UEM EDGENTA BERHAD

Registration No. 196301000166 (5067-M)

WHISTLEBLOWING FRAMEWORK

Strictly Private and Confidential

Version 0

Effective Date: 18 March 2026

CONTROL SHEET

Document Control Log	
Document Name	Whistleblowing Framework
Document No	UEMEd/POL/ RICD (WBF)
Initial Effective Date	18 March 2026
Version No / Date	Version 0 / 18 March 2026
Approving Authority	Board of Directors (Board)
Approval Date	18 March 2026

REVISION HISTORY

Revision Number	Affected Page(s)	Description	Request Form Reference No.	Date
0	N/A	N/A	N/A	N/A

Note: The Control Sheet must be duly updated whenever changes are made to the document and after such changes have been approved.

TABLE OF CONTENTS

GLOSSARY AND ABBREVIATIONS 4
1.0 PURPOSE 8
2.0 SCOPE 8
3.0 APPLICABILITY 8
4.0 GOVERNANCE AND OVERSIGHT 9
5.0 WHISTLEBLOWING DISCLOSURE OF IMPROPER CONDUCT 13
6.0 PROTECTION AND REVOCATION 16
7.0 RECEIPT, ASSESSMENT AND MANAGEMENT OF WHISTLEBLOWING DISCLOSURES 18
8.0 RECORD RETENTION 23
Appendix A: Whistleblowing Receipt, Assessment and Management of Disclosures Process Flow 24
Appendix B: Detrimental Action Complaint Form 31
Appendix C: Whistleblowing Lodgement Form 33
Appendix D: Whistleblowing Committee (WBC) Resolution Form 34

GLOSSARY AND ABBREVIATIONS

Abbreviation / Term	Definition
Accused Person	Any person against whom a disclosure of Improper Conduct has been made.
Authorities	The MACC and/or any other enforcement agency, regulatory body, statutory authority, or Federal or State Government department having jurisdiction over the subject matter of the disclosure, and any other person or body as such authority may lawfully determine.
BGRC	Board Governance and Risk Committee
Board	Board of Directors
Bribery	Any form of Gratification (as defined under the Malaysian Anti-Corruption Commission Act 2009 ("**MACC Act 2009**")), corruptly offered, promised, given, solicited or received, whether directly or indirectly, as an inducement or reward, with the intention of influencing an individual in the discharge of his or her duties, or to obtain or retain business, or any other improper advantage, whether within or outside Malaysia.
Business Partner	Any external party with whom the Edgenta Group has, or intends to establish, a business relationship, including but not limited to suppliers, contractors, sub-contractors, consultants, agents, intermediaries their respective subsidiaries, associated or affiliated companies, whether local or international.
Complaint Management	The structured and documented process for the secure receipt, registration, monitoring and management, administrative review and record-keeping of complaints or Whistleblowing disclosures relating to but not limited to Bribery, Corruption, criminal offences, disciplinary offences or other Improper Conduct, violation of ethics, code of conduct, and organisational policies and regulations, submitted through the designated Whistleblowing Channels.
Complaint Management Function	The formally designated and independent governance structure within the Edgenta Group responsible for the secure receipt, registration, administration and procedural oversight of Whistleblowing disclosures.
Conflict of Interest	Refers to any situation where: a) The interests of the person (who is often in a position of trust), interfere, or appear to interfere, with the interests of the Group; or b) The person has interests that may make it difficult to perform his or her role objectively and effectively.
Confidential Information	a) Information about the identity, occupation, residential address, work address or whereabouts of: i) A whistleblower; and ii) A person against whom a whistleblower has made a disclosure of improper conduct; b) Information disclosed by a whistleblower; and c) Information that, if disclosed, may cause detriment to any person; This definition shall be read in conjunction with and not in derogation of Section 2 of the Whistleblower Protection Act 2010.
Corruption	The abuse of entrusted power for personal gain or benefit, including any act of offering, giving, receiving, or soliciting something of value with the intent to influence the actions of an individual in a position of trust.

GLOSSARY AND ABBREVIATIONS (CONT'D)

Abbreviation / Term	Definition
CPO	Chief People Officer.
Detrimental Action	Any direct or indirect act or omission that causes, or may reasonably be expected to cause injury, loss, damage, intimidation, harassment, interference with the lawful employment or livelihood of a person, including discrimination, discharge, demotion, suspension, disadvantage, termination or adverse treatment in relation to a person's employment, career, profession, trade or business or the taking of disciplinary action and a threat to take any of the actions herein. This definition shall be read in conjunction with and not in derogation of Section 2 of the Whistleblower Protection Act 2010.
Disciplinary Action	Any formal action taken by the Edgenta Group, following due process and in accordance with applicable laws and the Group's Human Resources policies and procedures, upon or during the conclusion of an Investigation into alleged Improper Conduct. It may include, but is not limited to: a) Formal written warning; b) Suspension (with or without pay, where permitted by the law); c) Demotion or reassignment of duties; d) Restitution or recovery of losses, where appropriate; e) Termination of employment; or f) Dismissal.
Edgenta Group / The Group	UEM Edgenta Berhad and its subsidiaries ("**Edgenta Group**" or "**Group**"). Reference to "**Company**" refers to UEM Edgenta Berhad.
Employee	Has the definition given to it under the Employee Handbook of the Company. Employees who are in permanent or fixed term of employment of the Company where expressly stated, excluding trainees. Permanent employees (including those in fixed term contracts for UT1 & above) in non-operations/support services or functions.
Good Faith	A disclosure made honestly, without malice, and based on reasonable grounds to believe that the information disclosed indicates Improper Conduct, regardless of whether the allegation is subsequently substantiated, provided the disclosure is not knowingly false or made with reckless disregard for the truth.
GMT	Greenwich Mean Time.
Gratification	"Gratification" includes: a) Money, donation, gift, loan, fee, reward, valuable security, property or interest in property of any description, whether movable or immovable; b) Any office, dignity, employment, contract of employment or services, and any agreement to give employment or render services in any capacity; c) Any payment, release, discharge or liquidation of any loan, obligation or other liability; d) Any valuable consideration or benefit of any kind; e) Any forbearance to demand any money or money's worth or valuable thing; f) Any other service or favour of any description, including protection from any penalty or disability incurred or apprehended; and g) Any offer, undertaking or promise of any of the foregoing. This definition shall be read together with, and not in derogation of, Section 3 of the MACC Act 2009.

GLOSSARY AND ABBREVIATIONS (CONT'D)

Abbreviation / Term	Definition
Head of Business Unit / Department	Refers to the individual heading a business unit or department.
Improper Conduct	Any act or omission which, if proven, constitutes a bribery, corruption fraud, criminal offence, breach of law, regulatory non-compliance, disciplinary offence or misconduct under the Company's Code of Conduct, policies or applicable laws, including any attempt to conceal, aid, abet or facilitate such conduct. For the avoidance of doubt, types of misconduct covered under this Whistleblowing Procedure include but are not limited to the following: soliciting, offering or accepting a bribe or any other form of gratification, corruption, dishonesty or falsification of records, documents or claims, engaging in unauthorized or illegal financial transactions (including theft, petty theft, embezzlement, fraud), circumvention of internal controls, violation of fiduciary relationship, conflict of interest, spreading rumours about the Company with or without malicious intent, gross negligence and dereliction of duty, unauthorized disclosure or misuse of confidential information, all forms of harassment, discrimination or victimization including retaliation against whistleblowers or complainants, conduct that may seriously discredit or damage the Company's reputation, committing any subversive act, violation of the Company's Code of Conduct, established policies, processes and procedures, conduct that endangers health, safety or security, abuse of position for personal gain or interest. This definition is to be read with and not in derogation of Appendix 1 of the Whistleblowing Policy.
Investigation	A systematic, independent, impartial and properly documented process for establishing facts and evaluating evidence objectively to determine whether Improper Conduct has occurred, is occurring or is likely to occur, and to assess its nature, root cause and extent.
Investigation Report	A formal, structured report prepared upon completion of an Investigation into a Whistleblowing disclosure.
Investigating Officer (IO)	The person or persons formally appointed by the WBC, to investigate alleged Improper Conduct.
MACC	Malaysian Anti-Corruption Commission.
MD/CEO	Managing Director / Chief Executive Officer.
Receiving Officer (RO)	Chairman of BGRC and Head of Secretarial of the Company who are authorised to have sole access to the Whistleblowing Channel, in order to receive, register and perform the preliminary screening of Whistleblowing disclosures submitted through the Whistleblowing Channels.
RICD	Risk, Integrity and Compliance Department.
Senior Management	The senior leadership team of Edgenta Group at the highest level of executive management. This includes the MD/CEO and individuals one level below the MD/CEO (MD/CEO-1) who are responsible for strategic decision making and operational oversight.
ToR	Terms of Reference.
Whistleblower	Any individual who makes a disclosure of Improper Conduct in Good Faith through an approved Whistleblowing Channel under this Framework.
Whistleblowing	The reporting, in Good Faith of actual, suspected or perceived Improper Conduct committed by Employee, Business Partner or any other party acting on behalf of or in relation to the Edgenta Group.

GLOSSARY AND ABBREVIATIONS (CONT'D)

Abbreviation / Term	Definition
Whistleblowing Channel	Secure and formally established reporting mechanisms approved by the Edgenta Group for the receipt of whistleblowing disclosures, designed to ensure confidentiality, independence, accessibility and protection against Detrimental Action which for the time being comprises the following reporting channels: a) Email to whistleblowing@edgenta.com; b) Whistleblowing Online Portal at https://whistleblowing.uemedgenta.com; c) Call Whistleblowing Hotline at +6019 209 9030 Monday to Friday, 8:30 am - 5:30 pm (Malaysia Time); or d) In writing to the Chairman of the Board of Directors of the Company via the Whistleblowing Lodgement Form (for special Whistleblowing disclosure).
Whistleblowing Committee (WBC)	A committee established to provide objective assessment of disclosures relating to Improper Conduct under the Whistleblowing Framework, responsible for assessing and deliberating on such disclosures, determining the appropriate course of action, and ensuring allegations are managed thoroughly and fairly, which for the avoidance of the doubt shall at all times consist of the following individuals, unless otherwise directed by the Board: a) Head of Risk, Integrity & Compliance; b) Head of Internal Audit; and c) General Counsel (Head of Legal).
Whistleblowing Policy	The Company's Group's Policy issued on 22 November 2019.
Whistleblowing Policy Statement	The Company's Policy Statement issued on 24 February 2022 and published on the Company's website.
Whistleblowing Register	A secure and controlled central controlled maintained by the RO for the purpose of recording, tracking and monitoring all Whistleblowing disclosures.

1.0 PURPOSE

1.0 The provisions of the Whistleblowing Policy relating to Policy Statement (Section 1.0) and Objectives (Section 2.0) are deemed to be incorporated into this Framework by reference and shall apply accordingly.

1.1 This Framework is established pursuant to Section 5.0 of the Whistleblowing Policy and sets out the operational process for making, receiving, assessing, investigating, and managing Whistleblowing disclosures. All disclosures of Improper Conduct, whether actual, suspected or reasonably perceived, shall be submitted and channelled in accordance with this Framework, in Good Faith and without fear of Detrimental Action.

1.2 The Framework will be published on Edgenta Group's website, pursuant to Chapter 15 of Bursa Malaysia Securities Main Market Listing Requirements (**"MMLR"**).

2.0 SCOPE

2.1 The provisions of the Whistleblowing Policy relating to Scope (Section 3.0) and Eligibility (Section 4.0) are deemed to be incorporated into this Framework by reference and shall apply accordingly.

2.2 In the event of any inconsistency between this Framework and any applicable laws, regulations or guidelines being in force and binding upon the Company, the latter shall prevail. This Framework shall be interpreted, to the extent possible, in a manner consistent with such requirements.

2.3 The Framework shall be reviewed at least once every two (2) years, or sooner if required, and updated as necessary to reflect any changes, ensuring its continued relevance and alignment with current regulations, laws and the Edgenta Group's policies and procedures.

2.4 Any other reported matter not expressly listed above shall be assessed by the Receiving Officers (ROs) on a case-to-case basis to determine whether it falls within this Framework.

3.0 APPLICABILITY

3.1 The Framework does not apply to:

a) Personal employment grievances relating solely to terms and conditions of employment, performance appraisals, remuneration, promotion, interpersonal disputes, harassment, bullying, or disciplinary matters, which shall be managed in accordance with the Employee Handbook and relevant human resources procedures;

b) Client complaints relating to services rendered by the Edgenta Group, which shall be addressed under the relevant procedures; and

c) Breaches of internal policies that do not involve Improper Conduct, which are more appropriately managed through the Non-Compliance Incident Reporting (NCIR) process.

4.0 GOVERNANCE AND OVERSIGHT

4.1 Whistleblowing Governance Structure

The Edgenta Group's Whistleblowing Governance Structure is as depicted below:

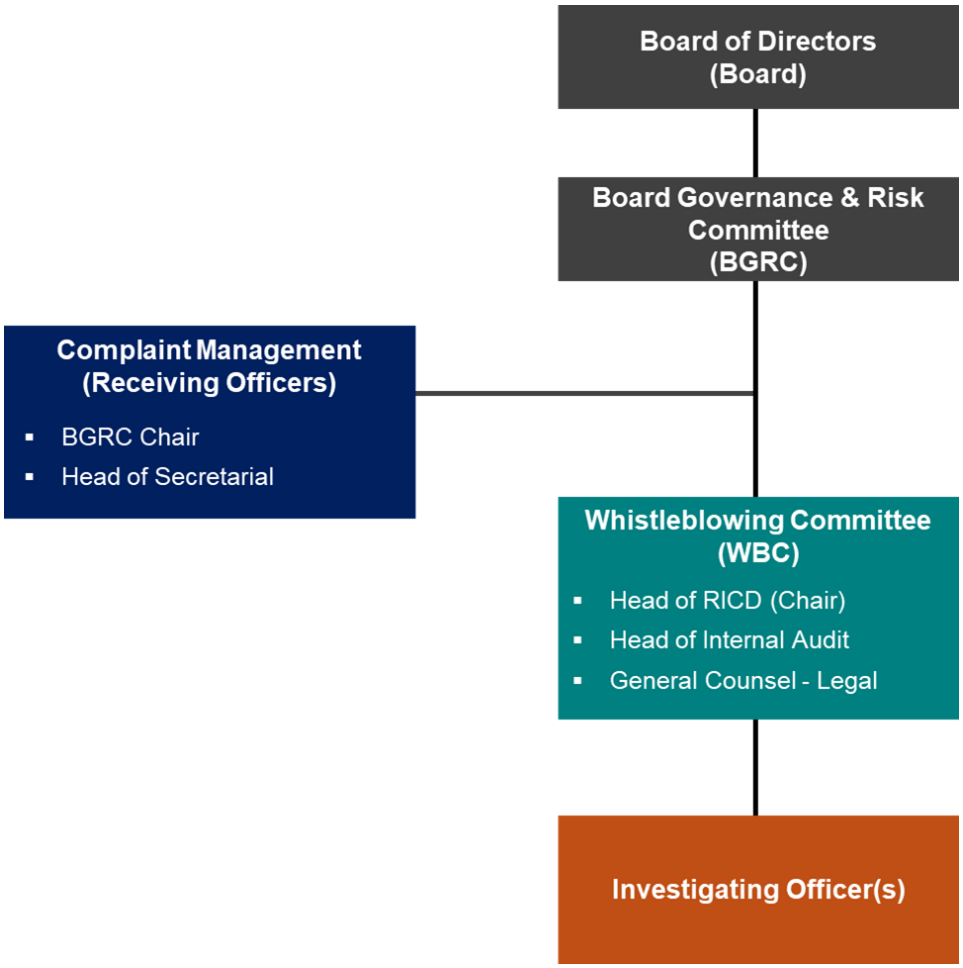


Figure 1: Edgenta Group Whistleblowing Governance Structure

4.0 GOVERNANCE AND OVERSIGHT (CONT'D)

4.2 Composition of the Complaint Management Function

a) The Complaint Management Function shall comprise the following roles:

Role	Composition
Receiving Officers (ROs)	▪ BGRC Chair ▪ Head of Secretarial

b) The Complaint Management Function shall operate with appropriate authority, independence and access to resources necessary to ensure the secure, impartial and timely administration of all Whistleblowing disclosures.

4.3 Terms of Reference of the WBC

4.3.1 Composition of the WBC

a) The WBC shall comprise the following members:

Role	Composition
Chairman	▪ Head of Risk, Integrity and Compliance Department (RICD)
Members	▪ Head of Internal Audit ▪ General Counsel, Legal

b) The composition of the WBC shall collectively ensure an appropriate balance of:

i) Competence and subject matter expertise; and

ii) Sufficient authority to initiate, direct and oversee Investigations.

c) The WBC shall operate independently in the discharge of its responsibilities and shall not subject to undue influence from Senior Management or any other party in relation to specific Whistleblowing disclosures.

d) Where any member has an actual, potential or perceived Conflict of Interest in relation to a disclosure:

i) That member shall immediately declare the conflict; and

ii) The member shall recuse himself or herself from all discussions, deliberations, and decisions concerning the matter.

4.0 GOVERNANCE AND OVERSIGHT (CONT'D)

4.3 Terms of Reference of the WBC (cont'd)

4.3.2 Roles and Responsibilities of the WBC

The WBC shall:

a) Uphold the Whistleblowing Policy and/or Policy Statement and oversee the effective implementation, periodic review, and continual improvement of the Whistleblowing Framework, ensuring alignment with the Whistleblower Protection Act 2010, MACC Act 2009, the MACC Guideline on Adequate Procedures, ISO 37001 and applicable legislation;

b) Assess and deliberate on Whistleblowing complaints referred by the ROs;

c) Determine the appropriate course of action for each complaint, which may include referral for formal Investigation, administrative closure, or other management action;

d) When formal Investigation is warranted, appoint suitably qualified, independent and impartial Investigating Officer(s), ensuring adequate resources, expertise and authority are provided;

e) Oversee Investigations to ensure they are conducted fairly, objectively, proportionate, timely and properly documented, consistent with principles of natural justice, confidentiality, and preservation of evidence;

f) Review, deliberate and endorse Investigation findings;

g) Provide quarterly Whistleblowing reports to the BGRC and the Board, setting out an overview of Whistleblowing complaints and related matters, including case statistics, status updates, key findings, outcomes and actions taken;

h) Propose escalation or referral of significant Whistleblowing cases to relevant regulatory or enforcement Authorities, where warranted;

i) Ensure that all decisions, actions taken and the rationale thereof are formally documented to provide transparency, accountability and audit defensibility; and

j) Maintain confidentiality of all information received and ensure details of findings are not disclosed to the extent possible unless otherwise required by statutory laws and regulatory requirements.

4.3.3 WBC Secretariat, Agenda and Minutes

a) The Secretariat to the WBC shall be the Head of Integrity Section (RICD), who shall maintain confidentiality at all times in accordance with employee confidential obligations;

b) The Secretariat shall be responsible for preparing and circulating the agenda and notice of meeting, together with the relevant supporting documentation, to the WBC members in advance of each meeting;

c) The Secretariat shall be responsible for recording and maintaining the proceedings and minutes of all WBC meetings; and

d) The minutes of each WBC meeting shall be circulated by the Secretariat to the WBC prior to the subsequent meeting and shall be tabled for confirmation by the WBC members at the next meeting.

4.3.4 Meetings and Quorum

a) The WBC shall meet at least four (4) times per year. Additional meetings may be convened at any time at the discretion of the WBC Chair to ensure the WBC fulfil its responsibilities;

b) An attendance of one hundred percent (100%) of the WBC members shall constitute a quorum for any WBC meeting;

c) WBC meetings may be conducted either in person or via video conference; and

d) The WBC is expected to maintain regular communication with the BGRC Chair and the Board. Such interaction is considered essential to remain apprised of matters affecting the Group.

4.0 GOVERNANCE AND OVERSIGHT (CONT'D)

4.3 Terms of Reference of the WBC (cont'd)

4.3.5 Resolution in Writing

a) Any circular resolution in writing, signed or otherwise agreed by all WBC members, shall be deemed valid and effective as if it had been passed at a duly convened and constituted WBC meeting.

4.3.6 Escalation Protocol

a) The WBC shall promptly escalate to the BGRC and/or the Board, any Whistleblowing disclosures on Improper Conduct, all Investigation findings and recommended action (if applicable):

b) Escalation shall be undertaken without undue delay, particularly where the matter presents material risk, or triggers reporting obligations to enforcement agency or regulatory Authorities.

c) Where appropriate, and subject to advice from the General Counsel, the WBC shall recommend to the BGRC and facilitate referral to the relevant enforcement or regulatory Authorities in accordance with applicable laws.

d) All recommendations and decisions, including the rationale, timing and any interim safeguarding measures implemented, shall be formally documented to ensure transparency, accountability and audit readiness.

4.3.7 Periodic Reporting and Monitoring

a) The WBC shall provide quarterly Whistleblowing reports to the BGRC and the Board to support governance oversight and monitor the effectiveness of the Whistleblowing Framework.

b) Such reports shall include, at a minimum:

i) The number and general nature of disclosures received;

ii) Status, ageing and duration of Investigations;

iii) Summary of substantiated and unsubstantiated findings;

iv) Disciplinary and remedial actions taken;

v) Identified control weaknesses or systemic issues; and

vi) Corrective and preventive measures (if any).

c) Reporting shall be structured to preserve confidentiality and protect Whistleblowers and other affected parties, while enabling the BGRC and the Board to discharge their governance and oversight responsibilities effectively.

5.0 WHISTLEBLOWING DISCLOSURE OF IMPROPER CONDUCT

5.1 Whistleblowing Disclosure Requirements

a) Disclosures of Improper Conduct must be made in Good Faith, with a reasonable belief that the information disclosed is substantially true, and not motivated by personal gain, malice, or ulterior motives;

b) A disclosure shall not be deemed invalid solely because it is subsequently unsubstantiated, provided it was made in Good Faith;

c) Knowingly making false, malicious or vexatious disclosures, or misusing the Whistleblowing Channels for improper purposes, may result in Disciplinary Action and, where applicable, legal consequences.

d) Nothing in the Framework limits the right of an individual to report suspected criminal offence directly to the relevant enforcement Authorities in accordance with applicable law.

e) Whistleblowers are encouraged to provide sufficient information to enable an effective assessment and Investigation. Where available, such information may include:

i) The particulars of the Whistleblower, name, NRIC, role and contact particulars (if not anonymous);

ii) The name(s) and role(s) of the individual(s) involved in the Improper Conduct;

iii) The location(s) where the Improper Conduct occurred;

iv) The date(s) or period during which the Improper Conduct occurred;

v) A clear description of the alleged Improper Conduct;

vi) The manner in which the Improper Conduct was carried out;

vii) Any other relevant background, contextual information, reasons, or circumstances surrounding the Improper Conduct; and

VIII) Supporting documentation or other evidence.

5.2 Source of Whistleblowing Disclosure

a) Disclosures of Improper Conduct may arise from multiple sources and shall be treated with equal seriousness, independence, and confidentiality, regardless of the reporting channel:

Direct Verbal Disclosure	Designated Whistleblowing Channels	Other Internal or External Sources
▪ Whistleblower reporting in person; ▪ MD/CEO or Head of Business Unit / Department; and ▪ Receiving Officers.	▪ Dedicated Whistleblowing email; ▪ Telephone hotline; ▪ Whistleblowing portal. *Details of the designated channels are set out in paragraph 5.3.*	▪ Correspondence or referral from enforcement or regulatory Authorities (e.g., MACC); ▪ Internal or external audit findings; ▪ Written correspondence from third parties (e.g., letter, email); and ▪ Anonymous letters or communications.

b) All Whistleblowing disclosures, irrespective of source or format, shall be subject to triage and managed in accordance with the Framework.

c) Anonymous disclosures shall be assessed based on the information and supporting evidence provided, taking into account credibility, merit, specificity and potential risk exposure.

5.0 WHISTLEBLOWING DISCLOSURE OF IMPROPER CONDUCT (CONT'D)

5.3 Whistleblowing Channels (Speak Up Channels)

a) Whistleblowing disclosures of Improper Conduct may be made confidentially through any of the designated Whistleblowing Channels:

Whistleblowing Channel	Details
i) Whistleblowing Portal https://whistleblowing.uemedgenta.com	▪ Online Secured Box. ▪ Direct Message to the Board Chair (for disclosures made under the special whistleblowing disclosure protocols set out in paragraph 5.3.1).
ii) Dedicated Whistleblowing Email	▪ whistleblowing@edgenta.com
iii) Whistleblowing Hotline	▪ +6019 209 9030 *(Malaysian office hours; GMT +8: Monday to Friday, 8.30 a.m.- 5.30 p.m.)*
iv) In writing to the Chairman of the Board of Edgenta Group via the provided Whistleblowing Lodgement Form	▪ Level 17, Menara UEM, Tower 1, Avenue 7, The Horizon, Bangsar South City, No.8 Jalan Kerinchi, 59200 Kuala Lumpur. (for disclosures made under the special whistleblowing disclosure protocols set out in paragraph 5.3.1).

b) The Whistleblowing Channels are accessible to both Employees and external parties (including Business Partners and members of the public).

c) The channels shall be independently monitored and administered to ensure integrity, impartiality and timely escalation.

d) Access to Confidential Information submitted through the designated Whistleblowing Channels, including all supporting documentation, shall be strictly limited to authorised personnel only (i.e., the ROs and WBC (to WBC only if requested, and on a case-to-case basis)).

e) Appropriate technical and organisational safeguards shall be implemented to prevent unauthorised access, disclosure, alteration or destruction of Confidential Information submitted via the channels.

5.0 WHISTLEBLOWING DISCLOSURE OF IMPROPER CONDUCT (CONT'D)

5.3 Whistleblowing Channels (Speak Up Channels) (cont'd)

5.3.1 Special Whistleblowing Disclosure Protocols

a) Certain disclosures may involve individuals who hold positions of oversight or authority within the Edgenta Group. To preserve independence, impartiality, and procedural integrity, these matters must follow alternative reporting channels.

b) The table below sets out the recommended channels and actions for disclosures involving the Board members (including MD/CEO), ensuring appropriate escalation without any Conflict of Interest.

Whistleblowing Disclosure Involves	Alternative Reporting Channels
i) Chairman of the Board	**UEM Group** ▪ Escalate the matter directly to UEM Group through any of the following reporting channels: ▪ Online submission via the Secured Box at whistleblower.uemnet.com; ▪ Email to whistleblower@uemnet.com; or ▪ Write to the Chairman of Board of Directors of UEM Group Berhad. The envelope must be sealed and clearly marked "**Confidential**" - "**To be opened by the Addressee Only**".
ii) Any Members of the Board (excluding Chairman of the Board)	**Chairman of the Board of Directors – UEM Edgenta** ▪ Escalate the matter directly to the Chairman of the Board through any of the following reporting channels: ▪ Direct message to the Chairman of the Board via https://whistleblowing.uemedgenta.com; or ▪ Write to the Chairman of the Board. The envelope must be sealed and clearly marked "**Confidential**" - "**To be opened by the Addressee Only**".

6.0 PROTECTION AND REVOCATION

6.1 Protection of Whistleblowers

a) The provisions of the Whistleblowing Policy relating to Protection to Whistleblower (Section 6.0) are deemed incorporated into this Framework by reference and shall apply accordingly.

6.2 Protection of Confidential Information

a) All Confidential Information shall be strictly safeguarded, to the extent reasonably practicable.

b) Where disclosure of Confidential Information is required by law, court order or regulatory obligations, the identity of the Whistleblower, including any references that may reveal or lead to their identification, shall be appropriately handled as directed by the BGRC.

c) Records of Whistleblowing disclosures and Investigation shall be securely stored, subject to appropriate access controls and encrypted, where appropriate.

d) Whistleblowers are expected to maintain confidentiality of the Whistleblowing disclosure and related processes, in order not to prejudice the Investigation or compromise the protections afforded under the Framework.

6.3 Protection against Detrimental Action Within the Edgenta Group

a) No person shall subject a Whistleblower to any form of Detrimental Action.

b) Any Employee who engages in such conduct shall be subject to Disciplinary Action.

c) A Whistleblower who believes they have been subjected to Detrimental Action may submit a complaint using the prescribed Detrimental Action Complaint Form (*Appendix B)* or report the matter directly to the ROs.

d) Allegations of Detrimental Action shall be assessed and investigated independently, with the same level of rigour as the original disclosure.

e) Where Detrimental Action is substantiated, the RO shall take appropriate measures, including coordination with the Human Resources Department or, where necessary, the relevant enforcement Authorities, to address the matter effectively.

6.0 PROTECTION AND REVOCATION (CONT'D)

6.4 Revocation of Protection

a) The provisions of the Whistleblowing Policy relating to Protection of Whistleblower (Section 6.0) and Disqualification (Section 7.0) are deemed to be incorporated into this Framework by reference and shall apply accordingly.

b) In addition to and not in derogation of, protection under this Whistleblowing Framework may be revoked, subject to the WBC review and documented justification and concurrence by the BGRC and Board, in the following circumstances:

i) The Whistleblower knowingly participated in the Improper Conduct (protection does not extend to immunity for personal wrongdoing);

ii) The disclosure was knowingly false, malicious, or made in bad faith;

iii) The disclosure of Improper Conduct was frivolous or vexatious;

iv) The disclosure of Improper Conduct concerns solely a disagreement with legitimate business partner or government policy, absent evidence of Improper Conduct;

v) The disclosure of Improper Conduct was made primarily to avoid Disciplinary Action;

vi) The Whistleblower commits an offence in the course of making the disclosure or providing further information; or

vii) The Whistleblower materially breaches confidentiality obligations in a manner that prejudices Investigation.

c) A whistleblower who elects to remain anonymous should note that protection against Detrimental Action within the Company or the Group may not be available, and any Investigation into the disclosure will be limited to the information provided in the report.

d) Any decision to revoke protection shall be formally documented, including the rationale and supporting evidence, to ensure transparency, fairness and auditability and shall require approval of the BGRC and Board.

7.0 RECEIPT, ASSESSMENT AND MANAGEMENT OF WHISTLEBLOWING DISCLOSURES

7.1 Complaint Management: Receipt, Administrative Review and Registration of Disclosure

a) ROs shall monitor all designated Whistleblowing Channels on a regular and timely basis to ensure disclosures are identified, acknowledged (where possible), recorded and cascaded without undue delay.

b) Upon receipt of a disclosure, the ROs shall, as part of the administrative review:

i) Acknowledge receipt to the Whistleblower, where contact details are available and it is safe and appropriate to do so;

ii) Determine whether the disclosure falls within the scope of the Whistleblowing Framework;

iii) Identify any actual, potential or perceived Conflicts of Interests involving the RO, BGRC Chair, members of the WBC and/or Investigating Officer(s).

iv) Where a conflict is identified, the RO shall promptly notify the BGRC Chair, and if so, instructed by the BGRC Chair, shall promptly reassign the matter to an independent and impartial party to ensure independence, integrity and impartiality throughout the handling, assessment and Investigation process. All conflicts and actions taken shall be formally documented;

v) Assign a unique case reference number; and

vi) Conduct a preliminary categorisation of the disclosure to facilitate appropriate handling, prioritisation, and escalation. Categories include, but are not limited to:

- Bribery or Corruption offences under the MACC Act 2009 or other applicable laws;
- Criminal Offences;
- Disciplinary Offences; or
- Other Improper Conduct.

c) The ROs shall record the disclosure in the Whistleblowing Register and ensure that all information and supporting materials are accurate and securely maintained with appropriate access controls, in compliance with Whistleblower Protection Act 2010, the PDPA 2010 and the PDPA (Amendment) Act 2024.

d) Where a disclosure is made verbally, the ROs shall document the disclosure in writing as soon as reasonably practicable in the Whistleblowing Lodgement Form (*Appendix C*). Where feasible, the written record shall be verified with the Whistleblower for accuracy.

e) The ROs shall have access to the Whistleblowing Lodgement Form and Whistleblowing Register at all times and shall safeguard the confidentiality of the Whistleblower's identity and all related information. No such information shall be disclosed in any report, correspondence, or documentation. Notwithstanding the foregoing, the WBC may, on a case-by-case basis, request access to the Whistleblowing Lodgement Form from the BGRC Chair where such access is reasonably required for the discharge of its functions. Any such request shall be documented and shall not be unreasonably withheld by the BGRC Chair. The WBC shall ensure that any information disclosed pursuant to this provision is handled in strict confidence and in accordance with the highest standards of confidentiality expected under this Framework.

7.0 RECEIPT, ASSESSMENT AND MANAGEMENT OF WHISTLEBLOWING DISCLOSURES (CONT'D)

7.2 Complaint Management: Governance Pathway Determination

a) Following registration of a disclosure, the ROs shall promptly notify the BGRC Chair and provide a factual summary of the disclosure, together with any supporting documentation.

b) The BGRC Chair shall determine a preliminary evaluation and next steps, taking into consideration:

i) The nature, credibility, seriousness and potential impact of the allegation;

ii) Any legal, regulatory or statutory implications under any applicable laws; and

iii) Actual, potential or perceived Conflicts of Interest, and the need to ensure independence, objectivity and integrity throughout the assessment.

c) Based on this evaluation, the BGRC Chair shall determine whether the matter should be cascaded to the WBC for structured assessment, triage, and, if warranted, the initiation of an independent Investigation.

7.3 Detection and Verification: Preliminary Assessment and Triage of Disclosure

7.3.1 WBC Preliminary Assessment and Triage

a) Upon a disclosure being cascaded by the BGRC Chair to the WBC, the WBC shall conduct a structured and documented preliminary assessment and triage of the disclosure to:

i) Assess the completeness clarity and sufficiency of the Confidential Information provided, and, where necessary, seek further particulars through secure communication channels, without undertaking any substantive assessment, merit determination or investigative activity.

ii) Determine whether the disclosure has sufficient merit to warrant a formal, independent Investigation.

b) The WBC shall formally document the outcome of the preliminary assessment and triage in the Whistleblowing Committee (WBC) Resolution Form (*Appendix D*), including:

i) Whether the disclosure will proceed to a formal Investigation (i.e., substantiated, unsubstantiated or no further action);

ii) Appointment of Investigating Officer(s);

iii) Referral to relevant Head of Business Unit / Department for further action; and/or

iv) Rationale for all decisions.

c) Where a matter is assessed as lacking sufficient merit to proceed, the WBC shall:

i) Record the decision and rationale in the Whistleblowing Committee (WBC) Resolution Form (*Appendix D*) ;

ii) Ensure that the RO updates the Whistleblowing Register and, where appropriate and permissible, informs the Whistleblower of the outcome.

d) All decisions, classification, and other associated actions shall be maintained in the Whistleblowing Register to ensure transparency, accountability and audit readiness.

7.4 Detection and Verification: Investigation

a) Where investigation is warranted, the WBC shall appoint Investigating Officer(s) to conduct an Investigation, ensuring independence, absence of Conflict of Interest, competence, and allocation of adequate resources.

b) All Investigations shall be conducted in accordance with the Whistleblowing Framework and the Investigation Procedures, constituting a neutral and objective fact-finding process without presumption of wrongdoing.

c) The WBC shall oversee Investigations to ensure they are conducted fairly, objectively proportionate, timely and properly documented, consistent with principles of natural justice, confidentiality, and preservation of evidence.

7.0 RECEIPT, ASSESSMENT AND MANAGEMENT OF WHISTLEBLOWING DISCLOSURES (CONT'D)

7.5 Detection and Verification: Investigation Outcome, Deliberation and Determination

7.5.1 Submission of Investigation Report

a) Upon completion of the Investigation, the Investigating Officer(s) shall submit a written, evidence-based Investigation Report to the WBC. The report shall include:

   i) Background and scope of the Investigation;

   ii) Methodology applied and evidential sources relied upon;

   iii) Findings of fact, supported by relevant documentation;

   iv) Analysis, including legal, regulatory and internal control considerations where applicable;

   v) A reasoned conclusion indicating whether the allegation is substantiated, partially substantiated, or unsubstantiated; and

   vi) Recommended disciplinary, corrective, preventive or remedial measures.

b) The Investigation Report shall be prepared in a manner to preserve evidential integrity and to support potential regulatory or enforcement reviews.

7.5.2 WBC Review and Deliberation

a) The WBC shall review and deliberate on the Investigation Report. In determining the appropriate course of action based on the findings, the WBC shall take into account:

   i) The severity and impact of the Improper Conduct;

   ii) Any control weaknesses or systemic failures identified;

   iii) The need for consequence management in accordance with established policies and employment law;

   iv) The requirement for remedial, recovery and control enhancement measures; and

   v) Whether the finding gives rise to statutory obligations or provide a reasonable basis for referral to enforcement or regulatory Authorities.

b) Where the WBC concludes that no further action is required, the decision and rationale shall be formally recorded in the Whistleblowing Committee (WBC) Resolution Form (*Appendix D*). The RO shall subsequently update the Whistleblowing Register.

c) Where the WBC determines that further action is warranted, such action shall be undertaken in accordance with the Case Categorisation and Reporting Protocols set out in paragraph 7.5.2 (d).

7.0 RECEIPT, ASSESSMENT AND MANAGEMENT OF WHSITLEBLOWING DISCLOSURES (CONT'D)

7.5 Detection and Verification: Investigation Outcome, Deliberation and Determination (cont'd)

7.5.2 WBC Review and Deliberation (cont'd)

d) Case Categorisation and Reporting Protocols

Case Category (Based on Findings)	Internal Notification	External Referral / Reporting
Bribery or Corruption Offence	▪ Following due consideration by the BGRC and Board, the WBC shall notify the MD/CEO and relevant Head of Business Unit / Department, prior to external referral. ▪ Where employment, consequence management or Whistleblower protection consideration arise, the Chief People Officer (CPO) and Industrial Relations function shall be informed for further action. ▪ A copy of the Investigation Report shall be formally extended to the CPO and Head of Industrial Relations function for further action, subject to confidentiality safeguards.	▪ Upon recommendation by the WBC, and concurrence by the BGRC and Board, the matter shall be referred to or reported to the MACC, in accordance with the MACC Act 2009.
Criminal Offence	▪ Following due consideration by the BGRC and Board, the WBC shall notify the MD/CEO and Head of Business Unit / Department, prior to external referral, ▪ Where employment, consequence management or Whistleblower protection consideration arise, the CPO and Industrial Relations function shall be informed for further action. ▪ A copy of the Investigation Report shall be formally extended to the CPO and Head of Industrial Relations function for further action, subject to confidentiality safeguards.	▪ Upon recommendation by the WBC, and concurrence by the BGRC and Board, the matter shall be referred to or reported to the relevant enforcement or regulatory Authorities in accordance with applicable law.
Disciplinary Offence	▪ Following due consideration by the BGRC and Board, the WBC shall notify the MD/CEO and relevant Head of Business Unit / Department. ▪ Where employment, consequence management or Whistleblower protection consideration arise, the CPO and Industrial Relations function shall be informed for further action. ▪ A copy of the Investigation Report shall be formally extended to the CPO and Head of Industrial Relations function for further action, subject to confidentiality safeguards. ▪ The matter shall be referred to the Group's Disciplinary Committee.	▪ External referral is generally not required unless subsequent findings indicate statutory or regulatory breaches.

7.0 RECEIPT, ASSESSMENT AND MANAGEMENT OF WHSITLEBLOWING DISCLOSURES (CONT'D)

7.5 Detection and Verification: Investigation Outcome, Deliberation and Determination (cont'd)

7.5.2 WBC Review and Deliberation (cont'd)

d) Case Categorisation and Reporting Protocols (cont'd)

Case Category (Based on Findings)	Internal Notification	External Referral / Reporting
Other Improper Conduct	▪ Following due consideration by the BGRC and Board, the WBC shall notify the MD/CEO and relevant Head of Business Unit / Department. ▪ Where employment, consequence management or Whistleblower protection consideration arise, the CPO and Industrial Relations function shall be informed for further action. ▪ A copy of the Investigation Report shall be formally extended to the CPO and Head of Industrial Relations function for further action, subject to confidentiality safeguards.	▪ External referral is generally not required unless subsequent findings indicate statutory or regulatory breaches.

7.0 RECEIPT, ASSESSMENT AND MANAGEMENT OF WHISTLEBLOWING DISCLOSURES (CONT'D)

7.5 Detection and Verification: Investigation Outcome, Deliberation and Determination (cont'd)

7.5.3 Reporting to the BGRC and Board

a) The WBC shall report the outcome of the Investigation, make recommendations of the suitable corrective and preventive actions and present the status of previous Whistleblowing Lodgements to the BGRC and subsequently seek the relevant approval / concurrence of the Board.

7.5.4 Documentation and Record-Keeping

a) The WBC shall ensure that all decisions and rationale for external referral or non-referral to external Authorities, are formally documented in the Whistleblowing Committee (WBC) Resolution Form (*see Appendix D*).

b) The RO shall update the Whistleblowing Register accordingly to ensure transparency and auditability.

c) Where appropriate and legally permissible, the RO shall inform the Whistleblower of the outcome of the disclosure, noting that detailed findings may be withheld to preserve confidentiality, legal privilege, data protection obligations or employment law considerations.

7.6 Corrective and Preventive Action Monitoring

a) The WBC shall monitor the timely and effective implementation of all corrective and preventive actions arising from Investigations.

b) The WBC, with support from Investigating Officer(s) shall track progress of corrective and preventive actions to completion, verify the adequacy of remedial measures, and ensure that underlying root causes, control weaknesses and systemic deficiencies are properly addressed to prevent recurrence.

8.0 RECORD RETENTION

8.1 Documentation and Retention

a) All documentation relating to disclosures of Improper Conduct, including complaints received, Investigation records, evidentiary materials, findings, decisions, disciplinary outcomes and corrective and preventive actions shall be accurately recorded and securely maintained.

b) Records shall be sufficiently detailed to demonstrate procedural fairness, independence, transparency and compliance with the Whistleblower Protection Act 2010.

c) Records shall be retained for a minimum period of seven (7) years from the date of closure of the matter, or for a longer period where required by applicable law, regulatory requirements, litigation hold, regulatory inquiry, or enforcement proceedings.

d) All records, whether physical or digital / electronic, shall be stored securely with appropriate technical and organisational safeguards, including:

i) Access controls and role-based permissions;

ii) Encryption, where appropriate;

iii) Audit trails to demonstrate record integrity and accountability;

iv) Measures to ensure confidentiality, integrity and availability in accordance with PDPA 2010 and the PDPA (Amendment) Act 2024.

Appendix A: Whistleblowing Receipt, Assessment and Management of Disclosures Process Flow

1) Receipt, Administrative Review and Registration of Disclosures

Responsibility	Activities	Remarks
Whistleblower	Start Submit disclosure through designated Whistleblowing Channels.	**Whistleblowing Channels:** a) Whistleblowing Portal; https://whistleblowing.uemedgenta.com b) Whistleblowing Email: whistleblowing@edgenta.com; or c) Hotline: +6019 2099030.
	Verbal?	
RO	Yes Record the disclosure in the Whistleblowing Lodgement Form.	**Whistleblowing Lodgement Form**
RO	No 1) Acknowledge receipt of disclosure by notifying the Whistleblower; 2) Determine whether the disclosure falls within the scope - not related to Personal Grievance, internal policy breaches or client complaints. 3) Identify any Conflicts of Interest, if yes notify the BGRC Chair and reassign if required; 4) Assign a unique case reference number; 5) Conduct a preliminary case categorisation; and 6) Securely log disclosure in the Whistleblowing Register.	**Whistleblowing Register**
	Whistleblowing Register entry created.	
RO	Escalate to the BGRC Chair and provide a factual summary and supporting documentation of the disclosure.	**Factual Summary and Supporting Documentation**
	A	

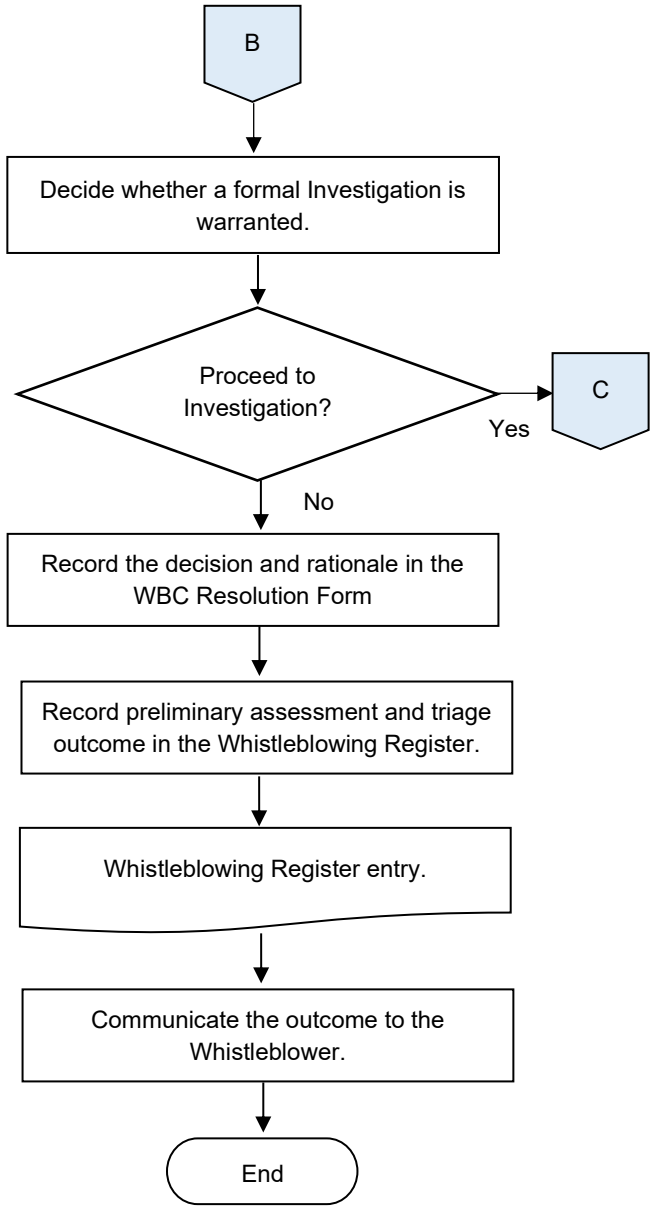
Appendix A: Whistleblowing Receipt, Assessment and Management of Disclosures Process Flow (cont'd)

2) Governance Pathway Determination and Preliminary Assessment and Triage

Responsibility	Activities	Remarks
BGRC Chair	A 1) Review factual summary and supporting documentation; 2) Assess nature, seriousness, credibility, potential impact of the allegation including legal, regulatory or statutory implications 3) Assess potential or perceived conflict of interest; 4) Determine appropriate handling pathway; and 5) Cascade to the WBC for structured preliminary assessment and triage.	**Factual Summary and Supporting Documentation**
WBC	Assess completeness, sufficiency and clarity of Confidential Information. Lack Sufficient Merit? No → B Yes	**Preliminary Assessment and Triage**
WBC	Record the decision and rationale in the WBC Resolution Form	**Whistleblowing Committee (WBC) Resolution Form**
RO	Record the decision and rationale in the Whistleblowing Register. Whistleblowing Register entry.	**Whistleblowing Register**
RO	Communicate the outcome to the Whistleblower. End	

Appendix A: Whistleblowing Receipt, Assessment and Management of Disclosures Process Flow (cont'd)

3) Preliminary Assessment and Triage

Responsibility	Activities	Remarks
		

WBC

WBC

Whistleblowing Committee (WBC) Resolution Form

RO

Whistleblowing Register

RO

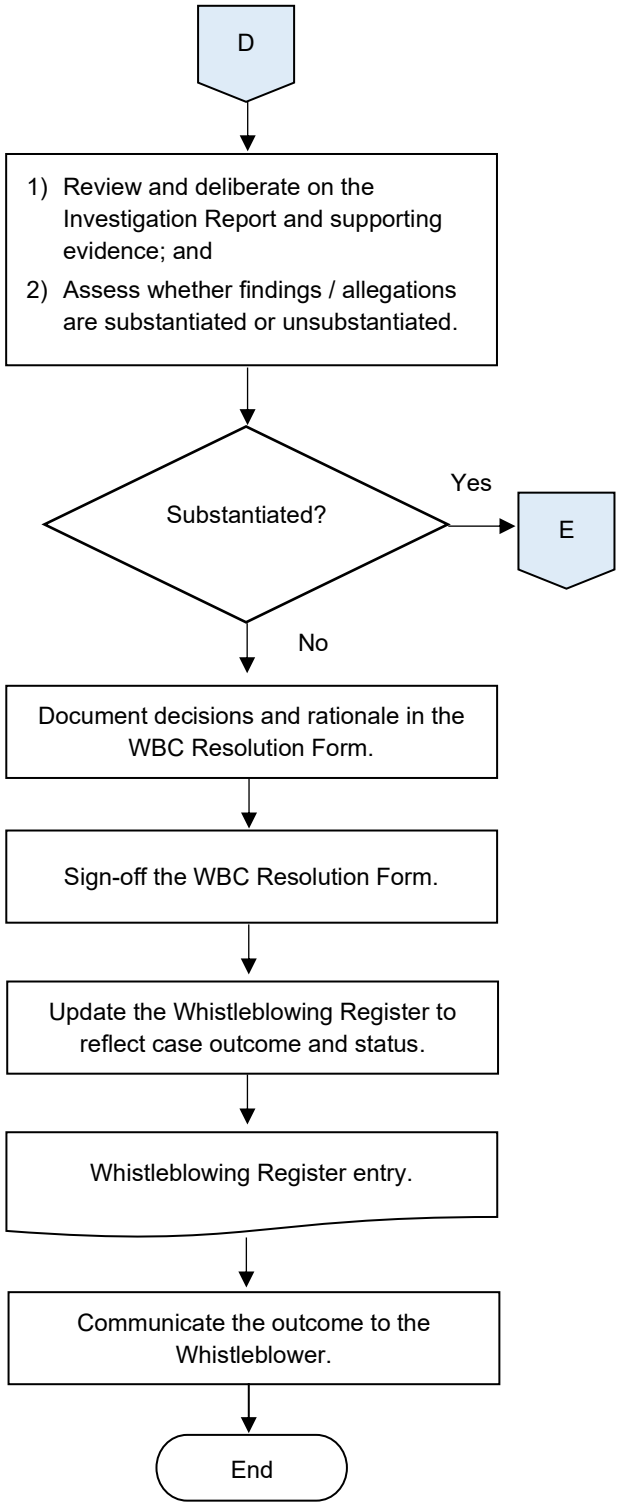
Appendix A: Whistleblowing Receipt, Assessment and Management of Disclosures Process Flow (cont'd)

4) Appointment of Investigating Officer(s) and Investigation

Responsibility	Activities	Remarks
WBC	C Appoint suitably qualified, competent and independent Investigating Officer(s).	
Investigating Officer(s)	Define Investigation scope, objectives, methodology and timelines.	
Investigating Officer(s)	1) Conduct fact-finding Investigation; 2) Conduct interviews fairly, professionally and without intimidation with relevant parties; 3) Collect and review documentary, physical and/or digital evidence (chain of custody where applicable); 4) Evaluate evidence objectively; 5) Maintain full audit trail including Investigation evidence log.	**Investigation Conducted in Accordance with Edgenta Group's Whistleblowing Framework and Investigation Procedures**
Investigating Officer(s)	Audit trail and Investigation evidence log maintained.	
Investigating Officer(s)	Prepare and submit a formal Investigation Report to the WBC. D	**Investigation Report**

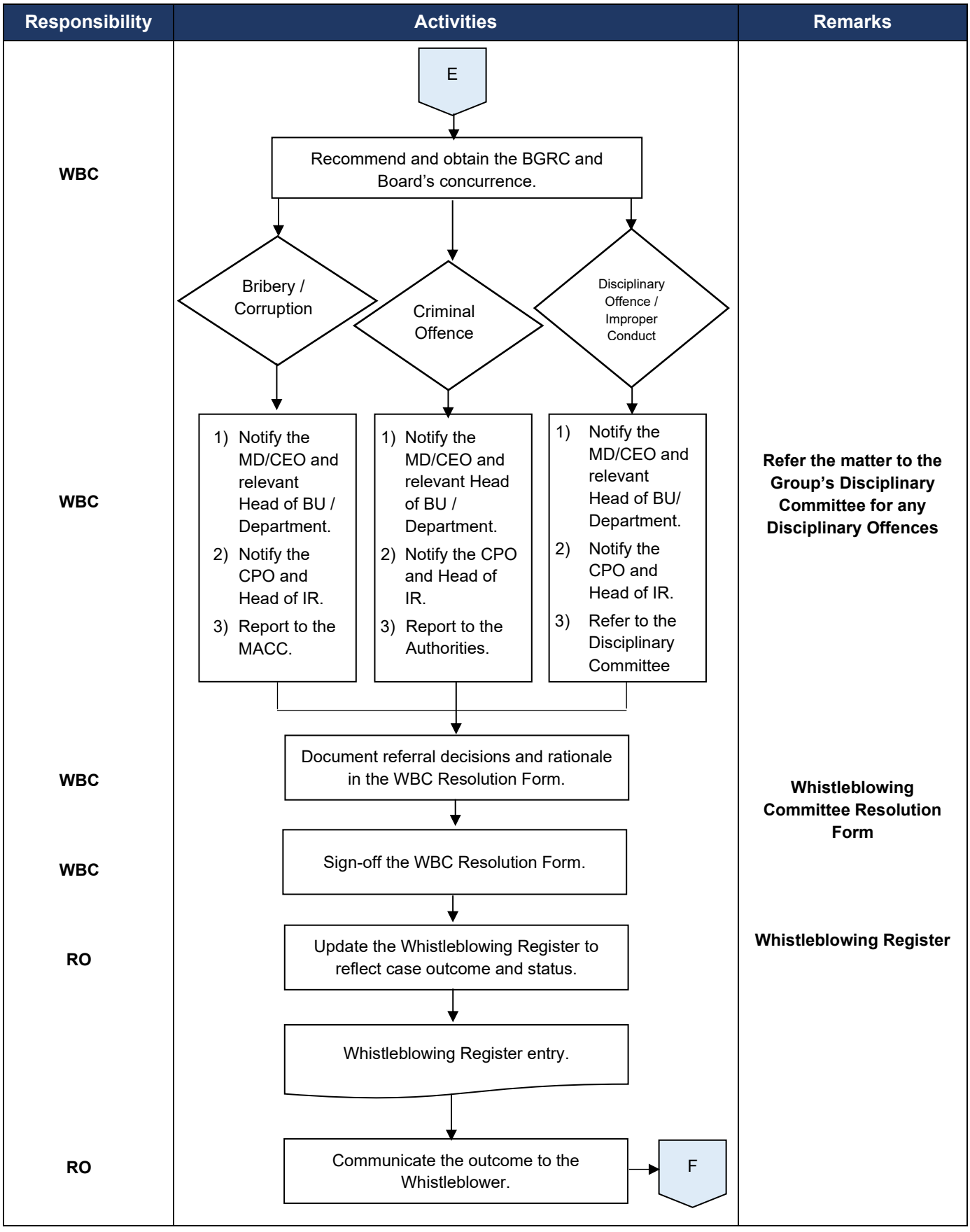
Appendix A: Whistleblowing Receipt, Assessment and Management of Disclosures Process Flow (cont'd)

5) WBC Review and Deliberation of Investigation Report

Responsibility	Activities	Remarks
		
WBC		**Investigation Report**
WBC		**Whistleblowing Committee (WBC) Resolution Form**
WBC		**Whistleblowing Committee Resolution Form**
RO		**Whistleblowing Register**
RO		

Appendix A: Whistleblowing Receipt, Assessment and Management of Disclosures Process Flow (cont'd)

5) WBC Review and Deliberation of Investigation Report (cont'd)



Appendix A: Whistleblowing Receipt, Assessment and Management of Disclosures Process Flow (cont'd)

6) Quarterly Reporting to the BGRC and Board and Corrective and Preventive Actions

Responsibility	Activities	Remarks
	F	
WBC	Report the outcome of the Investigation, make recommendations of suitable corrective and preventive actions and present the status of previous Whistleblowing Lodgements to the BGRC.	**Investigation Report / Whistleblowing report**
WBC	Subsequently seek approval / concurrence of the Board	**Investigation Report / Whistleblowing report**
WBC	Oversee and monitor the implementation of approved corrective and preventive	
WBC & Investigating Officer(s)	Track progress and ensure timely closure of corrective and preventive actions.	
WBC	Document Whistleblowing case outcomes and action status in quarterly Whistleblowing reports.	**Whistleblowing report**
	End	

Appendix B: Detrimental Action Complaint Form

Detrimental Action Complaint Form *Borang Aduan Bagi Pemberi Maklumat yang Dikenakan Tindakan*			
Part A: Complainant Information *Bahagian A: Maklumat Pengadu*			
Full Name: *Nama Penuh*			
Company Name: *Nama Syarikat*			
Designation: *Jawatan*		**Department:** *Jabatan / Bahagian*	
Email Address: *Alamat E-mel*		**Telephone No:** *No. Telefon*	
Preferred Communication Method *(Pilihan Kaedah Komunikasi)*	☐ Telephone / *Telefon* ☐ Email / *Emel*		

Part B: Details of Alleged Detrimental Action *Bahagian B: Maklumat Berkenaan Tindakan yang Dikenakan*			
Name of Person Alleged to Have Committed the Detrimental Action: *Orang Yang Didakwa Melakukan Tindakan*			
Company Name: *Nama Syarikat*			
Designation: *Jawatan*		**Department:** *Jabatan / Bahagian*	
Date of Incident: *Tarikh Kejadian*		**Time of Incident:** *Masa Kejadian*	
Location of Incident: *Tempat Kejadian*			
Description of Detrimental Action: *Keterangan Tindakan yang Telah Dilakukan*			
Other Parties Involved or Witnesses: *Pihak Lain yang Terlibat atau Saksi*			
Note: Please attach any supporting documents, correspondence, screenshots, or other evidence relevant to this complaint. Additional sheets may be attached if the space provided is insufficient. *Nota: Sila lampirkan sebarang dokumen sokongan, surat-menyurat, tangkap layar atau bukti lain yang berkaitan dengan aduan ini. Helaian tambahan boleh dilampirkan sekiranya ruang yang disediakan tidak mencukupi.*			

Appendix B: Detrimental Action Complaint Form (cont'd)

Detrimental Action Complaint Form *Borang Aduan Bagi Pemberi Maklumat yang Dikenakan Tindakan*
Part C: Declaration *Bahagian C: Perakuan*
☐ I hereby declare that the information provided in this form is true, accurate and complete to the best of my knowledge and belief. *Saya dengan ini mengaku bahawa maklumat yang diberikan dalam borang ini adalah benar, tepat dan lengkap sepanjang pengetahuan and kepercayaan saya.* ☐ I acknowledge that knowingly making a false, misleading or malicious complaint, or providing information in bad faith, may result in Disciplinary Action. *Saya mengakui bahawa sekiranya saya dengan sengaja membuat aduan palsu, mengelirukan atau berniat jahat, atau memberikan maklumat dengan niat tidak baik, tindakan tatatertib boleh diambil.* ☐ I further consent to the processing, use, disclosure, and retention of my personal data for the purposes of receiving, assessing, investigating and resolving this disclosure, in accordance with the Personal Data Protection Act (PDPA) 2010 and the Personal Data Protection (Amendment) Act 2024. *Saya juga memberikan persetujuan kepada Edgenta Group untuk memproses, menggunakan, mendedahkan dan menyimpan data peribadi saya bagi tujuan menerima, menilai, menyiasat dan menyelesaikan pendedahan ini selaras dengan Akta Perlindungan Data Peribadi 2010 dan Akta Perlindungan Data Peribadi (Pindaan) 2024.* **Employee Signature:** *Tandatangan* **Date:** *Tarikh*

For Office Use Only *Untuk Kegunaan Pejabat Sahaja*	
Date Received: *Tarikh Diterima*	
Case Reference Number: *Nombor Rujukan Kes*	
Received By: *Diterima Oleh*	
Escalated To: *Dirujuk Kepada*	
Outcome / Next Steps: *Keputusan / Tindakan Susulan*	

Appendix C: Whistleblowing Lodgement Form

(To be completed by the Receiving Officer (RO) when a Whistleblowing disclosure is made verbally by the Whistleblower)

Whistleblowing Lodgement Form *Borang Pemberian Maklumat*			
Part A: Complaint Details *Bahagian A: Butiran Aduan*			
Category of Disclosure: *Kategori Aduan:*	☐ Bribery or Corruption / *Rasuah* ☐ Criminal Offence / *Kesalahan Jenayah* ☐ Improper Conduct / *Salah Laku* ☐ Disciplinary Offence / *Kesalahan Disiplin*		
Part B: Whistleblower's Information *Bahagian A: Butiran Pemberi Maklumat*			
Full Name: *Nama Penuh*			
Company Name: *Nama Syarikat*			
Designation: *Jawatan*		**Department:** *Jabatan / Bahagian*	
Email Address: *Alamat E-mel*		**Telephone No:** *No. Telefon*	
Preferred Communication Method: *(Pilihan Kaedah Komunikasi)*	☐ Telephone / *Telefon* ☐ Email / *Emel*		

Part C: Disclosure of Improper Conduct *Bahagian B: Maklumat Aduan*			
Accused Person: *Orang Yang Ditohmah*			
Company of Accused Person: *Nama Syarikat Orang Yang Ditohmah*			
Designation: *Jawatan*		**Department:** *Jabatan / Bahagian*	
Date of Incident: *Tarikh Kejadian*		**Incident Time:** *Masa Kejadian*	
Location of Incident: *Tempat Kejadian*			
Details of Allegation: *Keterangan Aduan*			
Other Parties Involved In This Allegation: *Pihak Lain yang Terlibat*			
Note: Please attach any supporting documents, correspondence, screenshots, photographs, or other evidence relevant to this disclosure. Additional sheets may be attached if the space provided is insufficient. *Nota: Sila lampirkan sebarang dokumen sokongan, surat-menyurat, tangkap layar, foto atau bukti lain yang berkaitan dengan aduan ini. Helaian tambahan boleh dilampirkan sekiranya ruang yang disediakan tidak mencukupi.*			

Appendix D: Whistleblowing Committee (WBC) Resolution Form

Whistleblowing Committee (WBC) Resolution Form	
Part A: Whistleblowing Case	
Date:	
Case Reference Number:	
Whistleblowing Channel(s):	
Receiving Officer (RO):	
Suspect:	
Summary of Complaint:	

Appendix D: Whistleblowing Committee (WBC) Resolution Form (cont'd)

Whistleblowing Committee (WBC) Resolution Form
Part B: Preliminary Triage Assessment
Based on the preliminary triage assessment of the information available, the WBC has determined the following: ☐ **Substantiated** – the case warrants further initial investigation* ☐ **Unsubstantiated** – the case does not warrant further initial investigation** ☐ **No Further Action** ☐ **Refer the case to**: _____
Summary of Decision / Justification: *(Provide rationale for the decision, including risk assessment, credibility of allegation, and potential impact)*
Notes: ** If the case is substantiated, Part C shall be completed after the initial Investigation is concluded.* *** If the case is not substantiated, Part C may be skipped, and the signoff process shall proceed.*

Part B: Whistleblowing Committee (WBC) Signoff		
Head of Internal Audit Date:	General Counsel - Legal Date:	Head of RICD (Chairman) Date:

Appendix D: Whistleblowing Committee (WBC) Resolution Form (cont'd)

Whistleblowing Committee (WBC) Resolution Form
Part C: Whistleblowing Committee (WBC) Deliberation / Resolution (Post-Investigation)
Investigation Report Number:
Following the outcome of the Investigation, the WBC classifies the case as: ☐ Bribery / Corruption ☐ Criminal Offence ☐ Disciplinary Offence ☐ Improper Conduct ☐ No Further Action
WBC has decided to proceed with the following actions: ☐ Refer / report the case to relevant enforcement Authorities* ☐ Refer / report the case to MACC* ☐ Refer / report the case to HR (Industrial Relations) / other relevant functions _____ ☐ No Further Action
Summary of Decision / Justification: *(Provide rationale for the decision, including risk assessment, legal considerations, evidence sufficiency, impact on controls, and mitigation measures)*
Note: * *Any decision to refer the case to MACC or other enforcement Authorities requires review by the BGRC Chair and concurrence from the MD/CEO, as well as the relevant Head of Business Unit / Department.*

Part C: Whistleblowing Committee (WBC) Signoff		
Head of Internal Audit Date:	General Counsel - Legal Date:	Head of RICD (Chairman) Date: