

WHISTLEBLOWING POLICY

1.0 INTRODUCTION

- 1.1 This Policy is designed to support the Company’s Integrity, Innovation, Teamwork, Excellence and Commitment values and facilitate employees’ and third parties’ concerns about possible improprieties at the earliest opportunity to ensure that concerns can be raised without fear of reprisal or Detrimental Action.
- 1.2 The procedures contained in this Policy provide a process of managing disclosures of improper conduct that is transparent without compromising the confidentiality of persons involved.
- 1.3 This Policy is adapted to promote alignment with the Whistleblower Protection Act 2010, Companies Act 2016, Malaysian Anti-Corruption Commission Act 2009, Personal Data Protection Act 2010 and all applicable laws and regulations in Malaysia. However, this Policy does not absolve employees and stakeholders from any statutory obligations contained in any Act and/or Regulation to report criminal offences and/or breaches of law with the relevant enforcement agencies.

2.0 SCOPE

The scope of this Policy applies to the ED, COO, Head of Department, all HCME’s employees (permanent, contract, or part-time), as well as consultants, suppliers, vendors, contractors, external agencies, business associates, and any other parties engaged with HCME (collectively referred to as 'Third Parties').

3.0 DEFINITION

Terms	Definition
Whistleblowing	The disclosure of Improper Conduct based on one’s reasonable belief that any person has engaged, is engaging or preparing to engage in Improper Conduct. This applies even in circumstances where information regarding Improper Conduct is supposed to be treated as confidential.
Whistle-blower	A person who discloses information of Improper Conduct in accordance with this Policy
Improper conduct	Any conduct which if proved, constitutes a serious Disciplinary Offence or a criminal offence. Improper Conduct includes, but are not limited to, the following: a) criminal offences, unlawful acts, fraud, corruption, bribery

POLICY

	<ul style="list-style-type: none"> and blackmail; b) failure to comply with legal or regulatory obligations; c) misuse of the Company’s funds or assets; d) an act or omission which creates a substantial and specific danger to the lives, health or safety of the employees or the public or the environment; e) unsafe work practices or substantial wasting of company resources; f) abuse of power by an officer of the Company; and g) concealment of any of the above
Top Management	The person or group who directs and controls the organization at the highest level includes the ED and COO.
Integrity Officer	Authorised person to receive reports on Whistleblowing matters
Disciplinary Offence	means any action or omission which constitutes a breach of discipline in the Company as provided by law or the Company’s code of conduct, code of ethics, policies and/or a contract of employment, as the case may be
Detrimental Action	<p>Action includes;</p> <ul style="list-style-type: none"> a) action causing injury, loss and/or damage; b) intimidation and/or harassment; c) interference with the lawful employment or livelihood of any person, including discrimination, discharge, demotion, suspension, disadvantage, termination or adverse treatment in relation to a person’s employment, career, profession, trade or business or the taking of disciplinary action; and d) the threat to take any of the actions referred to above
Confidential information	<p>includes:</p> <ul style="list-style-type: none"> a) information about the identity, occupation, residential address, work address or whereabouts of: (i) a Whistleblower; and (ii) a person against whom a Whistleblower has made a disclosure of improper conduct; b) information disclosed by a Whistleblower; and c) information that, if disclosed, may cause detriment to any person
Investigating Personnel	Means the person appointed to investigate an Improper Conduct.

4.0 PURPOSE

The purpose of this Policy are as follows:

- a) To provide employees and third parties with proper internal procedures in disclosing cases of Improper Conduct;
- b) To manage disclosures of Improper Conduct in an appropriate and timely manner;
- c) To protect whistleblowers from detrimental action that may result from the disclosure of Improper Conduct;
- d) To provide fair treatment to both the Whistleblower and the alleged wrongdoer when a disclosure of Improper Conduct is made, and
- e) To set out the processes to manage the overall system and implementation of the Whistleblower Policy.

5.0 LIMITATION

- 5.1 This Policy does not however, cover any issues, complaints or concerns in relation to: matters which are trivial or frivolous in nature; and matters which are motivated by malice.
- 5.2 If the complaint is a grievance and not an improper conduct, the Code of Conduct is to be applied.
- 5.3 If an employee is unsure whether a particular act or omission constitutes a grievance, a sexual harassment or an Improper Conduct under this Policy, he or she is encouraged to seek advice or guidance from their immediate superior or the Head of the Human Resource.

6.0 DISCLOSURE OF IMPROPER CONDUCT

- 6.1 HCME personnel or a third party who becomes aware of an alleged Improper Conduct is encouraged to make a disclosure as soon as possible.
- 6.2 The Whistle-blower needs to demonstrate that he or she has reasonable belief of the Improper Conduct.
- 6.3 In order to give the HCME an opportunity to investigate the alleged Improper Conduct and to take the necessary internal corrective actions, Whistle-blowers are encouraged to lodge a report by providing, to the extent that is possible, the following information:
 - a) details of the Whistleblower, the name, designation, contact number and email address;
 - b) details of the director or employee involved in the Improper Conduct;
 - c) description of the Improper Conduct and the people/party (ies) that are involved (to state whether they are employees of the Company or external parties);

- d) details of the Improper Conduct, including the relevant dates of occurrence;
 - e) particulars of witnesses, if any; and,
 - f) particulars of documentary evidence, if any.
- 6.4 The Whistleblowing Form is attached in Attachment 1.
- 6.5 A disclosure of Improper Conduct may still be made, subject to Section 6.2, although the person making the disclosure is not able to identify a particular person to which the disclosure relates.
- 6.6 When there is more than one (1) disclosure made at a time, the disclosures may be prioritised according to the nature or gravity of the alleged Improper Conduct or reported risks and the magnitude of the repercussions.

7.0 ANONYMOUS REPORT

Anonymous reports are allowed but not encouraged, as it can be difficult to ascertain the facts and follow up for investigative purposes. However, HCME may consider investigating allegations after evaluating their seriousness, credibility, and potential impact if confirmed.

8.0 TO WHOM SHOULD DISCLOSURES BE MADE

- 8.1 In-writing via email, addressed to the Executive Director or Integrity Officer as follows:

No	Position	Address
1	Executive Director	Name : Ir. Edward Khoo Mong Wei Address : HCM Engineering Sdn Bhd Email: : edwardkhoo@protasco.com.my
2	Integrity Officer	Name : Anggie Siah Address : HCM Engineering Sdn Bhd Email: : whistleblower@hcme.com.my

- 8.2 Via phone call to Integrity Officer at 03-87383388 (Ext: 306)
- 8.3 Meet or contact the appointed Integrity Officer at the HCME office or outside to make a report

9.0 TRACKING OF IMPROPER CONDUCT DISCLOSURES

- 9.1 The Integrity Officer shall maintain a log of all Improper Conduct Reports received, and the reports arising from screening, investigation, decisions and actions taken on the Improper Conduct Reports.
- 9.2 All information provided will be treated as confidential.

10.0 SCREENING AND ASSESSMENT

- 10.1 In regard to the disclosures of Improper Conduct made, the Integrity Officer (IO) shall assess them to determine whether they relate to Improper Conduct and/or are excluded from the scope of this Policy.
- 10.2 The Integrity Officer shall, within seven (7) working days from the date the disclosure is made, prepare a report (“Screening & Assessment Report”) for the ED, informing them of the assessment results and recommending whether to disregard the disclosure or take further action. The ED may extend the deadline for completing the Attachment 2 – Screening & Assessment Report.
- 10.3 In cases where disclosures relate to Improper Conduct involving the Integrity Officer, the ED may choose to appoint an external independent party to assess whether the matter pertains to Improper Conduct and/or is excluded from the scope of this Policy.
- 10.4 The external party shall prepare an Assessment Report for the ED within seven (7) working days from the date of receiving the disclosures, detailing the assessment results and recommending whether to disregard the disclosure or take further action. The ED may extend the deadline for completing the Assessment Report.
- 10.5 Within seven (7) working days from the date the Assessment Report is received, the ED shall have the authority to make final decisions, including but not limited to the following:
- Reject the disclosure(s), in whole or in part, if they fall outside the scope of this Policy;
 - Direct that the matter, or any part thereof, be addressed under other appropriate internal procedures, including disciplinary procedures;
 - Initiate an investigation into the disclosure(s) and any individuals involved or implicated;
 - Suspend individuals implicated in the Improper Conduct from work pending further investigation and/or disciplinary procedures;
 - Designate the Integrity Officer or any other individuals, whether from within or outside the HCME, to conduct investigations or take other actions pursuant to this Policy;
 - Seek assistance from third parties, such as legal advice from external solicitors; and
 - Refer the matter to an appropriate enforcement agency, including the police and the Malaysian Anti-Corruption Commission.

11.0 CONDUCT OF INVESTIGATION

- 11.1 In the event further investigation is necessary, the Integrity Officer shall propose to the ED to appoint the Investigation personnel.
- 11.2 The ED shall appoint either an internal or external party as the Investigating personnel to carry out investigations related to the Improper Conduct, within a reasonable set of terms of reference.
- 11.3 The appointed Investigating personnel shall be someone who was not involved in the issue and has been granted the appropriate authority, resources, and access necessary to conduct the investigation effectively.
- 11.4 When the Investigating personnel is appointed from within the Company, the Investigating personnel must hold a designation and/or grade higher than that of the employee(s) implicated in the Improper Conduct.
- 11.5 The Investigating personnel shall conduct the investigation as soon as possible.
- 11.6 The Investigating personnel may conduct interviews with any relevant witnesses and shall use his best endeavours to gather all data and materials relevant to the Improper Conduct disclosed.
- 11.7 The Investigating personnel shall have absolute discretion to allow any assistance to the witness during the interview, subject to a request made by the witness.
- 11.8 All interviews and activities conducted during the investigation shall be recorded in writing and filed appropriately.
- 11.9 Whenever practicable, all interviews shall be conducted in the designated room, and all documents related to the investigation must remain in the room during the course of the investigation.
- 11.10 The Investigating personnel shall have free and unrestricted access to all Company records related to the case and shall have the authority to examine, obtain, and/or make copies of any documents, files, desks, cabinets, and other storage facilities as necessary to assist in the investigation of the Improper Conduct.

12.0 INVESTIGATION REPORT (IR)

- 12.1 At the conclusion of the investigation, the Investigating personnel will submit an Investigation Report (“IR”) of the findings to the Integrity Officer and ED.
- 12.2 The IR will contain the following:
 - a) the specific allegation(s) of Improper Conduct;
 - b) all relevant information/evidence received and the grounds for accepting/rejecting them. Copies of interview transcripts and any documents obtained during the course of the investigation shall accompany the IR; and
 - c) the conclusions made and the basis for them.

12.3 Whenever practicable, the Investigating Personnel may include in the IR the following:

- a) Steps or recommendations for the Company to prevent the Improper Conduct from continuing or re-occurring in future; and
- b) Any further actions the Company should take regarding the Improper Conduct including initiating disciplinary proceedings and referring the matter to the appropriate external authority.

12.4 The IR Report shall be presented to the ED. In the event that the ED is satisfied that based on the findings and recommendations made in the IR, an Improper Conduct has been committed, the Integrity personnel refer the matter to the Human Resource Department where appropriate to follow-up with disciplinary proceedings in accordance with the policies of the Company.

13.0 REFERRAL TO EXTERNAL ENFORCEMENT AUTHORITY

13.1 Pursuant to the above, referral of the Improper Conduct, where appropriate, to the relevant enforcement body or the initiation of any civil action shall be managed by the Integrity Officer.

14.0 TIMELINE

14.1 This Policy is intended to ensure that disclosures made by Whistle blowers are reviewed and actions are taken in a timely manner.

14.2 Investigations in respect of disclosures made are to be concluded as soon as is practicable but shall not exceed sixty (60) days from the date the disclosure was made. Notwithstanding the above, where an investigation cannot be reasonably completed within sixty (60) days, the ED may extend the time for its completion, provided that the extension does not exceed one hundred and twenty days (120) days from the date the disclosure was made.

14.3 The Whistle-blower shall be informed of the result of any investigation and/or any action taken by the Company in respect of the disclosure made within seven (7) working days from the date an investigation is completed and/or any action taken by the Company, subject to any extension of time that may be granted by the ED.

15.0 PROTECTION OF CONFIDENTIAL INFORMATION

15.1 Reasonable steps will be taken to maintain the confidentiality of the Whistle-blower's Confidential Information, particularly the identity of the Whistle-blower unless:

- a) the Whistle-blower expressly agrees otherwise, and provides his agreement in writing; or
- b) otherwise required by law.

15.2 The Whistle-blower or any person who is involved in the investigation process, shall not disseminate to third parties, information regarding the Improper Conduct or any part thereof, including the status or outcome of an investigation into it, except:

- a) to those who are authorised under this Policy;
- b) for lodging a report of the Improper Conduct directly with an enforcement agency in accordance with the Whistleblower Protection Act 2010 or any other prevailing law;
- c) in adherence to any law or in adherence to a legally binding requirement of any statutory authority; or
- d) on a strictly confidential basis to a professionally qualified lawyer for the purpose of obtaining legal advice.

15.3 The Whistle-blower shall not:

- a) contact the suspected individual to determine facts or demand restitution; and
- b) discuss the case, facts, suspicions, or allegations with anyone except to assist in the investigation.

16.0 RECORD SAFEKEEPING

16.1 A confidential record of each disclosure will be marked ‘CONFIDENTIAL’ and securely stored by the Admin Department for the duration of the investigation into the Improper Conduct. These records will be retained for no more than seven (7) years from the date the disclosure was lodged.

16.2 Therefore, it is the responsibility of the Admin Department to safeguard the records and ensure that documents are properly filed for the cases they handle.

16.3 All records of disclosures shall be managed in accordance with the Personal Data Protection Act 2010 and other applicable laws.

17.0 PROTECTION OF THE WHISTLEBLOWER

17.1 Upon making a disclosure in good faith, based on reasonable grounds and in accordance with this Policy:

- a) The Whistle-blower shall be protected from any Detrimental Action within the Company as a direct consequence of the disclosure; and
- b) The Whistle-blower’s identity and other Confidential Information shall not be disclosed, except as permitted under Section 15.1.

17.2 Protection against Detrimental Action extends to any person related to or associated with the Whistle-blower.

- 17.3 The identity and personal information of the Whistle-blower, as well as that of the person implicated in the disclosure, may be revealed to individuals involved in investigations or required processes, as necessary to assist with the inquiry. A Whistle-blower may also be required to appear as a witness for the Company during the inquiry process.
- 17.4 A Whistle-blower is required to report any Detrimental Action taken against themselves or any person related to or associated with them by Company personnel.
- 17.5 The Whistle-blower protection conferred under this Policy is not limited or affected notwithstanding that the disclosure of the Improper Conduct does not result in any disciplinary action of the person against whom the disclosure was made.
- 17.6 This Policy does not limit the protection conferred by any other written law to any person in relation to information given in respect of the commission of an offence.
- 17.7 The Whistle-blower protection conferred under this Policy does not apply where a disclosure was made in a manner inconsistent with or not in compliance with the provisions of this Policy. Notwithstanding the above, the Whistle-blower will still be conferred protection save as so far as afforded by the Whistle-blower Protection Act 2010 or any other written law.

18.0 REVOCATION OF WHISTLEBLOWER PROTECTION

- 18.1 The Company reserves the right to revoke the Whistle-blower protection provided pursuant to this Policy if it is of the opinion, based on an investigation or in the course of an investigation that:
- a) the Whistleblower himself has participated in the Improper Conduct disclosed, except in instances where:
 - i. the participation was under duress; or
 - ii. in the view of the Company, the participation could be justified under the circumstances.
 - b) the Whistleblower will fully made in his disclosure of Improper Conduct a material statement which he knows or believes to be false or did not believe to be true;
 - c) the disclosure is made solely with the motive of avoiding dismissal or other disciplinary action;
 - d) the Whistleblower has made disclosures of Improper Conduct to other parties inside or outside the Company and not only through the persons mentioned in Section 8 of this Policy;
 - e) the disclosure of Improper Conduct is frivolous and/or vexatious; and/or
 - f) the Whistleblower, in the course of making the disclosure or providing further information, breaches the provisions of this Policy and/or commits an offence under the Whistleblower Protection Act 2010.

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18.2 If the Whistle-blower protection has been revoked, the Company shall give a written notice to the Whistleblower of the revocation together with reasons for the same.

19.0 OVERSIGHT AND OWNERSHIP OF POLICY

19.1 The Anti-bribery Compliance Function has the overall responsibility for this Policy and shall oversee the implementation of this Policy.

19.2 This Policy and the provisions herein may be reviewed and amended whenever necessary to ensure its effective implementation. Any amendment to this Policy shall be carried in accordance with Control of Documents procedure.

Approved : 

Name : Ir. Edward Khoo Mong Wei

Designation : Executive Director

Date : 27/01/2025

CONTROLLED