

PEMANDU
WHISTLEBLOWING POLICY

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Policy Statement and Objective

1. PEMANDU Associates Sdn Bhd (“PASB”) is committed to creating and maintaining a culture of integrity, openness and accountability within our organisation so that individuals feel encouraged and confident to raise any concerns relating to suspected misconduct at an early stage.
2. Recognising the negative effect which malpractice can have on the organisation, PASB encourages all employees, stakeholders and members of the public to raise genuine concerns, or any suspicions on improper conduct (i.e. Misconduct or criminal offence) within PASB.

Scope

1. Recognizing the abovementioned values, PASB provides an avenue for all employees and members of the public to disclose any improper conduct within PASB and to provide protection for employees and members of the public who report such allegations. Improper conduct (misconduct or criminal offence) includes the following acts (but not exhaustive):
 - i. Conflict of Interest;
 - ii. Misuse of Position or Abuse of Power;
 - iii. Misuse of Information;
 - iv. Integrity and accuracy of record and transaction;
 - v. Violate ‘Anti-Bribery and Corruption Policy’;
 - vi. Suspected fraud or criminal offences;
 - vii. Unlawful activities such as corruption, bribery or blackmail;
 - viii. Misuse of Company’s property;
 - ix. Non-Compliance with procedure;
 - x. Criminal breach of trust;
 - xi. Unethical behaviour or improper conduct;
 - xii. Abuse of position for any unauthorised use or for personal gain;
 - xiii. Failure to comply with legal or regulatory requirements;
 - xiv. Miscarriage of justice;
 - xv. Conduct of unfair competition internally or externally, by using of an individual’s position or opportunity arising from/available within the company and that the gains/advantages of the individual are conditional on the losses of others, where the gains/advantages are made in ways which are illegitimate or unjust;
 - xvi. Deliberate concealment of any of the above matters or other acts of wrongdoing.

The above list is not exhaustive and includes any act or omissions, which if proven, will constitute an act of misconduct under PASB’s Code of Conduct or any criminal offence under relevant legislations in force (“**Act of Misconduct**”).

2. This policy is not to invalidate the Terms and Conditions of Employment but to provide more avenues for employees, stakeholders and members of the public to disclose improper conduct committed or about to be committed to PASB. This Policy is intended to cover concerns that are made in the public interest.

3. If the matter is of an individual or personal nature it shall be pursued through the existing channels established within the organisation. Examples of matters that are individual or personal in nature are complaints relating to discrimination, victimisation or harassment.
4. This Policy applies to all employees and stakeholders of PASB, as well as members of the public.

Lodging a Report of Act of Misconduct

1. An employee is advised and urged to report an Act of Misconduct as soon as he/she discovers the commission or an intended commission of an Act of Misconduct or if he/she is instructed to participate in any Act of Misconduct. If an employee becomes directly involved in the Act of Misconduct, the protection under this Policy may not be available to that employee.
2. An Employee shall make a confidential report of Act of Misconduct in writing using wherein the report must provide full details of the Act of Misconduct and, where possible, supporting evidence.
3. The report must be made directly to the Head of Human Resources and Corporate Services who shall be responsible to undertake the necessary investigation.
4. The report to be made to the Head of Human Resources and Corporate Services may be submitted in a sealed envelope marked "Confidential" addressed to the Head of Human Resources and Corporate Services.
5. Any external party intending to lodge a report of an Act of Misconduct by an employee may do so by sending a report to the Head of Human Resources and Corporate Services in the same manner as stated above. The report received from any external party will be reviewed in accordance with the investigation procedures under this policy.

Investigation Procedures

1. The Head of Human Resources and Corporate Services shall maintain and monitor a centralised log of all reports of an Act of Misconduct, findings of investigations, monitoring and corrective actions. The Head of Human Resources and Corporate Services may assign a designated officer within the department to manage the log. The Chairman and the Managing Director(s) shall be kept informed of any new reports of an Act of Misconduct reported where the Chairman and the Managing Director(s) is not implicated (to the extent possible, without disclosure of identities of the whistleblower and the person that allegedly committed that Act of Misconduct) so that any interim corrective measure (if applicable) regarding any Act of Misconduct can be taken immediately.

2. Upon logging a report of Act of Misconduct, the Head of Human Resources and Corporate Services will provide the whistleblower an acknowledgement of receipt of the report of the Act of Misconduct within two (2) working days of receipt.
3. The Head of Human Resources and Corporate Services and/or officers from the department will conduct a preliminary investigation of every report of Act of Misconduct received to determine whether there are merits to initiate a full investigation.
4. Upon review of the findings of the preliminary investigation, the Head of Human Resources and Corporate Services may:
 - a. Close the matter in the event the preliminary findings clearly indicate that there are no circumstances that warrant a full investigation; or
 - b. Commence a full investigation in the event the preliminary findings clearly indicate suspicious circumstance; or
 - c. In cases where the preliminary findings discloses a possible criminal offence, the consultation with the Chairman and the Management team (provided the same are not the subject of the investigation) and/or legal advisors (internal and/or external), decide if the matter should be referred to the relevant authorities, such as the police or the Malaysia Anti-Corruption Commission (“MACC”) for further action.
5. If the matter is closed, the Head of Human Resources and Corporate Services will inform the whistleblower that the matter is closed
6. If the matter is to be referred to the authorities, subject to any legal requirements or prohibitions, the Head of Human Resources and Corporate Services will inform the whistleblower that the matter has been referred to the authorities.
7. In the event a full investigation is to be carried out, the Head of Human Resources and Corporate Services will inform the whistleblower of the conduct of a full investigation and the whistleblower shall give his/her full cooperation during the conduct of the investigation.
8. In the event a full investigation is to be conducted, the Head of Human Resources and Corporate Services and/or officers from the department and/or any other persons identified by the Chairman and the Management team shall conduct the investigation and endeavour to complete such investigation within two (2) months. Any extension of the time required for the completion of the investigation shall be subject to the Chairman and the Management teams’ approval.
9. In the event a full investigation is being conducted, all employees shall give their full cooperation to any investigation conducted.
10. In the event a full investigation is to be conducted on a report of Act of Misconduct by the Head of Human Resources and Corporate Services and/or officers from the department, and the Chairman and the Management team decides to appoint an external independent party to

conduct or to assist in conducting the investigation, the terms of appointment of the said external independent party shall be approved by the Chairman and the Management team.

11. All information, documents, records and reports relating to the investigation of an Act of Misconduct shall be kept securely to ensure its confidentiality.
12. Upon the conclusion of an investigation in a case where the Head of Human Resources and Corporate Services is not implicated, the investigation report shall be reviewed by the Head of Human Resources and Corporate Services. In the event the allegation is substantiated, the Head of Human Resources and Corporate Services will identify and recommend the corrective action to be taken to mitigate the risks of such Act of Misconduct recurring and recommend if disciplinary action is to be taken against the wrongdoer.
13. The Head of Human Resources and Corporate Services shall table a final report of the investigation containing the recommendations to the Chairman and the Management team. The Chairman and the Management team shall review the final report and decide on the corrective action to be taken and/or disciplinary action to be taken (if any).
14. In the event that the allegations made are against the Head of Human Resources and Corporate Services and the key personnel in this department, the report will be brought to the attention of the Chairman and the Managing Director(s) of PEMANDU Associates who do not hold the portfolio of Head of Human Resources and Corporate Services. The investigations will be conducted by the Managing Director(s), while the findings and recommendations shall be tabled to the Chairman in the absence of the Head of Human Resources and Corporate Services.
15. Subject to any prohibition in law or any legal requirements, the Head of Human Resources and Corporate Services will inform the whistleblower that the investigation has been completed and the findings have been presented to the Chairman and the Management team. As the findings are confidential, the details of the findings will not be disclosed to the whistleblower.
16. The Management team shall carry out the decisions made in relation to the findings of the investigation. Where applicable, the Management team shall institute the appropriate controls to prevent any further wrongdoings or damage to PEMANDU Associates.

Application of the Act

1. In June 2010, the Whistleblower Protection Act 2010 (“the Act”) was passed by Parliament and came into force on 15th December 2010. The Act protects persons making disclosures of improper conduct in the public and private sector from civil and criminal action. In addition, the Act allows for proper investigation to be carried out by an enforcement agency set up by the Federal Government, State Government or local government (“**Enforcement Agency**”).
2. If an employee wishes to make a disclosure or report of improper conduct by any employee pursuant to the Act, then the reporting employee will have to make the said disclosure of improper conduct to an Enforcement Agency. Any investigations and/or actions taken thereafter

would be in accordance with the Act and are independent of the procedures described in this policy.

3. Whilst PEMANDU Associates respects the rights of employees to directly make reports of improper conduct of an employee to an Enforcement Agency, PEMANDU Associates advises and urges the employees to report any Act of Misconduct of an employee to PEMANDU Associates first so that the it can remedy any wrongdoings and where applicable, institute the appropriate controls to prevent any serious damage to the company.

Protection to Whistleblower

1. A whistleblower will be accorded with protection of confidentiality of identity, to the extent reasonably practicable. In addition, an employee who whistleblows internally will also be protected against any adverse and detrimental actions for disclosing any improper conduct committed or about to be committed within PASB, to the extent reasonably practicable, provided that the disclosure is made in good faith.
2. 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. Any disclosure made under this Policy will be treated as far as reasonably practicable in a confidential and sensitive manner. If confidentiality is not reasonably practicable, for instance, because of the nature of the information, this will be explained to the whistleblower.

Anonymous Whistleblower

Any anonymous disclosure will not be entertained. Any employee or member of the public who wishes to report improper conduct is required to disclose his/her identity to the Company in order for the Company to accord the necessary protection. However, the Company reserves its right to investigate into any anonymous allegations after having considered the seriousness of the concern, the credibility of the concern and the likelihood of confirming the concern from credible sources.

Disclosure

- A whistleblower may report his/her concerns to the designated email at whistleblowing@pemandu.org.
1. The report should contain the following information:
 - i. Type of misconduct or wrongdoings;
 - ii. Name of person(s) involved;
 - iii. Time, location and dates of misconduct or wrongdoings occurred;
 - iv. How the misconduct or wrongdoings were perpetrated;
 - v. Other witnesses to the misconduct or wrongdoings;
 - vi. Documentation or evidence where available;
 - vii. The reason why they are particularly concerned about the situation.
 2. All disclosures are to be channelled in accordance with the procedures as provided under this policy.
 3. Upon the completion of the whistleblowing process and procedures, the whistleblower will be accorded the privilege to be notified on the outcome of the disclosure.

Untrue Allegations

1. If an employee makes an allegation in good faith, but it is not confirmed by investigation, no action will be taken against the employee making that allegation.
2. However, if an employee makes an allegation in a frivolous, vexatious or malicious manner or for personal gain, disciplinary action will be taken against the employee making that allegation (which may include termination of employment).
3. Any person that has not acted in good faith shall not be entitled to any protection under this policy.

Review of Policy

PASB will review this Policy annually and modify it if necessary, to maintain its relevance and effectiveness in accordance to the applicable laws and regulations.