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	Rev. No. : 03
HUMAN RESOURCE POLICIES AND PROCEDURES MANUAL	Date : 27 August 2020
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## **WHISTLEBLOWING POLICY AND PROCEDURE**

<p><b>Prepared By:</b></p> <p><b>Human Resource and Administration Department</b></p> <p><b>Date: 24 August 2020</b></p>	<p><b>Approved By:</b></p> <p><b>Board of Directors</b></p> <p><b>Date: 27 August 2020</b></p>
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<b>Revision No.</b>	<b>Date</b>	<b>Summary of Change</b>	<b>Revised by</b>	<b>Approved by</b>
01	7 May 2007	Clause 3.5 – Additional example on the malpractice or misconduct	HRA	ED & COO
02	1 Oct 2015	Clause 5.1 & 5.3 – Designated person responsible on the policy.	HRA	ED & COO

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## 1. OVERVIEW

This Whistleblowing Policy and Procedure is a framework for reporting of concerns about irregularities within the Group's operations and to avert possible risks of loss or reputation damage to the Group. It encourages and facilitates Employees to disclose genuine concerns of Improper Conduct within the Group, whilst protecting the person making such disclosures from any reprisal action.

### 1.1 OBJECTIVES

The Policy's main objectives are:

- (i) To encourage and guide Employees and members of the public to communicate and disclose any Improper Conduct within the Group to the appropriate party within the Group in accordance with this Whistleblowing Policy and Procedure; and
- (ii) To clarify the protection accorded to Employees and members of the public who report allegations of any Improper Conduct;
- (iii) To ensure disclosures of Improper Conduct is managed in an appropriate and timely manner.

### 1.2 SCOPE

The Policy applies to any Improper Conduct by any Employee of the Group that affects others, such as other Employees, consultants, vendors, contractors, outside agencies or Employees of such agencies, and/or any other parties which have a business relationship with the Group.

This Policy does not cover:

- (i) Customers' complaints about the Group's products and services;
- (ii) Personal grievances concerning an individual's terms and conditions of employment or other aspects of the working relationship, such as complaints of bullying or harassment, which are to be dealt with under the Group's procedure on grievance management;

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### **1.3 APPLICABILITY**

The provisions in this Policy and Procedure comply with the Whistleblower Protection Act 2010, Companies Act 2016, Malaysian Anti-Corruption Commission (MACC) Act 2009 and all applicable laws and regulations in the countries where the Group operates. If there is a conflict between mandatory laws and the principles in this Policy and related policies, the laws shall prevail.

This Policy shall also be read together with the Group's Anti- Bribery & Corruption Policy and the Code of Business Ethics and other related materials on disciplinary action under the custodian of the Human Resource and Administration Department. Provisions in this Policy shall be reviewed and amended whenever necessary to ensure its effective implementation.

### **1.4 POLICY OWNER**

The owner of this Policy is the Human Resource and Administration Department.

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## 2. DEFINITIONS

“**Audit Committee**” means the Audit Committee of the Board of Directors of Lingkar Trans Kota Holdings Berhad (Littrak) that has a direct duty to the Board regarding activities and issues on integrity in the organisation;

“**Board**” means the Board of Directors of Littrak;

“**Employee**” means all individuals directly contracted to the Group on an employment basis, including permanent and temporary Employees.

“**Enforcement Agencies**” means any unit or body set up or established by the government having investigative and enforcement powers;

“**Littrak**” or “**the Group**” means Lingkar Trans Kota Holdings Berhad (Littrak) and its subsidiaries, associate companies and jointly controlled entities;

“**HRA**” means Human Resource and Administration department;

“**Improper Conduct**” means any conduct which if proved, constitutes a disciplinary offence or a criminal offence and shall include but not limited to the following;

- (i) Criminal offence or unlawful act such as fraud, corruption/bribery, theft, embezzlement and blackmail; Forgery or alteration of any document or account belonging to companies within the Group;
- (ii) Forgery or alteration of a cheque, bank draft, or any other financial document;
- (iii) Misappropriation of Group’s funds, securities, supplies, or other assets;
- (iv) Impropriety in the handling or reporting of money or financial transactions;
- (v) Profiteering as a result of insider knowledge of the Group’s activities;
- (vi) Any conduct which is an offence or a breach of law;
- (vii) Financial malpractice;
- (viii) Breach of the Group’s Code of Business Ethics, policies and guidelines;
- (ix) Improprieties of tender and procurement activities;

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- (x) Abuse of power and position for personal gain;
- (xi) Any act that poses danger to health and safety;
- (xii) Any act that causes damage to environment;
- (xiii) Concealment of any of the above; and
- (xiv) Any misconduct as stated in any of the Group's established policies and manuals.

The list of Improper Conduct under this section is not exhaustive and shall include any other act or omission, which if proven, will constitute an act of misconduct pursuant to the Code of Business Ethics and/or a criminal offence under the relevant law in force.

**“Investigating Team”** means an independent committee, consisting of Litrak Employees appointed by the Audit Committee to conduct investigations.

**“Reprisal”** means disciplinary measures, demotion, suspension, termination of employment or service or any other retaliatory action;

**“Whistleblower”** is an individual who discloses any Improper Conduct within the Group in accordance with this Whistleblowing Policy and Procedure;

**“Whistleblowing”** is the act of disclosing any Improper Conduct.

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### 3. MAKING A REPORT

- 3.1 Any person may make a disclosure on any Improper Conduct that concerns the Group to the Audit Committee via e-mail at [datinleechoichew@litrak.com.my](mailto:datinleechoichew@litrak.com.my)
- 3.2 Whistleblowers are advised to provide sufficient details which include the following::
- (i) a description of the Improper Conduct and the people/parties who are involved;
  - (ii) a background of the incident, including the relevant dates and location of occurrence;
  - (iii) how the Improper Conduct was detected;
  - (iv) reason(s) why the Whistleblower is particularly concerned about this (e.g. it may result in loss of the Group's assets/funds); and
  - (v) particulars or production of documentary evidence and witnesses, if any.
- 3.3 The Whistleblower may also use the attached form as in Appendix 2 when making the disclosure.
- 3.4 A Whistleblower shall identify himself / herself when submitting a complaint / disclosure, which include name, contact details and department / Group name. An anonymous disclosure shall not be entertained and may result in the Whistleblower not being conferred protection under the Whistleblower Protection Act 2010.
- 3.5 Although the Whistleblower is not expected to prove beyond reasonable doubt the truth of the disclosure, the Whistleblower shall need to demonstrate that there are reasonable grounds for his / her concern and provide sufficient information for the Group to take appropriate steps.
- 3.6 The Whistleblower shall not attempt to personally conduct any investigation, interview or interrogation related to the matter being disclosed.

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#### **4. PROTECTION OF THE WHISTLEBLOWER**

4.1 A Whistleblower who is an Employee will be protected from any Reprisal as a consequence of the disclosure, subject to the conditions fulfilled as in paragraph 4.3. In the event that the alleged wrongdoing is not subsequently proven, the Whistleblower will also be protected from Reprisal subject to the conditions described in paragraph 4.3.

4.2 Suppliers/ Vendors of the Group and members of the public who become a Whistleblower will also be protected by the Group as to his / her identity subject to the conditions described in paragraph 4.3.

4.3 Protection to the Whistleblower will be accorded by the Group only when all the following conditions are met:

- (i) The disclosure is done in good faith, is not frivolous or vexatious or is not made with malicious intent or ulterior motive;
- (ii) The Whistleblower has not communicated the disclosure to any other party not related to the disclosure; and
- (iii) The disclosure made is not for personal gain or interest.

Upon making the disclosure, the Whistleblower's identity will be protected i.e. kept confidential unless otherwise required by law or for purposes of any proceedings by or against the Group.

4.4 The identity and personal information of the Whistleblower and the alleged wrongdoer may only be revealed to persons involved in the investigation process.

4.5 An Employee making allegations or reports that prove to have been made with bad faith will be subject to disciplinary action. In the case of customers, suppliers, subcontractors or consultants, continuity of business relationship shall be reviewed.

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4.6 Any form of retaliation undertaken by an Employee against any Whistleblower for reporting any Improper Conduct is prohibited and considered to be in breach of the Group's Policy and Procedures. In such cases, disciplinary measures shall be taken against such Employee.

4.7 A Whistleblower who considers that he/she has been the victim of retaliation for reporting any Improper Conduct or has good reason to believe or fear that he/she is exposed to the risk of retaliation as a result of his/her reporting any Improper Conduct shall report the matter to the Audit Committee and request that protective measures be adopted. The protection against retaliation shall be extended to any other party associated with the Whistleblower.

## **5. MANAGING A WHISTLEBLOWER REPORT**

5.1 Upon receiving a Whistleblower report, the Audit Committee shall review and evaluate the Whistleblower's disclosure and decide on the next course of action as soon as possible.

5.2 If the allegation is on any Employee, he/she shall automatically be recused and excluded from participating in the investigation and decision-making process pertaining to the allegation.

5.3 An independent Investigating Team shall be formed to conduct a preliminary investigation to determine the severity of the Whistleblower's report on the alleged misconduct. The Investigating Team shall set a timeframe for the preliminary investigation to be completed.

5.4 If the preliminary investigation report concludes that the case/alleged Improper Conduct is:

- a) Proven unfounded/cannot be substantiated, no further action shall be taken and the case shall be deemed closed;
- b) Justified and serious, the case shall be further investigated by the Investigating Team.

5.5 The Audit Committee shall inform the Whistleblower of the decision made and actions taken or to be taken within ten (10) working days of receiving his/her report.

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5.6 The Whistleblower shall also be informed of the following:

- (i) Not to contact the suspected Employee(s) in an effort to determine facts or demand restitution; and
- (ii) Not to discuss the case, facts, suspicions or allegations with anyone except with the Investigating Team.

## **6. CONDUCTING INVESTIGATION**

6.1 The Investigating Team shall maintain objectivity, impartiality and fairness throughout the detailed investigation process and conduct their activities competently and with the highest levels of integrity. In particular, the Investigating Team shall perform its duties independently, free from improper influence and fear of retaliation from Employees responsible for or involved in operational activities and/or Employees liable to be the subject of investigation for Improper Conduct.

6.2 The Whistleblower shall cooperate with the Investigating Team. Meetings may be arranged off-site, to protect the confidentiality of the Whistleblower.

6.3 Members of the Investigating Team shall have access to all relevant records. Documents provided for investigation purpose shall be acknowledged accordingly in the records.

6.4 Throughout the investigation process:

- a) All Employees in the Group are expected to cooperate and provide the necessary assistance to the Investigating Team. There should not be any attempt to deliberately destroy, alter or remove any documentary information or any evidence.
- b) The Investigating Team shall meet the Employee(s) under investigation to ascertain facts of his/her involvement in the Improper Conduct or to clear him/her of suspicion.

6.5 The Investigating Team may schedule meetings with other persons suspected to have been involved or to have any knowledge of the alleged Improper Conduct. All such meetings shall be conducted confidentially, and all matters discussed shall be documented by the Investigating Team.

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6.6 The Investigating Team shall submit their findings to the HRA for Domestic Inquiry process to be carried out upon classifying the severity of the proven Improper Conduct as follows:

Major: matter contravening the law/legislation or having material impact on business governance, reputation, finances or operations

Minor: disciplinary offences

Reference shall be made to the Human Resource policy and procedures on the setting up of the Domestic Inquiry Panel (DI Panel) and disciplinary action taken thereafter.

6.7 The Chairman of DI Panel shall notify the Audit Committee of the DI Panel findings/recommendation while the offending Employee shall be notified by HRA of the DI Panel decision and disciplinary action.

6.8 Based on the DI Panel findings, the Audit Committee shall refer any proven major Improper Conduct to the relevant (enforcement) authorities (if required)

6.9 The Audit Committee shall notify the Whistleblower on the outcome of the disclosure.

6.10 All records of disclosures, statements, evidence and findings shall be managed in compliance with the provisions of the Personal Data Protection Act 2010 and other applicable laws.

6.11 All the above preliminary and/ or detailed investigation processes shall be properly reported and documented.

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## 7. COMMUNICATION AND CONFIDENTIALITY

- 7.1 All reports and identity of the whistleblower will be treated in a confidential and sensitive manner. Information relating to the disclosure made by a Whistleblower shall be restricted only to those who need to know of the matter, i.e. on a need-to-know basis.
- 7.2 Any person involved shall be reminded to preserve the confidentiality of the matter.
- 7.3 Any announcement(s) as required by the regulatory authorities (e.g. Securities Commission) shall be made accordingly in compliance with the disclosure requirements of the relevant regulations.

## 8. REFERENCE

1. Whistleblower Protection Act 2010
2. Companies Act 2016
3. MACC Act 2009
4. Personal Data Protection Act 2010
5. MACC Guideline on Adequate Procedures
6. Code of Business Ethics (CoBE) and/or Code of Conduct (CoC)
7. Human Resource Policies & Manuals:
  - (a) Gifts and Benefits Policy & Procedure (L-HRPP-6-25)
  - (b) Employee Performance and Conduct (L-HRPP-7-02)
  - (c) Grievance Procedure (L-HRPP-7-03)
  - (d) Domestic Inquiry Procedure (L-HRPP-7-04)
  - (e) Anti-Bribery and Corruption (AB&C) Policy (L-HRPP-7-10)

Approved By :

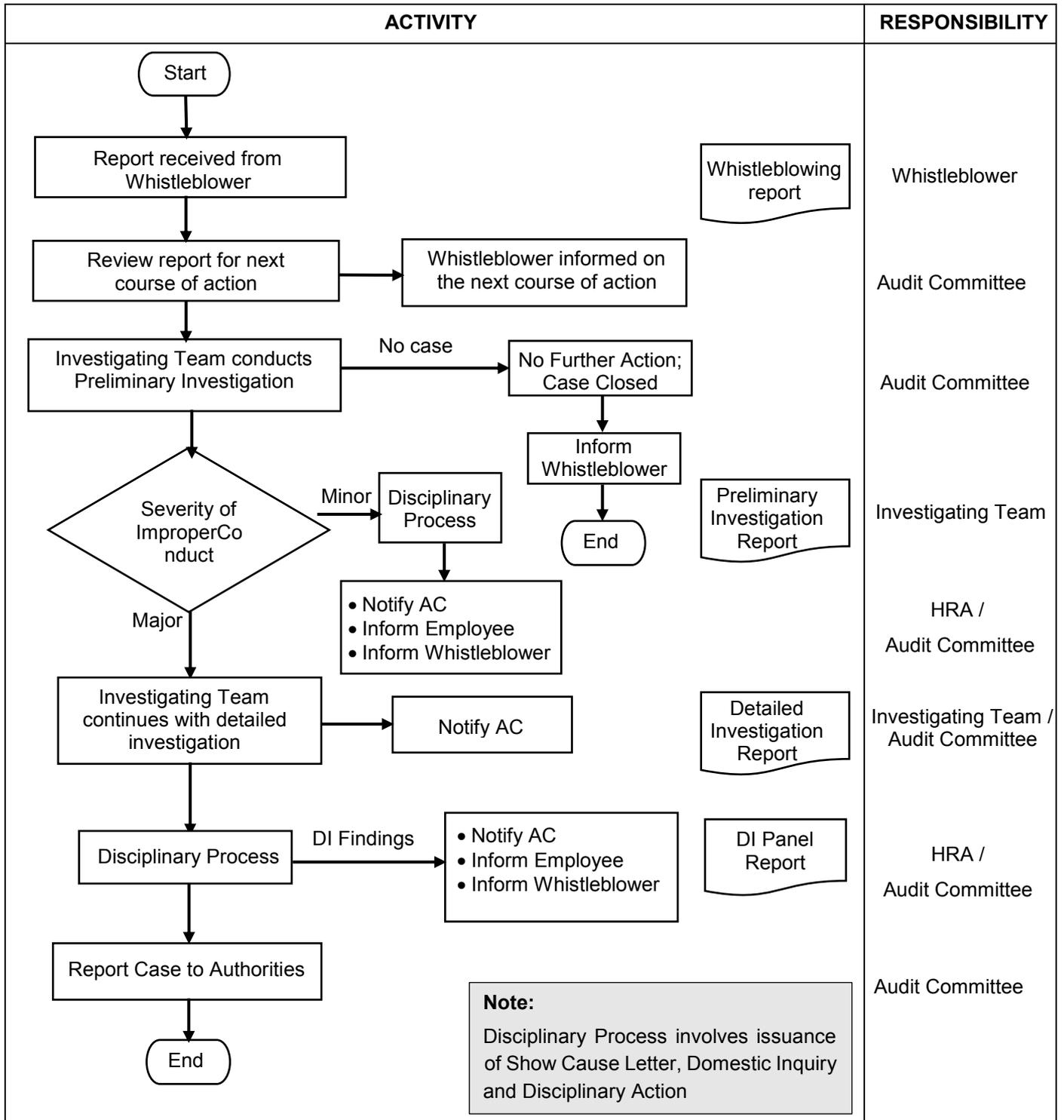
 ..... Executive Director	 ..... Chief Executive Officer
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Note :

The Management reserves the right to alter, modify, amend or annul any of the provisions contained herein at its sole discretion and without any notice.

**Appendix 1**

**WHISTLEBLOWING PROCESS FLOW**



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## Appendix 2

### WHISTLEBLOWING REPORTING FORM

<b>Name:</b>		<b>NRIC No.:</b>	
<b>Phone No.:</b>		<b>Email Address:</b>	
<b>Employee No.:</b>		<b>Department:</b>	
<b>Details of Allegation</b>			
<b>Person(s) Involved:</b>			
<b>Location:</b>			
<b>Date and Time:</b>			
<b>Incident/Details of Allegation:</b>			
<b>How Incident Was Detected:</b>			
<b>Evidence Available:</b>			
<b>Concern and/or Potential Impact of Allegation:</b>			
<b>Declaration:</b>			
<p>I hereby declare that the information provided herein is true to the best of my knowledge and belief and I have made this disclosure voluntarily. I understand that Litrak Group will use the information provided for the investigation process.</p> <p>.....</p> <p>Name:</p> <p>Date:</p>			