

CREST BUILDER HOLDINGS BERHAD



Whistleblowing Policy and Procedure

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ABBREVIATIONS

The following abbreviations are used throughout this report

The Company	Crest Builder Holdings Berhad
MACC	Malaysian Anti-Corruption Commission
RMP	Royal Malaysia Police
ABMS	Anti-Bribery Management System
Policy	Whistleblowing Policy
BOARD	Board of Directors
BIC	BOARD Integrity Committee
ED	Executive Director
HOD	Head of Department
IO	Integrity Officer

Document Revision Log

Version No.	Effective Date	Comments	Reviewed by	
			Name	Designation

Policy Owner : Integrity Officer

Approver : BOARD Integrity Committee

WHISTLEBLOWING POLICY AND PROCEDURE

1. INTRODUCTION

- 1.1 Crest Builder Holdings Berhad (“**the Company**”) is committed in upholding the highest standards of lawful and ethical conduct in the dealings of its business and operations by adhering to the principles of good corporate governance such as integrity, transparency, accountability and responsible business conduct.
- 1.2 With regard to the above, the Company understands the importance of speaking up and strongly encourages all who have a relationship with the Company to come forward and disclose any suspicions of serious misconduct, malpractice or impropriety (“**Improper Conduct**”) in the management of the Company’s business. A non-exhaustive list of Improper Conduct can be found under *Section 5* of this Policy.

2. OBJECTIVES

The purpose of this Policy is to govern and facilitate the process of whistleblowing within the Company and to establish a proper avenue for individuals who wish to raise such concerns without the fear of retaliation or unfair treatment. The Company also recognises that a sound Whistleblowing Policy can serve as an early warning system to detect and remedy any real or potential wrongdoings before serious damage is caused.

3. WHISTLEBLOWER

A whistleblower is an individual who reports an activity that he/she considers to be improper, illegal or suspicious or any other activity of a similar nature as mentioned under *Section 5* of this Policy which would constitute ‘Improper Conduct.’

4. SCOPE

- 4.1 This Whistleblowing Policy (“**Policy**”) applies to all individuals who have a relationship with the Company such as those under the employment of the Company at all levels, whether permanent or temporary (collectively referred to as “**Employees**”), suppliers, business partners, contractors, customers and even members of the public who wish to disclose any Improper Conduct in accordance with this Policy.
- 4.2 This Policy shall complement and be read together with all Company Anti-Bribery Management System (ABMS) related policies.

5. IMPROPER CONDUCT

Individuals are encouraged to come forward to disclose any ‘Improper Conduct’ which includes (but is not limited to):

- a. fraud and breach of trust
- b. abuse of power/authority
- c. forgery or alteration of any documents belonging to the Company
- d. anti-competition behaviour
- e. conflicts of interest
- f. breach of company policy
- g. violation of any law or regulation
- h. bribery
- i. money laundering
- j. unauthorised sharing of confidential information
- k. racial discrimination, harassment, bullying and sexual misconduct
- l. threat to health, safety and security of the public and/or other employees
- m. damage to the environment
- n. insider trading
- o. malpractices

6. PROTECTION

6.1 The confidentiality and anonymity of the Whistleblower is taken very seriously. The Company assures that no action shall be taken against any Whistleblower who submits a complaint or report made in good faith as provided for by the following legislation:

6.1.1 **Section 24 of the Anti-Money Laundering, Anti-Terrorism Financing and Proceeds of Unlawful Activities Act 2001** which assures protection for persons reporting from civil, criminal and disciplinary proceedings for supplying and disclosing information in a report or in connection with such a report, whether at the time the report is made or afterwards, unless where the supply and disclosure of such information was done in bad faith.

6.1.2 **Whistleblower Protection Act 2010** which provides that no detrimental action shall be taken against persons making a disclosure of Improper Conduct in good faith, including:

- a. Dismissing or threatening to dismiss the Whistleblower;
- b. Taking disciplinary action, suspending, or threatening to discipline or suspend the Whistleblower;
- c. Subjecting the Whistleblower to any form of harassment or abuse;
- d. Imposing any penalty, directly or indirectly, on the Whistleblower;
- e. Discharging, demoting, suspending, threatening, harassing or in any manner discriminating against the Whistleblower;

6.2 In addition to the statutory protection provided under the Acts mentioned above, Employees of the Company will also be given additional protection against any potential reprisals and adverse/detrimental effects, to the extent reasonably practicable provided that the disclosure is made in good faith.

- 6.3 Any Whistleblower who believes that he/she is being victimised, harassed or pressured in any way for making a report using this Policy should immediately bring this matter to the attention of the IO for appropriate action to be taken.
- 6.4 A Whistleblower may **not** avail himself/herself to the protection afforded by the Company under **Clause 6.2** if:
- a. The Whistleblower discloses the same information about the Improper Conduct to any other persons/organisations outside of the Company;
 - b. The Whistleblower made a disclosure in bad faith or with malicious intent;
 - c. The Whistleblower himself/herself was also involved in the Improper Conduct*;
 - d. The disclosure was made solely for the purpose of avoiding dismissal or other disciplinary action; or
 - e. The Whistleblower commits an offence under the **Whistleblower Protection Act 2010** e.g., making a disclosure knowing or believing that there are material statements made that are false or untrue.
- * An employee Whistleblower who has participated in the Improper Conduct who comes forward may be subjected to disciplinary action if proven guilty. However, the BIC reserves the discretionary right to grant amnesty or consider leniency for the said employee Whistleblower.

7. PROCEDURE

- 7.1 Individuals can use the **Whistleblowing Form** to submit their complaints via any one of the channels outlined in *Section 8*. Whistleblowing Forms that contain as much information as possible and submitted promptly will help facilitate quicker action by the Company.
- 7.2 Whistleblowers are strongly encouraged to identify themselves in their complaint as this will greatly help the Company when seeking clarifications or additional information. As outlined in *Section 6*, the confidentiality and anonymity of all Whistleblowers who submits a complaint or report made in good faith will be protected. Notwithstanding this, anonymous complaints will still be accepted by the Company.
- 7.3 The Complaints will be received by the IO to be screened and assessed. The IO will within 5 working days contact the Whistleblower to acknowledge receipt of the complaint.
- 7.4 For each complaint received, initial inquiries will be made to decide whether an investigation is appropriate. To facilitate making this decision, the IO may consult with the relevant HOD, ED, BIC or other related parties.
- 7.5 If the Complaint warrants an investigation, the IO will then channel the Complaint to an Investigator for a detailed investigation to be carried out under strict confidentiality for the compilation of a report.
- 7.6 Once the report is finalised, the IO will share it with BIC for a decision and also update the Whistleblower of the progress.
- 7.7 If the outcome of the report confirms the complaints and results in a proven case of wrongdoing/malpractice, the Company reserves the right to take appropriate action including (but not limited to) disciplinary action against the wrongdoer in accordance with the Company's ABMS, and reporting the matter to the relevant external authority such as MACC or RMP.

7.8 The IO will maintain a centralized repository of all reported cases and ensure that issues raised are properly resolved. The IO may also regularly update Employees via internal communication channels of general statistics related to the Whistleblowing channel such as the number of reports received, and the number of active vs closed cases.

8. REPORTING CHANNELS

When submitting any Complaints, individuals must make sure to submit the completed Whistleblowing Form, either typed or by ink and have it marked as “**PRIVATE AND CONFIDENTIAL**” as the subject matter of the email or if by letter, on the right hand corner of the envelope.

Email

Attention to : Integrity Officer
Email Address : integrity@crestbuilder.com.my

Letter

Attention to : Integrity Officer
Mailing Address : Integrity Department
Penthouse, The Crest
3 Two Square, No. 2, Jalan 19/1
46300 Petaling Jaya, Selangor Darul Ehsan

Telephone : Integrity Officer
03-7841 6107 (Direct Line)
03-7841 6196 (Direct Line)

9. REVIEW AND CLARIFICATIONS

- 9.1 This Policy is owned by the IO and shall be reviewed and approved by the BOARD on an annual basis or when required.
- 9.2 All questions and/or feedback regarding this Policy can be directed as follows:

Category	Directed To
Directors	Chairman of the BOARD
Employees	HOD or IO
Third Parties	The IO at 03-7841 6107 / 03-7841 6196 or integrity@crestbuilder.com.my

END OF DOCUMENT

WHISTLEBLOWING FORM

Instructions:

1. In filling this form, provide the necessary details and evidence to corroborate the report to the best of your knowledge/capabilities.
2. Note that you may be called upon to assist in an investigation, if needed.
3. Submit this completed form via the reporting channels (*Section 8 of the Whistleblowing Policy and Procedure*) you are most comfortable with.

A. DETAILS OF WHISTLEBLOWER / INFORMANT (<i>OPTIONAL</i>)		
NAME:	POSITION:	ORGANISATION (<i>IF OUTSIDE OF THE COMPANY</i>) DEPARTMENT / DIVISION:
BEST METHOD OF REACHING YOU (TEL / EMAIL / WHATSAPP ETC):		
BEST TIME TO REACH YOU:		

B. DETAILS OF SUSPECTED PERSON(S)		
NAME(S):	POSITION:	ORGANISATION (<i>IF OUTSIDE OF THE COMPANY</i>) /DEPARTMENT / DIVISION:
RELATIONSHIP TO THE WHISTLEBLOWER / INFORMANT:		
CONTACT NUMBER / EMAIL ADDRESS:		

C. DETAILS OF COMPLAINT	
Please describe the serious misconduct/ improper activity (" the incident ") and how/what you know about it. Specify what, who, when, where, and how. If there is more than one allegation, number each allegation, use and attach as many extra pages as necessary.	
NATURE OF THE INCIDENT (e.g. fraud, corruption, conflict of interest, etc.)	
DATE, TIME & PLACE OF THE INCIDENT:	

WHISTLEBLOWING FORM

HOW DID YOU BECOME AWARE OF THE INCIDENT:	
DETAILS OF THE INCIDENT:	
D. WITNESSES (IF ANY)	
WITNESS #1	NAME: POSITION: DEPARTMENT: EMAIL: CONTACT NO:

WITNESS #2	NAME: POSITION: DEPARTMENT: EMAIL: CONTACT NO:
E. DECLARATION	
DECLARATION:	<ol style="list-style-type: none"> 1. I hereby declare that all information provided in this Form is true, accurate and complete to the best of my knowledge, information and belief. 2. I fully understand that by signing this Form, I will be entitled to whistleblower protection as set out in the Company's Whistleblowing Policy and Procedure. 3. I fully understand that in the event that I have made this Whistleblower Complaint with malicious intent or in bad faith, the whistleblower protection as contained in the Company's Whistleblowing Policy and Procedure will no longer be applicable to me, and I may be subject to disciplinary proceedings by the Company. 4. I hereby agree that the information provided herein be used and processed for investigation purposes and further agree that the information provided herein be forwarded to another department/authority/enforcement agency for purposes of investigation.
SIGNATURE: <i>(OPTIONAL)</i>	
DATE:	

For Internal Use

File Reference No : _____

Received by : _____

Date : _____