



Company No. (197201000167) (11817-V)  
(Incorporated in Malaysia)

## **WHISTLE-BLOWING POLICY**

### **1. Objectives**

The Kumpulan Fima Group (“the Group”) is committed to achieving the highest standards of integrity from all its employees and service providers. The Group takes a serious view of any wrongdoing on the part of its employees, management, directors, service providers or any other stakeholders who are involved with or in the Group.

This Whistle-blowing Policy (“Policy”) establishes the Group’s position in encouraging employees or other stakeholders to raise genuine concerns about possible improprieties in matters relating to financial reporting, compliance and other malpractices or misconduct that may have occurred. The Whistle-blowing channels are established to help employees or other stakeholders raise concerns, without fear of reprisals or retaliations. It is hoped that whistleblowing can act as an early warning system to avert possible risks of loss or reputation damage to the Group.

This Policy shall be read together with the Group Anti-Bribery Policy. All directors, employees, service providers, contractors or any other stakeholders who are involved with or in the Group should be alert and sensitive to situations that could result in actions by themselves, or others, which might violate the Group Anti-Bribery Policy.

Provisions in this Policy shall be reviewed and amended whenever necessary to ensure its effective implementation.

### **2. Types of Wrongdoing**

Parties can report their concerns or complaint if they are aware of any improper conduct or wrongdoing, including, but not limited to the following:

- Fraud.
- Misappropriation of assets.
- Criminal breach of trust.
- Corruption.
- Sexual harassment.
- Questionable or improper accounting.
- Misuse of confidential information.
- Breach of Group policies and procedures.
- Acts or omissions which are deemed to be against the interest of the Group, laws, regulations or public policies.
- Deliberate concealment of information relating to any of the above.

### 3. **Scope**

The Policy applies to any improper conduct or wrongdoing by any directors and employees of the Group (including employees on contract terms, temporary or short-term employees, and those on internships and secondment) that affects others, such as other employees, consultants, vendors, contractors, outside agencies or employees of such agencies, and/or any other parties which have a business relationship with the Group.

In the event an employee is unsure whether a particular act or omission constitutes a wrongdoing under the Policy, the employee is encouraged to seek advice or guidance from the Head of Group Internal Audit or other appropriate personnel from Group Human Resource & Administration, as the case may be.

### 4. **Protection of the Whistleblower**

- 4.1 All concerns raised are taken seriously and the Group is committed to ensuring that these concerns are appropriately investigated. However, the protection to the whistleblower under this Policy will be accorded only when the disclosure is done in good faith, and is not frivolous or vexatious or is not made with malicious intent or ulterior motive and is not for personal gain or interest.
- 4.2 The identity of parties reporting a Whistle-blowing complaint will be kept confidential. However, their consent will be sought should there be a need to disclose their identity for investigation purposes.
- 4.3 Any attempt to retaliate, victimize or intimidate against anyone who has reported a Whistle-blowing complaint in good faith will be subjected to the appropriate disciplinary actions.

### 5. **Procedures**

- 5.1 Any concern should be raised with immediate superior. If for any reason, it is believed that this is not possible or appropriate, then the concern should be reported to the Group Managing Director. Channel of reporting to the Group Managing Director is as follows:

Via Email : whistleblowing@fima.com.my

Via Mail : *Mark: Strictly Confidential*  
Kumpulan Fima Berhad  
Suite 4.1, Level 4, Block C  
Plaza Damansara  
No. 45, Jalan Medan Setia 1  
Bukit Damansara  
50490 Kuala Lumpur

Attention: Group Managing Director

- 5.2 In the case where reporting to management is a concern, then the report should be made to the Chairman of Audit and Risk Committee. Channel of reporting to the Chairman of Audit and Risk Committee is as follows:

Via Email : ac\_chairman@fima.com.my  
Via Mail : *Mark: Strictly Confidential*  
Kumpulan Fima Berhad  
Suite 4.1, Level 4, Block C  
Plaza Damansara  
No. 45, Jalan Medan Setia 1  
Bukit Damansara  
50490 Kuala Lumpur

Attention: Chairman of Audit and Risk Committee

- 5.3 A preliminary assessment of every report/concerns shall be undertaken by Group Internal Audit (“GIA”) or Group Human Resource & Administration (“GHRA”) based on the following:
- in the event that the preliminary assessment clearly indicates that there are no circumstances that warrant any investigation, the case shall be closed;
  - in the event that it is purely an enquiry that raises no elements of complaints, the case shall be redirected to the relevant department for further response;
  - in the event that preliminary assessment indicates that it is a complaint relating to product and services, it shall be directed to line manager for resolution;
  - in the event that preliminary assessment indicates that it is a complaint alleging wrongdoing/misconduct/grievances that does not require the involvement of a full investigation by GIA or GHRA, it shall be directed to line management for checking/resolution;
  - in the event that preliminary assessment indicates a serious wrongdoing/misconduct, and/or where there are reasonable suspicion that line management is implicated/involved/cannot be entrusted with the investigation, it shall be directed to GIA for investigation; or
  - in the event that preliminary assessment indicates that it is a grievance complaint, it shall be directed to GHRA for resolution.
- 5.4 In the event that any of the above circumstances give rise to conflict of interest, other independent party may be considered to undertake the conduct of investigation.
- 5.5 The results of all assessments and investigations shall be tabled to the Audit and Risk Committee for their review.
- 5.6 Upon review of the findings of the preliminary investigations, the Audit and Risk Committee may:
- (i) in cases where the preliminary findings disclose a possible criminal offence, decide if the matter should be referred to the relevant authorities such as the police or the Malaysian Anti-Corruption Commission. In such circumstances, the Audit and Risk Committee shall first report the findings together with the recommended course of action to the Board for their attention and approval; or
  - (ii) determine any other course of action that the Audit and Risk Committee deems fit having regard to the circumstances of the matter reported and the fairness of the conduct of any investigation.