

Policy & Procedural Manual



Policy Title : Whistleblowing Policy
Policy Number : 106-01
Effective Date : 22 March 2024
Approved by : Board of Directors

WHISTLEBLOWING POLICY

1. What is Whistleblowing?

- 1.1 Whistleblowing is defined as the voluntary disclosure of malpractice by a person or entity who has or had privileged access to data, events or information about an actual, suspected or anticipated Improper Conduct within the organisation.
- 1.2 A person or entity making a protected disclosure is commonly referred to as a whistle blower. The whistle blower's role is as a reporting party. They are not investigators, nor do they determine the appropriate corrective action that may be warranted. They do not have a right to participate in any investigative activities other than as requested by investigators.
- 1.3 However, the intentional filing of a false report, whether orally or in writing is itself considered an improper act which the Group has the right to act upon.

2. Policy Statement

- 2.1 TMK Chemical Bhd is committed to ensuring the highest possible standards of ethical, moral and legal business conduct and practices, openness and accountability in all aspects of its business.
- 2.2 With the establishment of this Policy, employees are encouraged to raise genuine concerns regarding Improper Conduct and/or Criminal Offence occurring within TMK Chemical Bhd and its subsidiaries (the "Group").

2.3 Purpose of the Policy

The purpose of this Policy is to provide a formal, confidential channel to enable employees of the Group to report in good faith, serious concerns of any Improper Conduct and/or Criminal Offence that could be harmful to the Group, its employees, shareholders, or the public.

2.4 Types of Improper Conduct / Criminal Offence

2.4.1 "Improper Conduct" is generally described as any conduct by an employee which if proved constitutes a criminal offence or any conduct that constitutes a wrongdoing or malpractice and may include any of the following, but not limited to:

- (i) Fraud or forgery
 - (ii) Criminal breach of trust
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- (iii) Bribery, Corruption or Blackmail
- (iv) Abuse of power
- (v) Conflict of interest
- (vi) Theft or insider trading
- (vii) Deliberately or accidentally steal, damage, or misuse the data stored throughout the organization
- (viii) Misuse of Organizations funds or assets
- (ix) Dangers to health and safety of employees or the public or the environment
- (x) Breach of confidentiality
- (xi) Sexual assault, sexual harassment, including mild annoyances
- (xii) Breach of the Group's Code of Ethics or Conduct or non-compliance with Group policies and procedures
- (xiii) Conduct of unfair competition internally or externally, by using of an individual's position or opportunity arising from/ available within the Group and that the gains/ advantages of the individual are conditional on the losses of others, where the gains/ advantages are made in ways which are illegitimate or unjust
- (xiv) Any other conduct which may cause loss to the Organization, or otherwise be detrimental to the interests of the shareholders, clients and the public
- (xv) Concealment of any or a combination of the above.

2.5 Who can Report?

2.5.1 This Policy is made for TMK Chemical Bhd internal usage. Parties who can lodge a report are as follows:-

- (i) Employees
- (ii) Contract employees
- (iii) Temporary employees

2.6 Who Investigates the Report?

The monitoring and execution of this Whistleblowing Policy will be placed under the supervision of the Audit & Risk Committee, assisted by Internal Audit Department.

3. Reporting Procedures

3.1 Employees should report their concern at the earliest opportunity so that corrective action can be taken as soon as possible.

3.2 Intention for Reporting

Any person making an allegation of Improper Conduct must have reasonable and probable grounds before reporting such Improper Conduct and must undertake such reporting in good faith, for the best interest of the Group and not for personal gain or motivation.

3.3 Reporting Form

Complete the “Internal Whistleblowing Form” attached as Appendix A, with relevant supporting evidence (if any).

3.4 Reporting Channels

Disclosure or Report may be made in several methods identified in 4.0 Reporting Channels

3.5 Investigation Procedures

3.5.1 Upon receiving the report, the Whistleblower Committee will provide the Whistleblower an acknowledgement of receipt of the report of the Improper Conduct.

3.5.2 Subsequently, if necessary, Whistleblower may be consulted (without disclosure of identities of the Whistleblower) to assist and to provide relevant advice in relation to their respective areas.

3.5.3 All information, documents, records and reports relating to the investigation of an Improper Conduct shall be kept securely to ensure its confidentiality.

3.6 Findings of Investigation

3.6.1 In the event the allegation could be substantiated, the Whistleblowing Committee will identify and recommend the corrective action to be taken to mitigate the risks of such Improper Conduct recurring and recommend if disciplinary action is to be taken against the wrongdoer (if any).

3.6.2 Upon the completion of the investigation procedures, the whistle blower will be accorded the privilege to be notified on the outcome of the disclosure.

4. Reporting Channels

4.1 All reports submitted should be done using the “Internal Whistleblowing Form” attached as Appendix A. If the employee is not able to access the form for any reason, the disclosure must at least have details of person(s) involved, nature of allegation, when and where the incident took place as well as supporting evidence, if any

4.2 Disclosure or Report may be made in any one of the following manner:-

4.2.1 Email

Employees can lodge a report by submitting the "Internal Whistleblowing Form" attached as Appendix A or made available in the Public Folder to the dedicated email (feedback@tmkchemical.com).

4.2.2 Written

Employees can lodge a report by submitting the "Internal Whistleblowing Form" attached as Appendix A in a sealed envelope to the authorised personnel identified in 2.6 Whistleblowing Committee.

4.2.3 Verbal

Employees who wish to file a complaint verbally can refer to the Audit & Risk Committee directly.

5. Anonymous Reports

5.1 This policy encourages employees to put their names to allegations because appropriate follow-up questions and investigation may not be possible unless the source of the information is identified. Concerns expressed anonymously will be explored appropriately, but consideration will be given to:

5.1.1 The seriousness of the issue raised;

5.1.2 The credibility of the concern; and

5.1.3 The likelihood of confirming the allegation from attributable sources.

6. Safeguards and Protection

6.1 Requirements to be protected

6.1.1 In order for the whistle blower to be protected under this Policy, the whistle blower must disclose his/her name, NRIC number and contact details.

6.2 Whistleblower Protection

6.2.1 Complete protection will be given to whistle blower against any unfair practice not limited to retaliation, threat or intimidation of termination/suspension of service, disciplinary action, transfer, demotion, refusal of promotion, or including any direct or indirect use of authority to obstruct the whistle blower's rights to continue to perform his/her duties including making further disclosure.

6.2.2 No civil, criminal or disciplinary action will be taken against the informant for the act of whistleblowing and management will consider mitigating circumstances if the whistle blower him/herself is involved in the activity that he/she reports.

6.3 Limitations of Protection

6.3.1 A whistle blower's right to protection from retaliation does not extend to immunity for any complicity in the matters that are the subject of the allegations or an ensuing investigation.

7. Confidentiality

7.1 Every effort will be made to treat the whistle blower's identity with appropriate regard for confidentiality. The identity of a subject should be maintained in confidence to the extent possible given the legitimate needs of law and the investigation.

7.2 The Group gives the assurance that it will not reveal the identity of the whistle blower to any third party not involved in the investigation or prosecution of the matter. The whistle blower making the allegation will retain anonymity to all other employees and public unless he or she agrees otherwise. Where concerns cannot be resolved without revealing the identity of the employee raising the concern (i.e. if the evidence is required in court), a dialogue will be carried out with the employee concerned as to whether and how the matter can be proceeded.

7.3 The only exception to this assurance relates to an overriding legal obligation to breach confidentiality. The Group is obligated to reveal confidential information relating to a whistle-blowing report if ordered to do so by a court of law.

7.4 The Group's assurance of confidentiality can only be completely effective if the whistle blower likewise maintains confidentiality.

TMK Chemical Bhd would like to thank you in advance for bringing to our attention your concerns. Please be assured that your concerns will be investigated according to established procedures.

Appendix A
Internal Whistleblowing Form

Submission can be made to - feedback@tmkchemical.com

PRIVATE & CONFIDENTIAL

TMK CHEMICAL BHD
INTERNAL WHISTLEBLOWER FORM

<u>Whistleblower's Contact Information</u>	
Name:	
NRIC or Passport number:	
Contact Number:	
Email Address:	
<u>Suspect's Information</u>	
Name:	
Functional Title:	
Division & Department:	
<u>Witness(es) Information (if any)</u>	
Name:	
Functional Title:	
Division & Department:	

TMK CHEMICAL BHD	
INTERNAL WHISTLEBLOWER FORM	
<u>Complaint:</u>	
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.	
1)	What is the Improper Conduct which had occurred?
2)	Who had committed the Improper Conduct?
3)	When did it happen and when did you notice it?
4)	Where did it happen?
5)	Is there any evidence that you could provide?
6)	Are there any other parties involved other than the suspect stated above?
7)	Any other comments
Date:	
Signature:	

TMK CHEMICAL BHD

INTERNAL WHISTLEBLOWER FORM

For Whistleblowing Committee Use

Received By:

Received On:

Acknowledgement Sent On:

Investigation Required (Yes/No)? Please State Reason:

Investigation To Be Done By:

Investigation Result:

Action Taken / Conclusion:

Signed Off By:

Name:

Date:

Signature: