



## **PERBADANAN NASIONAL BERHAD**

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## **WHISTLEBLOWER POLICY AND GUIDELINES**

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**ABBREVIATION**

<b>PNS</b>	-	Perbadanan Nasional Berhad Group of Companies or the Company
<b>BARC</b>	-	Board Audit and Risk Committee
<b>CEO</b>	-	Chief Executive Officer
<b>CSLD</b>	-	Company Secretarial and Legal Division
<b>HCD</b>	-	Human Capital Department
<b>IAD</b>	-	Internal Audit Department
<b>ID</b>	-	Integrity Department
<b>IO</b>	-	Investigating Officer
<b>IR</b>	-	Investigation Report
<b>ISO</b>	-	Integrity Screening Officer
<b>ITF</b>	-	Investigation Task Force
<b>MACC</b>	-	Malaysian Anti-Corruption Commission
<b>MD</b>	-	Managing Director
<b>MOF</b>	-	Ministry of Finance
<b>RI</b>	-	Reporting Individual(s)
<b>RMP</b>	-	Royal Malaysia Police
<b>WBAC</b>	-	Whistleblower Advisory Committee
<b>WBP</b>	-	Whistleblower Policy and Guidelines
<b>WPA</b>	-	Whistleblower Protection Act 2010

## PREFACE

### **This Document**

The purpose of this document is to have standard principles, practices and prudence approach in exercising the Whistleblower Policy within Perbadanan Nasional Berhad Group of Companies or the Company (PNS). This document will be communicated throughout the organization where the organization will ensure that all relevant personnel clearly understand PNS' approach to the Whistleblower Policy exercise.

### **Target Audience**

This policy is meant for PNS Group of companies, to all their directors (executive and non-executive), employees or members of the public who are directly or indirectly involved in day to day dealings with the Company's business and operations.

### **Compliance with Laws and Regulations**

This Policy shall at all times comply with and be subject to the laws and regulations of Malaysia. And, in the unlikely event of any conflict or inconsistency between the Whistleblower Policy and Guidelines (WBP) and the laws and regulations of Malaysia, the latter shall prevail.

### **Interpretation of the Policy**

It is the responsibility of all staff of PNS to observe and comply with, at all times, the provisions of the Policy contained herein. Where interpretation of the policy is required, Integrity Department (ID) should be consulted.

### **Related Document**

This Policy should be read together with other related internal policies and/or external guidelines (where relevant) issued by the governing authorities.

### **Change Request**

For any amendments or changes that need to be made to this policy please forward the recommendation to ID.

### **Document Creation Information**

This Policy Document is created by the ID, and approved by PNS Board of Directors.

### **Validity and Review of the Policy and Guideline**

- The effective date of this Policy shall be immediately upon approval by the Board.
- This Policy shall be reviewed periodically or as and when deemed necessary by Board or Board Audit and Risk Committee.

### **Getting Help**

If you have any query regarding this Policy, please contact the ID.

## 1.0 INTRODUCTION

PNS has adopted the WBP which sets out the principles and guidelines in this regard and applies to all PNS Group of companies, to all their directors (executive and non-executive), employees or representatives. PNS is committed to ensure that every part of its operation is carried out professionally in accordance with relevant laws, rules, regulations, business ethics and conduct, and recognise that all employees have an important role to play in achieving this goal.

This policy is designed to support the Company's integrity, transparency, ethics, accountability in where PNS conducts its businesses and affairs. To facilitate and provide guidance for employees' and third parties' concerns about possible improprieties at the earliest opportunity through the reporting channels to ensure that concerns can be raised without fear of reprisal or detrimental action.

The guidelines contained in this Policy provide a process of managing disclosures of improper conduct that is transparent without compromising the confidentiality of persons involved.

Through an effective implementation of this Policy, PNS will enhance its accountability in preserving its integrity. This in turn enhances and builds credibility of our stakeholders.

## 2.0 APPLICATION AND DEFINITIONS

### 2.1 Application

- 2.1.1 This policy is intended to apply to every employee of PNS including the employees of its subsidiaries, employees on contract terms, temporary or short-term employees and employees on secondment. It is also intended to apply to every director (executive and non-executive) of PNS, except as otherwise stated in this policy.
- 2.1.2 Should any provision in this policy conflicts with the law, please consult with the Head of Company Secretarial and Legal Division (CSLD) or ID.

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## 2.2 Definitions

- 2.2.1 **Whistleblowing** is the disclosure by a person, usually an employee, in an enforcement agency, government agency or private enterprise or even members of the public to those in authority either within the organization or at the discretion of the RI to another enforcement agency, of mismanagement, corruption, illegality, or any other wrongdoing carried out by an individual or group of individuals within the organisation. Such an act by the said individual(s) may be punishable by any legislated law of Malaysia. For the purposes of this policy, all such acts shall come to be known as improper conduct.
- 2.2.2 **Reporting Individual (RI)** refers to a person or group of persons who disclosed information of improper conduct in accordance with this policy.
- 2.2.3 **Whistleblower Advisory Committee (WBAC)** is a committee established to advise, consult with, and make recommendations to the Company on ways to improve the fairness, efficiency, effectiveness and transparency of the WBP. The WBAC deals with the investigation of serious wrongdoing, improper conduct or mal practice in the Company and will advise the PNS Board Audit and Risk Committee (BARC) and/or the Board on the recommendations, development and status of cases received under the WBP.
- 2.2.4 **Improper Conduct/Misconduct/Improper Activities** is any conduct which if proved, constitutes a disciplinary offence or a criminal offence.
- 2.2.5 **Good Faith** is when the report is made without malice or consideration of personal benefit and the employee has reasonable basis to believe that the report is true; provided, however, a report does not have to be proven to be true to be made in good faith. Good faith is lacking when the disclosure is known to be malicious or false.
- 2.2.6 **Employees** refer to any person who is in the employment of PNS including but not limited to executives, non-executives, secretaries, seconders, contract employees, temporary or short-term employees and individuals on direct hire.

### **3.0 OBJECTIVE AND PURPOSE**

- 3.1 The objective of the WBP is to protect the values of transparency, integrity, impartiality and accountability in where PNS conducts its business and affairs.
- 3.2 This WBP is intended to provide an overall guidance to every employee on the appropriate reporting channels and to facilitate the mechanism for the RI to raise concerns on suspected and/or improper conduct.
- 3.3 The policy also serves to encourage PNS's employees, vendors and any external party to disclose any improper conduct which has come to their knowledge and to provide protection for employees and the RI.
- 3.4 The purpose of this policy is to:
  - i. To provide a channel for employees, vendors and external parties to report any improper conduct that could harm the reputation of PNS and/or compromise the interest of the Stakeholders.
  - ii. To provide appropriate reporting channels to expose any misconduct or illegal acts in accordance with the guidelines as provided in this policy.
  - iii. To provide and facilitate a mechanism for the report of improper conduct to be handled in the manner and within the appropriate time period.
  - iv. To provide protection to the RI from threats/reaction and concealing the identities of the RI.
  - v. To provide fair treatment to both the RI and the alleged wrongdoer when a disclosure of improper conduct is made.

### **4.0 SCOPE OF POLICY**

- 4.1 This policy is designed to facilitate employees and external parties to disclose any improper conduct (misconduct or criminal offence) through an internal channel.
- 4.2 This policy applies to all employees of PNS, contract, temporary, short-term or secondment employees and Directors.
- 4.3 For the purpose of this policy, the phrase improper conduct shall include but not limited to the following:
  - i. Fraud;

- ii. Corruption;
- iii. Abuse of power;
- iv. Conflict of Interest;
- v. Gross mismanagement within PNS;
- vi. The unauthorised use of company resources;
- vii. Theft of embezzlement;
- viii. Misuse of Company's funds or assets;
- ix. Serious financial irregularity or impropriety within PNS; and
- x. Other unethical conduct.

## **5.0 LIMITATION**

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

- i. Matters which are trivial or frivolous in nature;
- ii. Matters which are motivated by malice;
- iii. Matters which are related to individual employee grievances or complaints relating to job performance, terms and conditions of employment, non-compliance with procedures, and matters related thereto;
- iv. Matters pending or determined through the Company's disciplinary proceedings; and
- v. Matters pending or determined through any tribunal or authority or court, arbitration or other similar proceedings.

## **6.0 THE REPORTING INDIVIDUAL**

The RI covered by this Policy applies to:

- a. Internal
  - i) Employees of PNS and its subsidiaries;
  - ii) Contract employees;
  - iii) Temporary or short-term employees;
  - iv) Employees on secondment; and
  - v) Stakeholders.
- b. External
  - i) Vendors (customers, clients, suppliers, consultants, et cetera); and
  - ii) External parties (in so far as to the services of PNS).

## 7.0 PROTECTION

### 7.1 Harassment or Victimation

- 7.1.1 PNS has zero tolerance on any direct or indirect harassment, discrimination or victimisation (including informal pressures) and must take appropriate action possible to protect the RI.
- 7.1.2 The RI who feels that he/she has been directly or indirectly harassed, discriminated and/or victimised may report the same according to the WBP.
- 7.1.3 Any employee who treaten retaliation against the RI shall be subjected to disciplinary action.
- 7.1.4 The RI who raises his/her concern under this Policy shall not be at risk of losing his/her job or suffer any form of retribution as a result, provided that:
  - i. The disclosure is made in good faith;
  - ii. He/She reasonably believes that the information, and any allegations contained in it, is substantially true; and
  - iii. He/She is not acting for personal gain.

### 7.2 Privacy and Confidentiality

- 7.2.1 All reports and identity of the RI will be treated in a confidential and sensitive manner. A report will only be disclosed to those who are authorised to carry out investigation into matters to the report. The identity of the RI shall always be withheld in these circumstances.
- 7.2.2 PNS is committed to protect the privacy of the person involved to the fullest extent possible and in accordance with applicable laws. Any personal data obtained, as part of this Policy will only be used for the purposes explained in this Policy and will only be provided to those who have a need to know about these data for these purposes or to comply with the law or an important public interest.

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## **8.0 ANONYMOUS REPORT**

- 8.1 This Policy encourages the RI to state his/her name to their respective report, whenever possible. Reports expressed anonymously are much less credible but will nevertheless, be considered at the discretion of the WBAC. In exercising this discretion the factors to be taken into account includes the following:
- i. The seriousness of the issues raised;
  - ii. The credibility of the report;
  - iii. The initial Assessment Report; and/or
  - iv. The likelihood of confirming the allegation from attributable sources.
- 8.2 The decision of the WBAC on this matter shall be final. All deliberations of the WBAC on any RI's allegations are strictly to be minuted by the Secretary of the WBAC.
- 8.3 The WBAC shall maintain proper records of all correspondences reports and supporting documentations on investigations into any reports lodged by the RI. These records are classified as Private and Confidential and will be kept in a locked or otherwise secured space by the Secretariat of the WBAC.
- 8.4 The decision to make an anonymous report may result in the RI not being conferred protection under this Policy and the Whistleblower Protection Act 2010 (WPA).

## **9.0 MALA FIDE REPORT**

- 9.1 If the employee makes a report in good faith, which is not substantiated and confirmed by subsequent investigations, no action will be taken against the employee. In making a report, an employee must exercise due care to ensure the accuracy of the information given. If, however, an employee makes mala fide report, disciplinary action may be taken against such employee. The onus is on the organisation to prove that the said employee had made a mala fide report. On the other hand, if an external party lodges a mala fide report, PNS may consider lodging a police report and/or take other necessary actions deemed appropriate.
- 9.2 Where it is determined that there is a *prima facie* case that the RI has suffered adverse treatment, harassment or victimisation as a result of his or her

disclosure, a further investigation may take place and disciplinary action may be taken against the perpetrator in accordance with the relevant procedure in this WBP and/or the Human Resource Disciplinary Procedures and Guidelines.

- 9.3 If the complaint was made by the RI otherwise than in good faith and based on reasonable grounds, the RI will automatically lose the protections. In addition, PNS will determine the action to be taken which may include disciplinary measures, formal warning or reprimand, demotion, suspension or termination of employment or service with PNS in accordance with the Human Resource Disciplinary Procedures and Guidelines.

## 10.0 WHISTLEBLOWER ADVISORY COMMITTEE

### 10.1 Terms of Reference

- i. To ensure the Company's business practices and services are conducted with honesty and integrity;
- ii. To provide avenues for employees to raise concerns and define ways to handle these concerns;
- iii. To enable Management to be informed at an early stage about acts of misconduct;
- iv. To reassure employees that they will be protected from punishment or unfair treatment for disclosing concerns in good faith in accordance with the PNS WBP;
- v. To develop the highest level of ethical practice of integrity, objectivity, accountability and transparency, with zero tolerance to corruption, bribery or yielding to any form of undue inducements;
- vi. Evaluating all reports of improper conduct received from the RI to determine the authenticity and impact of each complaint, and make an assessment whether an initial investigation or full investigation is warranted;
- vii. Coordinating the initial investigation by setting up an Investigation Task Force (ITF) and/or facilitating the Human Capital Department (HCD), Corporate Services;
- viii. Ensuring that related processes are undertaken in a timely manner as far as practicable, considering the sensitivity, complexity and number of report or improper conduct received, including keeping track of the investigations conducted and reports issued.

- ix. The reporting of related matters to the BARC and Board, in a timely manner on serious improper conduct or malpractice done in or on behalf of PNS by any employee or instructed by a third party.
- x. For any matter that require immediate action/advice, WBAC can report to the Chairman of BARC.

## **10.2 Authority**

### **10.2.1 The WBAC shall have the following authorities:**

- i. To have full and unrestricted access to the Company's record, properties, personnel resources pertaining to the report of improper conduct. All documents of PNS shall be made accessible to the WBAC and all employees are directed to co-operate with the request made by the WBAC;
- ii. To have direct communication channels with external auditors, panel lawyers, directors, as well as all employees of the PNS Group of Companies;
- iii. To have adequate resources to perform its duties and discharge its responsibilities and should be authorised to obtain independent professional advise as and when it considered necessary; and
- iv. To make the necessary recommendations as specified under the objectives of the WBAC.

## **10.3 Composition**

- 10.3.1** The Chairman of the WBAC shall be appointed by the Board.
- 10.3.2** The WBAC shall comprise of five (5) permanent members including the Chief Executive Officer (CEO) and consists of other compulsory members which is the Chief Operating Officer (Business Support), Chief Operating Officer (Business), Head of Internal Audit Department and Head of Group Finance Division.
- 10.3.3** In the absence of the Chairman, the Alternate Chairman shall assume the function of the Chairman.
- 10.3.4** The Chairman, or in the absence of the Chairman, the Alternate Chairman is empowered to invite any relevant officers to sit in its meetings. However, these invitees do not have voting rights. In the absence of the appointed invitees, a representative from the invitee's

office may be called. Invitees to the WBAC are representatives from PNS employees, subsidiaries, and/or any other person.

- 10.3.5 If an allegation involves one of the permanent members, then the member is exempted from attending the WBAC meeting.

#### **10.4 Secretariat**

The secretariat of the WBAC shall be from the ID.

#### **10.5 Appointment and Removal of Committee Members**

10.5.1 The Chairman of the WBAC shall be appointed and/or terminated by the Board. Alternate Chairman shall be appointed and/or terminated by the Chairman.

10.5.2 The appointment of other Senior Management members shall be nominated as and when WBAC meeting is held. The nomination of Senior Management members are based on the skill, experience, expertise and on case-by-case basis.

#### **10.6 Quorum and Decision Making**

10.6.1 The quorum for the meeting is three (3) members including the Chairman or in the Chairman's absence, the alternate Chairman.

10.6.2 Decision are made unanimously by all members present.

#### **10.7 Integrity Screening Officer**

Integrity Screening Officer (ISO) is responsible to receive and process information, organise and manage operational classified documents, process application for integrity vetting, disposal of documents and tabulation of statistic.

#### **10.8 Meetings**

The WBAC may be held at any time as and when required and in case of urgent circumstances. Meetings may be conducted with members present or by

telephone or other communications facilities that permit all person participating in the meeting to hear or communicate with each other.

#### **10.9 Notice of Meeting**

Notice of the meeting shall be issued by the Secretariat, in writing (which includes an electronic, email or facsimile notice), not less than two (2) working days prior to the meeting. Any member of the WBAC may in any manner waive notice of a WBAC meeting. Attendance of a person at a meeting shall constitute a waiver of notice of such meeting, except when the person attends a meeting to express his/her purpose of objecting to the transaction of any business on the ground that the meeting is not properly called or convened.

#### **10.10 Conflict of Interest**

Individual members of the WBAC must pay particular attention to the avoidance of conflicts (or potential conflicts) of interests in any business of the Committee. Should potential conflict arise, the WBAC should be informed. If the complaint relates to any of the Committee members of the WBAC, the Committee member shall abstain from the meeting.

#### **10.11 Confidentiality**

Each member shall act independently, impartially and shall not be representative of, and shall act without undue regard to, the particular interests of any particular body, person or class of persons or any related person.

Each member must adhere to the secrecy provision of the PNS Code of Conduct and Personal Data 2010 and prohibits from producing, divulging, revealing, publishing, or disclosing any information pertaining to the affairs and conduct of PNS in handling the improper conduct report or the outcome of an investigation(s) to another party.

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## 11.0 RAISING A CONCERN

### 11.1 Written Disclosure

The RI is encouraged to make a report on a disclosure of improper conduct in writing and to identify himself/herself in the said complaint. The mode for written report of improper conduct are as follows:

- i. An e-Integrity online reporting channel on the PNS website; or/and
- ii. A written letter to any of the Identified Individuals in Clause 11.3 with the required information.

### 11.2 In Person

If the RI make a report in person, the RI may schedule a meeting with the Identified Individuals.

Following the meeting, the Identified Individuals shall advise the RI of the three (3) options as follows:

- i. Write a letter to any of the Identified Individuals, or
- ii. Fill in the information and nature of the improper conduct in the Whistleblower Report Form, or
- iii. If the RI chooses to use other than the standard report form, the following information should be disclosed:
  - a. Name, designation, contact number, et cetera;
  - b. The background and history and facts of the report (relevant dates, times, names, et cetera);
  - c. The reason why that he/she is concerned about a particular situation; and
  - d. Other relevant information.

The RI may be asked to provide further clarifications and information from time to time, for the purpose of investigation.

All complaints made shall be administered by the Secretariat and reported on a monthly basis.

In respect of an employee who reports suspected violation in good faith and is not engaged in questionable conduct, the Company will attempt to keep its discussions and actions confidential to the greatest extent possible.

### **11.3 Identified Individuals**

The identified Individuals for the Whistleblowing reporting refer to the following:

- i. CEO/MD
- ii. Head of Integrity

## **12.0 PROCEDURES IN HANDLING WHISTLEBLOWING**

**12.1** Procedures for handling report, refer to Appendix B for the reporting process flowchart.

**12.2** Upon receiving the Report of Improper Conduct, the Secretariat shall log the details into the e-Integrity system and the whistleblowing register and allocate a report number.

**12.3** The Whistleblowing Register shall be maintained to record the information and details on the following:

- i. Report Received
- ii. Investigation Progress
- iii. Closure of Reports

**12.4 Escalation of Report**

**12.4.1** The escalation guide for a RI report (only the nature of the report whilst the identity of the RI is safeguarded) are set out below:

Parties	Authority for Decision
Employees	WBAC
Senior Management (Grade 4 and above) Integrity Officers	Chairman of BARC/BARC Members

Parties	Authority for Decision
Chairman of PNS CEO/MD Directors	Board members and/or Ministry of Finance (MOF) and/or Malaysian Anti- Corruption Commission (MACC) and/or Royal Malaysia Police (RMP)

## 12.5 Screening

- 12.5.1 The ISO is responsible to receive and process information, organise and manage operational classified documents, process application for integrity vetting, initial assessment, disposal of documents and tabulation of statistic.
- 12.5.2 The ISO will screen and assess the RI disclosure to determine whether it is related to an improper conduct and/or excluded from the scope of the Policy. The ISO, within ten (10) business days from the date the disclosure was made, prepare Assessment Report and will seek concurrence from the WBAC. The Chairman of WBAC may extend the time for the completion of the Assessment Report, if necessary.
- 12.5.3 The Initial Assessment Report shall be treated highly confidential and deliberation will take place in the WBAC meeting.
- 12.5.4 The Secretariat will call for a WBAC meeting for the ISO to present the Assessment Report and recommend either to ignore the disclosure or to conduct further investigation or to be dealt with under the complaint channel by Strategic Communication Department, Corporate Services Division, and/or HCD and/or IAD or to be dealt with other appropriate internal procedure.
- 12.5.5 The RI shall be notified of the status of his/her report of improper conduct based on the preliminary action taken by the WBAC as far as reasonable practicable.

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### 13.0 INVESTIGATION

- 13.1 In the event further investigation is necessary, the WBAC and/or a person authorised under Clause 12.4 will select and appoint an ITF consisting a group of Investigating Officers (IO) selected from members of the WBAC and/or Internal Audit Department (IAD), and/or officers from other respective Divisions or Departments and/or members of the BOARD.
- 13.2 The ITF does not necessarily be the same group of investigators for every whistleblower cases. ITF will be selected and appointed on case by case basis depending on the facts of the Report of misconduct.
- 13.3 The ITF members are selected based on their appropriate skills, competencies, experiences and knowledge depending on the facts of the report which are assigned to them.
- 13.4 The ITF(s) is/are solely authorised to investigate and address all the RI reports of improper conduct that are assigned to them.
- 13.5 The IO appointed from the Company, must be an employee of a same designation and/or Grade higher than the employee(s) implicated in the improper conduct and/or a person authorised under Clause 12.4.
- 13.6 The IO may conduct interviews with any relevant witnesses and will use his/her best endeavours together all data and materials relevant to the improper conduct disclosed.
- 13.7 All interviews and activities carried out in the course of the investigation shall be recorded and/or produced in writing and filed.
- 13.8 The IO shall have free and unrestricted access to all records of the Company and shall have authority to examine, obtain and/or make copies of all or any portion of the contents of documents, files and other storage facilities of the Company so far as it is necessary to assist in the investigation of the improper conduct.
- 13.9 In the event the RI is implicated or discovered to be or have been involved in any improper conduct, he or she may also be investigated so as to complete the fact-finding process in accordance with this WBP and/or any other procedure or disciplinary action of the HCD Guidelines and Procedures.

13.10 The WBAC and the persons authorised under Clause 12.4 shall recommend to the BARC/Board on whether to pursue any legal actions against the alleged wrongdoer or any other implicated persons.

#### **14.0 INVESTIGATION REPORT**

14.1 The ITF shall submit an Investigation Report (IR) of the findings to the WBAC, or to a person authorised under Clause 12.4.

14.2 The IR shall contain the following:

- i. The specific allegation (s) of improper conduct;
- ii. 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
- iii. The conclusions made and the basis for them.

14.3 Whenever practicable, the ITF may include in the IR the following:

- i. 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
- ii. Any further action to be taken by the Company in respect of the improper conduct. The further action includes initiating disciplinary proceedings, referring the matter to the appropriate external authority and/or other appropriate actions.

14.4 In the event the WBAC and/or a person authorised under Clause 12.4 is satisfied that based on the findings and recommendations made in the IR, an improper conduct has been committed, WBAC shall then advise the next appropriate course of action which may include the following:

- i. Disciplinary proceeding by HCD, and/or
- ii. Actions to be taken under law, for example reporting to other respective authorities as mentioned in Clause 12.4 whichever deemed necessary.

## **15.0 REFERRAL TO EXTERNAL ENFORCEMENT AUTHORITY**

- 15.1 Pursuant to the above, referral of the improper conduct, where appropriate, to the relevant enforcement body or the initiation of any civil action will be managed by the CSLD.
- 15.2 In the event, if the RI is still not satisfied with PNS response and reasonably believes that the information disclosed, and any allegation contained in it, are substantially true, he or she is at liberty to take the matter further by raising it with the relevant governmental, regulatory authorities and enforcement agencies in Malaysia or in the country concerned. External disclosure may further be made in case of an important and urgent public interest or required by the law.

## **16.0 REPORTING OF OUTCOME**

- 16.1 Subject to any legal constraint, the RI and, if applicable, the alleged wrongdoer will be notified in writing of the decision on the investigation (e.g. the improper conduct occurred or not; the alleged wrongdoer is guilty or not, etc), and the basis thereof.
- 16.2 The notification letter of the investigation decision should be signed by the CEO/MD of PNS or the Chairman of WBAC or the appointed management upon his absence or the Chairman of BARC or by the Directors' whichever is appropriate.
- 16.3 If the RI is not satisfied with the outcome of the investigation, the RI may submit another detailed report explaining why this is the case and the RI's concern will be presented to the WBAC and be investigated again if there is good reason to do so.
- 16.4 The Secretariat will furnish the status updates of all reports and investigations conducted on a quarterly basis to the WBAC/BARC stating the number and nature of the improper conducts reported by RI including the follow up action, and the unresolved cases of improper conduct. For serious improper conduct or malpractice, the matter shall be notified to the Chairman of BARC/Board by email or other mechanism (whichever is convenient), as and when necessary.

## **17.0 ADMINISTRATION**

- 17.1 The ID is responsible for the administration, interpretation and application of this Policy.
- 17.2 In case of doubts, the ID may refer to the Chairman of PNS, CEO/MD, WBAC or BARC for directions.

## **18.0 DISCLAIMER**

Any dispute in the Policy shall refer to the Witness Protection Act 2009 or the Whistleblower Protection Act 2010 for references.

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## WHISTLEBLOWER REPORT FORM

Please provide the following details for any suspected serious misconduct or any breach or suspected breach of law or regulation that may adversely impact the Company and submit directly to the Chief Executive Officer/ Managing Director or Head of Integrity. Please ensure the information given are made voluntarily and true to the best of your knowledge. You may be called upon to assist in the investigation, if required.

REPORTER'S CONTACT INFORMATION		
<i>*(Please tick "V" at the appropriate box)</i>		
ARE YOU THE EMPLOYEE OF PNS?	YES	NO
DO YOU WISH TO IDENTIFY YOURSELF? <i>(If yes, please complete the following item a,b,c and d)</i>	YES	NO
a) NAME		
b) DESIGNATION/DEPARTMENT		
c) CONTACT NUMBERS		
d) EMAIL ADDRESS		

SUSPECT'S INFORMATION	
NAME	
DESIGNATION/DEPARTMENT	
CONTACT NUMBERS	
OTHER INFORMATION	

WITNESS(ES) INFORMATION <i>(If any)</i>			
<b><u>WITNESS 1</u></b>			
NAME			
DESIGNATION/DEPARTMENT/OTHERS			
CONTACT NUMBERS		EMAIL	
<b><u>WITNESS 2</u></b>			
NAME			
DESIGNATION/DEPARTMENT/OTHERS			
CONTACT NUMBERS		EMAIL	

*Note: \*If there are more than two (2) witnesses, please attach a separate sheet.*



## WHISTLEBLOWER REPORT FORM

**COMPLAINT:** Briefly describe the misconduct / improper activity and how you know about it. Specify what, who, where and how. If there is more than one allegation, number each allegation and use as many pages as necessary.

1. What misconduct / improper activity occurred?

2. Who committed the misconduct / improper activity?

3. When did it happen and when did you notice it?

4. Where did it happen?

5. Is there any evidence that you could provide us?\*

6. Are there any other parties involved other than the suspect stated above?

7. Do you have any other details or information which would assist us in the investigation?

8. Do you suspect others are involved?

YES

NO

9. Do you suspect management is involved?

YES

NO

10. Have you notified a supervisor or management?

YES

NO

11. Any other comments?

Date:

Time :

Signature :

**Note:**\*You **SHOULD NOT** attempt to obtain evidence for which you do not have a right of access since whistleblowers are 'reporting parties' and **NOT** 'investigators'.

Report Received By:

Date:

Time:

Signature:

## REPORTING PROCESS FLOWCHART

PROCESS FLOWCHART	ACTIVITIES/DOCUMENTS	PERSON IN CHARGE
<pre> graph TD     Start([Start]) --&gt; ReportA[Report (A)]     ReportA --&gt; LogReportB[Log Report (B)]     LogReportB --&gt; ChairmanC[Chairman of BARC (C)]     ChairmanC --&gt; ScreeningD[Screening (D)]     ScreeningD --&gt; WBACMeetingE{WBAC/BARC Meeting (AR) (E)}     WBACMeetingE --&gt; F1[Grievance/Misconduct/ Disciplinary etc. (F1)]     WBACMeetingE --&gt; F2[Bribery/Criminal Cases (F2)]     F1 --&gt; G1[HCD, Disciplinary &amp; Industrial Relations Procedures, or SCC, Complaint Channel (G1)]     F2 --&gt; InvestigationG2[Investigation (G2)]     InvestigationG2 --&gt; WBACMeetingH[WBAC/BARC Meeting (IR) (H)]     WBACMeetingH --&gt; AuthorityI[Authority (I)]     AuthorityI --&gt; ReportingJ[Reporting (J)]     ReportingJ --&gt; End([End])     </pre> <p><b>Start</b> → <b>Report (A)</b> → <b>Log Report (B)</b> → <b>Chairman of BARC (C)</b> → <b>Screening (D)</b> → <b>WBAC/BARC Meeting (AR) (E)</b></p> <p>From <b>WBAC/BARC Meeting (AR) (E)</b>:</p> <ul style="list-style-type: none"> <li><b>Cases which does not fall under WBP</b> → <b>Grievance/Misconduct/ Disciplinary etc. (F1)</b> → <b>HCD, Disciplinary &amp; Industrial Relations Procedures, or SCC, Complaint Channel (G1)</b></li> <li><b>Cases which fall under WBP</b> → <b>Bribery/Criminal Cases (F2)</b> → <b>Investigation (G2)</b> → <b>WBAC/BARC Meeting (IR) (H)</b> → <b>Authority (I)</b> → <b>Reporting (J)</b></li> </ul> <p><b>Activities/Documents</b></p> <ul style="list-style-type: none"> <li><b>A) Whistleblower Reporting Methods</b> - Receive a report from RI through:             <ul style="list-style-type: none"> <li>Writing</li> <li>Letter</li> <li>Whistleblower Report Form (*Using standard format provided in Appendix A)</li> <li>Website</li> <li>e-Integrity online reporting channel</li> <li>In person</li> </ul> </li> <li><b>B) Log Report</b> <ul style="list-style-type: none"> <li>All report receive will be log into e-Integrity and the Whistleblower Register</li> </ul> </li> <li><b>C) Chairman of BARC</b> <ul style="list-style-type: none"> <li>A copy of all report receive will be forwarded to the Chairman of BARC</li> </ul> </li> <li><b>D) Screening</b> <ul style="list-style-type: none"> <li>Screening by the ISO</li> <li>Prepare Assessment Report</li> </ul> </li> <li><b>E) WBAC/BARC Meeting (AR)</b> <ul style="list-style-type: none"> <li>Assessment Report deliberated</li> <li>Categorized case according to misconduct</li> <li>Meeting results</li> <li>Quarterly report to BARC for serious improper conduct or malpractice to notify the Chairman of BARC (Clause 15.4)</li> </ul> </li> <li><b>G1) Other Reporting Channels</b> <ul style="list-style-type: none"> <li>Refer to HCD Disciplinary &amp; Industrial Relations Procedures, or SCC, Complaint Channel</li> </ul> </li> <li><b>G2) Investigation</b> <ul style="list-style-type: none"> <li>Set-up an ITF for full investigation on bribery and/or criminal offences</li> </ul> </li> <li><b>H) WBAC/BARC Meeting (IR)</b> <ul style="list-style-type: none"> <li>Investigation Report deliberated by the IO</li> <li>Report will be updated in the Whistleblowing Register</li> </ul> </li> <li><b>I) Authority</b> <ul style="list-style-type: none"> <li>Reporting to the Authority will be done by ID</li> </ul> </li> <li><b>J) Reporting</b> <ul style="list-style-type: none"> <li>All misconduct registered in the Whistleblowing Register will be communicated and reported to BARC/Board</li> </ul> </li> </ul> <p><b>Person in Charge</b></p> <ul style="list-style-type: none"> <li>Reporting Individual/Whistleblower</li> <li>Secretariat</li> <li>ID</li> <li>WBAC/Secretariat</li> <li>WBAC</li> <li>IO Secretariat</li> <li>ID</li> <li>Secretariat</li> </ul>		