

WHISTLEBLOWING POLICY

BACKGROUND

The Malaysian Code on Corporate Governance (the "Code") inter-alia requires listed companies to establish Whistleblowing Policy to encourage employees and other stakeholders to report to the management, genuine concerns about unethical behaviour, actual or suspected fraud or violation of code of conduct or ethics policy, breach of legal obligation, miscarriage of justice, danger to health and safety or to the environment, cover up of any of these in the workplace. The Code further requires that the policy to also provide for adequate safeguards against victimization of employees and other stakeholders who avail of the mechanism.

The Board of Directors of Rohas Tecnic Berhad and its subsidiaries (collectively referred to as "the Board of Directors") are committed to the highest standards of conduct and ethical behaviour in all of the Group business activities and in promoting and supporting a culture of honest and ethical behaviour, corporate compliance and responsible corporate governance. The Board of Directors places high value on the level of integrity and ethical standards expected of its employees, vendors, suppliers, business partners and other stakeholders.

1. OBJECTIVE

The Group has adopted this Whistleblowing Policy to outline the Group's commitment towards enhancing corporate governance culture and is aimed to make the employees and other stakeholders feel confident and secured about raising concerns internally, by offering a reporting and investigation mechanism that is objective, confidential and independent and protect the employees and other stakeholders from reprisal or disadvantage. This policy is also designed to:-

- (a) promote and maintain high transparency and accountability in the workplace;
- (b) promote good governance practices in the workplace;
- (c) protect the long-term reputation of the Group;
- (d) support the Group's value; and
- (e) maintain a healthy working culture and an efficient company.

2. SCOPE

This Whistleblowing Policy is applicable to all employees and other stakeholders of Rohas Tecnic Berhad and its Group. This Whistleblowing Policy supplements (and does not replace or substitute) any and all existing policies and procedure or code of the Group relating to wrongful or improper conduct.

3. DEFINITION

“Whistleblowing” occurs when an employee and other stakeholder raises a concern/complaint of wrongdoings (illegal or dishonest behaviour) or malpractices (improper, illegal or negligent professional behaviour).

“Whistleblower” is an employee or other stakeholder who discloses the wrongdoings or malpractices.

“Stakeholders” refers to all business partners including suppliers and vendors.

Where the term “he” appears, it shall also apply to female employee and “the Group” refers to Rohas Tecnic Berhad and all its subsidiaries.

4. WRONGDOINGS OR MALPRACTICES

A disclosure relating to, but not limited to, either of the following concerns or wrongdoings by any person in the conduct of the work or business shall be reported:-

- a) corruption, bribery and fraud;
- b) negligence in carrying out work obligations;
- c) criminal offence or any breach of the laws of Malaysia;
- d) acceptance of gifts in any form (including any form of vouchers , hamper, vacation, souvenirs, etc..) or any favour which is beyond the threshold allowed by the Company;
- e) misuse and/or misappropriation of the company's funds or assets;
- f) impropriety (including financial and operational, etc.) within the company;
- g) gross mismanagement within the Company (including serious potential breach to the interest of society and environment);
- h) breach of code of conduct or ethics of the Company, including harassment sexually, mentally, physically or other abuse of human rights; and
- i) act or omission which jeopardises the environmental safety and health of the Company's employees, stakeholders or the public.

5. REPORTING CHANNEL

Any disclosure to be made shall be made in writing, submit by hand, via post or email (sealed mail or e-mail) to the designated officer as follows:

- a. by emailing to the Chief Risk Officer ("CRO" or in his absence, to the Chairman of the Audit & Risk Committee ("ARC") ; or
- b. by mailing the completed attached whistleblowing form (as in Appendix A) to

Chief Risk Officer / Chairman of the Audit & Risk Committee
Rohas Tecnic Berhad
15th floor, East Wing
Wisma Rohas PureCircle
9, Jalan P. Ramlee
50250 Kuala Lumpur

The disclosure should be sealed in an envelope with "Private & Confidential" marked on the envelope.

6. REPORTING PROCEDURE

To enable an appropriate action to be taken on the disclosure submitted, the disclosure made should be factual rather than speculative and contain as much specific information as possible for proper assessment of the nature, extent and urgency of the matter that is the subject of the disclosure.

The Whistleblower is encouraged to use the Whistleblowing Form and to the extent possible, contain the following information:

- a) the alleged event, matter or issue that is the subject of the disclosure;
- b) the name of each person involved;
- c) if the disclosure involves a specific event or events, the date and location of each event; and
- d) any additional information, documentation or other evidence available to support the disclosure.
- e) a confirmation by the Whistleblower that he is willing to substantiate the disclosure, appear and testify before any investigator(s), as and when called by the investigator(s)

7. INVESTIGATION

All disclosures received by the Chief Risk Officer and/or Chairman of the Audit & Risk Committee will be forwarded to the Audit & Risk Committee for direction.

- a. The Audit & Risk Committee will be responsible to:
 - (i) determine the legitimacy of the disclosure;
 - (ii) instruct further actions;
 - (iii) determine who should conduct the investigation (external party or management);
- b. A Committee member who may be a suspect in the wrongdoing and/or malpractice will automatically be refrained from attending the Audit & Risk Committee meeting.
- c. If preliminary investigation shows that the concern falls within the whistleblowing reportable concerns, then further investigation shall be carried out. The Audit & Risk Committee shall appoint a Head of Investigation (it can be any appropriate individual) to undertake the investigation and must ensure that the investigation is conducted in an objective and fair manner.
- d. If the concern is outside the reportable misconduct, then the Audit & Risk Committee shall refer the matter to the appropriate departments for further action.
- e. The Whistleblower who has raised concerns internally may be informed of who is handling the matter, how they can make contact with them and if there is any further assistance required.
- f. Where appropriate, feedback will be provided to the Whistleblower regarding the investigation's progress and/or outcome (subject to considerations of privacy of those against whom allegations are made and other relevant legal matters).

8. REPORTING OF INVESTIGATION

Upon conclusion of the investigation, the Head of Investigation shall submit the report where appropriate to the Audit & Risk Committee or Human Resources or the appropriate authority for further action(s).

9. OUTCOME OF INVESTIGATION

- 9.1 If the investigation report implicates any of the Board members, Management or other employees and the Audit & Risk Committee is satisfied with the outcome of the investigation, recommendation will be provided, where appropriate to the Board of Directors (if it involves a Board member) or to the Management to take the necessary disciplinary action. If the concern(s) relates to an external party, the Audit & Risk Committee shall immediately request the Management, to undertake a review of the agreement or contract entered with such service provider, and if necessary and appropriate to terminate the agreement or contract.
- 9.2 All disciplinary actions relating to the employee(s) shall follow the Group's or respective subsidiaries (where relevant) disciplinary procedure.
- 9.3 Employee(s) who has raised concerns internally will be informed of outcome. In the event that the Whistleblower is not satisfied to the extent of the investigation and/or the action taken based on the outcome of the investigation, the Whistleblower is at liberty to report to back the Chairman of Audit and Risk Committee.
- 9.4 Any internal Whistleblower that feels victimized can report his grievance(s) to the Chairman of Audit and Risk Committee. This is without prejudice to the fundamental rights of the Whistleblower's rights to seek redress in the court of law.

10. CONFIDENTIALITY & RECORD KEEPING

All parties that are involved in the investigations are to maintain confidentiality.

Detailed records of all evidences gathered, interviews conducted, and any records received must be kept till the outcome of the investigation is provided. A complete traceability of records will be maintained.

11. ANONYMOUS DISCLOSURE

It is important for the Whistleblower to understand that in most occasions, if he chose for his identity to remain anonymous, it will limit or prevent the ability to effectively investigate the matter or to take appropriate action. The Group is committed to enable Whistleblower to confidentially raise serious concerns without fear of reprisal, dismissal or discriminatory treatment and will ensure that the Whistleblower's identity is fully protected.

Any anonymous disclosure will not be entertained.

12. PROTECTION

It shall be the policy of the Group to protect Whistleblower who disclose concerns, provided the disclosure is made;

- a) in the reasonable belief that it is intended to show malpractice or impropriety;
- b) to an appropriate person or authority; and
- c) in good faith without malice or mischief.

The Whistleblower identity will not be disclosed without prior consent. Where concerns cannot be resolved without revealing the identity of the Whistleblower raising the concern (i.e. if the evidence is required in court), a dialogue will be carried out with the Whistleblower concerned as to whether and how the matter can progress further.

The Group shall not subject a Whistleblower to any detriment. Where a Whistleblower feels unfairly treated owing to his actions, the Whistleblower shall be at liberty to report to the Chairman of Audit & Risk Committee and any other regulatory body with oversight on the Group's businesses. This is without prejudice to the rights to take appropriate legal action.

Any retaliation, including, but not limited to, any act of discrimination, reprisal, harassment, suspension, dismissal, demotion, vengeance or any other occupational detriment, direct or indirect, recommended, threatened or taken against a Whistleblower because he has made a disclosure in accordance with this policy will be treated as gross misconduct and dealt with accordingly.

A Whistleblower must ensure that he do not make disclosure(s) outside of the prescribed channels (e.g. media-print or electronic), or his disclosure(s) may not be protected.

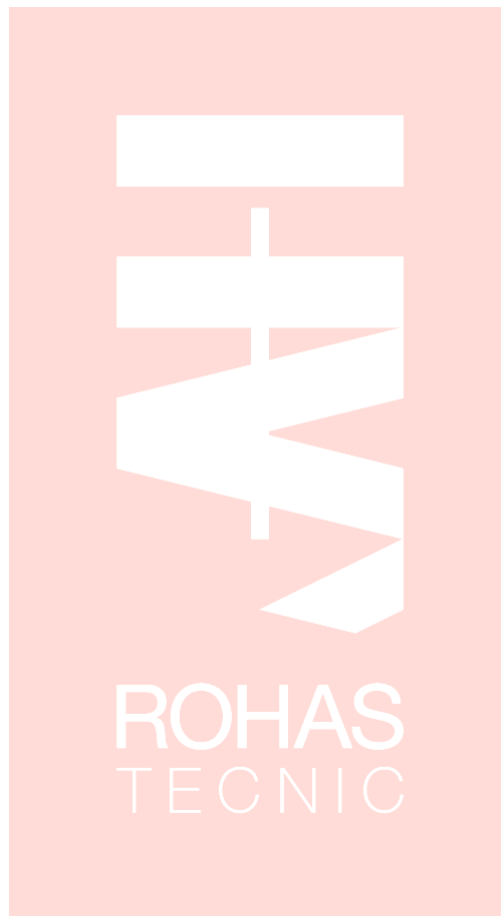
13. MONITORING OF ACCESS TO THE WHISTLEBLOWING POLICY

To ensure acknowledgement of understanding and receipt of the Whistleblowing Policy, all employees (existing and upon appointment, in the case of new employees) are required to sign an acknowledgement of understanding and receipt of the Whistleblowing Policy, that they have access to it, have read it and understood it and aware of how to seek guidance or report wrongdoings and/or malpractices;

A copy of the signed acknowledgement of understanding of the Whistleblowing Policy will be retained in the respective employee(s) file by the Human Resources Department.

14. REVIEW OF POLICY

The Board of Directors reserves the right to revise the Whistleblowing Policy at any time in order to maintain compliance with laws and/or regulations or to accommodate organizational changes in the Group. Any revision(s) will be notified to the employees by the respective Company and business unit.



Appendix A

WHISTLEBLOWING FORM

WHISTLEBLOWING REPORT		
To:		
Date & Time of Incident	Date:	Time:
Location of Incident		
Name of alleged person, Company and Division		
Description / Circumstances of alleged incident (Please use attachment if necessary)	<i>(What, Who, When, Where, How, Witness)</i>	
<div>Signature : _____</div> <div>Name : _____</div> <div>Dept., Company: _____</div> <div>Telephone No. : _____</div> <div>Date : _____</div>		

Note: It is necessary to provide your name and contact number for communication of the status of the reported wrongdoings/malpractices.

Please provide supporting document, if there are any.

Please submit completed in a sealed envelope marked "Private and Confidential" or email to voiceup@rohaseuco.com

ACKNOWLEDGEMENT

I, _____, NRIC No. /Passport

is an employee of _____ (Company's name)

hereby, acknowledge that I have read and understood the contents of the Whistleblowing Policy.

Signature

Designation :

Date :

