



EP MANUFACTURING BHD

Registration No. 199601017765 (390116-T)
(Incorporated in Malaysia)

WHISTLEBLOWING POLICY

1.0 OBJECTIVE

The Whistleblowing Policy provide a formal and confidential channel to enable and encourage employees and other stakeholders of EP Manufacturing Bhd and all its subsidiary companies (“the Group”) to raise genuine concerns regarding possible improprieties in matters of financial reporting, compliance and other malpractices that would cause significant harm to the Group or to any person(s).

The Whistleblowing Policy is intended to:

- (a) promote and maintain high transparency and accountability in the workplace;
- (b) enhance corporate governance practices in the workplace;
- (c) ensure that employees can raise concerns without fear of reprisals and safeguard such person’s confidentiality;
- (d) protect a whistleblower from reprisal as consequence of making a disclosure;
- (e) provide a transparent and confidential process for dealing with concerns;
- (f) protect the long term reputation of the Company;
- (g) support the Company’s values; and
- (h) maintain a healthy working culture and an efficient Company.

2.0 SCOPE

This Whistleblowing Policy applies to all the employees and stakeholders of the Group, including other business associates and members of the public.

The Audit and Risk Management Committee (“ARMC”) has overall responsibility for this policy and shall oversee the implementation of this policy.

3.0 POLICY AND PROTECTION

This policy should be made known to all employees of the Company. All disclosures will be treated fairly and properly, and addressed in an appropriate, timely and confidential manner.

The Whistleblower is encouraged to disclose his/her contact details to facilitate the investigation to obtain further information, if required and communicate on results of investigation to the Whistleblower. The identity and personal information of the whistleblower will be protected and kept confidential, unless the individual agrees otherwise or unless otherwise required by law.

The whistleblower and the alleged wrongdoer will be treated fairly. The whistleblower will be informed of the status of his disclosure and the alleged wrongdoer will be given an opportunity to respond to all allegations at an appropriate time.

The Company will not tolerate harassment or victimisation of anyone raising a genuine concern. The whistleblower will be protected under the Whistleblower Protection Act 2010 if he or she makes a disclosure in good faith. The Company will ensure no one will be at risk of suffering some form of reprisal as a result of raising a concern even if the individual is mistaken. The Company, however, does not extend this assurance to someone who maliciously raises a matter he knows is untrue.

4.0 IMPROPER CONDUCT

The following shall constitute “Improper Conduct” under this Policy, including but not limited to:

- Incidents of fraud, corruption or bribery
- Negligence in carrying out work obligations
- The breach of any law, regulation or rule that is applicable to the Company
- The breach of Company’s policies, practices and procedures
- Misuse and/or misappropriation of the Company’s funds or assets
- Impropriety (including financial and operational, etc.) within the Company
- Any criminal act, including criminal breach of trust, extortion and sabotage
- Act or omission which jeopardises the health and safety of the Company’s employees or the public
- Harassment and/or Sexual harassment
- Abuse of power
- Profiteering as a result of insider knowledge
- Misrepresentation or false statements to the staff or officer of the Group
- Violation of human rights
- Forgery
- Attempt conceal information relating to improper conduct
- Any act of conflict of interest with suppliers, vendors or contractors

5.0 COMMUNICATION CHANNEL

All whistleblowing report can be channeled directly to the Chairman of ARMC and/or the outsourced Internal Auditor (“IA”), an independent professional firm, through either of the following way:

- (i) Website** : <https://www.epmb.com.my/contact-us/>
- (ii) E-mail** : Fill up the Whistleblowing Form in Appendix 1 and emailed to whistleblowing@epmb.com.my
- (iii) Mail** : Fill up the Whistleblowing Form in Appendix 1, sealed in an envelope and forward to mailing addresses below:

Confidential and to be opened by:
Mr Ho Pui Hold
Chairman of Audit and Risk Management Committee
EP MANUFACTURING BHD
No. 8 & 10, Jalan Jurutera U1/23, Seksyen U1
Kawasan Perindustrian Hicom Glenmarie
40150 Shah Alam, Selangor, Malaysia.

Or

Confidential and to be opened by:
Head of Internal Auditor
Sterling Business Alignment Consulting Sdn Bhd
Unit C3A02, Level 3A, Lobby 1, Block C, Damansara Intan,
No. 1, Jalan SS20/27, 47400 Petaling Jaya, Selangor.

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. A Whistleblower who elects to remain anonymous is advised that the investigation of the reported disclosure is limited to the extent of the contents of the report received.

6.0 INVESTIGATION PROCEDURES

- (i) IA will conduct a preliminary investigation on every whistle blowing report received. The findings of the preliminary investigation and recommendation shall be referred to the Chairman of ARMC for a decision on whether to proceed to a full investigation of the allegations. The Chairman of the ARMC may decide to consult with the members of the ARMC or convene an ARMC meeting before making a decision.
- (ii) Upon review of the findings of the preliminary investigation, the Chairman of the ARMC 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 IA to commence a full investigation in the event the preliminary findings clearly indicate suspicious circumstance. The Chairman of the ARMC may delegate the oversight of the investigation and review of results of the investigation to the Group Chief Executive Officer (“GCEO”); or
 - (c) refer the matter to the full ARMC to determine the next course of action in case where the GCEO is involved. In such cases where the report involves the GCEO, the ARMC may select other personnel or an Independent Party to investigate the allegations; or
 - (d) determine any other course of action that the Chairman of the ARMC deems fit having regard to the circumstances of the matter reported and the fairness of the conduct of any investigation.
- (iii) In the event a full investigation is to be conducted, IA and/or any other persons identified by the ARMC shall conduct the investigation and endeavour to complete such investigation within two (2) months. Any extension of the time required for the completion of the investigation shall be subject to the ARMC’s approval.
- (iv) In the event a full investigation is being conducted, the Whistleblower shall give his/her full cooperation to any investigation conducted.

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- (v) In the event a full investigation is to be conducted on a report of Improper Conduct by the GCEO or the IA, and the ARMC decides to appoint an external Independent Party to conduct or to assist in conducting the investigation, the terms of appointment of the said external Independent Party shall be approved by the ARMC.
 - (vi) Upon conclusion of the investigation, the assigned investigator will present the outcome of the investigation to the ARMC. Upon the review of such investigation report, the ARMC shall determine whether the allegation could be substantiated or not. In the event the allegation could be substantiated, the ARMC 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.
 - (vii) Subject to any prohibition in law or any legal requirements, IA will inform the Whistleblower that the investigation has been completed and the findings have been presented to the ARMC or the Board of Directors as the case may be. As the findings are confidential, the details of the findings will not be disclosed to the Whistleblower.
 - (viii) The assigned investigator will keep detailed records of all evidence gathered, interviews conducted and all records received which affect the outcome of the investigation.

7.0 CORRECTIVE ACTION

The Management shall carry out the decisions of the ARMC in relation to the findings of the investigation on the allegation against an Employee.

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

8.0 REVIEW OF THIS POLICY

This Policy shall be kept under review once every 3 years, updated and be revised as and when required in accordance with the needs of the Company, development of corporate governance practices, and/or any other applicable laws enforced at the time being. Any changes to the terms of the Policy shall be subject to the approval of the Board.

APPROVED BY THE BOARD ON 25 AUGUST 2023

WHISTLEBLOWING FORM**SECTION A: DETAILS OF WHISTLEBLOWER**

Name (as per NRIC/ Passport)	
NRIC/ Passport No.	
Contact No.	
Email*	
Report Date*	

SECTION B: DETAILS OF INCIDENT

Name of Alleged Person*	
Position & Department of Alleged Person	
Nature of the Improper Conduct* (Please enclosed supporting evidence, if any)	
Date & Time of Alleged Incidents*	
Location of Alleged Incidents*	

SECTION C: DETAILS OF WITNESS

Witness name (if any)	
Contact No.	

*compulsory to fill up

Note: Complaints submitted must be in good faith. Any false complaints with intend to harm / malice / blackmail others shall be charged under Whistleblowing Protection Act 2010.