

VIEWQWEST WHISTLEBLOWING POLICY

Issuing department : Group Compliance
Target audience : All employees, and Stakeholders;
Approver Board of Directors of ViewQwest Group
Repository : <http://www.viewqwest.com.my/Policies>
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1. INTRODUCTION

In embracing good corporate governance practice, ViewQwest¹ is committed to create high value on the level of trust and integrity expected of its Employees within ViewQwest. It is ViewQwest's commitment to ensure that Employees and other stakeholders are able to raise genuine concerns in relation to breach of a legal obligation, miscarriage of justice, danger to health, safety and environment at the earliest opportunity without being subject to victimization, harassment or discriminatory treatment, and to have such concerns properly investigated.

In line with the Whistleblower Protection Act 2010, this Whistleblowing Policy (the "Policy") aims to establish a robust, transparent and accountable communication channel for Employees and stakeholders of ViewQwest to voice their concerns in an effective, responsible and secured manner when they become aware of actual or potential wrongdoings of ViewQwest or its Stakeholders.

It is an avenue to encourage and enable Employees and others to raise legitimate concerns to be objectively investigated and addressed within ViewQwest prior to seeking resolution outside of ViewQwest.

ViewQwest encourages its Employees and stakeholders ("Whistleblower") to report any wrongdoing on the part of Employees and Vendor in particular with respect of their obligation to the ViewQwest's interest.

For the purposes of this Policy, references to "Employees" include employees (whether full-time, part-time, contract, or temporary), associates, management, officers and directors of ViewQwest Group and its subsidiaries.

2. OBJECTIVES

The Whistleblowing Policy aims to achieve the following objectives:

- Safeguard ViewQwest Group's reputation.
- Protect Whistleblower from detrimental actions.
- Facilitate timely escalation of improper conduct in a professional manner.
- Investigate and manage disclosed or reported improper conduct through established appropriate processes to ensure consistent and timely response.

3. SCOPE AND COVERAGE

The Policy applies to the ViewQwest Group and its subsidiaries. All Employees, Shareholders, Consultants, Vendors, Contractors, external agencies or any parties with a business relationship with ViewQwest are encouraged to report genuine concerns in relation to breach of a legal obligation, miscarriage of justice, danger to health, safety and environment and to cover up of any of these in the workplace.

This Policy provides a system that enables ViewQwest's Employees and stakeholders acting in good faith to raise concerns and disclose actual or potential wrongdoings or misconduct within ViewQwest. These wrongdoings or misconduct include but are not limited to:-

¹ ViewQwest means and includes ViewQwest Holdings Sdn. Bhd., its holding, subsidiary, and related companies, including ViewQwest Management Sdn. Bhd., ViewQwest Sdn. Bhd., and ViewQwest Digital Sdn. Bhd.

- (i) Violation of laws and regulations
- (ii) Unethical behaviour or breach of Code of Conduct
- (iii) Giving, solicitation or acceptance of bribes
- (iv) Acts that adversely affect the interests or values of shareholders and stakeholders
- (v) Unauthorized disclosure or sale of company information
- (vi) Falsification of reports or documents
- (vii) Fraud, theft, embezzlement or misuse of company assets
- (viii) Improper or undesirable personal behaviour or misdeeds which seriously impacts our company's business or reputation,
- (ix) Sexual or other forms of harassment in the workplace; and
- (x) Attempts to cover any of the aforementioned.

These are some of the improper conduct under the Policy. Details of the improper conduct can be find in the Appendix 1 as attached.

Employees and stakeholders who raise their concerns in good faith in accordance with this Policy are protected from reprisals within the limits of the law and assured that all reported cases will be objectively investigated on a best effort basis and appropriate remedial measures taken where warranted. This Policy is not intended to restrict or otherwise govern legal rights and obligations which Employees and stakeholders have, or may have, in relation to the subject matter of the whistleblowing report.

The Policy is not intended for Employees to lodge employee grievances or appeal on disciplinary procedures. Employees can report employee grievances or lodge appeals on disciplinary procedures through the Human Resources Department.

Employees and stakeholders should exercise due care to ensure that the information in their whistleblowing report is accurate and truthful. No action will be taken against Employees or stakeholders who make an allegation in good faith which is not confirmed by subsequent investigation. But this protection may be revoked if Employees and stakeholders misuse or abuse the Policy by making false, frivolous, malicious or vexatious allegations.

4. POLICY

The Policy serves as a toll in preventing misconduct at the earliest stage. ViewQwest encourages the Employees and stakeholders to make any disclosures openly and honestly and that concerns or complaints raised will be treated fairly and properly.

All disclosure made under the Policy will be dealt with in a confidential manner. Disclosure received under anonymity will not be entertained to prevent invalid malicious reporting, poison letters, exploitation and victimization.

5. PROCEDURES AND REPORTING

To report any irregularity/misconduct committed or about to be committed (including any criminal offence), a Whistleblower is required to provide the relevant details in the pre-formatted form as per Appendix 2. This form can be presented in an online format or printed version.

Employees and stakeholders should report their concern at the earliest opportunity so that corrective action can be taken as soon as possible.

In the case of related to:

- ViewQwest Employees, any concern should be raised to his/her immediate superior;
- ViewQwest stakeholders, any concern should be raised with the immediate superior of the Employee concerned; and
- ViewQwest Management, any concern should be raised to the Group Chief Executive Officer or the Board of Director, whichever appropriate.

Employees and stakeholders have the option to make whistleblowing reports in strict confidence through any of the following channels:

Via Telephone: +603 – 2775 0100 ext. 0145

Via Email : compliance@viewqwest.com

Via Mail : Please Mark *Strictly Confidential*

ViewQwest Group
Suite 3-3A & 5, Lower Level 3, The Horizon Annexe,
Avenue 7, Bangsar South City, No. 8, Jalan Kerinchi,
59200 Kuala Lumpur.

Attention: Group Chief Executive Officer

Employees and stakeholders making a whistleblowing report should disclose their details including the Full Name, NRIC and/or Employee Number (if applicable) and contact details such as telephone number and email address.

If the Whistleblower prefers to remain anonymous, the Whistleblower may call the Compliance Officer at +603 2775 0100 ext. 0145 approximately fourteen days after the initial report. This enables the Compliance Officer to ask any follow-up question that have arisen since the beginning of the investigation.

6. WHISTLEBLOWING INVESTIGATION

Upon receipt of the whistleblowing report, the person receiving the report should promptly report to the Management, if appropriate. If required, he/she can obtain assistance from other resources within the group i.e.; Group Human Resource Department or Group Legal Department. The progress of the investigation will be reported to the Group Chief Executive Officer no later than at the next scheduled meeting.

Reports received anonymously will be treated as confidential.

The person making an anonymous report will be advised that maintaining anonymity may hinder an investigation. Notwithstanding this, anonymity will be maintained as long as it is permitted by law or the person making the report indicates that he no longer wishes to remain anonymous.

The investigation by itself would not tantamount to an accusation and is to be treated as a neutral fact finding process.

If the Compliance Officer finds that the alleged wrongdoing or misconduct is true, the appropriate course of action will be recommended to the Group Chief Executive Officer for the deliberation. From the recommendation, advice and evidence gathered, ViewQwest, with the advice from the Group Chief Executive Officer, will take appropriate actions including disciplinary action, termination of contract and establishing new controls to prevent recurrence of the wrongdoing or misconduct in ViewQwest.

Where possible, steps will be taken to prevent similar situation from arising again.

7. CONFIDENTIAL AND PROTECTION

ViewQwest will not discharge, discipline, demote, suspend, threaten, or in any manner discriminate against any person who submits in good faith a disclosure, or provides assistance to the Management or any other person or group investigating a disclosure.

Retaliation against any Employee who files a report or voices a concern under the Policy is strictly prohibited. Any Employee of ViewQwest, including Senior Management and Directors determined to have engaged in retaliatory behaviour may be subjected to disciplinary action. In addition, ViewQwest will not tolerate any efforts made by any other person or group, to ascertain the identity of any person who makes a good faith allegation in confidence. Any Employee who in good faith, believes that he or she has been subjected to any behaviour that violates the Policy should immediately report such behaviour to the relevant persons under the Policy.

Investigations, however, are costly, time consuming and a potentially damaging process. Therefore, any Employee who knowingly files misleading or false reports will not be considered for coverage by this Policy and may be subject to disciplinary action determined by ViewQwest.

A Whistleblower must identify himself / herself when submitting a complaint / disclosure. Upon making the disclosure in good faith:

- The Whistleblower will be protected from any reprisal within ViewQwest as a direct consequence of the disclosure. ('Reprisal' means disciplinary measures, demotion, suspension or termination of employment or service);
- Any form of retaliation against individuals who have reported a wrongdoing or who have facilitated with the investigations is a breach of the principal obligation of all staff members to uphold the highest values and integrity.
- The Whistleblower's identity shall be protected i.e. kept confidential unless otherwise required by law or for purposes of any proceedings by or against ViewQwest;
- The identity and personal information of the Whistleblower and the alleged wrongdoer may be revealed to persons involved in the investigations or any other process.

Protection under item listed above will be accorded by ViewQwest only when the Whistleblower satisfies all the following conditions:

- The disclosure is done in good faith;
- The whistleblower is aware that the information and any allegations disclosed are true;
- The whistleblower has not communicated the disclosure to any other party not related to the disclosure;
- The disclosure made is not for personal gain or interest.

The Whistleblower will be protected under the Whistleblower Protection Act 2010 ('the Act') if he or she makes a disclosure in good faith to an enforcement agency as per the Act. If a Whistleblower reasonably believes that he or she is being subjected to reprisal, including harassment and victimization, as a consequence of Whistleblowing, he may consult or report to the enforcement agency.

The Whistleblower and the alleged wrongdoer will be treated fairly. The Whistleblower will be informed of the status of his disclosure and the alleged wrongdoer will be given an opportunity to respond to all allegations at an appropriate time (not necessarily at the start, or during, the investigation).

ViewQwest views seriously any false, malicious or defamatory allegation. This can be considered as gross misconduct where appropriate disciplinary action may be taken by ViewQwest. Suppliers or Vendors of ViewQwest and members of the public who become a Whistleblower will also be protected by ViewQwest as to his/her or its identity subject to satisfying all conditions in item listed above.

Employee and industrial relations related issues and human resources related issues are excluded from the operation of this Policy because there are other established mechanisms to raise such complaints.

8. REVOCATION OF PROTECTION

Under Section 11 (1) (a) to (f) of the Whistleblower Protection Act 2010, the Whistleblower's protection shall be revoked if a person is found to have:

- (i) Committed a wrongdoing;
- (ii) Made a disclosure not in accordance with the requirements of this Policy (for instance, dishonest, frivolous mischievous or malicious complaints);
- (iii) Made a disclosure to avoid dismissal or other disciplinary action by seeking protection under the Whistleblower Protection Act 2010;
- (iv) Violated the Whistleblower Protection Act 2010 in the course of making the disclosure or providing further information;
- (v) Made a disclosure specifically prohibited by written law, as prescribed under Section 6(1) of the Whistleblower Protection Act 2010;
- (vi) Made a disclosure of improper conduct which principally involves questioning the merits of the government policy, including the policy of a public body; or participated or assisted in any process pursuant to this Policy, otherwise than in good faith.

The Whistleblower is responsible to ensure that the disclosure is made in good faith, free from malicious intent, and is not for personal gains. This procedure in the Policy strictly prohibits frivolous, vexatious, mala fide, bogus disclosure for personal gain or with personal agenda. This is also not a channel for taking up any personal grievances.

If the subsequent investigation reveals that the disclosure was made with malicious intent, appropriate action can be taken against the Whistleblower.

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The list of complaints / concerns includes, but are not limited to;

- Corruption or bribery
- Breaching of legal obligation
- Misuse of company information
- Any dishonest or fraudulent act
- Negligence in carrying out work obligations
- Any act of conflict of interest with suppliers, vendors or contractors
- Forgery or alteration of any document or account belonging to the company
- Forgery or alteration of a cheque, bank draft or any other financial document
- Misappropriation or theft of funds, supplies or other assets
- Providing or accepting gifts or material value to/from customers, contractors, vendors or other persons doing or attempting to do business with ViewQwest that are intended to influence a business decision or selection process
- Destruction, removal or inappropriate use of ViewQwest's records, furniture, fixtures and equipment
- Falsifying payroll records or overtime claims
- Falsifying travel and entertainment expenses and/or utilizing company funds to pay for personal expenses
- Fictitious reporting or receipts, delivery orders, etc. from suppliers or shipment to customers
- Misappropriation of ViewQwest-owned computer hardware, software, data, etc.
- Acceptance of fictitious quotations from suppliers, vendors or contractors in favouring for a particular entity
- Inventory or asset theft
- Impropriety (including financial and operational, etc. within ViewQwest)
- Gross mismanagement within ViewQwest (including serious potential breach to the interest of society and environment)
- Breach of ViewQwest's code of ethics, including sexual, physical or other abuse of human rights
- Act and omission which jeopardises the health and safety of ViewQwest's Employees or the public
- Any other detrimental wrongdoing which nature of the wrongdoing is subject to absolute discretion of ViewQwest

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