

The objective of this whistle blowing policy and procedure is to provide guidance to employees and stakeholders of the whistle blow procedures and the protection to the whistle-blowers.

## 1. Principles

The general principles governing this whistle blowing are as follows:-

- All reports or complaints would be treated with strictest confidence;
- The whistle blower may identify himself or herself or remain anonymous when reporting suspected and/or known misconduct and wrongdoings.
- The identity of the whistle blower and all concerns raised would be treated as private and confidential in order to protect the whistle blower from victimisation or harassment arises from the reporting. However, the whistle blower may be required to come forward as a witness in accordance with any applicable laws and regulations.
- The whistle blower will be informed of the investigators handling the matter and its status;
- Whistle blower and any persons related or associated with the whistle blower are protected against any detrimental action in reprisal for whistle blowing improper conducts. However, this protection would not be extended to someone who maliciously raises matter he/she knows is untrue; and
- Any employee reporting on any concern must make it in good faith with reasonable belief that it is true, without malicious or false allegation and not for personal gain. Any employee found to make false and malicious allegation shall be subjected to disciplinary actions by the Company and/or legal action by the Company.

## 2. Whistle Blowing Channel

Whistle blower who believes reasonably and in good faith that violations and malpractice exists should report the wrong doing to the Board Chairman or the Audit Committee Chairman by emailing to [dssyed@makmurgroup.org.my](mailto:dssyed@makmurgroup.org.my) or post to [Audit Committee Chairman, Aras Niaga Makmur Group Berhad, 31 Jalan Andaman 3, Taman Andaman Ukay, 68000 Ampang Selangor].

The whistle blower may identify himself or herself or remain anonymous when reporting suspected and/or known misconduct and wrongdoings. However, whistle blower shall note that the Board and the Audit Committee could only accord the necessary protection to him or her, if the whistle blower identities are known. Also, the Board reserves its right to or not to investigate into any allegation communicated by anonymous whistle blower.

## 3. Action

All complaints will be investigated. The Internal Auditors shall review each claim and pursue it to the extent that the information and evidence received allows. The Internal Auditors shall begin preliminary investigations to establish whether the claim has merit and can be substantiated and report to the Chairman of the Audit Committee for further action.

The Board Chairman or the Audit Committee Chairman may seek assistance from other resources within and outside the Group when conducting its investigation at the cost of the Group.

Upon completion of investigation, the Board Chairman or the Audit Committee Chairman shall decide the appropriate actions for:

- a) Informing the whistle blower the status of the findings;
- b) Initiating disciplinary action against any persons who has committed improper conducts;
- c) Making a police report where the improper conduct constitutes a criminal offence; and
- d) Recommending steps be implemented to prevent similar situation from repeating in the future.

The Internal Auditors shall maintain a record of the complaints received and on quarterly basis, prepare a summary report and present it to the Audit Committee.

Audit & Legal Committee Member

Dato Sri Syed Ismail Bin Dato Syed Azizan - Chairman  
Dato Seri Hj Halim Bin Ishak  
Dato' Mohd Al Khafiz Zainal