mail address, occupation, residential address, work address or whereabouts and the content of the Improper Conduct disclosed.

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4.0 Related Documents

This Policy is to be read together with these documents and any other related documents as deemed appropriate including statutory or regulatory reporting Policies:

No.	Document
1.	AFSB Anti-Bribery Policy and Framework
2.	Gift and Business Courtesy Policy
3.	AFSB Code of Conduct
4.	Employees Handbook
5.	MACC Act 2009
6.	Whistleblower Protection Act 2010
7.	Penal Code 1976

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5.0 Policy Statement

- 5.1 AFSB and its subsidiary companies (hereinafter referred to as “the Company”) are committed to promote and maintain high standards of transparency, accountability, ethics and integrity at the workplace.
- 5.2 An important aspect of accountability and transparency is a mechanism to enable staff and other members of the Company and Third Party to voice genuine concerns in a responsible and appropriate manner.
- 5.3 This Policy is designed to support the Company’s Shared Values and facilitate employees’ and Third Party’s concerns about possible improprieties at the earliest opportunity to ensure that concerns can be raised without fear of reprisal or Detrimental Action, as far as practicable.
- 5.4 This Policy is adapted to promote alignment with the Whistleblower Protection Act 2010 and any applicable laws and regulations in Malaysia. In the event this Policy is in conflict or inconsistent with any enforceable laws and regulations in Malaysia, the latter shall prevail, and the former shall to the extent of the inconsistency, be invalid.

6.0 Objectives

- 6.1 The objectives of this Policy are as follows:
 - i) Provide employees and Third Party dealing with the Company with proper avenue and Policys to disclose, in good faith, cases of Improper Conduct;
 - ii) Manage disclosures of Improper Conduct in accordance with proper process without compromising the confidentiality and identity of the Whistleblower;
 - iii) Protect Confidential Information of the Whistleblower and provide protection against Detrimental Action within the Company to the extent reasonably practicable, that may result from the disclosure of Improper Conduct; and
 - iv) Provide fair treatment to both the Whistleblower and the alleged wrongdoer when a disclosure of Improper Conduct is made.

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7.0 Disclosure and Reporting of Improper Conduct

- 7.1 Whistleblower who becomes aware of or reasonably believes that an Improper Conduct has occurred, is occurring or is likely to occur is encouraged to make a disclosure as soon as reasonably practicable.
- 7.2 Whistleblower shall make the disclosure in good faith and based on a reasonable belief that the information disclosed is true. The disclosure must not be made with malicious intent, for personal gain, or with knowledge that the information provided is false or misleading.
- 7.3 To facilitate the assessment and investigation of the disclosure, the Whistleblower should, where reasonably practicable, provide the following information:
- a. The Whistleblower's name, designation, contact number and e-mail address;
 - b. The name, designation or sufficient particulars of the person(s) or party(ies) alleged to have engaged in the Improper Conduct, where known;
 - c. A clear description of the alleged Improper Conduct, including the relevant facts, date(s), time(s), location(s), and circumstances, where available;
 - d. The names or particulars of any witness(es), where available;
 - e. Copies or details of any relevant documents, records or other supporting evidence, where available; and
 - f. Any other information that may assist the Company in assessing and investigating the disclosure.

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- 7.4 A disclosure may still be made even if the Whistleblower is unable to identify the specific person(s) involved in the alleged Improper Conduct, provided that the disclosure is made in accordance with Clause 7.2 and contains sufficient information to enable the Company to assess or investigate the matter.
- 7.5 A disclosure will not be disregarded solely because the Whistleblower is unable to provide all of the information set out in Clause 7.3. The Company will assess each disclosure based on the information available and determine whether there are sufficient grounds to proceed with an assessment or investigation.
- 7.6 Anonymous disclosures may be considered by the Company where sufficient information is provided to enable a meaningful assessment or investigation. However, the Company's ability to investigate the matter or provide protection under this Policy may be limited where the identity of the Whistleblower is unknown.
- 7.7 Any person who knowingly makes a false, frivolous, vexatious or malicious disclosure, or provides information that he or she knows to be false or misleading, may be subject to appropriate disciplinary action, without prejudice to any other action that may be taken under applicable laws or the Company's policies.

8.0 How to Report

- 8.1 A disclosure of Improper Conduct may be made orally or in writing to the Designated Person i.e. Chairman of the BAC and the Head of IGU via E-Mail to whistleblowing@alamflora.com.my. If the disclosure is made orally to the Designated Person, it shall immediately be reduced to writing.
- 8.2. If the Improper Conduct involves any of the Board member, the CEO or Head of IGU, the Whistleblower may report the matter directly to the Chairman of the BAC.

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9.0 Conduct of Investigation

- 9.1 The Head of the IGU or any other persons from within or outside the Company appointed in writing by the Chairman of BAC shall act as the Investigating Officer and shall carry out investigations pertaining to the Improper Conduct, wherever necessary.
- 9.2 The Investigating Officer may conduct interviews with any relevant witnesses and shall use his best endeavors to gather all data and materials relevant to the Improper Conduct disclosed.
- 9.3 The Investigating Officer shall have free and unrestricted access to all records and IT system of the Company and shall have full authority to examine, confiscate, obtain and/or make copies of all or any portion of the contents of documents, minutes of meetings, files, desks, cabinets, and other storage facilities including office e-mails and computers of the Company so far as it is necessary to assist in the investigation of the Improper Conduct. Failure to assist or to give access to relevant records and documents by any employee(s) of the Company, or to follow any instructions by the Investigating Officer is tantamount to a breach of this Policy and disciplinary action may be initiated against the employee(s).

10.0 Notification

The Whistleblower shall be informed of the result of any investigation and/or any action taken by the Company in respect of the disclosure made within fourteen (14) working days from the date an investigation is completed and/or action taken by the Company.

11.0 Referral to Enforcement Body or Agency

Referral of the Improper Conduct, where appropriate and/or for the best interest of the Whistleblower, to the relevant enforcement body/agency shall be managed by the IGU. Whereas the initiation of any civil action shall be handled by the Legal Department.

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12.0 Protection of Whistleblower

- 12.1. A Whistleblower who makes a disclosure in good faith and based on a reasonable belief that the information disclosed is true, and in accordance with this Policy, shall be afforded protection by the Company to the extent reasonably practicable and in accordance with applicable laws.
- 12.2. Subject to applicable laws, the Company shall take all reasonable steps to:
- protect the identity of the Whistleblower and maintain the confidentiality of the disclosure and any Confidential Information obtained in connection with the disclosure; and
 - The Company strictly prohibits and will not tolerate any form of retaliation, reprisal, intimidation, harassment, victimisation, discrimination or other Detrimental Action against a Whistleblower who has made a disclosure in good faith and based on a reasonable belief, regardless of whether the allegation is ultimately substantiated.
- 12.3. A Whistleblower who believes that he or she has been subjected to any Detrimental Action as a result of making a disclosure under this Policy may report the matter to the Designated Person. The Company shall promptly assess and, where appropriate, investigate such complaint and take appropriate action.
- 12.4. The protection afforded under this Policy shall not be affected solely because:
- the disclosure does not result in disciplinary action, criminal prosecution or any other enforcement action against the person(s) concerned; or
 - the investigation concludes that there is insufficient evidence to substantiate the allegation, provided that the disclosure was made in good faith and based on a reasonable belief.
- 12.5. Anonymous disclosures may be considered by the Company where sufficient information is provided to enable a meaningful assessment or investigation. However, where the identity of the Whistleblower is unknown, the Company's ability to provide the protections available under this Policy may be limited.
- 12.6. The protection provided under this Policy may be withdrawn where it is established that the Whistleblower:
- knowingly made a false or misleading disclosure;

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- ii. made the disclosure maliciously, frivolously, vexatiously or in bad faith;
- iii. knowingly provided false or fabricated information or evidence; or
- iv. is otherwise excluded from protection under applicable laws.

12.7. Nothing in this Policy shall prevent a Whistleblower from making a disclosure to an enforcement agency or other competent authority in accordance with applicable laws. Where appropriate and to the extent reasonably practicable, the Whistleblower is encouraged to inform the Designated Person that such disclosure has been made. The Company shall continue to cooperate with the relevant authority and shall continue to take reasonable steps to protect the Whistleblower in accordance with this Policy and applicable laws.

12.8. Nothing in this Policy shall operate to limit or exclude any protection or right conferred upon a Whistleblower under any applicable law. Where there is any inconsistency between this Policy and the applicable law, the provisions of the applicable law shall prevail.

13.0 Administration

13.1 The BAC has the overall responsibility for this Policy and shall oversee the implementation of this Policy.

13.2 The Head of IGU is responsible for the administration and implementation of this Policy.

13.3 This Policy and the provisions herein may be reviewed and amended whenever necessary to ensure its effective implementation. Any amendment of this Policy shall be affected by the Head of IGU, subject to recommendation by the BAC and approval by the Board.