







CHEETAH HOLDINGS BHD POLICY AND PROCEDURES WHISTLEBLOWING

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21 May 2020	1.0	a. Whistleblowing (Original document)
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Prepared by	Reviewed by	Approved by	Approved by
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Date: 15/6/2021	Date: 15/6/2021	Date: 15/6/2021	Date: 15/6/2021

WHISTLEBLOWING POLICY AND PROCEDURES

1. INTRODUCTION

1.1 Whistleblower Protection Act 2010

(a) In June 2010, the Whistleblower Protection Act 2010 (“the Act”) was passed by Parliament and came into force on 15 December 2010. The Act protects persons making disclosures of improper conduct in the public and private sector from civil and criminal action.

(b) The purpose of the Act is to:-

- combat corruption and other wrongdoings by encouraging and facilitating disclosures of improper conduct in the public and private sector;
- to protect persons making those disclosures from detrimental action;
- to provide for the matters disclosed to be investigated and dealt with; and
- to provide for other matters connected therewith.

(c) Salient Definitions under the Act

“improper conduct” means any conduct which if proved constitutes a disciplinary or a criminal offence.

“disciplinary offence” means any action or omission which constitutes a breach of discipline in a public body or private body as provided by law or in a code of conduct, a code of ethics or circulars or a contract of employment, as the case may be.

“enforcement agency” means:-

- i. any ministry, department, agency or other body set up by the Federal Government, State Government or Local Government including a unit, section, division, department or agency of such ministry department, agency or body, conferred with investigation and enforcement functions by any written law or having investigation and enforcement powers;
- ii. a body established by a Federal law or State law which is conferred with investigation and enforcement functions by that Federal law or State law or any other written law; or
- iii. a unit, section, division, department or agency of a body established by a Federal law or State law having investigation and enforcement functions.
- iv. As at March 2011, the list of enforcement agencies empowered to have the general direction, control and supervision of all matters relating to whistleblower protection are as follows:

- Polis DiRaja Malaysia (PDRM)
- Kastam DiRaja Malaysia
- Jabatan Imigresen Malaysia
- Jabatan Pengangkutan Jalan (JPJ)
- Suruhanjaya Pencegahan Rasuah Malaysia (SPRM)

2. PURPOSE

- 2.1 The Whistleblowing Policy and Procedures (“WPP”) seeks to enhance corporate governance by helping to foster an environment where integrity and ethical behaviour is maintained and any illegality, improper conduct and/or wrongdoings in the company may be exposed.
- 2.2 The WPP may act as an early alarm system and may enable the company to remedy any wrongdoings before serious damage is caused or minimise any damages.
- 2.3 The purpose of this WPP is to provide a guidance, formal and confidential channel to enable employees to report in good faith, serious concerns of any Improper Conduct and/or wrongdoing that could adversely impact Cheetah Holdings Bhd and its subsidiaries, employees, shareholders, investors or the public at large without fear of being subject to Detrimental Action.

3. SCOPE

- 3.1 This WPP applies to all employees of Cheetah Group.
- 3.2 This WPP covers all reports made against any employee that has committed an improper conduct.
- 3.3 A report of Improper Conduct may be made by:
 - (a) any employee who has knowledge of an Improper Conduct committed by another employee;
 - (b) any external party that has knowledge of an Improper Conduct committed by an employee.
 - (c) Actual or suspected corruption/bribery incident; and
 - (d) Permitting report of inadequacies in the Company’s anti-corruption and anti-bribery programme.

4. WHISTLEBLOWING COMMITTEES

- 4.1 The Whistleblowing Committees are as follows:
 - (a) Managing Director / Chief Executive Officer (Chairman)
 - (b) Executive Director
 - (c) Audit Committee Chairman
 - (d) Chief Operating Officer
 - (e) Financial Controller

Anyone that wishes to contact Whistleblowing Committees can email to whistleblower@cheetah.com.my by filing up “Lodgement of Detrimental Action Form”.

5. POLICY

- 5.1 Any whistleblower raising a concern will be treated fairly and properly. In addition, the whistleblower will retain his/her anonymity unless he/she agrees otherwise. Nevertheless, there may be circumstances where CHEETAH may need to divulge confidential information to external parties which subject to obtaining the approval from Whistleblowing Committee Chairman and the dissemination of information is on a “need to know” basis.
- 5.2 CHEETAH will ensure that no whistleblower will be at risk of suffering any form of retribution as a result of raising a concern, provided that it was reported in good faith. The whistleblower will also be protected even if the concern raised proves to be incorrect or unsubstantiated.
- 5.3 Anonymous reports are not encouraged as any follow up to ascertain the facts or to obtain further information for investigation purposes would be very difficult. Although the Company is not expected to address any anonymous allegations. However, the Company will consider investigating an anonymous allegation after having considered the items as follows:
- (a) the seriousness of the concern;
 - (b) the credibility of the concern; and
 - (c) the likelihood of confirming the concern from credible sources.

6. INVESTIGATION PROCEDURES

- 6.1 Upon logging a report of a concern by whistleblower, the Whistleblowing Committee will provide Whistleblower an acknowledgement of receipt of the report of the Improper Conduct within three (3) working days of receipt.
- 6.2 The Whistleblowing Committee will conduct a preliminary investigation of every report of a concern received to determine whether there are merits to initiate a full investigation.
- 6.3 The findings of the preliminary investigation and recommendation shall be referred to the Chairman of the Whistleblowing Committee for a decision on whether to close the case or to proceed to a full investigation of the allegations. The Chairman of the Whistleblowing Committee may decide to consult with the members of the Audit Committee or convene an Audit Committee meeting before making a decision if necessary.
- 6.4 Upon review of the findings of the preliminary investigation, the Chairman of the Whistleblowing Committee may:
- (a) instruct the matter to be closed in the event the preliminary findings clearly indicate that there are no circumstances that warrant a full investigation; or
 - (b) instruct the Whistleblowing Committee members to commence a full investigation in the event the preliminary findings clearly indicate suspicious circumstance; or
 - (c) refer the matter to the full Audit Committee to determine the next cause of action in case where the Whistleblowing Committee members are involved. In such cases, the

Audit Committee may select other personnel (having due regard to suitable seniority and any circumstances that may give rise to conflicts of interest) or an independent third party to investigate the allegations; or

- (d) in cases where the preliminary findings disclose a possible criminal offence, the consultation with the Audit Committee and/or legal advisors (internal and/or external), decide if the matter should be referred to the relevant authorities, such as the police or the Malaysia Anti-Corruption Commission (“MACC”) for further action; or
- (e) determine any other course of action that the Chairman of the Whistleblowing Committee deems fit having regard to the circumstances of the matter reported and the fairness of the conduct of any investigation.

6.5 If the matter is closed, the Whistleblowing Committee will inform the Whistleblower that the matter is closed.

6.6 If the matter is to be referred to the authorities, subject to any legal requirements or prohibitions, the Whistleblowing Committee will inform the Whistleblower that the matter has been referred to the authorities.

6.7 In the event a full investigation is to be carried out, the Whistleblowing Committee will inform the Whistleblower of the conduct of a full investigation and the Whistleblower shall give his/her full cooperation during the conduct of the investigation.

6.8 All information, documents, records and reports relating to the investigation of an Improper Conduct shall be kept securely to ensure its confidentiality.

6.9 Upon the conclusion of an investigation, the Whistleblowing Committee shall determine whether the allegation could be substantiated or not. In the event the allegation could be substantiated, the Whistleblowing Committee will identify and recommend the corrective action to be taken to mitigate the risks of such Improper Conduct recurring and recommend if disciplinary action is to be taken against the wrongdoer.

7. CORRECTIVE ACTION

7.1 The management shall carry out the decisions of the Board of Directors in relation to the findings of the investigation.

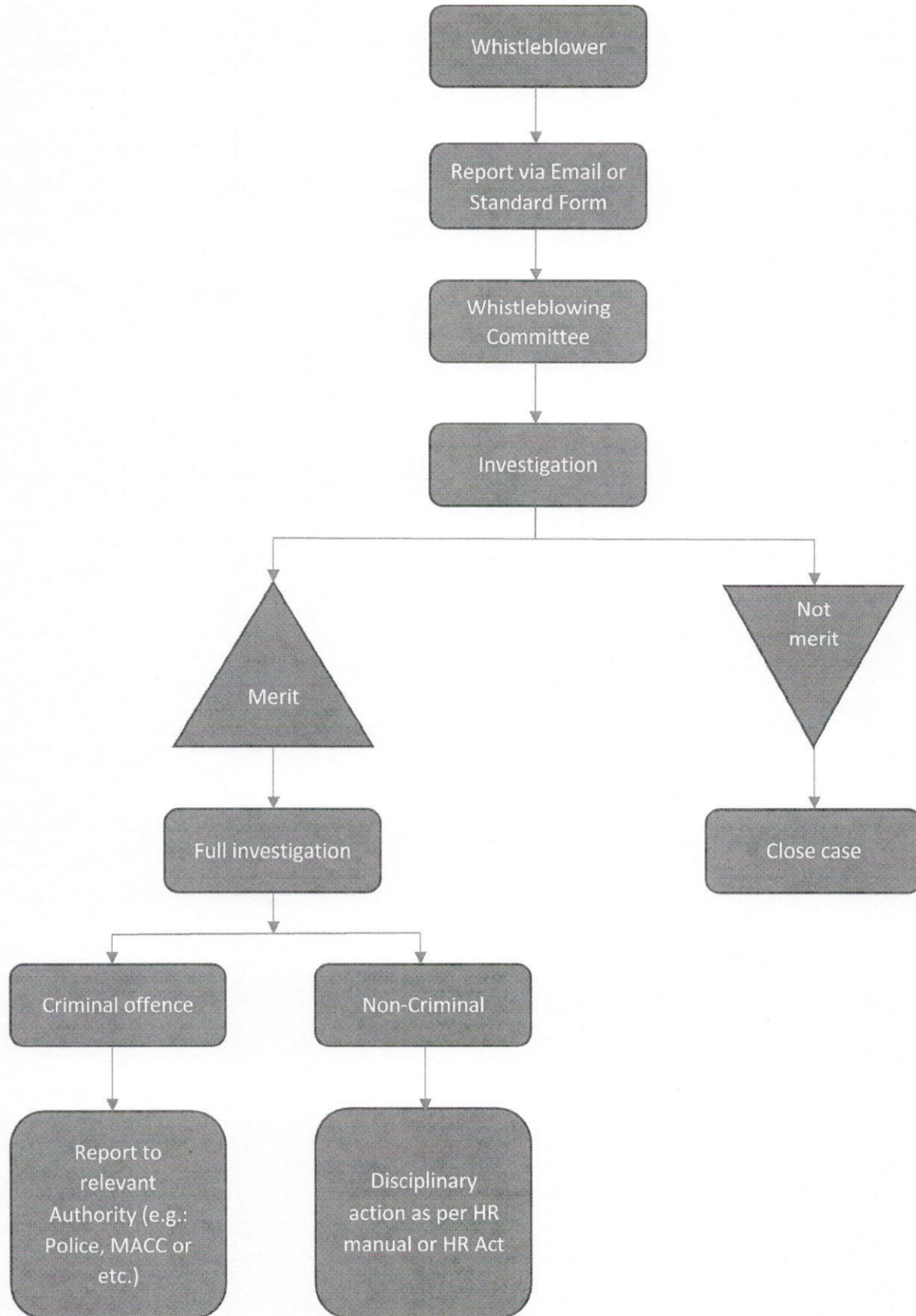
7.2 Where applicable, the Management shall institute the appropriate controls to prevent any further wrongdoings or damage to the Company.

8. DISCIPLINARY ACTION

7.1 Any disciplinary action against any Employee shall be carried out in accordance with the procedures for disciplinary action stipulated in the Human Resources manual.



FLOWCHART OF WHISTLEBLOWING POLICY



LODGEMENT OF DETRIMENTAL ACTION

1	Date	:	
2	Name (as per NRIC)	:	
3	Staff code	:	
4	Correspondence address	:	
5	Contact detail	Home :	
		Office :	
		Mobile :	
		email :	
6	Designation / Department	:	
7	Company (if not Cheetah's staff)	:	
8	Preferred method of communication	:	email / telephone / others (please indicate)
9	Detail of Detrimental Action		
	i Name(s) of person(s) committing the Detrimental Action	:	
	ii List detail of detrimental action *Please attach additional sheets if necessary *Please submit supporting documents to justify the detrimental action (if available)	:	

DECLARATION

A I declare that all information provided in this Form is true, correct and complete to the best of my knowledge, information and belief.

B I hereby agree that the information provided herein to be used and processed for investigation purposes and further agree that the information provided herein may be forwarded to another department / authority / enforcement agency / or any other related party for purposes of investigation.

Name of Whistleblower :

Date :

Signature :