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1. INTRODUCTION

Clause 4 of the Company's Whistleblowing Policy ("WBP") requires employees of the Company who encounter any misconduct or unethical behaviour committed by another employee of the Company to report them, while non-employees are encouraged to report them.


This Procedure provides guidance to such persons on the process involved in submitting such a report ("whistleblowing report"), and sets out the procedures that the Company will follow upon receipt of the same.

2. SCOPE

- 2.1 This Procedure applies to all persons (employees or otherwise) who are submitting a whistleblowing report and all persons involved in the receipt of such report and the subsequent investigation and consequential actions arising therefrom.
- 2.2 This Procedure does not apply where the whistleblowing report pertains to acts of bribery and/or corruption, which are instead covered by the Company's procedure KHB-AC-P01 *"Procedure for the Reporting of Violations of the Anti-Bribery & Corruption Policy"*.

3. RESPONSIBILITIES

- 3.1 The Integrity Officer ("IO") shall be responsible for dealing with all cases of whistleblowing reports, including the following:
 - 3.1.1 Receiving whistleblowing reports;
 - 3.1.2 Consulting with the ED on whistleblowing reports received;
 - 3.1.3 Keeping records of all whistleblowing reports received, investigation documentation, reports of the results of investigations and determinations and decisions made with regards to investigations;
 - 3.1.4 Maintaining the confidentiality of the whistleblower and the information reported;
 - 3.1.5 Operating the email address (integrity@kretam.com) used for the submission of whistleblowing reports by email as described in 5.2.
- 3.2 The Executive Director(s) ("ED") shall be responsible for:
 - (a) making a decision on the course of action to be undertaken following the receipt of a whistleblowing report; and
 - (b) making a determination and decision on actions to be taken following any investigation carried out pursuant to this Procedure.

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- 3.3 The Investigator (as appointed pursuant to 5.4.2) shall carry out any investigation required arising from a whistleblowing report.
- 3.4 The Head of Human Resources or Human Resources Manager shall be responsible for conducting any disciplinary actions that are required as a result of any report submitted and subsequent investigation carried out.

4. DEFINITIONS AND CONTEXT

- 4.1 In this Procedure, the following words and terms shall have the following meanings unless the context specifically requires otherwise:

“**Whistleblower**” - Person making a report as required or encouraged by the WBP

“**the Company**” – Kretam Holdings Berhad and/or its relevant subsidiary company

“**Whistleblowing report**” – a report submitted by a whistleblower regarding misconduct and/or unethical behaviour committed by an employee of the Company

- 4.2 This Procedure should be read in the same context as the WBP, including the meaning of words or terms specifically defined in the latter. The WBP and this Procedure shall also be the context in which words or terms appearing in the prescribed forms shall be read.


5. DETAILS OF THE PROCEDURE

5.1 Reports made in Writing

5.1.1 The whistleblower should submit a report using the “*Whistleblowing Report Form*” (Form KHB-WB-P01/F01), which may be downloaded from the Company’s website (www.kretam.com) or obtained from the Company on request.

5.1.2 In the report form referred to in 5.1.1, the whistleblower should provide:

- (a) information on how he can be contacted; and
- (b) as much relevant information as possible about the incident that he is reporting in Form KHB-WB-P01/F01.

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- 5.1.3 The whistleblower should make a copy of the duly completed and signed Form for his own retention before sending it in a sealed envelope marked **“Private & Confidential: To be Opened by Addressee Only”** to:

The Integrity Officer
Kretam Holdings Berhad
Wisma KHB, Lot 6 Block 44
Leboh Tiga
90000 Sandakan, Sabah

5.2 Reports sent through Email

- 5.2.1 Reports may also be submitted by email to the following email address: integrity@kretam.com. Such emailed reports may be in the following modes:

- (a) scanned soft copy of duly completed and signed Form KHB-WB-P01/F01; or
- (b) an email message describing the incident.

- 5.2.2 For record purposes, where the mode of email reporting is that described in 5.2.1(b), the IO shall fill in a Form KHB-WB-P01/F01 with details available from the email message as though on behalf of the whistleblower, with the exception of the signature. A printed copy of the email message shall be annexed to such Form.

- 5.2.3 In instances where a whistleblower had submitted a report on a bribery and/or corruption-related incident using Form KHB-WB-P01/F01 instead of Form KHB-AC-P01/F01, the IO shall refer such form so submitted to the Anti-Corruption Officer, and such report shall come under the purview of the Anti-Corruption Unit.

5.3 Reports from Anonymous, Unidentifiable or Uncontactable Persons Invalid


Any whistleblowing report:

- (a) that is submitted anonymously or which in any case does not clearly identify the person making it; or
- (b) where the maker of which is uncontactable in spite of the contact information provided by him in his report, or due to omission of contact information in his report

will not be regarded as valid, and the Company will not initiate any action based on it.

5.4 Investigations

- 5.4.1 Upon receipt of a whistleblowing report, the IO shall, in consultation with the ED, evaluate the information being reported and the ED shall decide on the next course

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of action, which may include obtaining further information, conducting an investigation, making a police report or notifying the relevant regulatory authority.

5.4.2 Where the ED determines that an investigation is required, he shall appoint a suitable employee, team of employees, external investigator or any combination thereof (“the Investigator”) to conduct it. In any case, the investigation shall be carried out by and reported to employees who are not part of the role or function being investigated.

5.4.3 The Investigator shall conduct the investigation and upon its conclusion, submit his report on the findings and recommendation to the ED for his consideration on the next course of action to be taken.

5.5 Report of Findings & Subsequent Actions

5.5.1 The ED shall consider the report submitted pursuant to 5.4.3.


5.5.2 Where the ED determines that the employee being reported against has a case to answer, the matter shall be referred to the Head of Human Resources or Human Resources Manager who shall then take the necessary disciplinary action under the Guidelines on Handling Misconduct.

5.5.3 Where the ED determines that the evidence against the person being reported is insufficient and that it is unlikely that appropriate evidence will be available, the matter shall be concluded.

5.5.4 Upon making any determination and decision, the ED shall document the same in a “*Memorandum of Determination & Decision on Whistleblowing Report*” (Form KHB-WB-P01/F02).

6. DOCUMENTATION AND RECORDS

No.	Record	Form	Location	Person in charge	Retention Period
1	Whistleblowing Report Form	KHB-WB-P01/F01	Sandakan Head Office	IO	7 years
2	Memorandum of Determination & Decision on Whistleblowing Report	KHB-WB-P01/F02	Sandakan Head Office	ED	7 years

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7. REFERENCE DOCUMENTS


- 7.1 Whistleblowing Policy
- 7.2 Guidelines on Handling Misconduct

8. APPROVING AUTHORITY

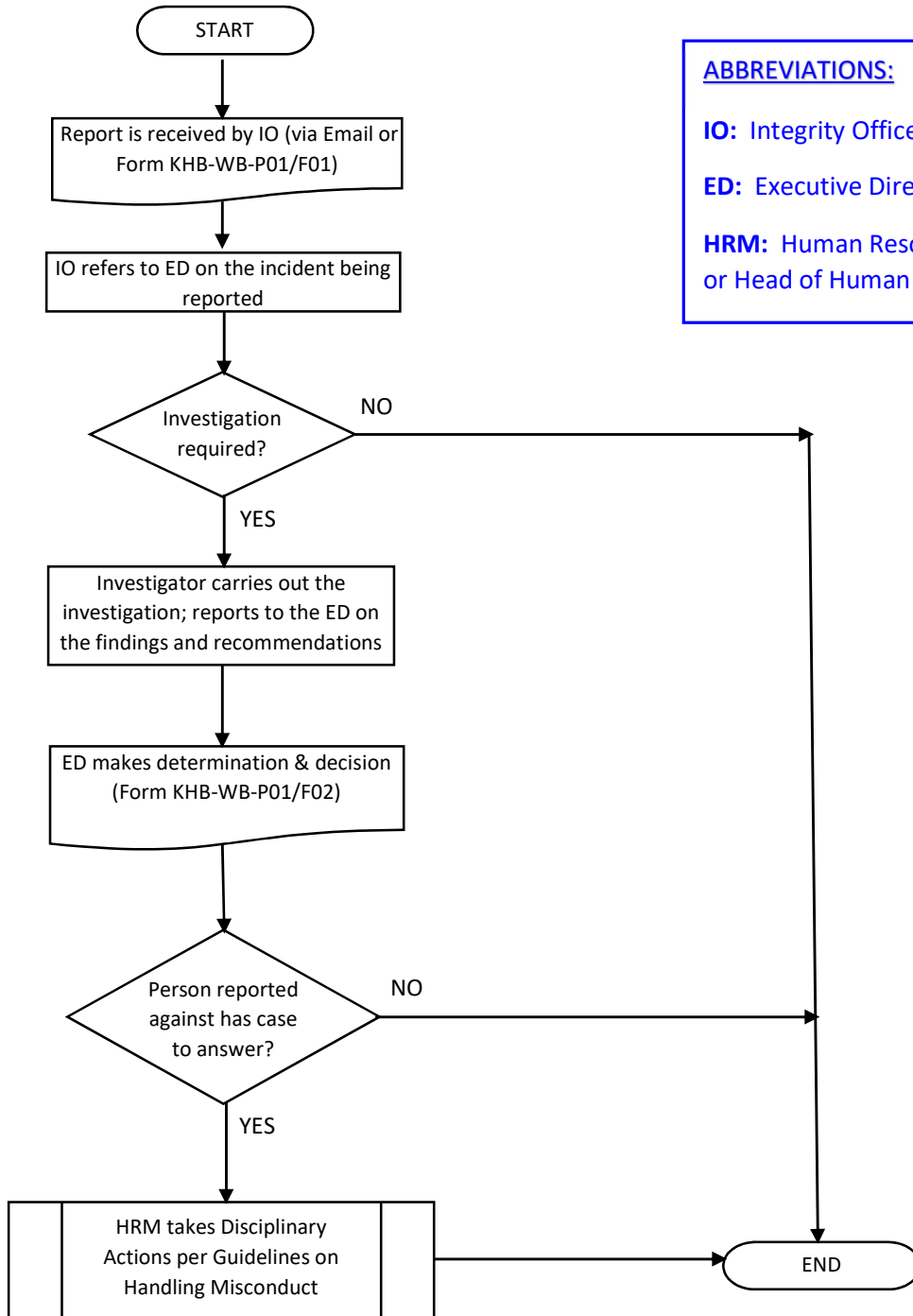
This Procedure and its related Forms are prescribed by the Board of Directors of the Company, whose approval shall be required for any amendments thereto.

9. PROCEDURE FLOWCHART

See next page.

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FLOWCHART OF THE PROCEDURE



ABBREVIATIONS:

IO: Integrity Officer

ED: Executive Director

HRM: Human Resources Manager or Head of Human Resources