

Shan Poornam Group
Anti-Bribery Management System

WHISTLEBLOWING POLICY

Effective 1 December 2020

For internal and external circulation

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1. Policy statement

1.1 Commitment to integrity

Shan Poornam Sdn Bhd and its group of companies (collectively, the **Group, we, us or our**) are committed towards ensuring the highest standards of integrity, accountability and professionalism in all our business dealings and relationships wherever the Group operates. Everyone in the Group, including the board of directors, management and every employee, is responsible for achieving this standard.

1.2 Organisational risk

All organisations face the risk of things going wrong from time to time, or of unknowingly harbouring illegal or unethical conduct. A culture of openness and accountability is essential in order to prevent such situations occurring and to address them when they do occur.

1.3 Scope of policy

This Whistleblowing Policy (**Policy**) provides:

- (a) an avenue for all employees and external service providers of the Group, the Group's customers and suppliers, and members of the public, to disclose any improper conduct; and
- (b) protection to such persons who report such allegations.

2. Objectives

2.1 General goals

This Policy aims to:

- (a) encourage employees to report suspected wrongdoing as soon as possible, in the knowledge that their concern will be taken seriously and investigated as appropriate, and that their confidentiality will be respected;
- (b) to provide employees with guidance as to how to raise those concerns; and
- (c) to reassure employees that they should be able to raise genuine concerns without fear of reprisals, even if they turn out to be mistaken.

2.2 Specific requirements

This Policy is also developed to set out the framework for the prevention and disclosure of any acts of receiving or giving gratification in the course of business in line with the applicable laws in Malaysia. It intends to fulfil the requirements set forth in:

- (a) the Guidelines on Adequate Procedures issued by the Prime Minister's Office pursuant to Subsection 17A(5) of the Malaysian Anti-Corruption Commission Act 2009 [*Act 694*] (**Section 17A Guidelines**); and
- (b) our Anti-Bribery Management System designed for MS ISO 37001:2016 certification (**Anti-Bribery Management System**).

3. Application

3.1 Who may benefit from this policy?

This Policy applies to all employees and external service providers of the Group, the Group's customers and suppliers, and members of the public, wherever located, who are aware of any improper conduct being done by representatives of the Group or otherwise having a connection with the Group. References in this policy to **you** or **your** refer to any of the foregoing persons.

3.2 Non-controlled entities

Joint-venture and associate companies, in which the Group has no direct or indirect control of its management, are strongly encouraged to adopt these principles and standards. However, the protections offered under this policy only apply to entities under the management control of the Group. That said, it is the policy of the Group to exercise its legal rights under applicable law and pursuant to or in connection with the relevant collaborative agreements to render reasonable assistance to persons who disclose improper conduct relating to joint venture and associate companies which are not under the management control of the Group.

4. Roles and responsibilities

4.1 Board of directors

Our board of directors of Shan Poornam Sdn Bhd (**Board**) has overall responsibility for ensuring this Policy complies with the Group's legal and ethical obligations, and that all those under the Group's control comply with it. The Board will also review and revise this Policy on the recommendations of the Whistleblowing Officer.

4.2 Whistleblowing Officer

The Whistleblowing Officer has the primary and day-to-day responsibility to implement this Policy, monitor its use and effectiveness, deal with any queries about it, and report on the performance of the system to the Board and the Group's top management. He/she will ensure that management at all levels and other employees who may deal with concerns or investigations under this Policy are given adequate and regular training on it.

5. Whistleblowing

5.1 What is whistleblowing?

Whistleblowing is disclosure of information which relates to wrongdoings, malpractices, irregularities or dangers at work. This may include:

- (a) any unlawful act, whether criminal activity or breach in civil law;
- (b) failure to comply with any legal obligation, requirement or policy;
- (c) fraud, corruption, misappropriation or dishonesty;
- (d) action which can cause danger to health and safety to other person, damage to the environment, and/or can give rise to risk of damage to properties/assets;
- (e) misuse of position or information;
- (f) theft or embezzlement;
- (g) general malpractice (e.g. immoral, illegal or unethical conduct);

- (h) gross misconduct; or
- (i) the deliberate concealment of any of the above matters.

5.2 Who is a whistleblower?

A **whistleblower** is a person who raises a genuine concern relating to any wrongdoings, malpractices, irregularities or dangers at work. If you have any genuine concerns related to suspected wrongdoing, malpractice, irregularity or danger affecting any of our activities (**whistleblowing concern**), please report it under this Policy.

5.3 Additional questions

If you are uncertain whether something is within the scope of this Policy, please seek advice from the Whistleblowing Officer, whose contact details are at the end of this Policy.

6. Raising a whistleblowing concern

6.1 What you are encouraged to do

As soon as you become aware and reasonably believe in good faith that a whistleblowing concern is likely to happen, is being committed or has been committed, you are encouraged to make a report of the whistleblowing concern.

6.2 Reasonable grounds

You need to demonstrate that you have reasonable grounds for the whistleblowing concern. However, you are not expected to first obtain substantial evidence when making a disclosure. If there are reasonable grounds to believe that a whistleblowing concern is going to take place, it is encouraged to raise such genuine concern as early as possible.

6.3 Disclosure to head of department

Disclosure of any whistleblowing concern should initially and promptly be made to your head of department in person, by way of email or any other method you prefer. They may be able to provide you with a solution quickly and effectively or refer the matter to the Whistleblowing Officer.

6.4 Reporting to higher-ups

However, if the matter is more serious or you feel that your head of department has not addressed your concern, or you prefer not to raise it with them for any reason (e.g. if the improper conduct is carried out by your head of department), you should contact one of the following persons:

- (a) the Whistleblowing Officer; or
- (b) the non-executive director of the Group who advises on legal affairs (**Legal Affairs Director**).

Contact details are set out at the end of this Policy.

6.5 How we will assist you

- (a) Employees who have raised whistleblowing concerns internally will be informed of who is handling the matter, how they can make contact with them and if there is any further assistance required.
- (b) The person handling the matter will arrange a meeting with you as soon as possible to discuss your whistleblowing concern and you may bring a colleague or companion to any meeting under this Policy. Your companion must respect the confidentiality of your disclosure and any subsequent investigation.

- (c) A copy of the written summary of your whistleblowing concern will be provided to you after the meeting. We will also aim to give you an indication of how we propose to deal with the matter.

7. Confidentiality

7.1 Our confidentiality obligations

It is our aim that employees will be able to voice their whistleblowing concerns openly under this Policy. We will take all reasonable steps to maintain the confidentiality of a whistleblower and report made by the whistleblower, unless:

- (a) the whistleblower expressly agrees otherwise and provides his agreement in writing; or
- (b) otherwise required by law.

Further, if it is necessary for anyone investigating your whistleblowing concern to know your identity, we will discuss this with you.

7.2 Your confidentiality obligations

The whistleblower or any person who is involved in the investigation process shall not disseminate to third parties information regarding the whistleblowing concern or any part thereof, including the status or outcome of the investigation, except:

- (a) to those who are authorised under this Policy;
- (b) to lodge reports with an enforcement agency in accordance with the Whistleblower Protection Act 2010 or any other prevailing law;
- (c) if required by law; or
- (d) on strictly confidential basis to a lawyer for the purpose of obtaining legal advice.

7.3 Anonymous whistleblowing

You may raise your concern anonymously by communicating incognito with the Whistleblowing Officer or Legal Affairs Director in accordance with [Section 6](#) (e.g. with a personal email account that does not identify you).

However, we do not encourage employees to make disclosures anonymously as proper investigation may be difficult if we cannot obtain further information from you, and it may also be difficult to establish the credibility of the allegations. Whistleblowers who are concerned about possible reprisals if their identity is revealed should come forward to the Whistleblowing Officer and appropriate measures can then be taken to preserve confidentiality.

8. Investigation and outcome

8.1 Initial assessment and investigation

- (a) Once a whistleblowing concern is raised, we will carry out an initial assessment pursuant to our Investigation and Non-Compliance Protocol to determine the scope of any investigation and the whistleblower will be notified of the outcome of our assessment. The whistleblower may be required to attend additional meetings in order to provide further information.
- (b) Upon recommendations from the Whistleblowing Officer, the Legal Affairs Director may designate any person, from the Group or a third party, to conduct any

investigation pursuant to this Policy pursuant to our Investigation and Non-Compliance Protocol.

8.2 Duty to cooperate

The whistleblower and the alleged wrongdoer are expected to give their full cooperation in any investigation or any other process carried out pursuant to this Policy. They may be required to attend meeting(s) to discuss about the allegations and must take all reasonable steps to attend the meeting. The alleged wrongdoer will be given an opportunity to answer the allegations at the meeting.

8.3 Decision-making authority

Subject to the Board, the Legal Affairs Director has the authority to make the final decisions, including but not limited to any of the following:

- (a) reject the report from the whistleblower;
- (b) direct the whistleblowing concerns or any part thereof for consideration under other internal procedures or disciplinary procedures, if appropriate and applicable;
- (c) suspend the alleged wrongdoer or any other implicated person from work to facilitate any fact finding;
- (d) obtain any other assistance from third parties (e.g. internal auditor or legal advice); and
- (e) refer the matter to the police or any other appropriate enforcement authority.

8.4 Progress update

We aim to keep the whistleblower informed of the progress of the investigation and its likely timescale. However, sometimes the need for confidentiality may prevent us giving you specific details of the investigation or any disciplinary action taken as a result. You should treat any information about the investigation as confidential.

8.5 Results of investigation

The whistleblower will be informed of the result of any investigation or action or decision taken by the Group as soon as practicable. However, if we conclude that a whistleblower has made false allegations maliciously, the whistleblower will be subject to disciplinary action.

9. Protection and support for whistleblowers

9.1 Openness and transparency

It is understandable that whistleblowers are sometimes worried about possible repercussions. We aim to encourage openness and will support employees who raise genuine concerns under this Policy, even if they turn out to be mistaken.

9.2 Scope of protection

A whistleblower will be accorded with protection of confidentiality of identity, to the extent reasonably practicable. Additionally, an employee who whistleblows internally will also be protected against any adverse and detrimental actions for disclosing any whistleblowing concern, to the extent reasonably practicable, provided that the disclosure is made in good faith. 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.

10. Training and review

10.1 Training and induction

Training on this Policy forms part of the induction process for all individuals who work for the Group (including employees and external service providers). The Whistleblowing Officer, may from time to time recommend that certain trainings be repeated to any employee or group of employees in any operating unit or region if deemed necessary based on circumstantial requirements.

10.2 Review of the Policy

The Board will monitor compliance with this Policy and review this Policy regularly with consultation of the Whistleblowing Officer to ensure that it continues to remain relevant and appropriate. To that end, we may communicate to you updates on this Policy from time to time.

Contacts

Whistleblowing Officer Madhuri Gopal
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Legal Affairs Director Ang Siak Keng
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Approved by the Board on 28 June 2023.

Revision history

Revision No.	Version No.	Effective Date	Description of Change	Prepared by	Approved by
0	1.0	1 December 2020	New release	Zaid Ibrahim & Co, External Counsel	Board of directors
1	2.0	1 July 2023	Contact	Madhuri (Legal & Compliance Executive)	Board of Directors