

# **ATA IMS BERHAD**

## **Whistle-blowing Policy and Procedures**

### **Introduction**

All stakeholders (Including but not limited to, employees, customers, suppliers, government bodies and financial institutions) are encouraged to raise genuine concerns about possible improprieties in matters of financial reporting, compliance and other malpractices in the Company and its subsidiaries (collectively, "the Group") at the earliest opportunity, and in an appropriate way. This Whistle-blowing Policy and Procedures is established with reference to the Whistleblower Protection Act 2010, with necessary adaptation to encourage genuine disclosure by the stakeholders.

This Policy and Procedures is designed to:

- a) Support the Company's values and Code of Ethics and Conduct;
- b) Ensure stakeholders can raise genuine concerns without fear of reprisals and safeguard such person's confidentiality;
- c) Protect a whistleblower from reprisal consequent to making a genuine disclosure;
- d) Provide a transparent and confidential process for dealing with concerns. This policy and Procedures not only covers possible improprieties in matters of financial reporting, but also:
  - Fraud;
  - Corruption, bribery or blackmail;
  - Criminal offences;
  - Failure to comply with a legal or regulatory obligation;
  - Miscarriage of justice;
  - Endangerment of an individual's health and safety; and
  - Concealment of any, or a combination, of the above.

### **Principles**

The principles underpinning the Policy and Procedures are as follows:

- a) internal procedures to facilitate necessary Whistle-blowing, in a timely and responsible manner, are in place and made known to all stakeholders of the Group;
- b) all disclosures will be treated fairly and properly, and addressed in an appropriate and timely manner;
- c) the Group will not tolerate harassment or victimisation of whistleblower raising a genuine concern;
- d) the identity and personal information of the whistleblower will be protected and kept confidential, unless otherwise required by law;
- e) personal information, including the identity, of the alleged wrongdoer shall only be revealed for the sole purpose to carry out investigation on strictly 'need-to-know' basis or required by law;
- f) the whistleblower and the alleged wrongdoer will be treated fairly. The whistleblower will be informed of the status of his/her disclosure and the alleged wrongdoer will be given an opportunity to respond to all allegations at appropriate time; and

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- g) the Group will ensure no one will be at risk of suffering some form of reprisal as a result of raising a genuine concern. The Group, however, does not extend this assurance to someone who maliciously raises a matter he knows is untrue.

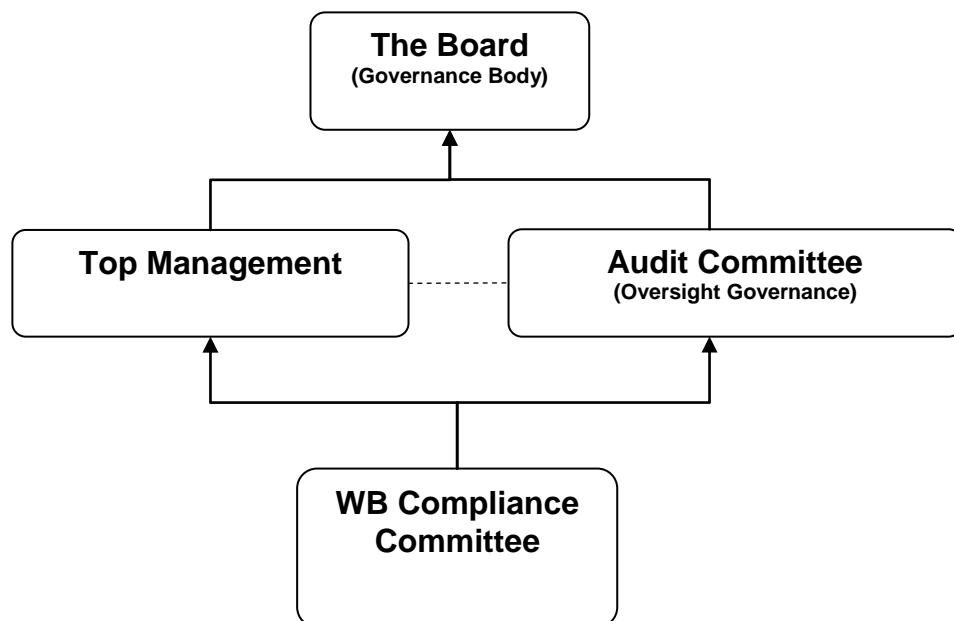
**Covered Concerns**

A disclosure relating to, but not limited to, either of the following concerns or wrongdoings by any stakeholders in the conduct of the business shall be reported:

- a) corruption, bribery and fraud (including financial statement fraud);
- b) criminal offence or any breach of the laws of any jurisdictions that the Group is operating in;
- c) acceptance of gifts/ favour save where permitted by the Group’s anti-bribery and corruption policy;
- d) misuse and/or misappropriation of the Group’s funds or assets;
- e) impropriety (including financial and operational, etc.) within the Group;
- f) gross mismanagement within the Group (including serious potential breach to the interest of society and environment);
- g) breach of Code of Ethics and Conduct, including sexual, physical or other abuse of human rights; and
- h) act or omission jeopardising the health and safety of the Group’s employees or the public.

**Governance Structure**

Whistle-blowing Compliance Committee (hereinafter “WB Compliance Committee”) is established to be responsible for all Whistle-blowing compliance matters, including attend to whistleblower, investigation, action, records and reported to Top Management and the Audit Committee as oversight governance body.



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**Reporting Procedure**

- If any stakeholder believes reasonably and in good faith that malpractices exist in the Group, the stakeholder should report this immediately to the appropriate level of management or WB Compliance Committee.
- If it is appropriate and for customers and other stakeholders, in view of the nature of the reported matter, reports of violations may be made directly to the WB Compliance Committee as speak up channel. If for any reason the stakeholder is reluctant to do so or the members of WB Compliance Committee is involved in the roles or functions being reported, or the stakeholder concerned is of the opinion that the matter is not satisfactorily resolved, then, the stakeholder should report the concerns to all or any member of the Audit Committee.
- Stakeholder concerned about speaking to other stakeholders can communicate, in confidence, to WB Compliance Committee or all or any member of the Audit Committee by emailing his/her concern.
- Anonymous disclosure received by WB Compliance Committee or any member of the Audit Committee will be subject to further investigation if sufficient supporting documents and facts of the malpractices provided and the recipient shall have the sole discretion to determine sufficient supporting documents and facts of the malpractices are received to warrant further investigation into anonymous disclosure.
- In the event that actual or suspected bribery or corruption is reported to any member of the Audit Committee, it will be managed by the Audit Committee and they shall have the right to decide, depending on the seriousness of the reported incident(s), whether to inform the Board of Directors or relevant enforcement authority(ies)(if the Audit Committee concluded that such incidents are to be reported, based on the facts gathered) for the sole purpose to carry out the investigations and strictly on need-to-know basis, without revealing the identity of the whistleblower. The Audit Committee, at the cost to be borne by the Group, shall have the right and authority(ies) to seek the advice of the external professionals or experts, if necessary, and to decide on the next course of actions. Besides, a summary of reported incidents, its progress, results of investigation, corrective actions, resolution and decision taken or to be taken are to be communicated by the Audit Committee to the Board for their onwards monitoring and continuous improvement purposes.
- Whistleblower's identity will not be disclosed, unless otherwise required by law. Where concerns cannot be resolved without revealing the identity of the whistleblower raising the concern (i.e. if the evidence is required in court), a dialogue will be carried out with the whistleblower concerned as to whether and how the matter can progress further.
- If any of the Audit Committee members is the alleged wrongdoer, the whistleblower can report genuine wrongdoings to other member of the Audit Committee.
- Whistleblower who has raised concerns via this Policy and Procedures will be informed by the WB Compliance Committee or Audit Committee of how they can make contact with them, if there is any further assistance required, outcome of the investigation and corrective action taken.

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**Investigation**

- The WB Compliance Committee or the Audit Committee shall carry out investigation on all alleged incidents reported to establish their credibility if sufficient supporting documents and facts of the malpractices provided to WB Compliance Committee or the Audit Committee. The WB Compliance Committee or the Audit Committee, at his/her discretion, shall conduct the investigation in confidence by reviewing documentation and electronic files, conducting internal audit or forensic audit, conducting third party interviews and confirmation, seeking advice from subject matter experts, etc. and retaining the evidence and all relevant documents reviewed for a period of at least seven (7) years.
- The WB Compliance Committee or the Audit Committee shall have access to professionals necessary and required for the investigation, at the cost of the Company.

**Consequences of Wrongdoing or Wrongful Disclosure**

- The WB Compliance Committee or the Audit Committee Chairman shall, on the advice of the Top Management (if applicable and allowable with all conflict of interests situation resolved), to determine the appropriate corrective and/or preventive actions in relation to valid and genuine wrongdoings based on the results of the investigation carried out, judging from the seriousness of the wrongdoings, to execute:
  - Warning Letter/Show Cause Letter;
  - Suspension from works or contract;
  - Penalty and/or damages in relation to the wrongdoing;
  - Demotion after going through proper due enquiry or investigation process;
  - Dismissal after going through proper due enquiry or investigation process;
  - Termination of contract in accordance with the terms of the contract, after going through proper due enquiry or investigation process.

The WB Compliance Committee or Audit Committee Chairman shall revoke the whistleblower protection conferred if he/she is of the opinion, based on his/her investigation or in the course of his/her investigation that the whistleblower has, or is found to have:

- committed a wrongdoing;
- participated in the improper conduct disclosed;
- made in his disclosure of improper conduct a material statement which he knew or believed to be false or did not believe to be true;
- made the frivolous or vexatious disclosure of improper conduct;
- made the disclosure of improper conduct solely or substantially with the motive of avoiding dismissal or other disciplinary action;
- committed a breach under this Policy and Procedures (for instance, dishonest, mischievous or malicious complaints), in the course of making the disclosure or providing further information; or
- participated or assisted in any process pursuant to this Policy and Procedures otherwise than in good faith.

Any attempt to retaliate, victimize or intimidate against any whistleblower making a report in good faith is a serious violation of the Policy and Procedures and shall be dealt with through serious disciplinary actions and procedures to be decided by the Top Management with the advice of the Audit Committee.

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**Protection**

- The identity and personal information of the whistleblower will be protected and kept confidential, unless otherwise required by law.
- The whistleblower will be protected from reprisal, including any form of harassment and victimisation, as a consequence of his genuine disclosure.
- The whistleblower will be protected under the Whistleblower Protection Act 2010 if he or she makes a disclosure in good faith to an enforcement agency.
- If a whistleblower reasonably believes that he is being subjected to reprisal, including harassment and victimisation, as a consequence of whistle-blowing, he may consult with or report to the appropriate level of management, WB Compliance Committee or any member of the Audit Committee.

**Administration**

This Policy and Procedures is administered by the WB Compliance Committee (if applicable and allowable with all conflict of interests situation resolved) and overseen by the Audit Committee and reported to the Board of Directors, with the protection of the identity of the whistleblower in compliance with Whistleblower Protection Act 2010.

**Policy and Procedures Review and Approval**

This Policy and Procedures is updated, reviewed by the Audit Committee and recommended to the Board of Directors for approval on 21 May 2020.

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