

WHISTLEBLOWING POLICY

1. INTRODUCTION

- 1.1 BWYS Group Berhad are committed to conduct its business and operations with the highest professional standards of integrity. As such, the Board of Directors of BWYS has developed this Whistleblowing Policy.
- 1.2 BWYS encourages its employees to raise genuine concerns about suspected or possible violations of BWYS 's Code of Conduct, improprieties in matters of financial reporting, non-compliance with laws and regulations, non-compliance with BWYS 's policies and procedures and to disclose any Improper Conduct or other malpractices within BWYS i.e., whistleblowing in an appropriate way.
- 1.3 The Senior Management of BWYS shall have overall responsibility for the implementation of this Policy. The administration of the Policy is to be carried out by the Head of Corporate Affairs. The Audit and Risk Management Committee shall perform the oversight function over the administration of the Policy.

2. GLOSSARY

Definitions. The following words are given the following definitions: -

“Audit and Risk Management Committee (“ARMC”)”	means a committee formed by the Board of BWYS .
“Board”	means Board of Directors of BWYS .
“Business Partner”	means vendors, suppliers, contractors, sub-contractors, consultants, agents, representatives, joint venture partners and others who are performing work or services for and on behalf of BWYS .
“Controlled Organisation”	means a Business Partner where BWYS has the decision-making power over the organisation such that it has the right to appoint and remove the management. This would normally be where BWYS has the controlling interest (>50% of the voting share ownership), but it could be where there is an agreement in place that BWYS has the right to appoint the management, for example, a joint venture where BWYS has the largest (but still <50%) allocation of the voting shares.
“Directors”	means any and all directors in BWYS , including independent, non-independent, executive, non-executive and alternate, wherever located.
“Employees”	means an employee who is employed by or work at BWYS , whether in Malaysia or outside Malaysia, whether permanent, fixed-term or temporary basis.
“Improper Conduct”	means any conduct which if proved, constitutes a disciplinary offence or a criminal offence and shall include but not limited to the following:

	<ul style="list-style-type: none"> i. Criminal offence or unlawful act such as fraud, corruption/bribery, theft, embezzlement and blackmail; ii. Forgery or alteration of any document or account belonging to companies within BWYS ; iii. Forgery or alteration of a cheque, bank draft, or any other financial document; iv. Misappropriation of BWYS 's funds, securities, supplies, or other assets; v. Impropriety in the handling or reporting of money or financial transactions; vi. Profiteering as a result of insider knowledge of BWYS 's activities; vii. Any conduct which is an offence or a breach of law; viii. Financial malpractice; ix. Breach of the BWYS 's code of conduct, policies and guidelines; x. Improprieties of tender and procurement activities; xi. Abuse of power and position for personal gain; xii. Any act that poses danger to health and safety; xiii. Any act that causes damage to environment; xiv. Concealment of any of the above; and xv. Any misconduct as stated in any of the BWYS 's established policies and manuals. <p>The list of Improper Conduct under this section is not exhaustive and shall include any other act or omission, which if proven, will constitute an act of misconduct pursuant to the Code of Conduct and/or a criminal offence under the relevant law in force.</p>
"Investigator"	means the Head of Corporate Affairs, senior management, the Chairperson of the ARMC and specific personnel directed by them
"MACC"	means Malaysian Anti-Corruption Commission Act 2009 and its amendments
"Personnel"	means Employees and Directors.
"Policy"	means this Whistleblowing Policy
"Public Official"	means officers or employees acting on behalf of a government or public body or agency. It could also refer to officers or employees of a government international organisation. It also includes: <ul style="list-style-type: none"> i. employees, representatives or advisors of a political party; ii. candidates of political office; and iii. family members (including parents, sibling, spouse, child) of all the above.
"XXX , us, we, our"	means BWYS Group Berhad [Registration No. 202301000310 (1494229-w)] and its Controlled Organisation.

“Website”	means www.bwysgroup.com and/or any website owned and/or managed by us, and/or by our Controlled Organisation, from time to time.
“Whistleblower”	means an individual who discloses any improper conduct or other malpractices within BWYS in accordance with this Whistleblowing Policy.
“Whistleblowing”	means deliberate, voluntary disclosure or reporting of an individual or organisational malpractice by any person (who has privileged access to information) on alleged, suspected, or known illegal activity or improper conduct within BWYS based on his or her reasonable belief.

3. OBJECTIVE AND SCOPE

3.1 The objective of this policy is set out below:

- a. to support the BWYS 's Code of Conduct, Policies and Procedures and places a high value of integrity and accountability where BWYS conducts its businesses and operations.
- b. to provide an avenue for Employee and relevant stakeholders/ Business Partner to raise genuine concerns of alleged, suspected, or known illegal activity or improper conduct within BWYS through the proper channel without fear of retribution or detrimental action.
- c. to clarify behaviour that is deemed as illegal activity or improper conduct.
- d. to outline how to disclose, report or raise concerns on any alleged, suspected, or known illegal activity or improper conduct within BWYS .
- e. to provide general guidelines on the process of receipt, investigation and resolution of such disclosure.

3.2 Scope

- a. This Policy applies to all matters involving BWYS 's employees and any other stakeholders/ persons providing services to BWYS , including Business Partners.
- b. This Policy does not apply to grievances concerning an individual's terms of employment and such matters shall be dealt with in accordance with BWYS 's Human Resource guidelines and policies.

4. WHO CAN WHISTLEBLOW?

4.1 Under this Policy, any of the following persons can be a Whistleblower:

- a. an Employees of BWYS .
- b. any external party including without limitation to Business Partner, acting for or on behalf of BWYS and members of public.

4.2 The Whistleblower is not expected to prove the truth of the allegation but should, in making the report, have a reasonable belief that an Improper Conduct or other malpractices were committed, is being committed or will be committed.

5. REPORTING PROCEDURES

- 5.1 The Whistleblower is encouraged to make written disclosure of information by using the **Whistleblower Form** as provided in **Schedule 1**. The Whistleblower Form is also available on the Website.
- 5.2 The form must be filled with relevant information and supporting documents (if any), and to be sent by email to the chairperson of the ARMC (“Chairperson”) via **whistleblowing@bwysgroup.com**.
- 5.3 Reporting Anonymity
 - a. Employees may choose to remain anonymous. However, maintaining anonymity may hinder investigation and deter liaison with the employee to seek further clarification or more information. Employees are encouraged to disclose their identity in making any report under this Policy, especially if further investigation is required.
 - b. Employees’ identities will not be disclosed without prior consent, unless required by law. BWYS undertakes to treat all allegations in a confidential and sensitive manner and to protect the identity of the Whistleblower.

6. HANDLING OF COMPLAINTS AND ACTION

- 6.1 All matters reported will be investigated within a reasonable timeframe. Seriousness and complexity of the complaint as well as engagement of the external agency may result in an extension of the investigation process.
- 6.2 The investigation process includes the collation of information via interviews with all relevant witnesses and every attempt to gather all pertinent data and materials from all available sources.
- 6.3 Employees who fail to cooperate in an investigation, or deliberately provide false information during an investigation, shall be subject to strict disciplinary action up to, and including dismissal.
- 6.4 Pre-Screening
 - a. The Chairperson will screen and assess the Whistleblower’s disclosure to determine whether it constitutes an Improper Conduct or is excluded from the scope of this Policy. The Whistleblower may be required to provide additional information and clarifications if the need arises.
 - b. Based on the initial findings; the Chairperson will instruct the Head of Corporate Affairs on the next course of action.
 - c. The screening process should not take more than one (1) month from the day the Whistleblower Form is received.
 - d. In the event that the Whistleblower’s disclosure involves the Investigator, the implicated person(s) shall be excluded from the activities of screening and subsequent investigation.
- 6.5 Initial Investigation
 - a. The Head of Corporate Affairs will conduct an initial investigation and report the preliminary findings to the Chairman.

- b. The Chairman will make the following decision based on the preliminary findings:
 - (i) No basis for further investigation – close the Whistleblower’s disclosure;
 - (ii) There is a basis for further investigation – initiate the formal investigation;
 - (iii) Senior Management or Head of Corporate Affairs is involved – refer the disclosure to the full ARMC;
 - (iv) Possible criminal offence – refer the disclosure to the appropriate authorities such as the police force or the Malaysian Anti-Corruption Commission for further action.
- c. Subject to legal constraints, the Whistleblower will be notified of the status of the disclosure based on the preliminary action taken by the ARMC.
- d. The alleged wrongdoer will also be informed of the Whistleblower’s disclosure (but not of the identity of the Whistleblower) and be given the opportunity to respond to the allegations during the full investigation.

6.6 Formal Investigation

6.6.1 Only the Investigator has the right to carry out the investigation under this Policy.

6.6.2 The Investigator may -

- a. appoint any person it deems appropriate and suitable to investigate the disclosure or report of any alleged, suspected or actual misconduct by any Personnel; and
- b. require any persons it deems necessary to assist in the investigations into the disclosure or report of any alleged, suspected or actual misconduct by any Personnel.

6.6.3 The Investigator shall ensure as far as possible that all investigations into disclosures or reports of alleged, suspected or actual misconduct by any Personnel are conducted in a confidential, detailed, fair, impartial, professional and prompt manner.

6.6.4 The Investigator may resolve any disclosures or reports of alleged, suspected or actual misconduct by any Personnel by mutually agreed action, without the need for investigations. Disclosures or reports of alleged, suspected or actual misconduct by any Personnel affecting specific standard operating procedures (“SOP”) within BWYS will be referred for consideration under such SOP.

6.6.5 Upon the completion of the formal investigation and where the Senior Management is not the alleged wrongdoer, the Senior Management shall review the investigation report. If the alleged wrongdoer is found to have committed the Improper Conduct, the Senior Management will recommend the disciplinary action to be taken against the alleged wrongdoer, based on the BWYS’s Human Resource guidelines and procedures. This includes formal warning, reprimand, suspension or termination of employment with BWYS.

6.6.6 In the case where the alleged wrongdoer is not the Senior Management, a report with the Senior Management's recommendation will be tabled to the ARMC who will review the report and decide on the disciplinary action to be taken.

6.6.7 In the case where the alleged wrongdoer is the Senior Management, the ARMC shall review the investigation report and determine whether the allegation can be substantiated. In the event the allegations are found to be true, the ARMC will recommend the disciplinary action to be taken, based on the BWYS 's Human Resource guidelines and procedures. A report with the ARMC's recommendation will be tabled to the Board who will review the report and decide on the disciplinary action to be taken.

7. REPORTING OF OUTCOME

7.1 Subject to legal constraints, the Whistleblower and the alleged wrongdoer will be notified of the outcome of the investigation. The notification letter will be signed off by the Chairperson.

7.2 The Head of Corporate Affairs will furnish a yearly report to the ARMC on the number and nature of cases reported by Whistleblower(s). The ARMC will review the report and submit a summary report to the Board for their information and/or action, where applicable.

8. PROTECTION OF WHISTLE-BLOWER AND CONFIDENTIALITY

8.1 Anonymity.
BWYS encourages Whistleblower to identify himself/herself when reporting. However, if the Whistleblower wishes, he/she may choose to remain anonymous when reporting suspected improper conduct.

8.2 Confidentiality.
The Whistleblower shall be accorded with protection of anonymity or confidentiality of the identity, unless otherwise required by law. All reports or disclosures or such other details shall be kept confidential.

8.3 Assurance against reprisal or retaliation, and immunity from disciplinary action.
This Policy provides assurance that the Whistleblower, if an employee of BWYS, shall be protected against reprisals or retaliation, and immunity from disciplinary action from the Whistleblower's immediate superior or department/division head or any other person exercising power or authority over the Whistleblower in his/her employment, provided that:

- a. only genuine concerns are reported, and the report is made in good faith and the Whistleblower has reasonable grounds and does not provide false or misleading information knowingly, negligently or recklessly in the report;
- b. the disclosure is not made with malicious intent or ill will;
- c. the disclosure is not frivolous or vexatious; and
- d. the report is not made for personal gain or agenda.

Any party that retaliates against someone who has reported wrongdoing in good faith may be subject to appropriate action, up to and including legal action, where

applicable. However, if allegations are proven to be malicious or not made in good faith, parties responsible may be subject to appropriate action, up to and including legal action, where applicable.

9. SAFEKEEPING OF RECORDS

- 9.1 All reports, its supporting evidence, findings of investigations and monitoring of corrective actions shall be kept by the Head of Corporate Affairs. The Head of Corporate Affairs may assign designated personnel in Corporate Affairs Department to manage the records.

10. MONITORING AND REVIEW OF POLICY

- 10.1 The ARMC conducts periodical reviews of this Policy and is committed to conduct the review at least once every three years to assess the performance, efficiency and effectiveness of this Policy. The reviews should also investigate whether this Policy has been appropriately implemented and enforced. The outcome of the review shall be a guidance for future improvements.
- 10.2 The Senior Management monitors any patterns of reporting of similar behaviour, though the reporting may involve different people, in order to take pro-active steps, such as publicity and education, in an endeavour to decrease the incidence of such improper or unlawful conduct.

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SCHEDULE 1
WHISTLEBLOWER FORM

Please attach this Whistleblower Form in your email to whistleblowing@bwysgroup.com together with all relevant information and supporting documents (if any). Please note that you may be called upon to assist in the investigation, if required.

SECTION 1: WHISTLEBLOWER'S PARTICULARS	
Name	
Designation	
Department	
Company Name	
Have you been a Whistleblower before?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Preferred method of communication & details (choose at least one)	<input type="checkbox"/> Mobile No. <input type="checkbox"/> Email:

SECTION 2: ALLEGATION DETAILS <i>(Briefly describe the misconduct and how you know about it. Specify what, who, when, where and how. If there is more than one allegation, number each allegation and use as many pages as necessary)</i>	
Name	
Designation	
Department	
Company Name	
Contact Details	Mobile No. Email:
Incident Date & Time	
Incident Location	
Allegation Details	
Type of Allegation	
Other Parties Involved	

SECTION 3: WITNESS'S PARTICULARS (IF ANY)	
Name	
Designation	
Department	
Company Name	
Contact Details	Mobile No. Email:
Name	
Designation	
Department	
Company Name	
Contact Details	Mobile No. Email:

SECTION 4: DECLARATION BY WHISTLEBLOWER

I declare that to the best of my knowledge and belief, all information given herein is reasonable, true and correct.

Signature:

Date:

SECTION 5: FOR OFFICE USE ONLY

Received By

Name:

Designation:

Date:

Investigation Required?

Yes

No (If No, please state the reason)

Investigated By

Investigation Result

Processed by

Name:

Designation:

Date: