



Whistleblower Policy

DEFINITION:

A **whistleblower** is a person who exposes any kind of information or activity that is deemed illegal, unethical, or not correct within an organization that is either private or public. The information of alleged wrongdoing can be classified in many ways: violation of company policy/rules, law, regulation, or threat to public interest/national security, as well as fraud, and corruption. (Wikipedia) For the purposes of this policy, all such acts shall come to be known as improper conduct (as defined under the Whistleblower Protection Act 2010 (WPA 2010)). A whistleblower is as defined under the WPA 2010.

PURPOSE:

The Policy serves to encourage Cincaria Sdn Bhd's ("Cincaria") employees, vendors or any external party to report (whistleblow) any improper conduct (as defined under the WPA 2010) which has come to their knowledge and to provide protection for employees, vendors and external parties who report allegations of improper conduct (as specified under Section 6 of the WPA 2010). This is in line with the Company's Culture, Beliefs & Principles which is the foundation of Cincaria.

Cincaria expects wrongdoings such as fraud, corruption, serious financial impropriety, modern slavery, human trafficking and gross mismanagement to be reported to the Management with immediate effect.

To address a disclosure in an appropriate and timely manner.

To protect a whistleblower from retribution as a direct consequence of whistleblowing and to safeguard their confidentiality; and

Both the whistleblower and alleged wrongdoer will be dealt with fairness. The whistleblower will be informed of the status of his/ her report. The alleged wrongdoer will be informed of the allegations and given an opportunity to respond to the allegations. Only authorised persons involved in the investigations will be supplied with relevant information of the informant and the alleged wrongdoer.

The policy protects the whistleblower who lodged a report, provided it is made in good faith. Anyone engaging in retaliatory conduct against the whistleblowing employee will be subjected to enforcement action under Section 10 (6) of the WPA2010. Any employee who has made report in good faith is protected against adverse employment actions which will affect his/her livelihood (e.g. discharge, demotion, suspension, harassment or other forms of discrimination) for reporting improper conduct.

In making a report, a whistleblower must exercise due care to ensure the accuracy of the information given and need to demonstrate that he/ she has reasonable grounds for the concerns. If, however, a whistleblower makes a mala fide (in bad faith) report, disciplinary action may be taken against such person. If a Vendor lodges a mala fide report, Cincaria may consider lodging a police report and/or take other necessary actions deemed appropriate.

The whistleblower protection will be revoked in the event the conditions specified under Section 11 (1) of the WPA 2010 are met namely:

- (a) The whistleblower himself has participated in the improper conduct disclosed.
- (b) The whistleblower wilfully made in his disclosure of improper conduct a material statement which he knew or believed to be false or did not believe to be true
- (c) The disclosure of improper conduct is frivolous or vexatious
- (d) The disclosure on improper conduct is made solely or substantially with the motive of avoiding dismissal or other disciplinary action
- (e) The whistleblower, in the course of making the disclosure or providing further information, commits an offence under the WPA2010.



CINCARIA SDN BHD (167339-D)

REPORT:

Reporting should be made within one (1) month of coming upon such information or document. Please report either in writing or verbally to the Human Resources Department. If the Human Resources Department is involved, then you are to report to the Chief Executive Officer. An investigation committee then will be set up to address this report.

An internal investigation will be conducted where the alleged wrongdoer will be cross-examined. Upon the completion of it, the investigation committee will confer and come up with a decision. The Malaysian Anti-Corruption Commission, Malaysian Labour Department and/or other relevant bodies should be consulted prior commencing the investigation should any doubts arise.

The whistleblower shall receive a preliminary report within five (5) business days of the initial report, regarding the investigation, disposition or resolution of the issue. If the investigation of a report, that was done in good faith and investigated by internal personnel, is not to the whistleblower's satisfaction, then he/she has the right to report to the relevant enforcement agencies.

Reports may be raised verbally or in writing. These should be provided:

1. Relevant names, dates, time (background and history)
2. Reason why you are concerned

Those who wish to report verbally can call the Human Resources Department at 04-2221211 or e-mail at hr@cincaria.com.

Please contact the Human Resources Personnel should you have any queries:

Cincaria Sdn. Bhd.,
Block 1 & 2, Wisma Bluemetal,
106 & 108, Lintang Kampung Jawa,
11900 Bayan Lepas,
Pulau Pinang.
Tel: 04-2221222

Thank you.

CINCARIA SDN BHD
Marco Wong
Chief Executive Officer