



**POLICIES & PROCEDURES**

# **WHISTLEBLOWING POLICY**

**20.0404**

**28<sup>th</sup> November 2018**

*Version Number* : 00

## **OBJECTIVE**

The Company is committed to promoting and maintaining a high standard of transparency, accountability and ethics in the workplace. The Company is committed to maintaining a working environment of mutual respect and trust, integrity and professionalism. To achieve this standard and commitment, the Company introduces this process to allow employees and members of the public, where relevant, to report alleged improper or unlawful conducts without fear of retribution.

The Group's management is responsible for the detection and prevention of Improper Conduct. They must be familiar with the types of Improper Conduct that may occur within their respective department or area of responsibility, and be alert for any indication of Improper Conduct.

No employee shall use his or her position to prevent other employees or members of the public from exercising their rights or complying with their obligations as indicated in this Policy.

This Policy explains the whistleblowing process, sets out measures to eliminate the risk of retaliation and detrimental action against whistleblowers and seeks to improve the integrity of the Group as a whole through transparent policies and effective procedures.

This Policy is adapted to align with the Whistleblower Protection Act 2010, Companies Act 2016 and Capital Market and Services Act 2007.

This Policy is in addition to and should be read together with other applicable Group Policies and Procedures, including but not limited to the Group's Code of Business Conduct and the Vendor Code of Conduct, a copy of which is available on ENRA Group's website or upon written request.

## **SCOPE**

This Policy sets out for employees of our Group as well as members of the public, where relevant, the reporting channels and guidance to disclose any Improper Conduct.

All employees (including full-time, part-time or temporary) and members of the public are urged to report any Improper Conduct within the Company or Group which he or she has become aware of or genuinely suspects based on his or her reasonable belief that any person has engaged, is engaged or is preparing to engage in.

A disclosure of Improper Conduct can also be made notwithstanding:

- (a) the whistleblower making the disclosure is not able to identify a particular person to which the disclosure relates; or
- (b) the Improper Conduct has occurred before the effective date of this Policy.

No employee or member of the public who discovers or suspects any Improper Conduct shall attempt to conduct investigations or interrogate any suspect himself or herself.

This Policy covers all matters involving the Group’s employees and any other person providing goods and services to Group, including consultants, vendors, independent contractors, external agents and/or any other party with a business or professional relationship with any company within the Group.

Investigations will be conducted regardless of suspected wrongdoer’s length of service, position/title, social status or relationship to the Group.

Any disciplinary action to be taken against the Group’s employees after the conclusion of investigations of this nature shall be in accordance with the then relevant internal policies and procedures.

## REFERENCES

- NIL-

## DEFINITION & ABBREVIATIONS

TERM	DEFINITION
CEO	means Chief Executive Officer
Company	means each of ENRA Group Berhad and its subsidiaries
Improper Conduct	means any wrongdoing or improper conduct, inappropriate behaviour, malpractices, violation of policies, procedures, codes and guidelines within the Company and the Group or any action that is or could be harmful to the reputation of the Company or any Group company and/or compromises the interests of the Group’s stakeholders, clients and the public
Final Report	means Final Investigation Report
Group	means ENRA Group Berhad and its subsidiaries
Group Legal	means the Legal Department of ENRA Group Berhad
Investigator	Means the CEO, Investigation Committee and Internal Auditor or specific persons specifically directed by the Audit and Risk Management Committee (or by any other name known at that point in time)

## RECORDS

1: - N/A-

## **PROCESS**

### **1.0 Limitation**

- 1.1 This Policy does not apply to grievances concerning an employee's employment terms or other grouses within the scope of their employment rightly under the purview of the Human Capital Department.
- 1.2 If it is determined during the investigation that a matter does not fall within the scope of this Policy, such matter will be transferred to the appropriate personnel of the relevant department(s) for appropriate action to be taken.

### **2.0 Improper Conduct**

- 2.1 The following is a non-exhaustive list of examples of Improper Conduct under the scope of this Policy:
  - (a) conduct which if proved, constitutes a criminal offence such as fraud, corruption, forgery, cheating, criminal breach of trust, insider trading, abetting or intending to commit criminal offence;
  - (b) conduct which if proved, constitutes a breach or violation of employment terms, policies, procedures, codes and guidelines including but not limited to breach of confidentiality, late arrival to work, failure to carry out superior's instructions/orders, misuse of company property and assets and/or any conduct that undermines the ethical values of the Group, i.e. integrity, honesty, accountability, transparency, fairness and the like regardless whether there are any laws or procedures governing such unethical conduct;
  - (c) wanton waste of any Group resource or intended destruction of any Group property;
  - (d) any other conduct that may cause loss to the Group, or otherwise be detrimental to the interests of the Group's stakeholders, clients and the public;
  - (e) failure to comply with any contractual obligations or statutory obligations of any company within the Group;
  - (f) any action which creates risk (actual or potential) to the health and safety of any individual; or
  - (g) any attempt to conceal or suppress information relating to the above.

### 3.0 Adherence to Disciplinary Policy

- 3.1 Strict adherence to the Group's policies and procedures in relation to disciplinary actions, including but not limited to the punishment authority and issuance of show-cause letter, is mandatory before any disciplinary action can be taken against any employee in relation to the reporting of any alleged Improper Conduct against such employee.
- 3.2 The principles of natural justice will be followed in this Policy. This principle concerns procedural fairness. This means that the person implicated will be given a chance to state his or her views and be heard, in accordance with the Group's policies and procedures on disciplinary actions. He or she will also have the right to respond to any allegations made against him or her. Employees with the responsibility of dealing with Improper Conduct raised pursuant to this Policy and the Group's disciplinary policies shall do so in a sensitive, respectful and impartial manner.

### 4.0 Form of Reporting

- 4.1 A disclosure of wrongdoing or Improper Conduct may be made orally or in writing (via such channels as a letter or electronic mail). Disclosures made under this Policy shall at least contain details of the allegation, names of possible individuals involved or witnesses to the incidence(s) in question, date(s), place(s) and other relevant information.
- 4.2 Verbal disclosures must be reduced in writing and signed by the whistleblower before the Investigator as soon as practicable to avoid any misunderstanding or misinformation.
- 4.3 Any disclosure or report under this Policy made by way of a letter, can be delivered either by hand or by post to:

Enra Group Berhad  
D2-U3-10, Block D2  
Solaris Dutamas  
No. 1, Jalan Dutamas 1  
50480 Kuala Lumpur  
Malaysia

Addressee: [Please refer to Section 7]

Such disclosure or report must be properly sealed in an envelope and visibly labelled **"PRIVATE AND CONFIDENTIAL - TO BE OPENED BY THE ADDRESSEE ONLY"** on the front of the envelope to ensure that no one else except the addressee stated on the envelope opens the envelope.

- 4.4 Any disclosure or report under this Policy made by way of electronic mail can be sent to:

[whistleblower@enra.my](mailto:whistleblower@enra.my)

Such disclosure or report must state the words “**PRIVATE AND CONFIDENTIAL**” in the subject matter of the electronic mail.

## **5.0 Making disclosures**

- 5.1 Any Improper Conduct that is discovered or suspected involving an employee shall be reported immediately to the Internal Auditor and the Company’s CEO.
- 5.2 Any Improper Conduct that is discovered or suspected involving an external party shall be reported immediately to the CEO and Chairman of the Audit and Risk Management Committee.
- 5.3 For allegations concerning or against the Internal Auditor, the matter can be reported directly to the Chairman of the Audit and Risk Management Committee (or by any other name known at that point in time).
- 5.4 For allegations concerning or against the CEO or any member of the Board, the matter can be reported to the Chairman of the Audit and Risk Management Committee (or by any other name known at that point in time).
- 5.5 Each of the Internal Auditor and CEO having received the reports made to them respectively shall submit the same to the Chairman of the Audit and Risk Management Committee (or by any other name known at that point in time) with their opinion as to whether the report received is frivolous or vexatious based on the alleged facts.

## **6.0 Investigation Authority**

Only the Investigator has the right to carry out investigations under this Policy.

## **7.0 Jurisdiction**

- 7.1 Where the allegation is determined to be trivial or have insignificant or no adverse impact on the Group’s business and reputation, the Internal Auditor alone may conduct investigations. However, the CEO has the right to participate in or personally conduct the investigation that falls within the jurisdiction of the Internal Auditor.

- 7.2 Where the allegation has serious and significant or adverse impact on the Group that is beyond the ambit and jurisdiction of the Internal Auditor, he or she shall then report and refer the concern raised to the CEO for his further instruction and investigation.
- 7.3 If the CEO is of the view that the allegation reported to him raises serious issues or has significant or adverse impact on the Group, the matter shall be reported to the Chairman of the Audit and Risk Management Committee (or by any other name known at that point in time) for deliberation and decision.
- 7.4 If the issue cannot be resolved and warrants further investigation, the Audit and Risk Management Committee (or by any other name known at that point in time) may set up an Investigation Committee to investigate the matter independently. The Investigation Committee shall consist of 3 members of the same or higher rank than the person implicated who are not directly involved with the case and shall include at least one member of the Audit and Risk Management Committee (or by any other name known at that point in time).
- 7.5 In addition to the setting up of the Investigation Committee, the Audit and Risk Management Committee (or by any other name known at that point in time) may request for further investigation to be performed by other specific persons decided by the Committee in writing (e.g. external auditor).
- 7.6 The Investigator is bound to follow the steps in this Policy while conducting investigations under this Policy.

## **8.0 Objectives of Investigation**

- 8.1 The objectives of an investigation are:
- (a) to expedite the collation of information relating to the allegation. This may involve taking steps to protect or preserve documents, materials and equipment;
  - (b) to consider the information collected and draw conclusions objectively and impartially;
  - (c) to maintain procedural fairness in the treatment of witnesses and the alleged wrongdoer;
  - (d) to protect the identity of the whistleblower; and
  - (e) to make recommendations to the relevant approving authority arising from the conclusions drawn concerning remedial or other appropriate actions.

## **9.0 Timeline**

- 9.1 Concerns raised pursuant to this Policy are to be resolved in an impartial, respectful and timely manner through a process of thorough investigation.
- 9.2 It is expected that investigations will be completed in a timely manner wherever possible, with cases resolved within 60 days from the date of receipt of disclosure. However, there may be circumstances where cases may take a longer period of time to resolve, but speedy resolutions will be a priority.

## **10.0 Terms of Reference**

- 10.1 Before commencing an investigation, the Investigator will draw up terms of reference and obtain authorisation for those terms from the CEO or the Audit and Risk Management Committee (or by any other name known at that point in time).
- 10.2 The terms of reference will set a date by which the investigation report is to be concluded, and will describe the resources available to the Investigator to complete the investigation within the time set. The terms of reference will require the Investigator to make regular reports to the CEO or the Audit and Risk Management Committee (or by any other name known at that point in time) regarding the progress of the investigation.

## **11.0 Reporting Requirements**

- 11.1 The Investigator is required to report all concerns raised, the status of all pending and on-going investigations, and any action taken or to be taken as a result of the investigations, as well as the status of follow-up actions taken by the Human Capital Department to the CEO and the Audit and Risk Management Committee (or by any other name known at that point in time).
- 11.2 A report approved by the Audit and Risk Management Committee (or by any other name known at that point in time) shall be submitted to the Board of Directors if the outcome of the investigation substantiates that fraudulent or unlawful activities have occurred within the Group.

## **12.0 Conduct of Investigation**

- 12.1 The Investigator shall, as soon as it is reasonably practicable upon receipt of concerns raised under this Policy, conduct a preliminary assessment on the available information received. This may require a preliminary interview with the whistleblower (if applicable) to obtain additional information.



- 12.2 During the course of the investigation, interviews must be conducted whenever possible with all relevant witnesses, and every attempt must be made to gather all pertinent data and materials from all available sources. All interviews and activities associated with the investigation must be documented in writing and filed for the purpose of record to support the findings, recommendations and/or actions taken.
- 12.3 It is in the discretion of the Investigator to allow any witness to have representation or support during an interview. If a witness has a special need for representation or support, permission should be granted.

### **13. Final Report**

- 13.1 At the conclusion of the investigation, the Investigator will submit a Final Report of his or her findings to the CEO or the Audit and Risk Management Committee (or by any other name known at that point in time), as appropriate.
- 13.2 The Investigator will include in the Final Report:
- (a) the allegation(s);
  - (b) an account of all interviews conducted and relevant information received and, if the Investigator has rejected evidence as being unreliable, the reasons for this opinion having been formed;
  - (c) the conclusions reached and the basis for them; and
  - (d) any recommendations arising from the conclusions.
- 13.3 The Final Report will be accompanied by:
- (a) the transcript or other records of any oral evidence taken; and
  - (b) all documents, statements or other exhibits received by the Investigator and accepted as evidence during the course of the investigation.
- 13.4 The Final Report will contain the following:
- (a) the steps that need to be taken by Company to prevent the conduct from continuing or re-occurring in future; and
  - (b) any action that should be taken by the Company to remedy any harm or loss arising from the conduct. This action may include bringing disciplinary actions against the person(s)

responsible for the conduct, and referring the matter to the appropriate authority for further consideration and approval.

13.5 The Final Report will not disclose particulars likely to lead to the identification of the whistleblower.

13.6 The Head of Department does not have the authority to terminate an employee. If applicable, a formal written instruction shall be issued to the Human Capital Department to follow up with necessary actions in accordance with the Group's disciplinary policies and procedures once the recommendations set out in the Final Report are approved by the appropriate approving authority. The Human Capital Department shall inform the CEO and Audit and Risk Management Committee (or by any other name known at that point in time) of the status of the follow-up actions.

#### **14.0 Referral to External Enforcement Authority**

Referral of the investigation to the appropriate enforcement body for independent investigation or initiation of civil action will be executed with appropriate legal counsel.

#### **15.0 Secrecy**

15.1 To avoid the reputational loss of the person implicated and to protect the Company or any member of the Group from potential civil liability, the recipient of the report made under this Policy, the whistleblower or any person who is involved in the investigation process shall not discuss or disclose information relating to disclosure or any part thereof, status or outcome of investigation, except where:

- (a) disclosure is made to those who are authorised under this Policy and have a legitimate need to know;
- (b) disclosure is required by law or by the legally binding requirements of any statutory authority; or
- (c) disclosure is made on a strictly confidential basis to a professionally qualified lawyer for the purposes of obtaining legal advice.

15.2 The whistleblower should be informed of the following:

- (a) to not contact the suspected individual in an effort to determine facts or demand restitution; and
- (b) to not discuss the case, facts, suspicions, or allegations with anyone unless specifically asked to do so by the Investigator.

- 15.3 No information concerning the status of an investigation will be given out other than as permitted under section 16 below. Under no circumstance should any reference be made to “the allegation,” “the crime,” “the fraud,” “the forgery,” “the misappropriation,” or any other specific reference. Unauthorised disclosure of information other than in accordance with this Policy may be the subject of disciplinary action.

## **16.0 Status of Investigation**

- 16.1 All inquiries concerning the status of the investigation from the person implicated, his or her attorney or representative, or the whistleblower should be made in writing and directed to the Internal Auditor or the CEO.
- 16.2 A response to a written request for the status of the investigation will be provided within 14 days from the date of such written request.

## **17.0 Safekeeping of records**

- 17.1 A confidential record of each reported matter and related documents shall be marked “CONFIDENTIAL” and stored securely by Group Legal for no fewer than 7 years.
- 17.2 It is the responsibility of Group Legal to place documents on file under the names of each party (where appropriate) in order that it will be immediately apparent if a particular person is involved frequently in complaints.

## **18.0 Protection of the Whistleblower**

- 18.1 Disclosure under this Policy must be raised in good faith and must not be based on office gossip nor must it be made for purposes of personal advantage or gain. Employees and members of the public, where relevant, should have reasonable grounds for believing or suspecting that there is wrongdoing or improper conduct within the Group. For the purposes of this Policy, “good faith” means the unequivocal belief in the veracity of the matter disclosed.
- 18.2 A whistleblower who discloses wrongdoing or improper conduct in good faith and in compliance with the provisions of this Policy shall be protected against any act of retaliation. For the purposes of this Policy, “retaliation” is defined as any action or threat of action which is unjustly detrimental to the whistleblower because of his/her report, including, but not limited to, action causing injury, loss or damage, intimidation or harassment, interference with the lawful employment or livelihood of the whistleblower including discrimination, discharge, demotion, suspension, disadvantage, termination or adverse treatment in relation to the whistleblower’s employment, career, profession, trade or business, the taking of

disciplinary action and acts of vindictiveness, direct or indirect, that are recommended, threatened or taken against the whistleblower.

- 18.3 The Company reserves the right to take disciplinary action against those who:
- (a) wilfully disclose any matter through the whistleblowing mechanism under this Policy, knowing the matter to be false; or
  - (b) make reports with the intention to deceive or misinform.

## **19.0 Reporting Anonymity**

Whistleblowers may choose to remain anonymous. However, whistleblowers are encouraged to disclose their identity in making any report under this Policy, especially if further investigation is required.

## **20.0 Power to Access to Records and Premises**

20.1 The CEO or the Investigation Committee have:

- (a) free and unrestricted access to all the Group's records and premises, whether owned or rented; and
- (b) the authority to examine, copy, and/or remove all or any portion of the contents of files, desks, cabinets, and other storage facilities on the premises without prior knowledge or consent of any person who may use or have custody of any such items or facilities when it is within the scope of the investigation.

20.2 The Internal Auditor may have the power to access the records and premises provided it is approved in writing by the CEO or one of the directors of the Company.

## **21.0 Advice for Whistleblower Making Disclosure**

The Company acknowledges that making disclosures of impropriety is a difficult decision for a whistleblower to make. As the issues that prompt the concern are likely to be complex, the whistleblower should strive to be accurate in his or her observations and claims, and keep formal and accurate records documenting relevant events.

## **22.0 Protection of Identity**

22.1 If the whistleblower requests to have their identity protected, the Investigator will ensure the whistleblower is informed concerning the handling of a protected disclosure in an investigation. The Company and the Investigator will not disclose his or her identity to any third party without his or her consent except where disclosure is required by law or by the legally binding requirements of any

statutory authority or on a strictly confidential basis to a professionally qualified lawyer for the purposes of obtaining legal advice.

- 22.2 In such a case, the Investigator is required to notify the whistleblower before revealing their identity and if possible, before the disclosure of identity, the Investigator will discuss with the whistleblower and adopt the next best way to proceed with the matter.

### **23.0 No Immunity**

- 23.1 Reporting under this Policy, however, in no way immunises or shields a whistleblower against any action following his or her intentional wrongdoing or Improper Conduct.
- 23.2 Whistleblowers are encouraged to express their concerns at the earliest opportunity so that timely action can be taken.

### **24.0 Monitoring and Review of Policy**

- 24.1 The Audit and Risk Management Committee (or by any other name known at that point in time) is responsible for the interpretation and supervision of the enforcement of this Policy.
- 24.2 The Company must diligently monitor these procedures to ensure that they meet the objectives of relevant legislations and remain effective for the Group, and, if necessary, implement changes subject to the approval of the Company's Board of Directors.
- 24.3 Group Legal will also monitor any patterns of disclosure of similar behavior in order to take pro-active steps, such as publicity and education, in an endeavour to decrease the incidence of such Improper Conduct.
- 24.4 The Company reserves the right to amend this Policy from time to time.

[END]