



Seni Jaya Corporation Berhad

Whistleblowing Policy & Guidelines Document

POLICY AND PROCEDURE			
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Abbreviations

In this manual, the following abbreviations shall have the following meaning unless otherwise stated:

BOD	Board of Directors		CEO	Chief Executive Officer
BAC	Board Audit Committee		FM	Finance Manager

1.0 Whistleblowing Policy

In line with good corporate governance practices, the Board of Director (“BOD”) and Management of Seni Jaya Corporation Berhad (“Seni Jaya Corporation” or “the Company”) encourage its employees, directors and associates to commit to the highest possible standards of ethical, moral, and legal conduct. Consistent with this commitment, the policy aims to support good management practices and sound corporate governance practices within Seni Jaya Corporation.

This policy aims to provide a structured mechanism for its employees, directors and associates (“reporting individual”) to rise or report suspected and/or known misconduct, wrongdoings, corruption and instances of fraud, waste, and/or abuse involving the resources of the Company to provide reassurance that they will be protected from reprisals or victimisation for whistleblowing in good faith.

For the purpose of this policy, the wrongful activities or wrongdoings refers to any potential violations or concerns relating to any laws, rules, regulations, acts, ethics, integrity and business conduct, including any violations or concerns relating to malpractice, illegal, immoral, embezzlement and fraudulent activities which will affect the business and image of the Seni Jaya Corporation.

The Board of Directors (“BOD) of Seni Jaya Corporation has a stewardship responsibility to communicate the requirements of this policy and to guide the organisation in dealing with concerns arising from wrongful activities or wrongdoings.

The Policy of the BOD is:

1. To encourage active and moral obligation to report wrongdoings

All employees and others are required to report any ongoing or suspected wrongful activities or wrongdoings at the earliest possible stage through the proper channel of reporting so that immediate action can be taken.

2. To use internal disclosure to report wrongdoings

As far as reasonable, internal disclosure is encouraged and used to avoid public crisis.

3. To protect the whistleblower

Where the disclosure is made in good faith, the whistleblower will be protected against victimisation or other adverse treatment.

4. To ensure appropriate and fair disciplinary actions

All actions taken against the alleged wrongdoers would be fair and without prejudice.

5. To require that an effective whistleblowing guideline be established and maintained by Seni Jaya Corporation

- Whistleblowing guidelines must be sufficient to:
- Establish formal and robust whistleblowing guidelines
- Prohibit legal sanctions for retaliatory action taken against the whistleblower;
- Establish timely, feedback, response and remedial and/or corrective action;
- Ensure that this policy is properly communicated to all employees;
- Establish procedures to maintain records confidentiality and retention; and
- Embed integrity, transparency and accountability within the business.

Dato^c Sri Anne Teo
Executive Chairman

Dated: xxxxxx

2.0 Whistleblowing Guidelines

2.1 Definition

The word whistleblowing in the context of this Whistleblowing Guidelines (“Guideline”) refers to a situation where a person (internal or external) raising or reporting concerns at an early stage about an ongoing or suspected wrongful activities or wrongdoing within Seni Jaya Corporation Berhad (“Seni Jaya Corporation” or “the Company”).

The person who raises or reports concern(s) of wrongful activities or wrongdoings within Seni Jaya Corporation is referred as “whistleblower”.

For the purpose of this Guideline, the wrongful activities or wrongdoings refers to any potential violations or concerns relating to any laws, rules, regulations, acts, ethics, integrity and business conduct, including any violations or concerns relating to malpractice, illegal, immoral, embezzlement and fraudulent activities which will affect the business and image of Seni Jaya Corporation.

2.2 Objective

To provide an avenue and a structured mechanism for a person to raise or report concerns at an early stage about an ongoing or suspected wrongful activities or wrongdoing within Seni Jaya Corporation and, to protect the values of integrity, transparency and accountability in where Seni Jaya Corporation conducts its business and affairs.

2.3 Principles

The Whistleblowing Policy is based on several key principles such as following:

- 2.3.1 To establish a formal and written Guidelines to provide a transparent method of addressing issues relating to whistleblower, such as answering standard questions, providing information and offering explanations.
- 2.3.2 To apply as a control measure to alert Seni Jaya Corporation Management to take the necessary remedial and/or corrective actions before a problem became a serious crisis.
- 2.3.3 To communicate to all employees and others on what the Whistleblowing Policy and Guidelines is and the key processes.
- 2.3.4 To encourage and enable employees and others to be able to report irregularities in good faith within Seni Jaya Corporation prior to seeking resolution outside Seni Jaya Corporation and without having to fear that their action may have adverse consequences.
- 2.3.5 To provide timely feedback and response.
- 2.3.6 To verify the report incidents in the appropriate manner and, if the reports are confirmed, all necessary steps to identify appropriate remedies will be taken promptly.
- 2.3.7 To ensure effective implementation of this Guideline. This will enhance Seni Jaya Corporation’s accountability in preserving its integrity and will be able to stand up to public scrutiny. This in turn enhances and builds credibility of our stakeholders.

2.4 Application

- 2.4.1 This Guideline is intended to complement the existing internal controls system and, channels of communication and reporting lines within Seni Jaya Corporation.
- 2.4.2 The Whistleblowing Policy and Guidelines applies to all employees and others who want to report any wrongful activities or wrongdoings in good faith. The policy aims to provide an avenue to raise concerns and receive feedback on any action taken.
- 2.4.3 This policy is intended to cover concerns which fall outside the scope of other Seni Jaya Corporation's existing procedures which already are included in or covered by other Policies e.g. retaliation, discrimination and victimisation.
- 2.4.4 This Guideline will not apply to personal grievances. Such complaints will be dealt by Seni Jaya Corporation's designated personnel as set out in **Appendix F Complaints Categories Description**.

2.5 Administration

- 2.5.1 The BOD, through the BAC, shall exercise the oversight function over the administration of the policy and endorsed the policy.
- 2.5.2 The Management of Seni Jaya Corporation will adopt the Guidelines.
- 2.5.3 The administration of the policy and guidelines is to be carried out by the Executive Chairman / CEO of Seni Jaya Corporation.
- 2.5.4 The Executive Chairman / CEO shall propose to the Management any necessary amendments to the Guidelines for adoption before the presentation to the BOD for endorsement.

2.6 Circulation and Annual Review

- 2.6.1 The Whistleblowing Policy is made available to public via the Seni Jaya Corporation's public website.
- 2.6.2 As for internal circulation within Seni Jaya Corporation, the Whistleblowing Policy and Guidelines is made available via circulation of memo/ email. It is deemed to be considered that all employees of Seni Jaya Corporation are aware, has read and understand the content of Whistleblowing Policy and Guidelines.
- 2.6.3 The Guideline will be reviewed on annual basis by the Chairman of the Audit Committee, Executive Chairman / CEO and Management to ensure that the Guidelines is in accordance with Seni Jaya Corporation's business environment and the relevant standards, act and law.
- 2.6.4 The amendments will be updated in Seni Jaya Corporation's public website and circulation of memo/ email accordingly.

2.7 Who can Whistleblow

2.7.1 Once the Whistleblowing Policy and Guidelines are fully implemented, any of the following people can make a disclosure:

- a. Employees of Seni Jaya Corporation including, employees on contract terms, temporary or short-term employees and employees on secondment;
- b. Board members and Management;
- c. Ex-employees;
- d. Financiers;
- e. Customers;
- f. Shareholders; and
- g. Vendors for Seni Jaya Corporation which includes agents, contractors, suppliers, advisors, consultants, internal and external auditors.

2.7.2 No employees or Directors may use their position to prevent an individual to report any ongoing and suspected wrongful activities or wrongdoings.

2.8 What to Whistleblow

2.8.1 A qualified disclosure may be made if it relates to one or more of the following wrongful activities or wrongdoings by any employees or service providers in the conduct of Seni Jaya Corporation's business or affairs that is being, has been, or is likely to be, committed:

- a. Failure to comply with legal obligations;
- b. Criminal offence;
- c. Criminal breach of trust;
- d. Bribery and corruption;
- e. Unofficial payoffs;
- f. Fraud;
- g. Collusion and money laundering;
- h. Improper discrimination;
- i. Misuse or abuse of Seni Jaya Corporation's funds or assets or assets misappropriation;
- j. Gross mismanagement within Seni Jaya Corporation;
- k. Gross negligence;
- l. Serious financial irregularity or financial fraud within Seni Jaya Corporation;
- m. Breach of Seni Jaya Corporation's Standard Operating Procedures;
- n. Breach of Seni Jaya Corporation's Financial Authority Limit;
- o. Repeated ill treatment of a client/customer/supplier despite a complaint being made;
- p. Activities, which otherwise amount to serious improper conduct, including Seni Jaya Corporation's Staff Code of Conduct;
- q. Actions which endanger the health or safety of employees or the public and the environment;
- r. Actions which endanger National and public interest;
- s. Illegal or unlawful conduct or failure to comply with the provisions of the Government Laws and Regulations where the wrongdoer, knowingly, disregards or does not comply with such provisions;
- t. Sexual harassment;
- u. Knowingly directing or advising a person to commit any of the above wrongdoings; and
- v. Any action which is intended to conceal any of the above.

The above list is not exhaustive and there will be instances where whistleblower(s) would need to exercise judgement.

- 2.8.2 A whistleblower will not be expected to prove the truth of an allegation but he or she should be able to demonstrate that there are sufficient grounds to have a reasonable belief that something is wrong, and the report is not for personal gain. Malicious allegation will be treated as gross misconduct and if proven may lead to dismissal of employment.
- 2.8.3 If an individual is unsure whether a particular act or omission constitutes a wrongful activity or wrongdoing under Whistleblowing Policy and Guidelines, he or she is encouraged to seek advice or guidance from the Chairman of the Audit Committee for more clarification.

2.9 When to Whistleblow

- 2.9.1 A whistleblower should immediately come forward with any information that he or she, in good faith, reasonably believes discloses a wrongful activity or wrongdoing is likely to happen, is being committed or has been committed.
- 2.9.2 However, he or she is not expected to first obtain substantial evidence of proof beyond reasonable doubt when making a disclosure. If he or she knows as a matter of fact that there are serious risks that a wrongful activity or wrongdoing is going to take place, such bona fide concerns should be raised immediately i.e. the whistleblower is able to show the reasons for concern.

2.10 Education Process

- 2.10.1 Training and awareness on whistleblowing key processes and updates will be communicated via continuous training and awareness programmes and, via circulation of memo/ email.

2.11 Confidentiality

- 2.11.1 The Whistleblowing Policy and Guidelines is intended to safeguard the safety of the whistleblower's identity, and therefore undertakes to treat all whistleblowing reports as confidential.
- 2.11.2 All reports of violation or suspected violation will be kept as confidential to the extent possible, consistent with the need to conduct adequate investigation, unless otherwise required by law. Every effort will be made to protect the whistleblower's identity.
- 2.11.3 The Guideline provides assurances that the reporting mechanism for whistleblowing is set up in a structured and systematic manner to safeguard the information and the identity of the whistleblower. By setting up the necessary system to safeguard the confidentiality, the interests of the whistleblower are protected from possible harm through retribution by those who stand to benefit the reported misconduct.
- 2.11.4 The perception and the reality of safety of the information and the whistleblower identity are crucial to provide courage and confidence for individuals to speak up or report any sensitive issues that they believe in good faith that could have negative repercussion to Seni Jaya Corporation.

- 2.11.5 Approaches for confidential advice to outside parties, such as lawyers, unions, enforcement agencies or other external safe channels are acceptable, but that the Whistleblowing Policy and Guidelines Document is designed to prevent any unnecessary public disclosure of concerns.

2.12 Whistleblower Protection

- 2.12.1 Upon making a disclosure in good faith, based on reasonable grounds and in accordance with the procedures pursuant to this Guideline, the whistleblower's identity will be protected i.e. kept confidential unless otherwise required by law or for purposes of any proceedings by or against Seni Jaya Corporation.

However, Seni Jaya Corporation will honour the request of the whistleblower if he or she request to maintain his or her identity confidential.

If situation arises where the report launched by the whistleblower cannot be preceded without revealing the identity of the whistleblower, the Chairman of the Audit Committee will discuss with the whistleblower to determine the best available options taking into consideration the request of the whistleblower and to safeguard the interest of Seni Jaya Corporation.

- 2.12.2 Where a whistleblower makes a report under this policy in good faith, reasonably believed to be true; the whistleblower will be protected from harassment or victimisation within Seni Jaya Corporation, dismissal, disciplinary procedures or any other form of retaliatory action should the disclosure turn out to be inaccurate or false. Retaliation includes harassment and adverse employment consequence.
- 2.12.3 Seni Jaya Corporation will not tolerate punishment or unfair treatment when concerns are raised in good faith. A whistleblower who reports a contravention or a concern will be given protection and shall in no way be put at a disadvantage as a result of his or her report.
- 2.12.4 Any employee who shows the act of retaliation against the whistleblower who has reported a violation in good faith will be subjected to disciplinary action by Seni Jaya Corporation in accordance with the Staff Code of Conduct of Seni Jaya Corporation which includes termination of employment.

2.13 Safeguard against Abuse of Policy

- 2.13.1 Reporting under this policy, however, would not immunise or shield a whistleblowing against action following from his or her intentional misconduct, which includes wilfully making allegations through the whistleblowing mechanism that the whistleblower knows to be false or makes with the intent to misinform or tarnish the reputation or others or due to personal gain.
- 2.13.2 Where a whistleblower makes a report not in good faith or reasonably believed not to be true, the whistleblower will not be protected and will be subjected to Disciplinary Action by Seni Jaya Corporation in accordance with the Staff Code of Conduct of Seni Jaya Corporation.

- 2.13.3 Malicious raising of unfounded allegations is a disciplinary offence and will be subjected to disciplinary action by Seni Jaya Corporation in accordance with the Staff Code of Conduct of Seni Jaya Corporation.

3.0 Reporting Process and Procedures

3.1 Procedures for Raising a Complaint

- 3.1.1 When an individual is of the opinion that a specific concern falls within the scope of this Guideline and cannot be solved through Seni Jaya Corporation's existing internal written procedures / control systems, he or she can choose to make a report orally or in writing and submit it to the Chairman of the Audit Committee. If he or she decides to raise a matter orally, the respective employee will be requested to make a written statement subsequently. The example format of the report to be used by the whistleblower is provided in **Appendix A**.
- 3.1.2 In deciding whether or not an employee has acted reasonably, all circumstances will be taken into consideration but in particular:
- a. The identity of the person to whom the disclosure is made;
 - b. The seriousness of the relevant "wrongful activity" or "wrongdoing" and the impact to Seni Jaya Corporation, e.g. reputation and financial;
 - c. whether the "wrongful activity" or "wrongdoing" is continuing or is likely to occur in the future;
 - d. whether the disclosure is made in breach of a duty of confidentiality owed by the employer to any other person;
 - e. any action the employee or other person might be reasonably be expected due to previous unfavourable disclosure; and
 - f. whether the complaints raised has taken into consideration the existing internal controls.
- 3.1.3 When the whistleblower choose to put in writing in the event he or she feels the issues or concerns are sufficiently serious, the whistleblower can provide their complaint letter to Chairman of the Audit Committee mail the letter by marking "Private and Confidential" to the following address:

To: Chairman of the Audit Committee/Board Audit Committee
c/o: Seni Jaya Corporation Berhad
Seni Jaya Corporation Berhad
23A-15 & 16, Level 23A, Q Sentral,
2A, Jalan Stesen Sentral 2,
50470 Kuala Lumpur,
Malaysia.

- 3.1.4 The envelope and email will be opened by the Chairman of the Audit Committee and the whistleblower will be responded in accordance with the response timing as included

in **Appendix F**, to confirm receipt of the complaint letter. A response letter will be sent to the address as specified by the whistleblower in the complaint letter or, his or her email.

- 3.1.5 The whistleblowing reporting structure is provided in **Appendix B**.
- 3.1.6 The whistleblower is encouraged to put their names to allegations because appropriate follow-up questions and investigation may not be possible unless the source of the information is identified.
- 3.1.7 The whistleblower is encouraged to disclose his or her particulars including, name, designation, current address and contact numbers to speed up the follow-up and investigation process.
- 3.1.8 The whistleblower should inform the Chairman of the Audit Committee of all details of his or her concerns as reasonably possible, including other details deemed to be useful to facilitate screening and action to be carried out under paragraph 3.2 and 3.3, if required.
- 3.1.9 The whistleblower could refer to **Appendix A: Example Format of Report to Be Used by Whistleblower**.
- 3.1.10 The whistleblower may be asked to provide further clarifications and information from time to time, for example, if an investigation is conducted.
- 3.1.11 In respect of the whistleblower that reports a suspected violation in good faith and is not engaged in questionable conduct, Seni Jaya Corporation will attempt to keep its discussions and actions confidential to the greatest extent possible.
- 3.1.12 However, there may be circumstances where the whistleblower may be needed as a witness. Should this be the case, the Chairman of the Audit Committee will discuss the matter with the whistleblower at the earliest opportunity as specified in paragraph 2.12.1. In addition, in the course of investigation, Chairman of the Audit Committee may need to share information with others on a “need to know” basis subject to the approval from the Management/ BOD of Seni Jaya Corporation.

3.2 Screening

- 3.2.1 The FM will screen and assess the whistleblower’s disclosure to determine whether it is related to wrongful activities or wrongdoings specified in paragraph 2.8.1 or excluded from the scope of the Whistleblowing Policy and Guidelines.
- 3.2.2 Initial enquiries will be made via telephone communication or emails with the whistleblower to decide on how to deal with any concerns raised and determine whether further interview is required, and the form that it should take. Some concerns may be resolved without the need of an interview process.
- 3.2.3 If an interview is required, the FM will meet with the whistleblower to obtain further information, clarification and documents which may be useful to support the alleged wrongdoings.

3.2.4 Upon completion of the initial enquiry and interview process, the complaints will be categorised into the following four (4) categories:

- Category A : Extreme rated cases
- Category B : High rated cases
- Category C : Medium rated cases
- Category D : Personal grievances cases

3.2.5 Upon completion of the screening process, the FM will prepare a report for complaints under category A, B, C and D which will include general recommendations to the BAC

3.2.6 Following table shows the timeline of whistleblowing reporting to the BAC:

Reporting	Contents
Communication within 7 days	Category A rated cases
Communication within one month	Category B & C rated cases

3.2.7 In the event there is an urgent attention required due to the seriousness of the allegation i.e. for Category A type of complaints, the BAC or Board members will be updated through verbal communication by the FM to determine the appropriate action. The screening process will be completed on an urgent basis if the complaint on the alleged wrongful activities or wrongdoings is capable of causing irreparable harm to Seni Jaya Corporation’s reputation or its financial position.

3.2.8 For complaints which are specified under paragraph 2.4.3 and not specified under paragraph 2.8.1 i.e. Category D types of complaints, a separate report stating the nature of complaints, name, current address and contact numbers, the personnel alleged and additional information as required will be provided to the designated personnel as set out in the **Appendix E** for follow-up.

3.2.9 The individuals complaining under the Category D types of complaints will be directed by the designated personnel as set out in the **Appendix E**.

3.2.10 If the whistleblower’s disclosure implicates the Executive Chairman / CEO, Executive Board member and/ or Management, the FM will prepare a report which includes general recommendations for the BOD consideration. (Refer to **Appendix B: Whistleblowing Reporting Structure** for further details).

3.3 Preliminary action

3.3.1 The Board Audit Committee will make decisions including but not limited to any of the following:

- a. Rejection of the whistleblower’s disclosure; or
- b. Directing investigation by the internal expertise, Chairman of the Audit Committee or any subject matter experts;
- c. Suspending the alleged wrongdoer or any other implicated persons from work in accordance with the Staff Code of Conduct of Seni Jaya Corporation to facilitate any fact-finding or to avoid any whistleblower’s exposure to a threat or harm;

- d. Referral to the police or any other appropriate enforcement authority;
 - e. Referral to BOD for decision.
- 3.3.2 All decisions made by the BAC and reasons of action thereof shall be properly documented.
- 3.3.3 If the case is referred to the BOD for decision, the BOD, together with the general recommendations made by the BAC, will make decisions including but not limited to any of the following:
- a. Directing investigation by the internal expertise, Chairman of the Audit Committee or any subject matter experts; or
 - b. Suspending the alleged wrongdoer or any other implicated persons from work in accordance with the Staff Code of Conduct of Seni Jaya Corporation to facilitate any fact-finding or to avoid any whistleblower's exposure to a threat or harm, or
 - c. Referral to the police or any other appropriate enforcement authority.

All decisions made by the BAC BOD and reasons of action thereof shall be minuted in the minutes of meetings of the BAC/ BOD.

- 3.3.4 Subject to legal constraints, the whistleblower will be notified of the status of his or her whistleblower's disclosure based on the preliminary action taken by the BAC/ BOD as far as reasonably practicable, in good time.

The status will be updated by the Chairman of the Audit Committee upon approval from the BAC/ BOD.

- 3.3.5 The alleged wrongdoer will also be informed of the allegations and given an opportunity to answer the allegations at the upcoming investigation or appeal his or her case. The rights of person are specified under ***Paragraph 4.0 – Rights of Person Implicated.***

3.4 Investigation

- 3.4.1 The investigation would be carried out under the terms of strict confidentiality, by not informing the subject of the whistleblower's disclosure complaint until (or if) it becomes necessary to do so.
- 3.4.2 The whistleblower and the alleged wrongdoer are expected to give his or her full cooperation in any investigation or any other process carried out pursuant to this Guideline and/ or the disciplinary action in accordance with the Staff Code of Conduct of Seni Jaya Corporation. The amount of contact between the whistleblower, the alleged wrongdoer and the investigating party will depend on the nature of the issue and the clarity of the information provided. Further information may be sought from or provided to whistleblower and the alleged wrongdoer.
- 3.4.3 The investigation will be carried out internally and/ or by outside party and the directive of the investigation shall be from the BAC/ BOD.

- 3.4.4 As far as possible, all investigations will be completed within 30 working days. However, complex investigation that requires longer period will be notified to the BAC/ BOD.
- 3.4.5 In the event the whistleblower is implicated or discovered to be or have been involved in any wrongful activities or wrongdoing, he or she may also be investigated so as to complete the fact-finding process in accordance with this Guideline and/or the disciplinary action of Staff Code of Conduct of Seni Jaya Corporation.
- 3.4.6 If the alleged wrongdoer or any other implicated persons has/have, or is/are found to have:
- committed a wrongdoing; or
 - taken serious risks which would likely cause a wrongdoing to be committed
- based on the investigation directed by the BAC/ BOD, the action to be taken against that alleged wrongdoer or any other implicated persons will be subjected to Disciplinary Action in accordance with the Staff Code of Conduct of Seni Jaya Corporation, which may include formal warning or reprimand, demotion, suspension or termination of employment or services with Seni Jaya Corporation.
- 3.4.7 The BOD, with the recommendation from the BAC, will have the final decision on the appropriate measures to be taken including, on whether to pursue any legal actions against alleged wrongdoer or any other implicated persons. The BAC of Seni Jaya Corporation will seek guidance from legal expert or Chairman of the Audit Committee when considered necessary.
- 3.4.8 In circumstances where immediate decision is required, any BAC, with the recommendation of the Chairman of the Audit Committee, will make the decision on the appropriate measures to be taken, on whether to pursue any legal actions against alleged wrongdoer or any other implicated persons. The report will be presented subsequently to the BAC/ BOD for approval and final decision.
- 3.4.9 In the event the implicated personnel is the Executive Chairman / CEO, Executive Board member and/ or Management, the BOD, based on the investigation report, will have the final decision on the appropriate measures to be taken including, on whether to pursue any legal actions against alleged wrongdoer or any other implicated persons.
- 3.4.10 All decisions made by the BOD and reasons of action thereof shall be minuted in the minutes of meetings of the BOD.

3.5 Reporting of Outcome

- 3.5.1 Subject to any legal constraint, the whistleblower and, if applicable, the alleged wrongdoer will be notified in writing of the decision of the WBAC/BOD, on whether any wrongful activities or wrongdoings specified under paragraph 2.8.1 have occurred or not and the alleged wrongdoer is guilty or not, in good time, and the basis thereof.
- 3.5.2 The notification letter would be signed by one of the Whistleblowing member of Seni Jaya Corporation.
- 3.5.3 If the whistleblower is unhappy / dissatisfied with the outcome of the investigation, the whistleblower may submit another detailed report explaining why this is the case and

the whistleblower's concern will be investigated again if there is good reason to do so to the Chairman of the Audit Committee.

- 3.5.4 A summary of case reported by Whistleblower will be prepared by FM upon receiving of necessary documents or evidences, stating the nature of complaints received the results thereof, action taken and recommendation for reporting to the BAC. The follow-up action on opened cases and the unresolved complaints will be updated to the BAC on a monthly basis.
- 3.5.5 Board Executive Summary Report will be provided to the BAC/BOD on a quarterly reporting basis.
- 3.5.6 The procedures listed above in Paragraph 3.0 have been briefly summarised in a procedures flowchart for whistleblowing and provided in **Appendix E: The reporting process and response timing** have been indicated in **Appendix F** respectively.

4.0 Rights of Person Implicated

- 4.1 Seni Jaya Corporation employees or other persons who are implicated of wrong doings/ alleged wrongdoers will be notified in good time of the allegation made against them provided that this notification does not impede the progress of the procedures for establishing the circumstances of the case.
- 4.2 All alleged wrongdoers will be given the opportunity to put forward their comments during the investigation in keeping with the principle respect for the "right to have a fair hearing", as interpreted by the law.
- 4.3 All alleged wrongdoers have the duty to attend and assist the investigation process.

5.0 External Disclosure

- 5.1 If the procedures under the Whistleblowing Policy and Guidelines have been exhausted, or the whistleblower is still not satisfied with the Seni Jaya Corporation's 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.
- 5.2 Whilst the whistleblower(s) is able to report issues externally, the whistleblower must be aware that there is a difference between reporting internally through the letter or email, and externally. To report internally, the whistleblower must be suspicious that there is malpractice whereas to report externally, the whistleblower must have reasonable belief that malpractice has or is taking place and some evidence to support the report and, he or she believes that the framework will not adequately dealt with the matter. External disclosures must be made in good faith, in the belief that allegations are substantially true and there should be no motive for personal gain.
- 5.3 The instrument of external reporting should in reasonable opinion of the whistleblower is in balance with the relevant matter and there should not be a less potentially damaging option available.

- 5.4 The whistleblower should minimise the possible impact of his or her actions to Seni Jaya Corporation and to the people involved. The external party one considers disclosing information to, should be a party which will be able to effectively organise action against the alleged contravention.
- 5.5 An employee who makes an external complaint in good faith to any the relevant governmental, regulatory authorities and enforcement agencies in Malaysia or in the country concerned after exhausting Seni Jaya Corporation's existing internal procedure will be protected against victimisation or other adverse treatment.

6.0 Time Limits and Retention of Records

- 6.1 Time limits should be allocated for each stage of the procedure. If the time limits pass without any satisfactory action being taken, the concerns should be raised at the next level. (Please refer **Appendix F: Response Timing** for further details).
- 6.2 The FM will retain for a minimum period of seven (7) years all records relating to any whistleblower case(s) and its related investigation report, if any.
- 6.3 All records will be maintained in good condition to protect evidence and avoid legal repercussions at dedicated place as allocated by the Chairman of the Audit Committee.
- 6.4 All records will be treated as confidential and only designated personnel as assigned by the Chairman of the Audit Committee will have the accessibility of the records.

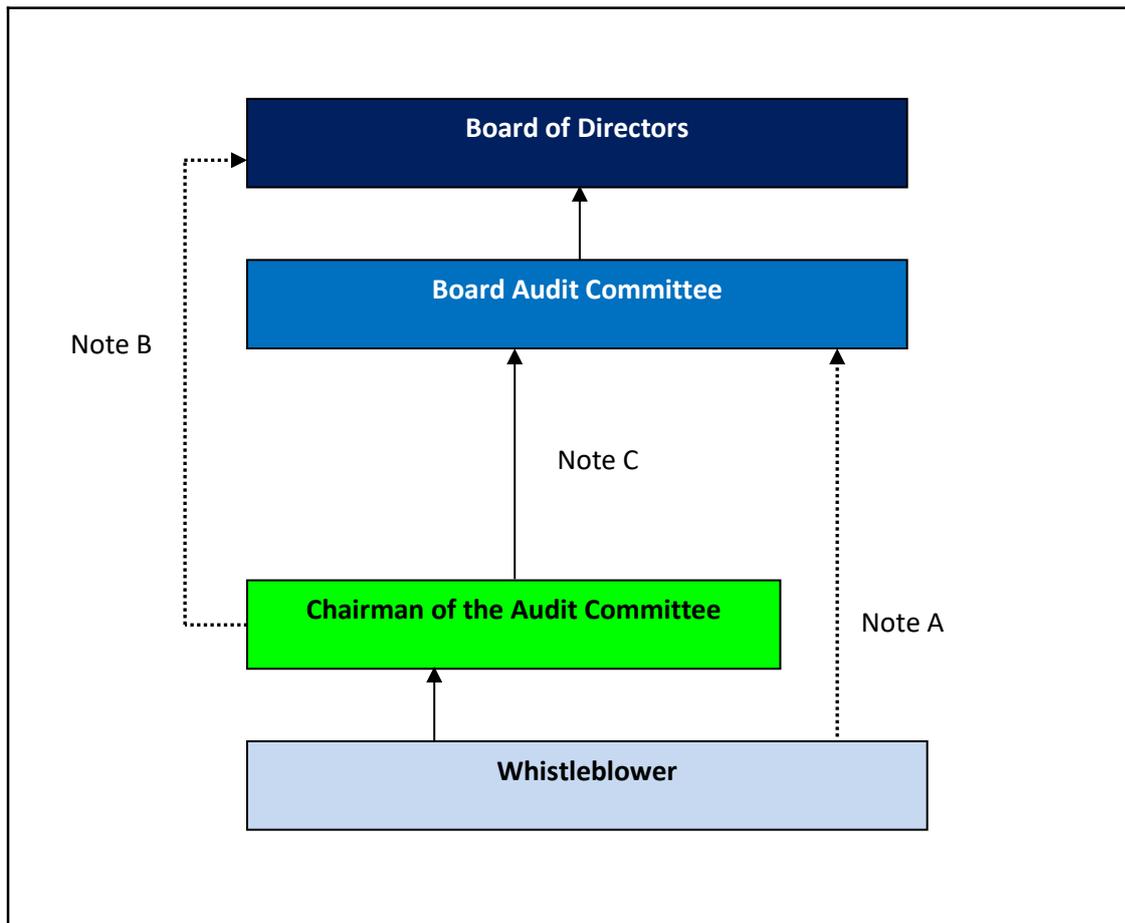
7.0 Privacy

- 7.1 Seni Jaya Corporation is committed to protect the privacy of the persons involved to the fullest extent possible and in accordance with applicable laws. Any personal data obtained through or as part of this Guideline, will only be used for the purposes explained in this Guideline and will only be provided to those who have a need to know these data for these purposes or to comply with the law or an important public interest.

APPENDIX A: EXAMPLE FORMAT OF REPORT TO BE USED BY WHISTLEBLOWER

No.	Questionnaires	Remark
1.	General	
a)	Do you wish to remain anonymous within Seni Jaya Corporation	: Yes / No
2.	Personal information	
a)	Your name	:
b)	Your preferred phone number	:
c)	Your preferred e-mail address	:
d)	Best time and method for communication with you	: Time: Method: Phone / E-mail / Physical
3.	Report of contravention	
a)	What is the concern you want to report / nature of the wrong doing	:
b)	Do you have a serious suspicion or are you sure	: Serious suspicion / I am sure
c)	Date of the wrongdoing occur or may occur	:
d)	Where did it occur / time and place of its occurrence	:
e)	Who are, in your opinion, the persons involved / the identity of the alleged wrongdoer	:
f)	What is, in your opinion, the potential damage (financially or otherwise) to Seni Jaya Corporation or other interested parties	:
g)	Do you think it will happen again	: Yes, when and why / No, why
4.	Personal action	
a)	How did you become aware of the situation	:
b)	Do you know of any other person(s) who are aware of the situation, not being personally involved	: Yes / No
c)	Do you have any evidence, which can be handed over e.g. documentary evidence?	: Yes / No
5.	Additional information	:

APPENDIX B: WHISTLEBLOWING REPORTING STRUCTURE

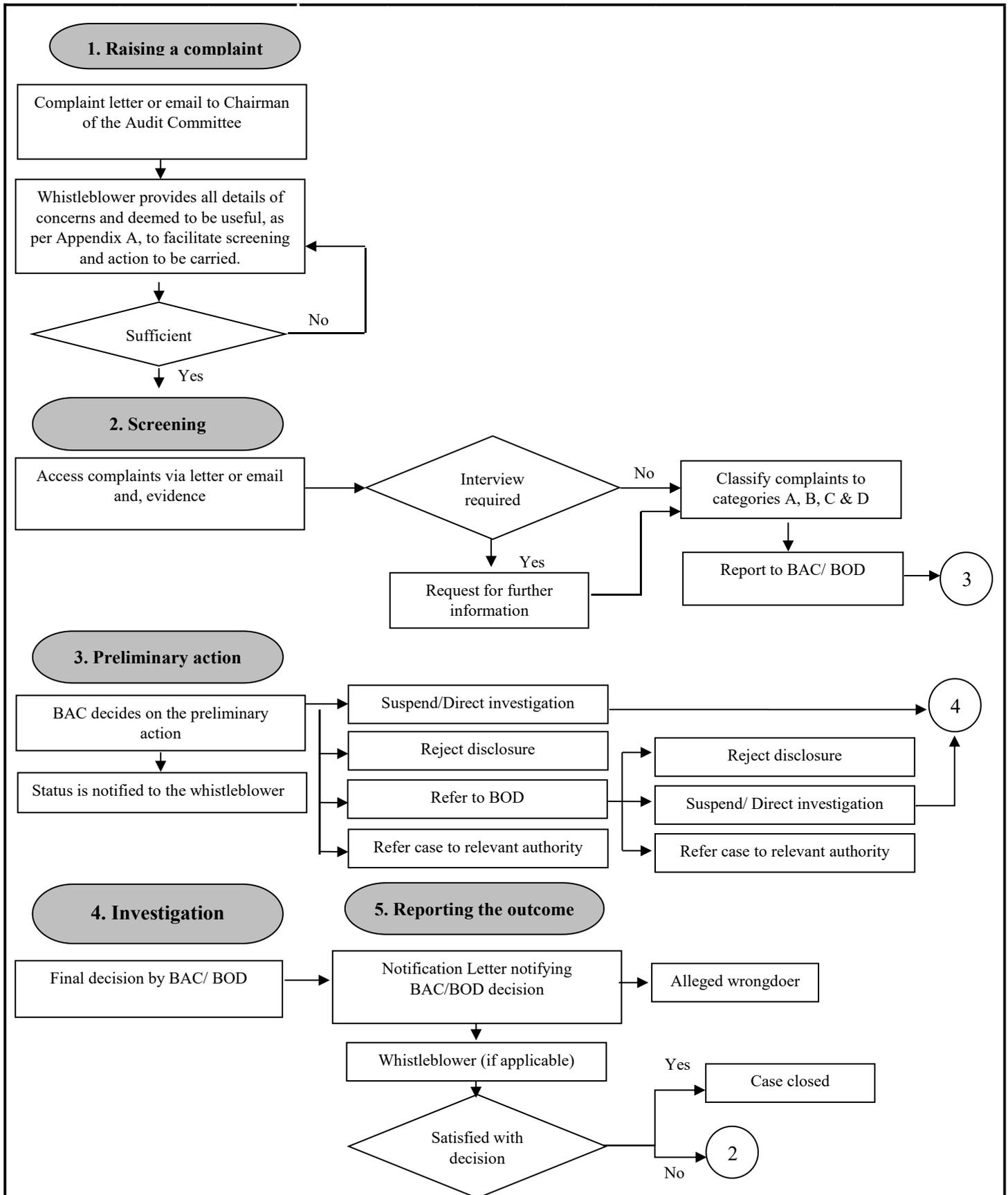


Note A : The whistleblower can also directly write to the BAC or Board Chairman when he or she has a reasonable belief that there is serious malpractice relating to any of the wrongful activities or wrongdoings specified in paragraph 2.8.1 and it will not adequately dealt with by reporting to the Chairman of the Audit Committee.

Note B : If the whistleblower’s disclosure implicates the Executive Board members and/ or Management, the Chairman of the Audit Committee shall report directly to the Board Chairman.

Note C : If the Board Chairman is implicated, the whistleblower’s disclosure shall be restricted to the Chairman of the Audit Committee and BAC.

APPENDIX C: REPORTING PROCESS AND PROCEDURES FLOWCHART FOR WHISTLEBLOWING



APPENDIX D: ROLE AND RESPONSIBILITIES

Role	Responsibilities
BOD	<ul style="list-style-type: none"> ▪ Issue policy and communicating the requirements of the policy; ▪ Maintain oversight of any major issue arising from the policy and or other enquires into the conduct of this guideline; and ▪ Final decision on the investigation matters. <p><i>(The BOD may delegate some of the above responsibilities to any BOD committees as deemed appropriate).</i></p>
BAC	<ul style="list-style-type: none"> ▪ Act as a support to the BOD; ▪ Review preliminary reports and establish whether there are any grounds for further action; ▪ For issues that require immediate attention, make decision on the corrective or remedial actions, or (as the case may be) disciplinary actions or to pursue any legal actions, to be taken; when required; ▪ Provide recommendation of matters to be investigated when required; ▪ Be accessible to persons who wish to discuss any matter raised in or in connection with a report; ▪ Review and report to the BOD the results of the investigations and recommendations for corrective or remedial actions, or (as the case may be) disciplinary actions or to pursue any legal actions, to be taken; and ▪ Timely submission of Board Executive Summary reports on a quarterly basis to the BOD.
Chairman of the Audit Committee	<ul style="list-style-type: none"> ▪ Administer and monitor the implementation and compliance of the policy and guidelines; and ▪ Ensure that the corrective or remedial actions recommended by the BAC/ BOD are promptly executed.

APPENDIX D: ROLE AND RESPONSIBILITIES (cont'd)

Role	Responsibilities
Management (Head of Departments ("HODs") / Supervisor)	<ul style="list-style-type: none"> ▪ Maintain awareness on the latest development and trends of whistleblowing policy and guidelines; and ▪ Provide continuous education process.
Finance Manager	<ul style="list-style-type: none"> ▪ Promptly receive, record (if the disclosure is made orally), and refer to the Chairman of the Audit Committee, a report and any matter arising therefrom or in connection therewith; ▪ Ensure that documents related to reports are retained in a safe, secure and proper manner; ▪ Attend, in confidence, to inquiries about this policy and provide informal advice to persons who are considering making a disclosure under this policy; and ▪ Timely submission of whistleblowing report with a summary of cases received from whistleblower upon obtaining necessary documents & evidences. ▪ Timely update to the BAC/ BOD on the status of follow-up action and unresolved complaints.
Whistleblower	<ul style="list-style-type: none"> ▪ To make a report orally or in writing and submit it to the Chairman of the Audit Committee, if necessary; ▪ To assist in the information/ evidence gathering stage; ▪ To assist in the investigation/ domestic inquiry stage if required; and ▪ To appear as a witness if required.

APPENDIX E: COMPLAINTS CATEGORIES DESCRIPTION

Category	Complaints rating	Description
A	Extreme	<ul style="list-style-type: none"> ▪ The complaints if not addressed immediately, could result in (but not limited to): <ul style="list-style-type: none"> – material financial losses to Seni Jaya Corporation; – negative public image that could disrupt the business operations for a long period of time or result in long term/permanent damage to the business reputation; – adverse local and/or international media coverage; – closure of business operations; – adverse impact to the share price; and – issues could result in serious reprimand and/or material penalty from authority. ▪ Sustained significant adverse impact that would require <u>hard work</u> from Management to manage the issue. ▪ Complaints against the Board members and/ or Management.
B	High	<ul style="list-style-type: none"> ▪ The complaints if not addressed within the reasonable period of time, could result in (but not limited to): <ul style="list-style-type: none"> – material financial losses to individual Company within Seni Jaya Corporation; – negative public image that could disrupt the business operations for a certain period of time or result in temporary damage to the business’s reputation; – negative local media coverage; – temporary closure of business operations; and – issues could result in issuances of warning letters from the authority. ▪ Sustained negative impact that would require <u>some work / planning</u> from Management to manage the issue. ▪ The issue is ongoing.
C	Medium	<ul style="list-style-type: none"> ▪ The complaints if not addressed within the reasonable period of time, could result in (but not limited to): <ul style="list-style-type: none"> – minimal financial losses; – unfavourable information that could disrupt the business routine; – intra-industry knowledge; and – issues could result in issuances of verbal warning from the authority. ▪ Impact can be absorbed / managed with <u>minimum management effort</u>. ▪ Issues can be resolved without the need to have an investigation.
D	Personal grievances	<ul style="list-style-type: none"> ▪ Personal grievances concerning an individual's terms and conditions of employment, or other aspects of the working

Category	Complaints rating	Description
		<p>relationship, complaints of bullying, or disciplinary matters.</p> <ul style="list-style-type: none"> ▪ The complainant will be advised to direct the abovementioned issues to the following designated personnel: <ul style="list-style-type: none"> – Finance Manager – Head of Department – Executive Chairman / CEO

The above list is not conclusive and may require the Chairman of the Audit Committee together with the BAC/ BOD to exercise judgement to decide on the seriousness of the complaints.

APPENDIX F: RESPONSE TIMING

Reporting process and procedures		Response timing		
		Category A	Category B	Category C
1	Raising a complaint Acknowledgement of receipt of complaint via letter or email	Within 3 working days	Within 5 working days	Within 5 working days
2	Screening	Completed within 15 working days after completion of process 1	Completed within 20 working days after completion of process 1	Completed within 30 working days after completion of process 1
3	Preliminary action	Decision made by the BAC/ BOD within 10 working days after completion of process 2	Decision made by the BAC within 10 working days after completion of process 2	Decision made by the BAC within 15 working days after completion of process 2
	Status update to the whistleblower	Within 5 working days after decision made by the BACBOD	Within 5 working days after decision made by the BAC	Within 5 working days after decision made by the BAC
4	Investigation	Completed within 2 months after completion of process 3. However, complex investigation that requires longer period will be notified to the BAC/ BOD	Completed within 2 months after completion of process 3. However, complex investigation that requires longer period will be notified to the BAC	Completed within 2 months after completion of process 3. However, complex investigation that requires longer period will be notified to the BAC