

JOLAND GROUP

WHISTLEBLOWING POLICY

1. **Policy Statement**

Joland and its group of companies ("Company" or "the Group") are committed to the highest standard of integrity, openness and accountability in the conduct of its business activities and operations. It aspires to conduct its affairs in an ethical, responsible and transparent manner.

Recognizing the abovementioned values, the Company aim to establish a transparent and accountable communication channel for all of its employees and members of the public (where relevant) to disclose any improper conduct and/or potential wrongdoings within the Company in an effective and secured manner.

2. **Objective of the Policy**

This Policy applies to the Company and is intended to encourage all employees (whether permanent, contract, part-time or casual), directors, shareholders, consultants, vendors, contractors, external agencies or any parties which have business relationship with the Company to report suspected or actual occurrence(s) or genuine concerns in relation to the breach of a legal obligation, miscarriage of justice, unethical or inappropriate events (behaviours or practices), danger to health, safety and environment and to cover up of any of these incidences in its business or affairs or at the workplace openly and honestly without retribution.

3. **Definition**

In this Whistleblowing Policy, the following terms shall have the following definitions:-

"Board of Directors"	means the board of directors of Joland and its respective Group of Companies;
"Chairman"	means the Chairman of Joland and its respective Group of Companies;
"Company"	means the companies under Joland Group
"Employees"	means all board of directors, shareholders, executive officers, members of management, permanent or contract's employee working and under the control of the Company;
"Stakeholders"	means all suppliers, contractors, agents, consultants or any business partner which has direct dealings with the Company;
"Whistleblowing Policy" or "Policy"	means this whistleblowing policy including any subsequent revisions and supplemental guidelines;
"Whistleblower"	means the person who discloses or reports possible improprieties or potential wrongdoings and/or activity within an organization which is deemed illegal, improper or unethical; and

"Whistleblowing"	means the voluntary disclosure or action of reporting a possible improprieties or potential wrongdoings of an activity which is deemed illegal, improper or unethical.
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4. Scope and Application of the Policy

This Policy is designed to facilitate the Employees and Stakeholders acting in good faith to disclose any possible improprieties or potential wrongdoings occur in the course of the Company's business or affairs or at any workplace. Following are generally accepted as improper and reportable conduct for whistleblowing of which the list is not exhaustive:-

- (i) Fraud;
- (ii) Corruption, bribery or blackmail;
- (iii) Criminal offences;
- (iv) Violation or failure to comply with law and regulation;
- (v) Breach of the Company's policies, practices, procedures or other rules of conduct;
- (vi) Misuse of Company's information;
- (vii) Miscarriage of justice;
- (viii) Any act of conflict of interest;
- (ix) Forgery or alteration of any document or account belonging to the Company;
- (x) Misappropriation or theft of funds, supplies or other assets;
- (xi) Abuse of power by any Employees or Stakeholders of the Company;
- (xii) Serious financial irregularity or impropriety;
- (xiii) Endangerment of an individual's health and safety;
- (xiv) Sexual or any form of harassment in the workplace; and
- (xv) Concealment of any or a combination of the above.

5. Reporting Procedures

- a. Employees and Stakeholders should report their concern at the earliest opportunity in order for the appropriate action to be taken in accordingly.
- b. Any disclosure can be made to Human Resource Department or enquiry@jolandgrooup.com.my.
- c. To facilitate the investigation, all disclosures shall be in writing using the "Whistleblowing Form" as appended in "Appendix 1" (i.e. hardcopy letter or e-form). The following information should be included when making a disclosure to enable the Company to accord the necessary protection under this Policy and to obtain further details pertaining to the Whistleblowing Form :-
 - (i) Whistleblower's identity;
 - (ii) Brief description or nature of the alleged event or matter;
 - (iii) The date, time and place of the alleged event or matter
 - (iv) Wrongdoer's identity;
 - (v) Particulars of witness (if any);
 - (vi) Supporting evidence or documentation; and
 - (vii) Other details deemed to be useful to facilitate the investigation.

For the avoidance of doubt, all disclosures made under this Policy will be dealt with in a confidential manner.

6. Investigation Process

a. When the Wrongdoing Implicates the Employees

- (i) Upon receiving of the Whistleblowing Form by the Human Resources Department, the Human Resources Department shall inform the matter to the Group Managing Director in which the Group Managing Director shall escalate the matter to the Board of Directors.
- (ii) A Whistleblowing Investigation Team comprising the qualified personnel (having due regard to suitable seniority or any circumstances that may give rise to conflicts of interest) will be established by the Board of Directors to assess and investigate the concerns disclosed in the Whistleblowing Form in a fair and objective manner. The Whistleblowing Investigation Team will conduct a preliminary investigation of every Whistleblowing Form to determine whether there are merits to a further investigation.

For the avoidance of doubt, the Whistleblowing Investigation Team may obtain further information from the Whistleblower, the wrongdoer or from other parties as deemed necessary for and by the scope of the investigation.

- (iii) The Whistleblowing Investigation Team shall prepare a Whistleblowing Investigation Report and immediately refer and report the same to the Board of Directors.
- (iv) Upon reviewing of the investigation's finding, the Board of Directors, may :-
 - Reject the Whistleblowing Investigation Report and instruct the matter to be closed;
 - Direct a further investigation to address the concerns or any part thereof having regard to the circumstances of the matter reported or pertaining to any persons involved or implicated;
 - Direct a further investigation to determine the next cause of action or for consideration under other internal procedures or disciplinary procedures or corrective action, if appropriate and applicable;
 - Suspend the alleged wrongdoer or any other implicated person from work to facilitate any further investigation or to avoid any Employees or Stakeholders of exposure to threat or harm; and/or
 - If the investigation discloses a possible criminal offence, the matter to be referred to the appropriate enforcement authority.
- (v) In the event further investigation is required or requested by the Board of Directors, the Whistleblowing Investigation Team shall table all investigations' outcome to the Board of Directors wherein the final report together with the recommendation will be prepared by the Whistleblowing Investigation Team for the Board of Directors review.
- (vi) Based on the final report given by the Whistleblowing Investigation Team, the Board of Directors shall then have the authority to make the final decisions.

b. When the Wrongdoing Implicates the Managing Director / Chairman

- (i) Upon receiving of the Whistleblowing Form by the Human Resources Department, the Human Resources Department shall escalate the matter to the Board of Directors.
- (ii) A Whistleblowing Investigation Team or any personnel designated and authorised by the Board of Directors (collectively referred to as "the Appointed Officer") comprising the qualified personnel (having due regard to suitable seniority or any circumstances that may

give rise to conflicts of interest) will be established by the Board of Directors to assess and investigate the concerns disclosed in the Whistleblowing Form in a fair and objective manner to prevent any conflicts of interest and biasness to the fact finding/ investigation process. The Whistleblowing Investigation Team will conduct a preliminary investigation of every Whistleblowing Form to determine whether there are merits to a further investigation.

For the avoidance of doubt, the Whistleblowing Investigation Team or the Appointed Officer may obtain further information from the Whistleblower, the wrongdoer or from other parties as deemed necessary for and by the scope of the investigation.

- (iii) The Whistleblowing Investigation Team or the Appointed Officer shall prepare a Whistleblowing Investigation Report and immediately refer and report the same to the Board of Directors.
 - (iv) Upon reviewing of the investigation's finding, the Board of Directors may :-
 - Reject the Whistleblowing Investigation Report and instruct the matter to be closed;
 - Direct a further investigation to address the concerns or any part thereof having regard to the circumstances of the matter reported or pertaining to any persons involved or implicated;
 - Direct a further investigation to determine the next cause of action or for consideration under other internal procedures or disciplinary procedures or corrective action, if appropriate and applicable;
 - Suspend the alleged wrongdoer or any other implicated person from work to facilitate any further investigation or to avoid any Employees or Stakeholders of exposure to threat or harm; and/or
 - If the investigation discloses a possible criminal offence, the matter to be referred to the appropriate enforcement authority.
 - (v) In the event further investigation is required or requested by the Board of Directors, the Whistleblowing Investigation Team or the Appointed Officer shall table all investigations' outcome to the Board of Directors wherein the final report together with the recommendation will be prepared by the Whistleblowing Investigation Team for the Board of Directors review.
 - (vi) Based on the final report given by the Whistleblowing Investigation Team or the Appointed Officer, the Board of Directors shall then have the authority to make the final decisions.
- c. The identity of the Whistleblower shall be kept in strict confidence. Subject to any prohibition or any legal requirements, the Board of Directors shall inform the Whistleblower that the investigation has been completed and the action or decision has taken by the Company. As the findings are confidential, the details of the findings will not be disclosed to the Whistleblower.

7. Protection to Whistleblower

A Whistleblower will be accorded with protection of confidentiality of identity, to the extent reasonably practicable. The identity of the Employees or Stakeholders including all personnel directly or indirectly working pertaining to the whistleblowing case shall be strictly protect and kept confidential so long as it does not impede or frustrate the investigation. In addition, an employee who whistleblows internally will also be protected against any adverse and detrimental actions, dismissal, harassment, victimization or informal pressures arising from making the disclosure in good faith for any improper conduct committed or about to be committed within

the Company, to the extent reasonably practicable. 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.

8. Review of The Policy

This Policy may be reviewed and amended from time to time, as and when necessary to ensure its relevance and effectiveness in keeping with the Company's changing business environment, administrative or operational needs as well as changes to the legislations. Any changes to the Policy, if any, shall be submitted to the Board of Directors for review and approval in writing.

In the event any part of the Policy is inconsistent with the law of Malaysia, the law of Malaysia shall prevail.

Dated 15th day of July 2020

WHISTLEBLOWING FORM

WHISTLEBLOWING REPORT	
To :	
Incident Date & Time	
Incident Location	
Name of alleged person / Division / Department	
Description / Circumstances of alleged incident (Please provide picture or evidence to support the claim)	
Have you raised your concern to any other person / department/ authority? (Tick whichever applicable)	
<input type="checkbox"/> Yes, Name (Dept) / Authority: _____ <input type="checkbox"/> No	
Signature:	
Name:	
Dept/Div/Co:	
Telephone No:	
Date:	