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# WHISTLEBLOWER POLICY



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## **1. Introduction**

### **1.1. Purpose**

This document guides all employees within Theta Edge Berhad (TEB) and its relevant stakeholders to encourage the act of whistleblowing any wrongdoing, corrupt practice, unethical behavior, and about to commit a criminal activity by any employee of TEB that may adversely impact TEB through penalization, being fined, and reprimanded by the authority.

The Whistleblower Policy (WP) shall provide an overview on the following: -

- i. Explain the Organization Resilience Function's governance structure act as the WP's custodian.
- ii. Elaborate on the reporting framework of whistleblowing cases.
- iii. Provide a straightforward procedure to the relevant stakeholders and explain how their report is being handled and investigated by the whistleblowing reporting mechanism.
- iv. Ensure that all stakeholders who have a severe concern for any wrongdoing within TEB are safe to report on the matters discussed at the earliest possible for immediate investigation.
- v. Encourage all improper, unethical, or inappropriate behaviors within TEB to be identified and challenged without any fear of harassment, intimidation, victimization, reprisal, or detrimental action.
- vi. Assure that all disclosure or reports shall be treated as Private and Highly Confidential.
- vii. Protect the identity of the whistleblower.
- viii. Help to promote and develop a transparency culture with a sense of accountability and high integrity behavior.

## 1.2. Scope

The WP shall apply to all employees, directors, and any other person who have established a business relationship with the TEB including, but not limited to agents, consultants, suppliers, vendors, and any other service provider with regards to the wrongdoings listed below:

- Bribery, receiving kickbacks;
- Fraud or dishonesty;
- Misuse of position;
- Misuse of the TEB’s property and information;
- Harassment, sexual harassment;
- Intimidation, bullying;
- Forgery or alteration of any documents belonging to TEB, its customers, or agents of TEB;
- Actual or suspected criminal offenses;
- Embezzlement or theft;
- Conflict of interest; and
- Breach of TEB’s Code of Ethics and Conduct and other policies.

Members of the general public are also encouraged to lodge a whistleblower report should they have discovered any incident mentioned above that was relevant. The whistleblower can report the information in two (2) methods.

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**(A) Online submission**

The whistleblower can submit the Whistleblower Disclosure Form with the relevant documents via email to [whistleblowing@theta-edge.com](mailto:whistleblowing@theta-edge.com).

The whistleblower is encouraged to provide the pertinent details of the misconduct to facilitate the inquiry and investigation on the related matter. The email submission enables the whistleblower to upload the relevant documentation related to the case, which supports the report. This report will be reviewed and assessed by the Senior Independent Non-Executive Director (SINED) for consideration with the support of the ORD.

**(B) Write-in or walk-in (Whistleblower Drop-Box)**

Alternatively, the whistleblower may submit the Whistleblower Disclosure Form by writing or meeting the SINED in person at any location deemed fit and agreed by the SINED and the whistleblower.

The identity of the whistleblower will not be disclosed. It shall remain protected under this policy, in line with the relevant law of Malaysia and the Malaysian Bribery Act 2020.

**1.2.1 Whistleblower Report Investigation**

- a. Upon receipt of the Whistleblower Disclosure Form from the whistleblower, SINED shall review the report and decide whether the investigation shall be carried out internally or by the External Investigation Officer (EIO).

Upon completing the investigation and conclusive findings, the report will be presented to SINED for deliberation and direction on whether the case must be submitted to enforcement agencies such as Malaysia Anti-Corruption Commission or Royal Malaysia Police for necessary litigations.

- b. In the absence of SINED, the whistleblower cases shall refer to the Chairman of BOD for consideration and determination of any necessary remedial action.
- c. Upon conclusion of the case, TEB shall inform the whistleblower of the investigation result and any action taken.

### 1.2.2 Confidentiality and Whistleblower Protection

- a. Whistleblower is encouraged to identify themselves when submitting their report. Their identities will be protected and will not be revealed as part of the governance of the policy. However, all information received will be evaluated, and TEB reserves its right to investigate into or reject the anonymous disclosure should the report be incomplete or unsubstantiated.

The SINED will consider carrying out its investigation for an anonymous allegation considering the following: -

- i. The seriousness of the matters concern;
  - ii. The credibility of the matters concern; and
  - iii. The likelihood of confirming the matters concern from a credible source
- b. All matter concerns and disclosure made through this procedure will be treated in confidence, and all efforts will be made not to reveal the whistleblower’s identity unless otherwise agreed. However, if the disciplinary or other proceedings following an investigation are hindered due to the whistleblower’s decision not to reveal their identity, they may be asked to come forward as a witness. If so, necessary advice and support will be provided.
- c. The whistleblower report disclosure must be in good faith. All whistleblowers will be assured of confidentiality and be protected from any reprisal and detrimental action within TEB as a direct consequence of their disclosure.

“Reprisal” means disciplinary measures, demotion, suspension, or termination of employment or service with TEB.

“Detrimental Action” is defined under section 2 of Whistleblower Protection Act 2010, which includes— (a) action causing injury, loss or damage; (b) intimidation or harassment; (c) interference with the lawful employment or livelihood of any person, including discrimination, discharge, demotion, suspension, disadvantage, termination or adverse treatment concerning a person’s employment, career, profession, trade or business or the taking of disciplinary action; and (d) a threat to take any of the actions referred to in paragraphs (a) to (c).



### 1.2.3 Unsubstantiated and Malicious Allegations

The SINED, upon their review, may conclude that any whistleblower reports disclosure that has not been made in good faith and contain malicious allegations or with the intent for a personal gain, TEB may reserve its right to take any appropriate action necessary for which may include legal and disciplinary action or termination against the whistleblower and the employee(s).

### 1.2.4 Withdrawal of Whistleblowing Report

The whistleblower who wishes to withdraw their report is required to make an official request in writing to: [whistleblowing@theta-edge.com](mailto:whistleblowing@theta-edge.com) with a reasonable reason for the withdrawal. Notwithstanding the withdrawal, TEB reserves its right to investigate the matters arising from the initial report made by the whistleblower.

### 1.2.5 Disclosure Resolution

The SINED shall brief the BOD quarterly on the action taken for the whistleblowing matters to update the arising issues, including any non-compliance with the regulation or statutory law committed within TEB.

In ensuring the confidentiality and protection of the witness during the disclosure and sharing of the investigation outcome, SINED shall not provide details of the whistleblower credential to BOD to avoid jeopardizing the whistleblower’s confidentiality as provided under paragraph 1.2.2 above.

### 1.2.6 Maintenance of Whistleblowing Documents

The Organization Resilience Lead (ORL) shall have the sole authority to access the whistleblowing register, and all documents relating to whistleblowing (i.e., whistleblowing report, investigation documents, etc.) shall be kept in a locked and secured cabinet and the place that deemed fit by ORL under the supervision of SINED.



**1.2.7 Time Frame**

Suppose a full investigation is to be initiated. In that case, the ORL and Internal Investigation Officer (IO)/External Investigation Officer (EIO) shall conduct thorough research and endeavor to complete such investigation in not more than 90 days from the date of the report is received and subject to the availability of evidence and witnesses for the whistleblowing matters. Any time extension required to complete the investigation shall be subjected to the SINED’s consent and approval.

**1.3. Objective**

The policy’s objective is to serve as a guide to the employee of TEB and its relevant stakeholders regarding the document and process reference about the whistleblowing reporting mechanism within TEB. This document is also intended to guide the whistleblower with the method and process involved during the information, clarification inquiry, and statement recording related to the investigation proceeding undertaken by ORD.

Adherence and compliance to this policy document are mandatory, and in the absence of written documentation or when in doubt, the relevant authority shall be consulted. The lack of documentation does not imply that an action is permitted or forbidden.

**1.4. Distribution/Target Audience**

The WP shall apply to all employees, senior management, directors, and any other persons who have established a business relationship with TEB, including but not limited to agents, consultants, suppliers, vendors, and any other service providers.

**1.5. Review and Improvement**

The WP shall be reviewed every three (3) years and timely review subject to the regulation and law when those changes are necessary to be adopted and operationalized under this policy by TEB. All changes and amendments to the policy shall be governed by the Document Control Policy set forth by TEB.

**1.6. Abbreviations**

The detail of the abbreviations are as follows: -





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BOD	Board of Directors
EIO	External Investigation Officer
IO	Investigation Officer
ORD	Organization Resilience Department
ORL	Organization Resilience Lead
SINED	Senior Independent Non-Executive Director
TEB	Theta Edge Berhad
WP	Whistleblower Policy

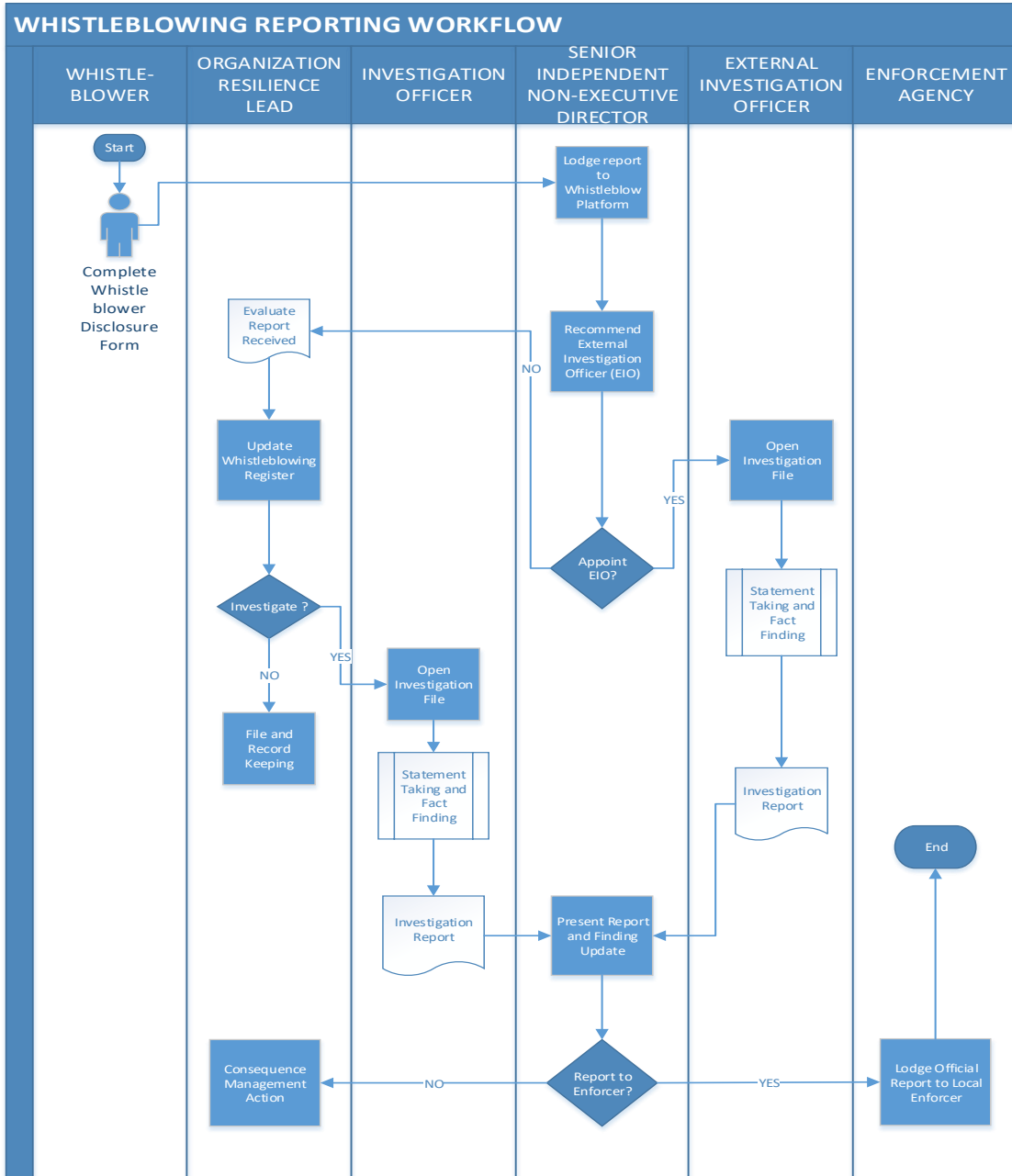
## 2. General Processes Requirement

### 2.1. Roles and Responsibilities

The table indicates the role and responsibilities of the relevant function and stakeholders: -

Employee	Permanent/Non-permanent employees (of all grades) under the employment of TEB. Their roles are: a) To report any wrongdoing(s) in the workplace; b) Give full cooperation to the ORF and IO/EIO during an investigation; and c) Treat any information shared with ORL and SINED as confidential.
Stakeholder	A person, entity, or organization is interested in the TEB’s activities or business. They may have a direct or indirect interest in the industry and may contact the business daily or occasionally. These include directors, employees, customers, suppliers, vendors, and service providers. Their roles are: a) To report any wrongdoing(s) occurred in the Company performed by its employees and directors; b) Give full cooperation to the ORF and IO or EIO during an investigation; and c) To treat any information shared with ORF and SINED as confidential.
Whistleblower	The person who reported the misconduct, improper or illegal activities within TEB.
IO/EIO	The designated officer appointed by the SINED to conduct the investigation and prepare an investigation report to SINED.
ORL	The ORL shall be the whistleblower coordinator, and their roles are:- a) To determine the best possible approach for the investigation to protect the identification of the whistleblower; b) Maintaining due care and proper record of whistleblowing register and investigation documents under the scope of the WPP is safely kept in locked and secured place; and c) To present the investigation report to BARMC for consultation and approval on the outcome of the investigation, including follow through with the enforcement agencies.
SINED	The SINED is an independent non-executive director who oversees the implementation of the WPP within TEB. His roles are:- a) To guide the whistleblowing investigation proceeding and decide whether the investigation is to be done internally or externally; and b) Appointment of EIO to assist the internal investigation.

The detailed workflow for the whistleblowing reporting mechanism is depicted as below: -





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### 3. Records

Description of Records	Form Number	Responsibility
Whistleblower Disclosure Form	001	Organization Resilience Department

<b>WHISTLEBLOWING DISCLOSURE FORM</b>	
To: <b>Senior Independent Non-Executive Director</b>	
<i>Please provide the following details for any suspected serious misconduct or any breach or suspected breach of law or regulation that may adversely impact the company. Please note that you may be called upon to assist in the investigation if required.</i>	
<b>PERSONAL DETAILS</b>	
Name	
NRIC No	
Position/Company	
Telephone Contact	
Office	
Mobile	
E-mail Address	
<b>DETAILS</b> <i>Nature of Alleged Misconduct (Please tick (/) in the appropriate box)</i>	
Bribery, receiving kickbacks	<input type="checkbox"/>
Fraud or dishonesty	<input type="checkbox"/>
Misuse of position	<input type="checkbox"/>
Misuse of the Company’s property and information	<input type="checkbox"/>
Harassment, sexual harassment	<input type="checkbox"/>
Intimidation, bullying	<input type="checkbox"/>
Forgery or alteration of any documents	<input type="checkbox"/>
Actual or suspected criminal offenses	<input type="checkbox"/>
Embezzlement or theft	<input type="checkbox"/>
Conflict of interest	<input type="checkbox"/>
Breach of the Company’s Code of Ethics and Conduct and other policies	<input type="checkbox"/>



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Date	
Time	
Place of Alleged Incident	
<b>POSITION OF PERSON(S) INVOLVED</b> <i>(Please tick ( / ) in the appropriate box)</i>	
Board of Directors	<input type="checkbox"/>
Chief Executive Officer	<input type="checkbox"/>
Senior Management	<input type="checkbox"/>
Managers	<input type="checkbox"/>
Executives	<input type="checkbox"/>
Officer / Assistant	<input type="checkbox"/>
Others (to specify):	
Details of the Alleged Misconduct	
Witness (if any)	
<i>Please attach any other information/evidence (e.g., Document, photograph, etc.) with the whistleblowing disclosure form.</i>	
<b><u>DECLARATION</u></b>	
<input type="checkbox"/> I, at this moment, declare that all the information furnished herein is made voluntarily and is accurate to the best of my knowledge, and is free from any malicious intent.	
<input type="checkbox"/> I acknowledge that Theta Edge Berhad reserves the right to strictly use the information and material provided to act on this disclosure.	
<b>Signature</b> : _____	
<b>Name</b> : _____	
<b>Date</b> : _____	