



GAGASAN NADI CERGAS
BERHAD (1238966-U)

WHISTLEBLOWING POLICY

Document Title: GROUP POLICY – WHISTLEBLOWING POLICY	Company	Gagasan Nadi Cergas Berhad
	Department	QA/QC & Compliance
	Issue No.	1
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1.0 INTRODUCTION

This Whistleblowing Policy is important to Gagasan Nadi Cergas Berhad (“Company”) in promoting integrity and fostering transparency. It aims at setting the right tone throughout the Company in respect of ethical standard of practices in the Company, in line with the recommendation of the Malaysian Code on Corporate Governance to encourage the reporting of genuine concerns in relation to breach of legal obligations due to negligence, criminal conduct, miscarriage of justice, jeopardy to health, safety and environment and other improper conduct in the workplace.

Having this Policy is an affirmative action taken by the Company in line with the *Corporate Liability Provision* introduced by the latest amendment to the Malaysian Anti-Corruption Commission Act 2009. An organisation which promotes transparency and openness by putting in place a whistleblowing policy could reduce corruption, fraud, wrongdoings, and violations; the occurrence of which would negatively impact its reputation.

The Company’s Commitment

The Company and its Group of companies are committed to uphold the highest standard of openness, probity and accountability in order to foster a culture of integrity and ethical behaviour among all Employees as defined under Para 4.8 as well as all external stakeholders. In line with that commitment and in particular through this Whistleblowing Policy, the Company encourages its Employees and external stakeholders such as contractors, suppliers, customers and others whom the Company has dealing with, to come forward and voice their concerns about any aspect of the Company’s business and operations.

The Meaning of Whistleblowing

Whistleblowing is a deliberate and voluntary reporting of an individual or an organisational malpractice within the Company; by a person who has or had privileged access to information about an actual, suspected or anticipated improper conduct or activities within the Company.

“Improper conduct” means any conduct which if proved, constitutes a disciplinary offence or a criminal offence (as defined by Whistleblower Protection Act 2010).

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Whistleblowing encourages and enables Employees to raise concerns within the Company instead of ignoring them or ‘blowing the whistle’ outside. Employees are often the first to realise that there is something wrong within the Company. However, they may not express their concerns as they feel that speaking up would be disloyal to their colleagues or to the Company. By having a whistleblowing policy, Company employees would not feel this way.

Improper conduct or activities which are considered valid for whistleblowing:

- Breach of Company Code of Ethics and Conduct.
- Breach of Company Policy, Procedures or Guidelines.
- False Financial Statement Reporting.
- Abuse of Company assets or properties.
- Embezzlement of Company funds.
- Health and safety breaches, endangering employees or the public.
- Miscarriages of justice and discriminations.
- Non-compliance with regulatory requirements.
- Damage to the environment.
- Possible fraud, corruption, bribery and blackmail.
- Violation of law or regulations.

2.0 OBJECTIVE

The objective of this Policy is to establish a platform for the reporting of improper conduct or activities as mentioned in Para 1.0 above. Such reporting shall be in good faith and could be by any Employee defined under Para 4.8 or an external stakeholder of the Company; who has concern of any improper conduct or activities that may lead to negative impact to the Company whether in the short or long-term. This Policy shall made reference wherever suitable to The Whistleblower Protection Act 2010.

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3.0 SCOPE AND APPLICATION

The Policy applies to all Employees as defined under Item 4.8 confidential information to report any suspected and/or known improper activities related to Company.

4.0 DEFINITIONS

4.1 AUDIT AND RISK MANAGEMENT COMMITTEE (ARMC) OF THE BOARD
ARMC is the Committee responsible for the oversight of this Whistleblowing Policy including the management of reporting and investigation.

4.2 BLACKMAIL

Refers to an act of attempting to obtain money or reward by intimidation, or threats.

4.3 BREACH OF CODE OF ETHICS AND CONDUCT

Refer to improper conduct that goes against the Company's Code of Ethics and Conduct.

4.4 BRIBERY

Refers to the offer or acceptance of gratification in exchange for favour or influence on authority, public or Company affairs.

4.5 CONFIDENTIALITY

The Company shall treat all reports made under this Policy as confidential information and take all reasonable efforts to maintain their confidentiality. If circumstances, as determined by the ARMC arise which warrant disclosure of the identity of the Whistleblower, the same shall be duly conveyed to the said Whistleblower to seek his consent by giving the rationale for such a disclosure.

4.6 CONFIDENTIAL INFORMATION

Refers to information that is not generally available to the public and it includes information about the identity, position, residential address and other personal information including details of the subject matter connected to the whistleblowing report.

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4.7 CORRUPTION

Refers to an improbity or decay in a decision-making process in which the decision maker consents to deviate or demands deviation from the requirements or rules set for the decision making process, in exchange for a gratification or the promise of a gratification.

4.8 EMPLOYEE

Refer to any of the members of the Board of Directors, Senior Management, permanent and contract staff whether temporary or seconded, casual, agency and authorised volunteers, working under the control and supervision of the Company.

4.9 EXTERNAL STAKEHOLDER

Refers to any person employed by or representative of third party suppliers, contractors, agents, consultants, distributors, customers and other business partners which have provided services direct or indirect with the Company.

4.10 FALSE STATEMENT

Refers to a statement that is known or believed by its maker to be incorrect or untrue and is made with intent to deceive or mislead.

4.11 FRAUD

Refers to the act of making false representation of material facts whether by words or conduct, by concealing material information, or by making misleading statements in order to obtain benefits or payment that would otherwise not exist.

Fraud includes any questionable accounting practices or irregularities in the Company's reported financial statements and non-compliance with the Company's internal financial controls.

4.12 WHISTLEBLOWER

Refers to an individual or person who makes a report on any suspected and/or known instances of improper conduct or activities as stated in Para 1.0 above.

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5.0 REPORTING RESPONSIBILITY

Any Employee or External Stakeholder who has an obligation to report any suspected and/or known instances of improper conduct or activities as stated in Para 1.0 above.

6.0 PROTECTION

6.1 The Company recognises that the decision to report a concern can be a difficult one to make. In line with this recognition the Company shall not tolerate any harassment or victimisation of an Employee who has made the decision to become a Whistleblower. It shall take appropriate actions to protect the Whistleblower when he/she has reported a concern in good faith.

6.2 The identity and personal information of the Whistleblower shall be protected, secured and kept confidential, unless agreed by Whistleblower or required by law.

6.3 A Whistleblower shall be protected from any form of reprisals including but not limited to the following:

- a) Action causing injury, loss or damage;
- b) Mental or physical torture;
- c) Intimidation or harassment;
- d) Discrimination, discharge, abandon, suspension, demotion;
- e) Termination of employment, career, trade or business; or
- f) Any threat to take any of the above actions (items a-e).

6.4 Where necessary and possible, immediate family members of the Whistleblower shall be accorded with similar protection as provided under Para 6.3.

6.5 ANONYMITY

A Whistleblower shall identify himself/herself when making a report. The Company will generally not investigate any anonymous whistleblowing report. The ARMC may consider to investigate an anonymous allegation after having considered the following:

- a) the seriousness of the allegation;
- b) the credibility of the allegation; and

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c) the information and evidence provided by the Whistleblower.

6.6 ASSURANCE AGAINST REPRISAL AND/OR RETALIATION

Where the Whistleblower has chosen to reveal his/her identity, the Company shall provide assurance that the Whistleblower would be protected against reprisals and retaliation from any person against whom his/her whistleblowing report has been made.

The Company shall also provide assurance that no disciplinary action would be taken against the Whistleblower as long as his/her whistleblowing report is made in good faith and without malicious intent.

7.0 REVOCATION OF POLICY, PROCEDURE AND PROTECTION

The Protection mentioned in Para 6.0 above shall be revoked by the Company under the following circumstances:

- a) Withdrawal of whistleblowing report by the Whistleblower for whatever reasons; or
- b) The Whistleblower has participated, been implicated or knowingly condoned the improper conduct or activities which then become the subject matter of his/her whistleblowing report; or
- c) The Whistleblower has wilfully or maliciously made his/her whistleblowing report without good faith; and
- d) The whistleblowing report is made with the intention of avoiding dismissal or other disciplinary actions.

8.0 REPORTING PROCEDURES

8.1 The Whistleblower shall make a confidential whistleblowing report of the improper conduct or activities mentioned in Para 1.0 above, in writing. The report must provide full details of the following:

- a) Details of the Whistleblower
- b) Details of improper conduct or activities
- c) Details of suspected personnel involved
- d) Information on incident (date, time and place)

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e) Any document, information or evidences relating to the improper conduct or activities.

8.2 The whistleblowing report must be made directly to the immediate superior or the Group Managing Director (“GMD”) of the Company.

8.3 If for any reason, it is believed that the reporting channel specified in Para 8.2 is not possible or not appropriate, then the whistleblowing report shall be made directly to:

**The Chairman,
Audit and Risk Management Committee,**
F-1, @ 8 Suria,
Jalan PJU 1/42, Dataran Prima, 47301
Petaling Jaya,
Selangor Darul Ehsan.
Email: ARMCChairman@nadicergas.com

9.0 PROCESS OF INVESTIGATION

9.1 If the whistleblowing report is made to the immediate superior or GMD of the Company, the Management shall decide whether an investigation should be carried out. If an investigation is to be carried out, the Company will carry out its own investigation and shall table the investigation report, whether completed or otherwise to the ARMC for review within 3 months of receiving the report. The Whistleblower shall give his/her full cooperation during the course of the investigation.

9.2 If the whistleblowing report is made to the Chairman of ARMC, the Chairman in consultation with other ARMC members, shall decide whether the report has merit for an investigation to be carried out.

9.3 If an investigation is to be carried out, the Chairman of ARMC may either appoint the internal auditor of the Company or an external independent party to carry out the investigation. The Whistleblower shall give his/her full cooperation during the course of the investigation.

9.4 Upon completion of the investigation according to either Para 9.1 or Para 9.2 above, the ARMC shall review the investigation report whether completed or

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otherwise within 3 months of the receipt the whistleblowing report. If there is an action to be taken, the ARMC shall recommend the appropriate action to be taken to the Board of Directors of the Company at the earliest meeting of the Board.

- 9.5 The Whistleblower will be informed of the outcome of the investigation.
- 9.6 All documents, records, memoranda, correspondence and information related to the investigation of the whistleblowing report shall be kept secured by the HOD of QA/QC & Compliance for future reference and to ensure confidentiality.