



**WENTEL ENGINEERING HOLDINGS BERHAD**  
and its subsidiaries  
[The “Group”]


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**M016**  
**Whistle Blowing Policy**

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## 1. PURPOSE

Wentel together with its subsidiaries, (the “Group”) is committed to abide by the law and maintain high ethical standards in all areas of our operations. In particular, the Group believes that as part of good corporate governance practices, it should establish proper policies and procedures by which employees of the Group as well as relevant third parties (e.g. customers, suppliers, etc., who deal with the Group) (“Third Parties”) may, in confidence, anonymously raise concerns about possible improprieties in financial reporting, internal control or other matters.

The Group should also ensure that proper arrangements are in place for the fair and independent investigation of such matters and for appropriate follow-up action.

To formalise these commitments, and set forth our specific obligations, we have an Employee Handbook which provide the guiding principles for all employees to behave with integrity and honesty, obey all laws, and accept accountability.

This policy is designed to encourage employees of the Group and related third parties to raise concerns, in confidence, about misconduct, malpractice or irregularities in any matters related to the Group.

## 2. GENERAL POLICY

“Whistleblowing” refers to a situation where an employee or a related Third Party decides to report serious concerns about any suspected misconduct, malpractice or irregularity.


This policy is intended to encourage and assist Whistle-blowers to disclose information relevant to suspected misconduct, malpractice or irregularity through a confidential reporting channel. The Group will handle the report with care and will treat the Whistle-blower’s concerns fairly and properly.

This Whistle-blowing Policy (the “Policy”) is intended to cover serious concerns that there could be a material impact on the Group, in particular, risks that could undermine public trust and damage the reputation for integrity:

- fraudulent financial reporting,
- misappropriation of assets,
- revenue or assets gained by fraudulent or illegal acts,
- expenses or liabilities avoided by fraudulent or illegal acts,
- expenses or liabilities incurred for fraudulent or illegal acts; and
- other misconduct such as avoidance of internal controls.

The Policy is formed to provide a channel for all employee to report material concern(s) taking place within the Group:

- a) Where an employee has material concern(s) regarding the above, he/she should report by written or verbal to the HR Manager as soon as possible or practicable,

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but not later than 1 month, after becoming aware of the same.


- b) Where the matter concern is related to the HR Manager, the employee should report to the Board of Director.
- c) The nature of the report and confidentiality of the employee making such report shall be maintained to the extent for further investigation on a need to know basis.
- d) The HR Manager shall log the report and acknowledge receipt to the employee.
- e) The Board of Director shall appoint investigator(s) to conduct a full investigation and assessment on the reports received by inviting the Non-executive director / Independent non-executive director or other members of the management and/or seeking external consultant or professional to investigate the matter.
- f) The investigators shall have the right to call for any information/document or examination of any employee.
- g) The investigators shall prepare a report after completion of any investigation and submit to the Board of Director.
- h) After considering the investigation report, the Board of Director shall determine the appropriate course of action and may give instructions for rectification, or other steps as appropriate in the circumstances, or close the case if there have been no adverse findings.
- i) The Group is not obliged to inform the employee of any investigation result or decision that will be taken.

### 3. PROOF AND EVIDENCE

While the Group does not expect the Whistleblower to have absolute proof or evidence of the misconducts, malpractices or irregularities reported, the report should show the reasons for the concerns and full disclosure of any relevant details and supporting documentation. If you make a report in good faith then, even if it is not confirmed by any subsequent investigation, the Whistleblower's concerns would be valued and appreciated. You can make a report in writing (by post or by email) to Internal Audit using the standard form (Whistleblower Report Form).

### 4. PROTECTION

Employee making genuine and appropriate complaints under this policy are assured of fair treatment. In addition, the Group's employees are also assured of protection against unfair dismissal, victimisation or unwarranted disciplinary action, even if the concerns raised turned out to be unsubstantiated. The Group reserves the right to take appropriate actions against anyone (employees or related Third Parties) who initiates or threatens to initiate retaliation against those who have raised concerns under this policy. In particular, employees who initiate or threaten retaliation will be subject to disciplinary actions under

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the Code, which may include summary dismissal. Management will support all employees and encourage them to raise concerns without fear of reprisals.

## 5. CONFIDENTIALITY

The Group will make every effort, within its capacity to do so, to keep a Whistle-blower's identity confidential. The Group will endeavour to advise and obtain permission from the Whistle-blower in advance if his or her identity may become apparent or need to be disclosed. Should an investigation lead to a criminal prosecution, it may become necessary for a Whistle-blower to provide evidence or be interviewed by the relevant authorities.

For his or her part, in order not to jeopardise the investigation, the Whistle-blower is also required to keep confidential the fact that he or she has filed a report as well as the nature of concerns and the identities of those involved.

## 6. TYPES OF MISCONDUCT, MALPRACTICE AND IRREGULARITY

It is not possible to give an exhaustive list of the activities that constitute misconduct, malpractice or irregularity covered by this policy. For example, the Group expects all employees to observe and apply the Code principles in the conduct of the Group's business. Employee behaviour that is not in line with Code principles could constitute a misconduct, malpractice, or irregularity that should be reported.

The principles of Code relate to but not limited to:


- abide by professional ethics and business integrity
- avoiding conflicts of interest
- no bribery
- compliance with laws and regulations
- abiding by our Group policies and procedures
- compliance with financial controls and reporting requirements
- protecting our information, records and assets
- prompt response to incidents and obligation to notify

## 7. FALSE REPORTS

If a Whistle-blower makes a false report maliciously, with an ulterior motive, or for personal gain, the Group reserves the right to take appropriate actions against any employees or Third Parties to recover any loss or damage as a result of the false report. In particular, employees may face disciplinary action, including dismissal.

## 8. ANONYMOUS REPORTS

As the Group takes reporting of misconducts, malpractices, and irregularities seriously and wants to conduct warranted investigations of both potential and actual violations,

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it is preferred that these reports are not made anonymously. However, it is recognised that for any number of reasons, employees or related Third Parties may not feel comfortable reporting potential violations directly to the HR Manager. In these cases, anonymous reports may be submitted to the HR Manager.

## 9. RECORD RETENTION

Records shall be kept for all reported misconducts, malpractices, and irregularities by the relevant parties. In the event a reported irregularity leads to an investigation, the party responsible for leading / conducting the investigation shall ensure that all relevant information relating to the case is retained, including details of investigative action taken for a period not exceeding six years (or whatever other period may be specified by any relevant legislation).

## 10. RESPONSIBILITY FOR IMPLEMENTATION AND REVIEW OF POLICY

This policy has been approved and adopted by the Board of the Company. The Audit Committee has overall responsibility for implementation, monitoring and periodic review of this policy. In addition, the Audit Committee has delegated the day-to-day responsibility for administration of the policy to the Director of Internal Audit.

If there are any questions about the contents or application of this policy, please contact HR Manager.