



# **Group Whistleblowing Policy & Procedures**



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### Appendix 1 : Whistleblower Report Form



## 1.0 Introduction

- 1.1 HNG Capital Sdn Bhd (“HNGC”) and its subsidiaries (“the Group”) encourages openness and transparency in its commitment to maintain a culture with a high standard of ethics, integrity and accountability in fulfilling its responsibilities and compliance with all applicable laws and regulations.
- 1.2 Recognising the abovementioned values, the Group provides avenue for all Employees, Business Associates and members of the public to disclose any known and/or suspected wrongdoings committed by its Employees within the Group and/or its Business Associates.

## 2.0 Definitions

The following words and expressions have the following meaning unless the context otherwise requires:

Key Terminology	Definitions
Board or Board of Directors	Means the Board of Directors of HNGC and/or any of its subsidiary as applicable.
Business Associate	A third parties with whom the HNGC Group has, or plans to establish, some form of business relationship. This may include customers, suppliers, vendors, distributors, contractors, subcontractors, outsourced service providers (e.g. consultants, advisers, solicitors, agents), representatives, introducers/ intermediaries, investors, joint venture partners and etc.
Code of Business Conduct	A set of organisational rules or standards regarding the Group’s ethics (values and beliefs) as well as matters of legal compliance that govern the conduct of the Group and its Employees.
Complaints	The matters of potential/ suspected wrongdoing reported by the whistleblower.
Directors	Include all independent and non-independent directors, executive and non-executive directors of the Group and shall also include alternate or substitute directors.
Employees	All individuals directly contracted to the Group on an employment basis, including permanent and temporary employees and directors.

Key Terminology	Definitions
Good Faith	Good faith is evident when the complaint is made without malice or consideration of personal benefit and the whistleblower has an honest and reasonable grounds at the material time to believe that the complaint is true.
Advisor, Governance, Risk Management & Compliance	Refers to the Advisor of Governance, Risk Management & Compliance Division of HNG Capital Sdn Bhd.
The Group	HNG Capital Sdn. Bhd. (HNGC) and its subsidiaries.
Law	The system of rules which a particular country or community recognizes as regulating the actions of its members and which it may enforce by the imposition of penalties.
Whistleblower	Any Employees, Business Associates or members of public who makes, attempts to make or wishes to make, a report in connection with any wrongdoing.
Whistleblowing	A voluntary disclosure of individual or organisational malpractice by a person who has privileged access to data, events, or information about an actual, suspected, or anticipated wrongdoing or malpractice within or by the Group that is within its ability to control.
Wrongdoing	Any illegality, improper conduct and/or wrongdoing.

### 3.0 Purpose

3.1 This Policy is established by the Board of Directors of the Company to provide guidance to all its Employees within the Group, Business Associates and members of the public in disclosing any known and/or suspected wrongdoings within the Group.

### 4.0 Scope

4.1 This Group requires any Employees within the Group (irrespective of whether they are stationed in Malaysia or outside Malaysia) to whistleblow if they know actual or suspected any wrongdoings with regards to policy violations of the following:

- (i) The Group Code of Business Conduct (CBC) Policy & Procedures, and

(ii) The Group Anti-Bribery and Anti-Corruption (ABC) Policy & Procedures.

4.2 The Group also expects that its Business Associates performing work or services for or on behalf of the Group to comply with the relevant parts of this Policy (where applicable) when performing such work or services.

4.3 Members of public are encourage to adopt this Policy in support of the Group's effort to foster the growth of a business environment that is free of corruption and in providing its Employees a healthy and safe environment to works.


## 5.0 Definition of Wrongdoing

The policy covered possible types of wrongdoing include but are not limited to:

- violations of laws and regulations;
- falsification of reports or documents;
- questionable or improper accounting;
- all forms of financial or non-financial malpractices or impropriety such as fraud, corruption, bribery or misappropriation of assets;
- criminal breach of trust;
- acts or omissions which are deemed to be against the interest of the Group;
- harassment and abuse and misrepresentation of power and authority;
- breaches of Group Policies including Group Code of Business Conduct Policy and Procedures as well as Group Anti-Bribery and Anti-Corruption Policy and Procedures;
- giving false or misleading information (including suppression of any material facts or information); and
- the deliberate concealment of any of the above matter or other acts of wrongdoing.

## 6.0 Reporting of Wrongdoing

6.1 Complaints can be made via following:

	<p>Email contact : <a href="mailto:confidential@hngcapital.com">confidential@hngcapital.com</a></p> <p>The emails will be directed to and only accessible by following personnel:</p> <p>To: Advisor, Governance, Risk Management &amp; Compliance, Cc: Executive Director, <b>HNG Capital Group</b></p>
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6.2 The whistleblower is not expected to first obtain substantial evidence of proof beyond reasonable doubt when making a complaint. Where possible, he or she is recommended to provide the following information during whistleblowing (or using the Whistleblower Report Form in **Appendix 1**):

- Name and contact details. If the whistleblower prefers to stay anonymous, consider using anonymous email address which further inquiries can be done.
- Date(s) of incident(s)

- Description of incident(s)/details of concerns
  - Where did it happen?
  - Who has been involved?
  - Estimated value involved.
- 6.3 Person who raise their concerns in good faith are protected from reprisals within the limits of the law. No action will be taken against whistleblower who make complaints in good faith which is not confirmed by subsequent investigation.
- 6.4 HNGC Group shall maintain confidentiality of the person making the complaints to the fullest extent and reasonably practicable within the legitimate needs of law, and any ensuing evaluation or investigation. Retaliation against whistleblower and/or persons who assisted in the investigation process is strictly prohibited.