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WHISTLEBLOWER POLICY				

PENANG PORT SDN.BHD.
(199301028806 | 283544-D)

WHISTLEBLOWER POLICY

PREPARED BY:
INTERNAL AUDIT DEPARTMENT

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REVISION HISTORY

DCN No	Effective Date	Revision No	Page No	Revision Description	Prepared by	Approved by
-	01.09.2019	0	All	New issue.	Head Internal Audit	Board
-	01.04.2021	1	All	Make necessary improvement and changes to align with MMC's Group revised Whistleblower Policy dated 25.11.2020.	Head Internal Audit	Board
-	07.11.2022	2	9 & 10	Make necessary improvement and changes to align with ISO37001:2016.	Acting Head Internal Audit	Board
-	08.06.2023	3	10 & 15	Make necessary improvement and changes to align with ISO37001:2016.	Acting Head Internal Audit	Board
-	08.11.2023	4	10	Make necessary changes on the Whistleblowing official e-mail.	Head Internal Audit	Board







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1.0 POLICY STATEMENT

- 1.1 An important aspect of accountability and transparency is a mechanism to enable staff and other members of the company to voice genuine concerns in a responsible and appropriate manner.
- 1.2 Penang Port Sdn. Bhd. (hereinafter referred to as “the Company”) is committed to promoting and maintaining high standards of transparency, accountability, ethics and integrity at the workplace.
- 1.3 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.
- 1.4 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.
- 1.5 This Policy is established to promote alignment with the Whistleblower Protection Act 2010, Companies Act 2016, Malaysian Anti-Corruption Commission Act 2009, Capital Market and Services Act 2007, Personal Data Protection Act 2010 and all applicable laws & regulations in Malaysia. However, this Policy does not absolve employees and stakeholders from any statutory obligations contained in any Act and/or Regulations to report criminal offences and/or breaches of law with the relevant enforcement agencies.
- 1.6 This Policy is to be read together with the Company’s Code of Ethics & Disciplinary Policy, Grievance Procedure/Guideline, Workplace/Sexual Harassment Procedure/Guideline, Anti-

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Bribery and Anti-Corruption Policy and Framework, and other internal, statutory or regulatory reporting procedures.

2.0 DEFINITIONS



2.1 **“Whistleblowing”** is 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.

2.2 **“Whistleblower”** is a person who discloses information of Improper Conduct in accordance with this Policy.



2.3 **“Improper Conduct”** is any conduct which if proved, constitutes a serious Disciplinary Offence or a criminal offence. Improper Conduct includes, but is not limited to, the following:

- 2.3.1 Criminal offences, unlawful acts, fraud, corruption, bribery and blackmail;
- 2.3.2 Failure to comply with legal or regulatory obligations;
- 2.3.3 Misuse of the Company’s funds or assets;
- 2.3.4 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;
- 2.3.5 Unsafe work practices or substantial wasting of company resources;
- 2.3.6 Abuse of power by an officer of the Company; and
- 2.3.7 Concealment of any of the above.

2.4 **“Appointed Officer”** means authorised person appointed to receive reports on Whistleblowing matters.

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- 2.5 **“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.
- 2.6 **“Detrimental Action”** includes:
- 2.6.1 Action causing injury, loss and/or damage;
 - 2.6.2 Intimidation and/or harassment;
 - 2.6.3 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
 - 2.6.4 The treat to take any of the actions referred to above.
- 2.7 **“Confidential Information”** includes:
- 2.7.1 Information about the identity, occupation, residential address, work address or whereabouts of:
 - 2.7.1.1 A Whistleblower; and
 - 2.7.1.2 A person against whom a Whistleblower has made a disclosure of improper conduct;
 - 2.7.2 Information disclosed by a Whistleblower; and
 - 2.7.3 Information that, if disclosed, may cause detriment to any person.
- 2.8 **“Investigating Officer”** means the person appointed to investigate an Improper Conduct.

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3.0 OBJECTIVES

3.1 The objectives of this Policy are as follows:

- 3.1.1 To provide employees and third parties with proper internal procedures in disclosing cases of Improper Conduct;
- 3.1.2 To manage disclosures of Improper Conduct in an appropriate and timely manner;
- 3.1.3 To provide protection to Whistleblowers from Detrimental Action that may result from the disclosure of Improper Conduct;
- 3.1.4 To provide fair treatment to both the Whistleblower and the alleged wrongdoer when a disclosure of Improper Conduct is made; and
- 3.1.5 To set out the processes to manage the overall system and implementation of the Whistleblowing Policy. The flow chart of the processes is attached in ***Appendix I***.

4.0 SCOPE OF POLICY

- 4.1 This Policy applies to Company's directors and employees, including employees on contract terms, temporary or short-term employees, employees on secondment and interns.
- 4.2 An Improper Conduct Report may be made by a director, employee or external party who has the knowledge of or genuinely suspects, on a reasonable belief, that a director or an employee of the Company has engaged, is engaged or is preparing to engage in any Improper Conduct.
- 4.3 Any provision in any contract of employment which purports and/or intends to prevent the making of a disclosure of Improper Conduct shall be void to the extent that it purports and/or intends to prevent the making of the disclosure or the implementation of the other provisions of this Policy.

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4.4 To facilitate due and fair investigation process, any person who discovers or suspects any Improper Conduct within the Company, should not attempt to conduct investigations personally or interrogate any suspect.

5.0 LIMITATIONS

5.1 This Policy does not however, cover any issues, complaints or concerns in relation to:

5.1.1 Matters which are trivial or frivolous in nature;

5.1.2 Matters which are motivated by malice;



5.2 If the complaint is a grievance or an Improper Conduct relating to workplace/sexual harassment, the Company's Code of Ethics & Disciplinary Policy, Grievance Procedure/Guideline, Workplace/Sexual Harassment Procedure/Guideline, and other applicable internal procedures are to be applied.

5.3 If an employee is unsure whether a particular act or omission constitutes a grievance, a workplace/sexual harassment or an Improper Conduct under this Policy, he or she is encouraged to seek advice or guidance from his/her immediate superior or Head of Department/Division, the Head Human Resource or the Head Internal Audit.

6.0 DISCLOSURE OF IMPROPER CONDUCT

6.1 A director or an employee or third party who becomes aware of an alleged Improper Conduct is encouraged to make a disclosure as soon as possible.

6.2 The Whistleblower needs to demonstrate that he or she has reasonable belief of the Improper Conduct.

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6.3 In order to give the Company an opportunity to investigate the alleged Improper Conduct and to take the necessary internal corrective actions, Whistleblowers are encouraged to lodge a report by providing, to the extent that is possible, the following information:

6.3.1 Details of the Whistleblower, the name, designation, contact number and email address;

6.3.2 Details of the director or employee involved in the Improper Conduct;

6.3.3 Description of the Improper Conduct and the people/party(ies) that are involved (to state whether they are director or employees of the Company or external parties);

6.3.4 Details of the Improper Conduct, including the relevant dates of occurrence;

6.3.5 Particulars of witnesses, if any; and

6.3.6 Particulars or production of documentary evidence, if any.



6.4 The Improper Conduct Report Form is attached in *Appendix II*.

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 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 REPORTS

7.1 Supervise, monitor and manage the information/complaints received or detected through Company's Whistleblowing channel, audit report, and/or anonymous complaint on improper conduct in an appropriate and timely manner.

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7.2 Anonymous report will be considered, and if required, investigated, after taking into account of the seriousness and credibility of the allegations, and the impact of the allegations, if confirmed.

8.0 TO WHOM SHOULD DISCLOSURES BE MADE

8.1 A disclosure of Improper Conduct may be made in writing to the Head Internal Audit (Appointed Officer) or Audit Committee Chairman via a sealed envelope marked 'Confidential'; via electronic e-mail to ppsbwbreport@mmc.com.my; or via phone call at 04-3752519.



8.2 If the Improper Conduct involves the Head Internal Audit (Appointed Officer), CEO or any Board director/member, the Whistleblower is to report the matter directly to the Audit Committee Chairman via a sealed envelope marked 'Confidential'.

9.0 TRACKING OF IMPROPER CONDUCT DISCLOSURES

9.1 The Audit Committee Chairman shall forward the Improper Conduct reports received to the Appointed Officer for logging the reports.

9.2 The Appointed 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 received by the Appointed Officer and Audit Committee Chairman.

9.3 The CEO shall be informed of any new Improper Conduct report, where the CEO is not implicated to the extent possible without disclosing the identity of the Whistleblower and the person who allegedly committed the Improper Conduct so that interim remedial measures may be taken where required.

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9.4 The logs of Improper Conduct reports shall be shared with the Integrity and Governance Unit for external regulatory reporting purposes.



9.5 All inquiries concerning the status of the investigation from the person implicated, his lawyer or representative, or the Whistleblower should be made in writing and directed to the Audit Committee Chairman.

9.6 A response to a written request for the status of the investigation will be provided within 7 working days from the receipt date of such written request, subject to any extension of time that may be granted by the Audit Committee Chairman.

10.0 SCREENING

10.1 In respect of disclosures of Improper Conduct made to the Appointed Officer or Audit Committee Chairman, the Appointed Officer shall assess the same to determine whether it is related to an Improper Conduct and/or excluded from the scope of this Policy. The Appointed Officer shall, within 7 working days from the date the disclosure was made, prepare an Assessment Report to the Audit Committee Chairman informing the result of the initial assessment and recommend either to ignore the disclosure or to take further action. The Audit Committee Chairman may extend the time for the completion of the Assessment Report.

10.2 In respect of disclosures made relating to Improper Conduct involving the Appointed Officer, CEO or any Board director/member, the Audit Committee Chairman may decide to appoint an external independent party to assess whether it is related to an Improper Conduct and/or excluded from the scope of this Policy. The external party shall within 7 working days from the receipt date of the disclosures prepare an Assessment Report to the Audit Committee Chairman on the results of the initial assessment and recommend either to ignore the

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disclosure or to take further action. The Audit Committee Chairman may extend the time for the completion of the Assessment Report.

10.3 Within 7 working days from the date the Assessment Report is received, so far as is practicable, the Audit Committee Chairman shall have the authority to make final decisions including, but not limited to, any of the following:

10.3.1 Reject the disclosure(s), either in part or in total, if it falls outside the scope of this Policy;

10.3.2 Direct the matter or any part thereof to be dealt with under other appropriate internal procedures, which includes disciplinary procedures;

10.3.3 Direct an investigation into the disclosure(s) made and on any persons involved or implicated;

10.3.4 Suspend the persons implicated in the Improper Conduct from work pending any further investigation and/or disciplinary procedures;



10.3.5 Designate the Appointed Officer or any other persons from within or outside of the Company to conduct investigations or to take any other action pursuant to this Policy;

10.3.6 Obtain any other assistance from third parties such as external auditors or obtaining legal advice whether from the Company's Legal Department or external solicitors; and



10.3.7 Refer the matter to an appropriate enforcement agency, which includes the police and the Malaysian Anti-Corruption Commission.

11.0 CONDUCT OF INVESTIGATION

11.1 In the event further investigation is necessary, the officer/party appointed to investigate the Improper Conduct ("the Investigating Officer") shall, as soon as possible, conduct an investigation into the matter.

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- 11.2 The Audit Committee shall have the authority to appoint an appropriate officer from within the Company or an external party as the Investigating Officer to carry out investigations pertaining to the Improper Conduct within a reasonable set of terms of reference.
- 11.3 In instances where the Investigating Officer is appointed from within the Company, the Investigating Officer must be an employee of a Designation and/or Grade higher than the employee(s) implicated in the Improper Conduct.
- 11.4 The Investigating Officer 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. The Investigating Officer shall have absolute discretion to allow any assistance to the witness during the interview, subject to a request made by the witness.
- 11.5 All interviews and activities carried out during the investigation shall be recorded and reduced to writing and filed.
- 11.6 A specific room, if necessary, will be designated for the use of the Investigating Officer to carry out interviews, store documents and for any other purpose deemed necessary during the investigation. Whenever practicable, all interviews shall be conducted in the designated room and all documents relating to the investigation must not be removed from the room during the course of the investigation.
- 11.7 The Investigating Officer shall have free and unrestricted access to all records of the Company and shall have the authority to examine, obtain and/or make copies of all or any portion of the contents of documents, files, desks, cabinets, and other storage facilities of the Company so far as it is necessary to assist in the investigation of the Improper Conduct.

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12.0 INVESTIGATION REPORT (“IR”)

12.1 At the conclusion of the investigation, the Investigating Officer will submit an Investigation Report or equivalent (“IR”) of the findings the Audit Committee Chairman.

12.2 The IR shall contain the following:

12.2.1 The specific allegation(s) of Improper Conduct;

12.2.2 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



12.2.3 The conclusions made and the basis for them.

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

12.3.1 The steps or recommendations that need to be taken by the Company to prevent the Improper Conduct from continuing or re-occurring in future; and

12.3.2 Any further action to be taken by the Company in respect of the Improper Conduct. The further action includes initiating disciplinary proceedings and referring the matter to the appropriate external authority.

12.4 The IR shall be presented to the Audit Committee. In the event that the Audit Committee is satisfied that based on the findings and recommendations made in the IR, an Improper Conduct has been committed, the Audit Committee Chairman will notify the Board on the matter, and also refer the same to the Human Resource Department (“HRD”) where required to follow up with disciplinary proceedings in accordance with the policy & procedures of the Company as well as to the Company’s Legal Department (if necessary) for further advice.

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12.5 The HRD shall inform the Audit Committee of the status of disciplinary proceedings and any disciplinary action taken.

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 Company's Legal Department.

14.0 TIMELINE

14.1 This Policy is intended to ensure that disclosures made by Whistleblowers are reviewed and actions are taken in a timely manner. The timelines of processes in relation to whistleblowing are included in *Appendix I*.

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

14.3 The Whistleblower shall be informed of the results of any investigation and/or any action taken by the Company in respect of the disclosure made within 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 Audit Committee Chairman.

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15.0 PROTECTION OF CONFIDENTIAL INFORMATION

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

15.1.1 The Whistleblower expressly agrees otherwise, and provides his agreement in writing;
or

15.1.2 Otherwise required by law.

15.2 The Whistleblower 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:

15.2.1 To those who are authorised under this Policy;

15.2.2 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;



15.2.3 In adherence to any law or in adherence to a legally binding requirement of any statutory authority; or

15.2.4 On a strictly confidential basis to a professionally qualified lawyer for the purpose of obtaining legal advice.

15.3 The Whistleblower shall not:

15.3.1 Contact the suspected individual to determine facts or demand restitution; and

15.3.2 Discuss the case, facts, suspicions, or allegations with anyone except to assist in the investigation.



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16.0 RECORD SAFEKEEPING

- 16.1 A confidential record of each disclosure will be marked ‘**CONFIDENTIAL**’ and stored securely by the HRD and Internal Audit Department (“IAD”) for the portions of the Improper Conduct investigated and handled by the Departments respectively for at least 7 years from the date the disclosure was lodged.
- 16.2 Therefore, it is the responsibility of the HRD and IAD to be the guardians of the records and to ensure that the documents are properly filed for the cases which are handled by them.
- 16.3 All records of disclosures made shall be managed in compliance with the provisions of 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 and pursuant to this Policy:
- 17.1.1 The Whistleblower shall be protected from any Detrimental Action within the Company as a direct consequence of the disclosure; and
- 17.1.2 The Whistleblower’s identity and such other Confidential Information of the Whistleblower shall not be disclosed in accordance with Clause 15.1.
- 17.2 The protection against Detrimental Action is extended to any person related to or associated with the Whistleblower.
- 17.3 The identity and personal information of the Whistleblower as well as the person implicated in the disclosure may be revealed to the officers involved in the investigation or any other

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required processes as so far as is necessary to assist the investigation and/or as required for a due inquiry process to be made. A Whistleblower may also be required to appear as a witness for the Company in the due inquiry process.

- 17.4 A Whistleblower is obliged to lodge a complaint to the Company of any Detrimental Action committed against the Whistleblower or any person related to or associated with the Whistleblower, by any personnel of the Company. The Detrimental Action Complaint Form is attached in *Appendix III*.
- 17.5 A Whistleblower or any person associated with him who fears or has suffered Detrimental Action may request to the Company in writing, for relocation of his place of employment. The Company shall, as far as is practicable, make arrangements for the relocation if there is a danger or likelihood of Detrimental Action and the only practical means of removing or substantially removing the danger of the effect of Detrimental Action is by way of relocation.
- 17.6 The Whistleblower 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.
- 17.7 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.
- 17.8 The Whistleblower 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.

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18.0 REVOCATION OF WHISTLEBLOWER PROTECTION

18.1 The Company reserves the right to revoke the Whistleblower protection provided pursuant to this Policy if it is of the opinion, based on an investigation or in the course of an investigation that:

18.1.1 The Whistleblower himself has participated in the Improper Conduct disclosed, except in instances where:

18.1.1.1 The participation was under duress; or

18.1.1.2 In the view of the Company, the participation could be justified under the circumstances.

18.1.2 The Whistleblower willfully made in his disclosure of Improper Conduct a material statement which he/she knows or believes to be false or did not believe to be true;



18.1.3 The disclosure is made solely with the motive of avoiding dismissal or other disciplinary action;

18.1.4 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;

18.1.5 The disclosure of Improper Conduct is frivolous and/or vexatious; and/or

18.1.6 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.

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

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WHISTLEBLOWER POLICY				

19.0 OVERSIGHT AND OWNERSHIP OF POLICY

- 19.1 The Audit Committee has the overall responsibility for this Policy and shall oversee the implementation of this Policy.
- 19.2 The Head Internal Audit is responsible for the administration, interpretation and application of this Policy.
- 19.3 In case of doubt, the Head Internal Audit shall refer to MMC's Group Internal Audit or the Audit Committee Chairman for direction.
- 19.4 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 affected by the Head Internal Audit, subject to review by MMC's Group Internal Audit, endorsement by the Audit Committee, and approval of the Board.