

Policy Ref No.	Subject Matter	Created	Revised	Version
IRGA2022-0002/POD/WB	WHITBLEWING POLICIES & GUIDELINES	18/07/2022		1.0

WHITBLEWING POLICIES AND GUIDELINE

1. Introduction

Whistleblowing encompasses the act of raising concerns about the actual or perceived wrongdoings, improper and/or unethical conduct, as defined under the Whistleblower Protection Act 2010 and providing an avenue for all personnel, business associates, and other external parties as defined herein for reporting such concerns in confidence without the fear of retaliation and discrimination.

2. Objectives

The objectives of the Whistleblowing Policy (“WB” or “Policy”) are to promote a safe environment and provide an open communication stream for Whistleblowers, as well as to advocate high standards of ethical conduct, accountability, and transparency within IRGA Bhd and its subsidiaries (“IRGA Group” or “Company”). It also minimises the Company’s exposure to the damage that can occur from non-compliance to the policies implemented.

3. Scope

This scope is applicable to the Personnel of IRGA Group, which includes Board of Directors (“Board”), and Senior Management. The scope extends to partners, and suppliers of the Company (“Business Associates”) and members of the public. This Policy should be read in conjunction with Anti Bribery and Corruption (“ABC”) Policy. The Improper Conduct of WB Policy is defined in the Glossary.

4. Key Principles

- ❖ All concerns raised will be addressed.
- ❖ Whistleblowers raising concerns will not be harassed or victimised.
- ❖ The identity of the Whistleblower making the disclosure will be kept confidential unless he/she agrees otherwise, or the circumstances demand otherwise.
- ❖ Whistleblowers will be informed from time to time about the progress of the investigation and the person in charge of addressing the matter.
- ❖ Whistleblowers will be ensured their actions will not be subject to any form of backlash that may occur, even if the Whistleblower may have been mistaken.
- ❖ The Company will take action against a malicious complainant.

Policy Ref No.	Subject Matter	Created	Revised	Version
IRGA2022-0002/POD/WB	WHITBLEWING POLICIES & GUIDELINES	18/07/2022		1.0

5. Protection and Safeguards

The Whistleblowing Policy enables key internal and external stakeholders of the Company to raise concerns regarding the Company such that it provides:

- a. a safe and acceptable platform with adequate protection for concerns to be addressed in an independent and unbiased manner; and
- b. an internal mechanism for the Company to be notified about such concerns and if required, take any action deemed appropriate.
- c. Accorded with protection of confidentiality of identity safe and except when required by law.

The Company does not tolerate retaliation against anyone who discloses actual or suspected wrongdoings in good faith and made through the authorised channel. Whistleblowers will not suffer harassment, retaliation, or negative employment consequence for voicing out or cooperating in an investigation. This protection is assured under this Policy.

Any Personnel who retaliate against a whistleblower will be subject to disciplinary action, which could include termination of employment or dismissal.

6. Reporting

IRGA aims to provide an avenue for all Personnel, Business Associates, and members of the public to disclose any impropriety via a safe and dedicated channel and in accordance with the established Whistleblowing Policy.

The Authorised Channel is available via email for anyone to enquire, report or provide feedback on any corrupt practices regardless of whether perceived or actual. The Complaint is addressed to the Group Integrity Officer via the following reporting channels via email to integrityofficer@irga.ag or can be found in the Company's corporate website.

Policy Ref No.	Subject Matter	Created	Revised	Version
IRGA2022-0002/POD/WB	WHITBLEWING POLICIES & GUIDELINES	18/07/2022		1.0

7. Investigation Procedures

i. Guidelines

- ❖ In order to ensure effective implementation of this Policy, the Integrity Officer/ Internal control Division (“IAD”) shall be the Secretariat of the Task Force set up with consultation and direction of the Board.
- ❖ The Integrity Officer will conduct the preliminary investigation of all complaints.
- ❖ All complaints with preliminary findings are to be submitted to the Board for its review and recommendations.
- ❖ The Board will determine if any complaints require further investigation.

ii. Duties and Responsibilities of Task Force:

The Board may set up a Task Force when required to undertake further investigation into the complaints where the main duties and responsibilities of the Task Force are as follows:

- ❖ The Task Force is to seek further information and clarification from Investigator(s) on the case presented;
- ❖ Review, examine and evaluate the report by the Investigation Officer.
- ❖ Challenge and determine the adequacy of the evidence to conclude on the allegations.
- ❖ Decide on the recommended actions to be taken on by the case presented, such as:
 - Request for further investigations,
 - Close the case; or
 - Agree on the appropriate follow-up actions (e.g., sanctions and/or disciplinary actions) including accountability for the action.
- ❖ Assess significant findings on risk assessment strategy and other risk related matters in respect of this Policy.
- ❖ Final Report submitted to Board for its noting.

iii. Decision

- a. The decisions made by the Task Force shall be on consensus.
- b. Where there is no consensus, the decisions shall be based on the majority view. The Chair shall have a casting vote in the event there is a tie on the voting.
- c. The Secretary will document the decisions made including any agreed rationale for the decisions in the minutes of the meeting. The minutes of the meeting shall be reviewed and approved by the Chair of the Task Force before being disseminated to the members for their reference.
- d. The outcome of the investigation will be communicated to the Whistleblower.
- e. The decision will be communicated to the accused appropriately.
- f. Any appeal is to be directed to the Board for its final decision.



Policy Ref No.	Subject Matter	Created	Revised	Version
IRGA2022-0002/POD/WB	WHITBLEWING POLICIES & GUIDELINES	18/07/2022		1.0

- g. The outcome of the investigation and actions taken will be communicated to the Whistleblower and relevant parties involved if required.

8. Periodical Review

This Policy shall be reviewed every three years by the Board to ensure its effectiveness, and if deemed necessary, shall be amended, and updated from time to time.

9. Policy Owner

The [Integrity Officer in the in Internal Control Division] is responsible for monitoring the adequacy and operating effectiveness of this Policy. Any feedback or enquiries regarding the provisions of this policy should be directed to this Division.

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IRGA2022-0002/POD/WB	WHITLEBLOWING POLICIES & GUIDELINES	18/07/2022		1.0

GLOSSARY : DEFINITIONS

- a) **“Adequate Procedures”** means the standards of procedures as per the prescribed by the MACC Act Section 17A (5) on Anti-Corruption Policy.
- b) **“Benefit”** means any advantage that may be considered of value that constitute or derive from funds or assets belonging to IRGA or to third parties.
- c) **“Bribe” (“Gratification”)** means money, donation, gift, any valuable thing of any kind, any forbearance to demand any money or money’s worth or valuable thing, any other service or favour of any kind, or any offer, undertaking or promise of any such gratifications.
- d) **“Business Associates”** means all third parties which includes actual and potential clients, customers, vendors, agents, consultants, outsourced personnel and other representatives who perform services for and on behalf of the Company. This also includes any legal or natural person that has a business relationship with the Company.
- e) **“Business Transaction”** means the business dealings entered into between IRGA Group with any third parties including but not limited to tenders, quotations, contracts, letter of awards and purchase orders.
- f) **“Company” or “IRGA” or “IRGA Group”** means IRGA Berhad and its subsidiaries
- g) **“Conflicts of Interest”** means the situation in which commercial, economical, familial, political, or personal interests may interfere with the decision-making capacity of individuals during the performance of their duties for IRGA.
- h) **“Personnel”** means the Board of Directors of IRGA Group, all employees and individuals working for IRGA Group at all levels whether full time, part-time, contract or temporary;
- i) **“Improper Conduct”** means any conduct that may adversely affect the Company’s performance or reputation with the intention of obtaining an unauthorised personal benefit. Below are the examples of improper conduct, but not limited to:
 - ❖ Bribery and corruption acts
 - ❖ Financial malpractice or fraud
 - ❖ Failure to comply with a legal or regulatory obligations.

Policy Ref No.	Subject Matter	Created	Revised	Version
IRGA2022-0002/POD/WB	WHITBLEWING POLICIES & GUIDELINES	18/07/2022		1.0

- ❖ Serious Health and safety issues not addressed.
 - ❖ Serious Environmental matter of concern not addressed.
 - ❖ Criminal activity and illegal practices
 - ❖ Sexual or physical abuse
 - ❖ Serious conflict of interest without disclosure
 - ❖ Any other serious matters which may cause financial or non-financial loss to the Company or damage to the Company's reputation.
 - ❖ Attempting to concealment of any of the above.
- j) **"MACC"** Act means the Malaysian Anti-Corruption Commission Act 2009 (including its amendments).
- k) **"Senior Management"** is defined as director, controller, officer, partner or a person concerned in the management of the Company's affairs.
- l) **"Whistleblower"** means the Personnel, Business Associates, shareholders or public who makes the disclosure through a dedicated Authorised Channel as defined in the Whistleblowing Policy of any wrongdoing activity within the Company, which he reasonably believes and have sufficient grounds of concern of an improper conduct.



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WHISTLEBLOWING FORM

PART A: To be completed by individual raising the Issue

1.	Details of Whistleblower	
	Name:	
	Contact no.:	
	Email:	
	Position/Branch :	
	Stakeholder :	

PART B: Subject Information

	Name(s)
	Email/ Contact / Department
	Nature of Complaint/misconduct
	Time and Place Occurred and Whether Ongoing:
	Witnesses or Documentary Evidence (please attach if available)
	Any Other Comments

PART C: Submitted by:

	Name:
	Date:
	Signature :



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IRGA2022-0002/POD/WB	WHITBLEWING POLICIES & GUIDELINES	18/07/2022		1.0

- i. Please submit this completed form via email to any of the person(s) set out in the Whistle-blower Policy.
- ii. Please note that you may be called upon to assist in the investigation, if required.
- iii. All the above disclosures will be treated in the strictest confidence.
- iv. Please Use .extra sheets if required and attach with this Form.