



**GUH HOLDINGS BERHAD GROUP  
OF COMPANIES**

**GROUP POLICY & PROCEDURES**

**WHISTLEBLOWING**

# GUH HOLDINGS BERHAD GROUP

## GROUP POLICY & PROCEDURES WHISTLEBLOWING

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### 1.0 INTRODUCTION

GUH Group is committed to a culture of high corporate compliance and high ethical behavior. As the highest standard of integrity is expected from all of its employees, the Group takes a serious view on any misconduct by its employees, management and directors, in particular with respect to their obligations to the Group's interests.

Whistleblowing channels have been established to help stakeholders raise concerns, without fear of retaliation, on any wrongdoing that they may observe in the Company.

The **objectives** of this policy and guidelines are to:

- (i) Enable internal and external parties to raise concerns in relation to real or suspected corruption incidents or inadequacies of the Company's anti-corruption programme;
- (ii) encourage employees and third parties (hereinafter collectively referred to as "stakeholders") to disclose any malpractice or misconduct (whistleblowing);
- (iii) ensure that all disclosures are investigated according to procedures prescribed and rectifying actions are taken;
- (iv) provide a guideline for stakeholders on the approach to whistleblowing;
- (v) provide protection to employees who report alleged misconduct;
- (vi) build and strengthen a culture of transparency and trust in the Company.

### 2.0 SCOPE

This policy and guidelines shall be applicable to employees of **GUH Holdings Berhad, its wholly owned subsidiaries and sub-subsidiaries in Malaysia and elsewhere.**

### 3.0 DEFINITION

- 3.1 Whistleblowing** : the disclosure by a stakeholder to those in authority, of concerns in relation to real or suspected corruption incidents or inadequacies of the Company's anti-corruption programme.
- 3.2 Whistleblower** : any stakeholder who makes a disclosure of concerns in relation to real or suspected corruption incidents or inadequacies of the Company's anti-corruption programme.
- 3.3 Investigation Officer** : the party whom disclosure is made and has the responsibility to carry out/delegate the investigation on the disclosure received.
- 3.4 Misconduct** : an act of commission or omission by an employee which contravenes or conflicts with the established rules and regulations of the Company, if proven would warrant

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disciplinary action.

**3.5 Disclosure** : the improper misconduct of employees in the Company make known to those in authority by stakeholder (whistleblower).

**3.6 Good faith** : honesty and sincerity of intention.

### 4.0 REFERENCE

**4.1** Whistleblower Protection Act 2010;

**4.2** Group's Policy & Procedures on Disciplinary Procedures; and

**4.3** GUH Holdings Berhad's Anti-Bribery and Corruption Policy and Procedures.

### 5.0 EFFECTIVE DATE OF IMPLEMENTATION

This policy and guidelines shall be implemented with **immediate effect** and shall remain in force until such time when a review, in whole or in part, is deemed necessary.

### 6.0 GROUP POLICY AND GUIDELINES

#### 6.1 Roles & Responsibilities

##### 6.1.1 The Company

- (i) the Company will take all reasonable steps to protect the identity of the whistleblower, if practicable;
- (ii) where the identity of the whistleblower is to be disclosed, the whistleblower should be informed of this in advance;
- (iii) the Company will not discharge, discipline, demote, suspend, threaten or in any manner discriminate against any employee who makes a disclosure in good faith, or provide assistance to facilitate the investigation;
- (iv) retaliation against whistleblowers under this policy is strictly prohibited; and
- (v) any employee of the Company determined to have engaged in retaliation behavior may be subjected to disciplinary action.

##### 6.1.2 Whistleblower

- (i) to disclose in good faith with a reasonable belief that the information and allegations are substantially true, must have reasonable evidence, not based on hearsay and that the report is not made for personal benefit;
- (ii) to be protected even if the allegations prove to be incorrect or unsubstantiated, provided that Clause 6.1.2 (i) is met at the first place;

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- (iii) disclosure shall not be made to the other parties unless no further action is taken within 3 working days after the whistleblowing;
- (iv) confidentiality of identity is protected but is not fully assured as the nature of the disclosure might require the identity to be revealed;
- (v) if it is found that the whistleblower knew or believed that the disclosure made was false, the disclosure will be treated as “null and void”. If the whistleblower is an employee of the Company, disciplinary action will be taken against him/her; and
- (vi) The employee (whistleblower) who fears or has suffered detrimental action may request to the Company by apply in writing for relocation of place of employment.

### 6.1.3 Investigation Officer

- (i) to ensure the disclosure and identity of whistleblower are kept confidential at reasonable efforts; and
- (ii) to carry out investigation on the allegations by being objective and prudent throughout the investigation.

## 6.2 Example of Misconduct

### 6.2.1 The following are some examples of misconduct (non-exhaustive):

- (i) dishonest;
- (ii) fraudulent;
- (iii) criminal damage against property;
- (iv) discriminatory;
- (v) sexual harassment;
- (vi) suspected, attempted or actual corruption or bribery;
- (vii) act or omission which poses threat on lives, health and safety of the employees, public or environment; and
- (viii) act or omission that lead to contravention of country civil law.

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### 6.3 Record Keeping

- 6.3.1 All documentation and records related to the disclosure, investigation and the subsequent disciplinary action (if wrongdoings are established) shall be properly maintained by the HR Department.
- 6.3.2 The investigation report shall be maintained by the Investigation Officer and HR Department.

## 7.0 PROCEDURES

### 7.1 Reporting & Disclosure

- 7.1.1 Any stakeholder who has a concern or reasonable belief that a misconduct has occurred or that there are inadequacies in the Company's anti-corruption programme and is apprehensive about raising his/her concern due to the fear of possible adverse repercussion to him/her is encouraged to use the reporting procedures outlined as below:
  - (i) a disclosure can be made in by writing using the Disclosure Form (Refer to Appendix I) via post to:

Human Resource Department  
GUH Holdings Berhad  
Part of Plot 1240 & 1241,  
Bayan Lepas Free Industrial Zone,  
Phase 3, Bayan Lepas,  
11900 Penang,  
Malaysia.

or

email to:

whistleblowing@guh.com.my;
  - (ii) the Disclosure Form has to be filled up completely by enabling or facilitating the Company in carrying out the necessary investigation jobs. Incomplete Disclosure Form will be treated as "null and void"; and
  - (iii) the whistleblower can choose not to disclose his/her particulars in the disclosure but is encouraged to leave a source of contact for future investigation purposes.
- 7.1.2 It is encouraged that the whistleblower to make the disclosure within 14 calendar days or reasonable timeframe of coming upon such information or document. Delaying the disclosure may be detrimental to the whistleblower and affects the investigation.

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### 7.2 Treatment & Investigation of Disclosure

- 7.2.1 The recipients of the disclosure, the Legal and HR Departments, shall perform preliminary assessment on the disclosure received.
- 7.2.2 The disclosure will be referred directly to the Independent Non-Executive Director (“INED”) / Audit Committee (“AC”) Chairman under the following circumstances:-
- (i) the disclosure involves CEO/ Group Managing Director; and
  - (ii) the risk or adverse impact to the Company is high.
- 7.2.3 Apart from situation mentioned under Clause 7.2.2, the disclosure will be referred to CEO/ Group Managing Director.
- 7.2.4 Rejection of disclosure could be due to the following reasons:
- (i) the disclosure is not made in good faith or made with the intention gaining personal benefit;
  - (ii) the disclosure is made anonymously and there is insufficient information for investigation to be carried out; and
  - (iii) the subject matter of the disclosure has been satisfactorily dealt with or resolved through another policy or procedures (e.g. personal grievances).
- 7.2.5 Otherwise, upon acceptance of the disclosure, the recipients should acknowledge and notify whistleblower within 3 working days from the received date that the disclosure will undergo investigation process or has been rejected (provided that the reason(s) for such rejection is given).
- 7.2.6 The recipients may, upon obtaining the management’s feedback pursuant to references under clauses 7.2.2 or 7.2.3, act as the investigation officers or appoint a suitable party (e.g. HOD, Head of Internal Audit, External Consultant, Legal Advisor, etc.) to carry out the duties and responsibilities set out in Clause 6.1.3 above.
- 7.2.7 The investigation plan and appropriate method to carry out the investigation is determined by the Investigation Officer.
- 7.2.8 The Investigation Officer shall own the right to take statements from whoever deemed relevant and significant to the investigation, including the whistleblower.
- 7.2.9 Upon completion of the investigation, the Investigation Officer should submit the investigation report to the CEO/ Group Managing Director or INED/ AC Chairman if situation mentioned under clause 7.2.2 for further actions.
- 7.2.10 If it is proven that the allegation is true, the CEO/ Group Managing Director or INED/ AC Chairman who has the authority to make final decisions may perform but not limited to the following:

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- (i) take appropriate actions in accordance with the Group's Policy and Procedures on Disciplinary Procedures or direct the strengthening of the Anti-Bribery and Corruption Policy and Procedures, if appropriate and applicable;
- (ii) suspending the alleged wrongdoer and any other implicated person from work to facilitate any fact-finding or to avoid any employee's exposure to a treat or harm;
- (iii) obtaining any further assistance (e.g. external consultants or legal advice); and
- (iv) referral to the police or any other appropriate enforcement authority.

7.2.11 The investigation results should be presented in the form of report with the following highlights:

- (i) details of the misconduct and wrongdoers (name, date, incident, etc.);
- (ii) evidence of misconduct, if practicable;
- (iii) any action that should be taken to remedy any harm or loss arising from the misconduct, including the disciplinary action against the wrongdoers;
- (iv) recommendations of precautionary steps to prevent the conduct from occurring in the future, if any; and
- (v) referral of matter to appropriate authorities, if deemed necessary.

7.2.12 If the wrongdoing is being established, the HR Department should inform the Head of Department of the wrongdoer(s) and the Whistleblower about the results. A copy of the investigation report will be maintained by the HR department for filing purpose.

7.2.13 If no wrongdoing is being established, HR Department should inform the Whistleblower about the results. A copy of the investigation report will be maintained by the HR department for filing purpose.

### 7.3 Disciplinary Action

7.3.1 The HR department shall be in charge of carrying out the disciplinary action against the wrongdoer(s) once CEO/ Group Managing Director or INED/ AC Chairman decided that the wrongdoer(s) is subjected to disciplinary action(s) stipulated in the Group's Policy & Procedure - Disciplinary Procedures.

7.3.2 If it is found that the employee (whistleblower) knew (or should reasonably have known) or believed that the disclosure made was false, likely to be false, or frivolous, disciplinary action will be taken against him/her in accordance to the Group's Policy & Procedure - Disciplinary Procedures by HR department.



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### 8.0 PROCEDURES NOT COVERED UNDER POLICY

In the event that:

- (i) a procedure relating to whistleblowing which is not included in this manual;
- (ii) an employee has a query relating to the procedure under this policy; or
- (iii) a company procedure not covered under this policy.

the matter shall be referred in the first instance to the Division Head, who may thereafter refer to the CEO/ Group Managing Director for guidance, if required.

### 9.0 POLICY GOVERNANCE

The content of this policy may be reviewed from time to time by the Company in its absolute discretion to suit the constantly evolving organization and regulatory requirement changes.

Any amendments to the policy shall be approved by the CEO/ Group Managing Director or INED/ AC Chairman.

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## APPENDIX I COMPANY LETTERHEAD

Case Reference No.:
<input type="checkbox"/> Post <input type="checkbox"/> Email

### DISCLOSURE FORM

Company :

Name of involved person(s)	
Designation/Department of involved person(s)	
Disclosure details (Please attach separately if necessary and sign off at the end of each attachment)	
Date of incident (if applicable)	
Location of incident (if applicable)	
Estimated value of incident, in Ringgit Malaysia (if applicable)	
Supporting evidence (Please attach separately, if any)	

### DECLARATION

I hereby declare that the details furnished above are true and correct to the best of my knowledge and belief and I undertake to inform you of any changes therein, immediately.

.....

Name :  
Contact No :  
Email :  
Date Reported :

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Acknowledged by:

.....

Name :  
Designation :  
Date :