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WHISTLEBLOWING POLICY

Approved at UHSB 75th meeting (10/2020) dated 16 October 2020

WHISTLEBLOWING POLICY

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WHISTLEBLOWING POLICY

1.0 OBJECTIVE

- 1.1. The UiTM Holdings Group of Companies (“the Group”) is committed to the highest standard of integrity, openness and accountability in the conduct of all its business and it aspire to conduct its affairs in an ethical, responsible and transparent manner.
- 1.2. This Whistleblowing Policy (“Policy”) is to support the Group Code of Conduct and Governance requirement in realizing the abovementioned commitment and aspiration.
- 1.3. The purpose of this Policy is to provide an avenue for all stakeholders including employees of the Group and external parties to disclose to any improper conduct in accordance with the procedures as provided for under this Policy without fear of retaliation or unfair treatment.

2.0 POLICY

1. Open-Door Policy

The Group practises an Open-Door policy to create the best work environment, a place where everyone’s voice is heard, where issues are promptly raised and resolved, and where communication flows across all levels of the Group. All employees are encouraged to present ideas, ask questions and raise concerns especially those of a legal or ethical nature, but also those relating to work and working environment.

The employee must notify his/her superior/manager as soon as possible if he/she believes or suspect that misconduct has occurred or may occur in the future. However, if the employee is not comfortable speaking to the supervisor/manager, he/she may go to next level of management, a member of the Senior Management of the Business Division, Group Human Capital Department, Legal Department or the Integrity and Governance Unit of the Group. Most issues can be resolved promptly before they become problems for colleagues, the Group or the public.

If the employee is not comfortable using the Open-Door Policy, he/she may report any improper conduct using the Whistleblowing channel.

2. Confidentiality

All disclosures made under this Policy will be dealt with in a confidential manner. The identity of the Whistleblower will be kept confidential and protected unless:

- The Whistleblower expressly agrees otherwise and provides his agreement in writing; or
- otherwise required by law.

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3. Protection from retaliation

The culture of openness and transparency is encouraged where concerns regarding any improper conduct can be reported in an appropriate way at an early stage without fear or apprehension that the Whistleblower will be harassed or victimized in any way.

The Board of Directors (“BOD”) and the Management of the Group give their assurance that Whistleblower will not be at risk to any form of victimization, retribution, or retaliation. Any attempt to retaliate, victimize or intimidate against the Whistleblower who made the report in good faith is a serious violation of this Policy and shall be dealt with serious disciplinary actions and procedures.

4. Acting in Good Faith

The Group expects all Whistleblowers, especially Employees to act in good faith and have reasonable grounds when reporting an incident. If allegations are proven to be ill-intentioned, malicious and frivolous, Employee(s) may face disciplinary action in accordance with the Group disciplinary policies, including termination of employment.

5. Anonymous Disclosures

This Policy encourages Whistleblower to put their names to their disclosures. It provides a formal channel for Whistleblowers to communicate their concerns without any fear of retribution.

Accordingly, Whistleblowers are expected not to make any anonymous allegations and nor is the Group expected to address any anonymous allegations.

The Group may, however, consider investigating an anonymous allegation having considered the following:

- The seriousness of the issue raised;
- The credibility of the issues raised; and
- The likelihood of confirming the issues raised from other sources.

3.0 SCOPE

3.0 The aim of the Policy is for stakeholders to raise the concerns in an independent and unbiased manner. They are not required to prove the cases but rather to provide sufficient information for the Group to take appropriate actions.

3.1 This Policy is designed to facilitate all stakeholders to disclose any improper conduct (misconduct or criminal offence) through internal channel. Such misconduct or criminal offences include the following:

- Fraud;
- Bribery;

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- Abuse of Power;
- Conflict of Interest;
- Theft or embezzlement;
- Unauthorised use of Group’s property;
- Non-compliance with Policies and Procedures;
- An unlawful act;
- Any danger to health and safety: or
- Damage to the environment.

3.2 The above list is non-exhaustive, and includes any act or omission if proven, will constitute an act of misconduct under the Group’s Code of Conduct or any criminal offence under relevant legislations in force.

3.3 This Policy is not intended to be used where other more appropriate policies or procedures are available, e.g. the Grievance Procedure, nor it is intended to invalidate such policies and procedures but to provide more avenues for all stakeholders including employees and external parties to disclose improper conduct committed or about to be committed to the Group.

4.0 COMMUNICATION CHANNEL

4.1 The whistleblowing channels are as follows:

Email	Whistleblowing@uitmholdings.com
Mail	Chairman of the UHSB BOD c/o Integrity & Governance Unit Level 11, Block A, Dataran PHB Saujana Resort, Section U2, 40150 Shah Alam, Selangor, Malaysia

5.0 REPORTING AND INVESTIGATION PROCEDURE

5.1 Log of Reports

All Whistleblowing complaints, findings of investigations and monitoring and corrective actions shall be logged and maintained by the Integrity & Governance Unit (“IGU”) Officer.

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5.2 Integrity Complaints Committee (ICC)

5.2.1 To ensure that Complaints Management is implemented more efficiently and transparently, ICC is responsible for evaluating and deciding what action to take on all information or complaints related to breaches of integrity.

5.2.2 Membership of ICC members:

- The Chairman of ICC is one of the members of GIAD which is the Head of Internal Audit of UHSB and is assisted by two (2) members of ICC who are the management of UHSB, namely the GCFO and CEO of a UHSB Group Subsidiary or. The number of members must be an odd number.
- If there is a complaint or information involving any member in the committee, the member concerned shall not participate in any process and he shall be replaced by another officer to be appointed by the senior officer in the committee.

5.2.3 Jurisdiction:

This committee is responsible for evaluating all complaints or information channeled to IGU and deciding on the appropriate action on such complaints or information whether to dismiss or accept the complaint. If a complaint is received, the IGU is responsible for deciding whether to proceed with the investigation by obtaining feedback and supporting documents, tracking and verification or no further action. A written report shall be presented to UHSB's Board of Director ("BOD") for further action and to obtain their recommendation.

5.2.4 Frequency of committee meetings;

The Committee will meet on an ad-hoc basis, for example after a complaint is received. However, it is important to set the committee to meet at least three (3) days after a complaint is received.

However, if the complaint received is of a general nature, it is sufficient to have IGU to proceed with further actions without the need to refer to the ICC.

5.3 Investigation Procedure

5.3.1 Upon receiving the instruction from the ICC for further investigation, IGU shall notify BOD Chairman immediately. The BOD Chairman shall consult the UHSB's BOD members via a meeting before a decision is made. This may include:

- A decision not to pursue due to lack of substance (declined); or
- Assigning the Internal Investigating Team, as set out in paragraph 5.3.2 below to conduct preliminary investigations; or

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- Assigning the Internal Investigating Team or external third-party investigators or consultants to conduct full investigations; or
- Communicating with the Whistleblower(s) on additional information requirements and/or case management.

5.3.2 The Internal Investigating Team consist of:

- Head, IGU;
- Head, GIA;
- Head, GHC;
- Head, GL; and
- Senior Manager, GFS.

Where any member of the Investigating Team and/or their immediate superior and/or their immediate direct report, is/are the subject of the investigation, the member will be recused from the investigation.

5.3.3 In the case of an anonymous disclosure/report, it may be investigated if in the view of the GARC the criteria stated in paragraph 2.5 above is met.

5.3.4 The BOD may in accordance with paragraph 5.3.1 above, assign the Internal Investigating Team and/or external third-party investigators or consultants to conduct the investigation and set a timeframe for the investigation to be completed. The substantiation may meet at least one of these criteria (but not limited to):

- Financial impact of RM50,000 or above (% of budgeted Group revenue), whichever is higher;
- Allegations of corruption, bribery, money laundering;
- Allegation is raised against a member of the Group Management Committee or any Senior Management of the Group;
- The allegation carries a significant reputation risk (e.g. adverse media reports);
- Allegation involves a critical business partner (client, customer, service provider) where as critical refers to a significant role or size that would make it difficult for the business partner to be replaced; and
- Allegation involves investigations by governmental authorities.

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5.3.5 All information, documents, records and reports relating to the investigation shall be kept securely to ensure confidentiality. It shall be managed in compliance with the provisions of the Personal Data Protection Act 2010 and other applicable laws. The request for further/additional information from the Whistleblower shall be performed by Integrity & Governance Unit to ensure confidentiality of the Whistleblower identity. For anonymous letter, further/additional information shall be requested if the Whistleblower can be identified.

5.4 Conduct of Investigation

5.4.1 The Investigating Team shall conduct the investigation and they shall have full and unrestricted access to the documents and members of Management and staff to follow up on required information and explanations as may be necessary. They must take all reasonable steps to ensure that investigations regarding the disclosure are fair and unbiased.

5.4.2 Upon conclusion of the investigation, or at key milestones, the Head of the Investigating Team shall submit a report on the findings and recommendation to the BOD during its meeting for their discussion and deliberation. If any of the BOD members is the suspect being involved in the improper conduct, he/she will be automatically abstained from attending the meeting.

5.4.3 If the BOD is satisfied with the outcome of the investigation, it will communicate to the management to proceed with the necessary disciplinary action against the person who committed the improper conduct. Instituting the disciplinary action will be the responsibility of Group Human Capital.

5.4.4 In cases where the findings disclose a possible criminal offence, the BOD need to decide if the matter should be referred to the relevant authorities, such as the police or the Malaysian Anti-Corruption Commission ("MACC") for further action, depending on the nature, the seriousness and the implication of each case.

5.4.5 Management shall carry out the decisions of the BOD in relation to the findings arising from an investigation. Where applicable, the Management must also take into account the recommendation contained in the investigation report to prevent similar situation from repeating in the future.

5.4.6 Upon the completion of the whistleblowing process and procedures, the Whistleblower except for anonymous Whistleblower will be accorded the privilege to be notified on the outcome of the disclosure. As findings are confidential, details of the findings will not be disclosed to the Whistleblower.

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6.0 REVIEW OF THE POLICY


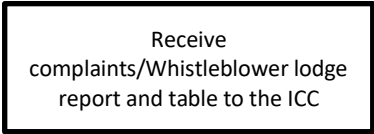
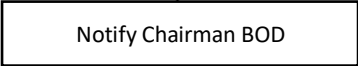
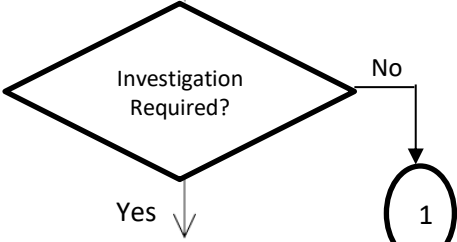
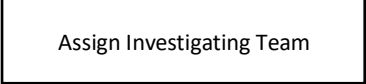
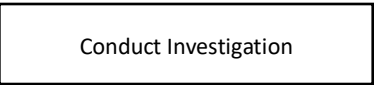

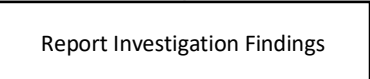

This Policy may be reviewed and amended, at the BOD's discretion from time to time, as and when necessary, to ensure its relevance and effectiveness in keeping with the Group's changing business environment, administrative or operational needs as well as changes to legislations. Changes to the Policy, if any, shall only be made with the BOD's approval.

However, the modification made shall be effective after the same is circulated to employees in writing or electronically.

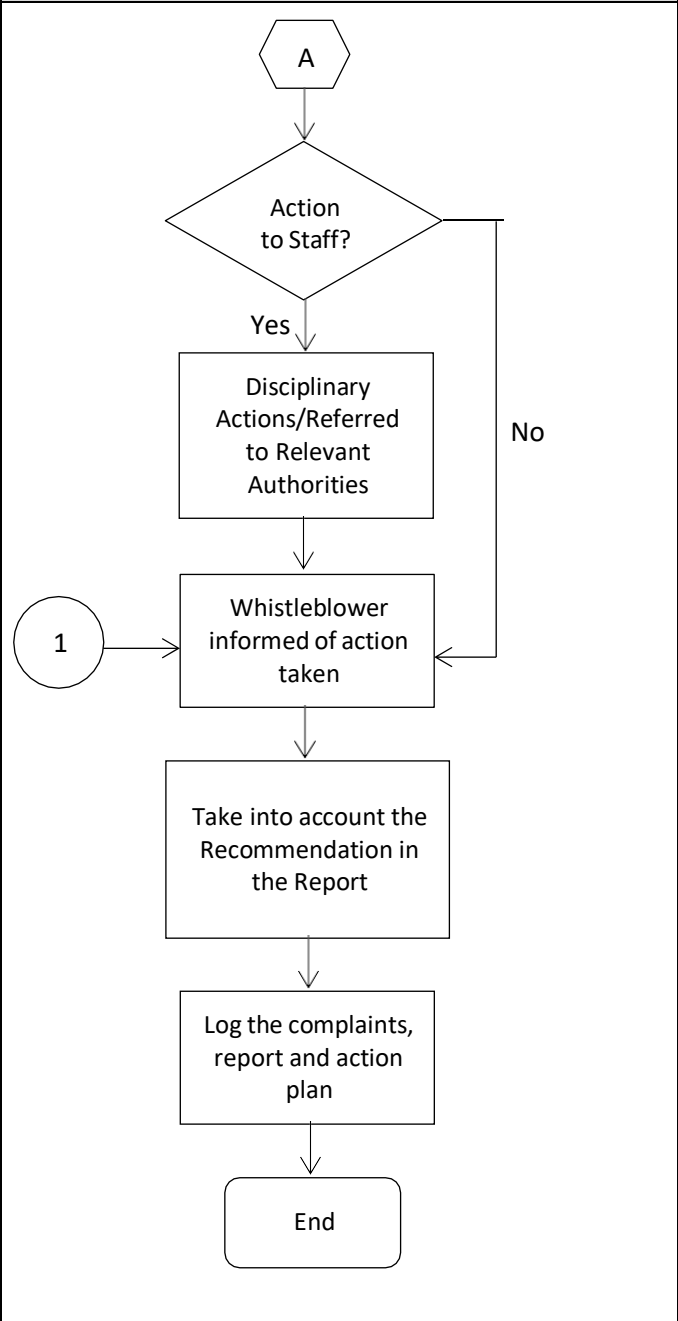
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Appendix 1

Whistleblowing Process Flow

Activity	Document	Responsibility
 <p>Start</p>		
 <p>Receive complaints/Whistleblower lodge report and table to the ICC</p>	Whistleblowing report	Whistleblower
 <p>Notify Chairman BOD</p>		Integrity & Governance Officer
 <p>Investigation Required?</p> <p>No</p> <p>Yes</p> <p>1</p>		Chairman BOD
 <p>Assign Investigating Team</p>		Investigating Team
 <p>Conduct Investigation</p>		Investigating Team
 <p>Report Investigation Findings</p>	Investigation report	Investigation Team
 <p>Report Investigation Findings</p>	Investigation report	BOD
 <p>A</p>		

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Activity	Document	Responsibility
 <pre> graph TD A{{A}} --> B{Action to Staff?} B -- Yes --> C[Disciplinary Actions/Referred to Relevant Authorities] C --> D[Whistleblower informed of action taken] B -- No --> D E((1)) --> D D --> F[Take into account the Recommendation in the Report] F --> G[Log the complaints, report and action plan] G --> H[End] </pre> <p>The flowchart illustrates the process starting with a start symbol 'A' leading to a decision diamond 'Action to Staff?'. If 'Yes', it proceeds to 'Disciplinary Actions/Referred to Relevant Authorities', then to 'Whistleblower informed of action taken'. If 'No', it also leads to 'Whistleblower informed of action taken'. A connector '1' points to this step. The process continues to 'Take into account the Recommendation in the Report', then 'Log the complaints, report and action plan', and finally 'End'.</p>	<p>Minutes of meeting</p> <p>Investigation Report</p> <p>Register of Whistleblowing & Complaints</p>	<p>BOD</p> <p>Head, Group Human Capital</p> <p>Integrity & Governance Officer</p> <p>Management</p> <p>Integrity & Governance Officer</p>