



**INGRESS CORPORATION  
BERHAD** (490799-K)

# POLICY



# WHISTLEBLOWING



**Group of Companies**  
January 2023

This policy is subject to change at any time, with or without notice, at the sole discretion of INGRESS.

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## 1. INTRODUCTION

The **Whistleblowing Policy** (“WBP), or the “Policy” is formulated to encourage and enable genuine concerns about possible improprieties within INGRESS to be voiced in a structured manner. It is also designed to support the Group’s policy on “**Anti-Bribery and Corruption**” and facilitate raised concerns at the earliest opportunity without reprisal for the Whistleblower. With this Policy, employees and third parties alike will have the opportunity to raise serious concerns responsibly and appropriately.

## 2. DEFINITIONS

<b>CEO</b>	Chief Executive Officer of Ingress Corporation Berhad (“ICB”) who is also the Vice Executive Chairman of ICB.
<b>CONFIDENTIAL INFORMATION</b>	<ul style="list-style-type: none"> <li>• Information about the identity, occupation, residential address, work address or whereabouts of a:                             <ul style="list-style-type: none"> <li>(i) A Whistleblower; and</li> <li>(ii) A person against whom a Whistleblower has made a disclosure of Improper Conduct.</li> </ul> </li> <li>• Information disclosed by a Whistleblower; and</li> <li>• Information that, if disclosed, may cause detriment to any person(s)</li> </ul>
<b>DETRIMENTAL ACTION</b>	<ul style="list-style-type: none"> <li>• Action causing injury, loss and/or damage;</li> <li>• Intimidation and/or harassment;</li> <li>• Interference with the lawful employment or livelihood of any person, including discrimination, discharge, demotion, suspension, disadvantage, termination or adverse treatment in relation to a person’s employment, career, profession, trade or business or the taking of the disciplinary action; and</li> <li>• The threat to take any of the actions listed above</li> </ul>
<b>DISCIPLINARY OFFENCE</b>	Any action or omission which constitutes a breach of discipline in the Company as provided by law or the Company’s code of conduct, policies and/or a contract of employment, as the case may be.
<b>EMPLOYEE</b>	Refers to all staff and management of INGRESS who are permanent, temporary or contractual basis.
<b>IMPROPER CONDUCT</b>	<p>Any conduct, which if proved, constitutes a Disciplinary Offence or a criminal offence, which includes (not limited to):</p> <ul style="list-style-type: none"> <li>• Criminal offences, unlawful acts, fraud, bribery and blackmail;</li> <li>• An act of dishonesty, corruption, abuse of power or authority for personal gain or any unauthorised or ulterior purposes;</li> <li>• Failure to comply with legal or regulatory obligations and any other internal policies;</li> <li>• Disclosure of questionable, misleading or fraudulent financial information</li> <li>• Misuse of the Company’s funds or assets;</li> <li>• An act or omission which creates a specific danger to the lives, health or safety of the employees or the public or the environment;</li> <li>• Unsafe work practices or wasting of the Company’s resources; and</li> <li>• Concealment of any of the above</li> </ul>
<b>INGRESS</b>	Refers to <b>Ingress Corporation Berhad</b> (“the Company”) and its group of companies.
<b>INVESTIGATING OFFICER</b>	Authorised person appointed by the Audit Committee to investigate reports relating to Improper Conduct.

<b>SCREENING OFFICER</b>	Authorised person appointed by the Audit Committee to receive and screen reports relating to Improper Conduct.
<b>WHISTLEBLOWER</b>	A person (employee, vendor, supplier, contractor, consultant, dealer, customer of INGRESS or the general public) who discloses information of Improper Conduct in accordance with the Policy.
<b>WHISTLEBLOWING</b>	The disclosure of Improper Conduct based on one’s reasonable belief that any person has engaged, is engaging or preparing to engage in Improper Conduct. This applies even in circumstances where information regarding Improper Conduct is supposed to be treated as confidential.

### 3. OBJECTIVES

- a) To encourage an atmosphere that allows individuals to fulfil their obligations to disclose any Improper Conduct or other violations of law, misconducts and malpractices;
- b) To provide employees and third parties with Whistleblowing procedures in disclosing cases of Improper Conduct;
- c) To manage disclosures of Improper Conduct in an appropriate and timely manner;
- d) To provide protection to the Whistleblower from Detrimental Action that may result from the disclosure of Improper Conduct; and
- e) To provide fair treatment to both the Whistleblower and the alleged wrongdoer when a disclosure of Improper Conduct is made.

### 4. SCOPE OF POLICY

This Policy applies to all employees, directors or representatives of INGRESS, including third parties who become aware of or genuinely suspects on a reasonable belief that an employee of the Company is / has engaged, or preparing to engage in any Improper Conduct.

This Policy shall supersede and nullify any provisions in any contract of employment which purports and/or intends to prevent the making of a disclosure of Improper Conduct by an employee.

To facilitate due and fair investigation process, any person who discovers or suspects any Improper Conduct within the Company, should not attempt to conduct investigations personally or interrogate any suspect.

### 5. POLICY STATEMENT

**INGRESS** is committed to upholding the highest standard of integrity, openness and accountability in the conduct of its businesses and operations. It aspires to conduct its affairs in an ethical, responsible and transparent manner. One important aspect of accountability and transparency is a mechanism to enable employees and third parties to voice genuine concerns in a responsible and appropriate manner.

In line with this commitment, this WBP aims to provide an avenue for employees and other stakeholders such as dealers, vendors or customers, or even the general public, to report or inform about any irregularities within the organisation through a specific channel. These

irregularities may revolve around the areas of, but not limited to, administration, finance, and compliance with legal requirements, regulations, and ethical practices. This Policy does not however, cover any issues in relation to matters which are trivial or frivolous in nature and motivated by malice.

The procedures contained in this WBP provide a structured process of managing disclosures of Improper Conduct without compromising the confidentiality of those involved. Nevertheless, in all instances, the Company retains the prerogative to determine when circumstances warrant an investigation and, in conformity with this Policy and applicable laws and regulations, the appropriate investigative process to be employed.

This Policy is adapted to promote alignment with the Whistleblower Protection Act 2010, Companies Act 2016, Malaysian Anti-Corruption Commission Act 2009, Capital Market and Services Act 2007, Personal Data Protection Act 2010 and all applicable laws and regulations in Malaysia and/or the relevant corresponding laws and regulations applicable in other Ingress operating countries. However, this Policy does not absolve employees and stakeholders from any statutory obligations contained in any act and/or regulation to report criminal offences and/or breaches of law with the relevant enforcement agencies.

This policy may be reviewed and amended from time to time, as and when necessary, to ensure its relevance and effectiveness in keeping with the Company's changing business environment, administrative or operational needs.

## 6. WHISTLEBLOWING

- a) Under normal circumstances, an employee who becomes aware of an alleged Improper Conduct should report to the immediate superior or other appropriate administrator within the operating unit eg. Head of Section / Department / Division. However, when there is a potential conflict of interest or for other reasons in the interest of confidentiality, the procedures of WBP may be applied.
- b) A report on an alleged Improper Conduct, or whistleblowing, is encouraged to be disclosed as soon as possible. The discloser, whether an employee or third party, shall be identified as a Whistleblower upon such disclosure.
- c) The Whistleblower is required to disclose his/her identity in order for the Company to accord the necessary protection to him/her as well as facilitate onward investigations. Anonymous complaints will be entertained on a case-to-case basis, depending on the seriousness and credibility of the issue / party(ies), and likelihood of gathering information and evidences from attributable sources.
- d) The Whistleblower needs to demonstrate that he/she has reasonable belief of the Improper Conduct. The details of whistle-blowing or complaints must be factual, clear, or sufficient enough to lead to investigation.
- e) In order to give the Company an opportunity to investigate the alleged Improper Conduct and to take necessary actions, the Whistleblower is encouraged to lodge a report by providing, to the extent that is possible, the following information:
  - (i) Description of the Improper Conduct and the people/party(ies) involved (to state whether they are employees of the Company or external parties);
  - (ii) Details of the Improper Conduct, including the relevant dates of occurrence;
  - (iii) Particulars of witnesses, if any; and
  - (iv) Particulars or production of documentary evidence, if any.

- f) A disclosure of Improper Conduct may still be made, subject to section 6(b), although the person making the disclosure is not able to identify a particular person to which the disclosure relates.
- g) Disclosures may be prioritised according to the nature or gravity of the alleged Improper Conduct and the magnitude of the repercussions.

## 7. WHISTLEBLOWING CHANNEL

- a) A disclosure of Improper Conduct may be made verbally or in writing addressed to the Audit Committee ("AC") of INGRESS through the following channels:
  - Email to [whistleblower@ingresscorp.com.my](mailto:whistleblower@ingresscorp.com.my), or
  - Letter addressed to:  
**Audit Committee**  
*Ingress Corporation Berhad*  
*Lot 2778, Fifth Floor, Jalan Damansara*  
*Sg Penchala, 60000 Kuala Lumpur*
- b) When a disclosure is made verbally, the person receiving the disclosure shall, as soon as it is practicable, reduce the same to writing.
- c) A disclosure shall include the name, designation and contact number of the Whistleblower.

## 8. SCREENING

- a) Upon receiving an Improper Conduct report, the Screening Officer will assess to determine whether it is related to an Improper Conduct and/or excluded from the scope of this Policy. The Screening Officer shall thereafter prepare a Whistleblowing Assessment Report ("WAR") to the AC, who shall be represented by the Chairman or any other member in his/her absence, informing the result of the assessment and its recommendation of the same. Time of completion for the WAR is within seven (7) days from the date of the disclosure, or may be extended by the AC if necessary.
- b) Within seven (7) days from the receipt of the WAR, or such time so far as is practicable, the AC member shall have the authority to make any of the following decisions:
  - (i) Rejecting the disclosure(s), either in part or in total, if it falls outside the scope of this Policy;
  - (ii) Directing the matter or any part thereof to be dealt with under other appropriate internal procedures, which includes disciplinary procedures;
  - (iii) Directing an investigation into the disclosure(s) made and any persons involved or implicated;
  - (iv) Suspending the persons implicated in the Improper Conduct from work pending any further investigation and/or disciplinary procedures;
  - (v) Designating the Investigating Officer or any other persons from within or outside of the Company to conduct investigations or to take any other action pursuant to this Policy;
  - (vi) Obtaining any other assistance from third parties such as external auditors or obtaining legal advice whether from internal or external solicitors; and

- (vii) Referring the matter to an appropriate enforcement agency, which includes the police and/or the Malaysian Anti-Corruption Commission.

## 9. INVESTIGATION

- a) In the event further investigation is necessary, the Investigating Officer shall, as soon as possible, conduct an investigation into the matter.
- b) The Investigating Officer may conduct interviews with any relevant witnesses and shall use his/her best efforts to gather all data and materials relevant to the Improper Conduct disclosed. The Investigating Officer shall have absolute discretion to allow any assistance to the called witnesses during the interview sessions, if requested by the witness.
- c) All interviews and activities carried out in the course of investigation shall be recorded in writing and filed.
- d) The Investigating Officer shall have free and unrestricted access to all records of the Company and shall have the authority to examine, obtain and/or make copies of all or any portion of the contents of documents, files, desks, cabinets, and other storage facilities of the Company so far as it is necessary to assist in the investigation of the Improper Conduct.

### 9.1 INVESTIGATION REPORT

- a) At the conclusion of the investigation, the Investigating Officer will submit a Whistleblowing Investigation Report ("WIR") of the findings to the AC, which shall contain:
  - (i) The specific allegation(s) of Improper Conduct
  - (ii) All relevant information / evidence received and the grounds for accepting / rejecting them. Copies of interview transcripts and any documents obtained during the course of the investigation shall accompany the report
  - (iii) The conclusions made and the basis for them
- b) Wherever practicable, the report may also include:
  - (i) Recommendations to be taken by the Company to prevent the Improper Conduct from continuing or re-occurring in the future
  - (ii) Any further action to be taken by the Company in respect of the Improper Conduct. The further action includes initiating disciplinary proceedings, and referring the matter to the appropriate external authorities
- c) For reports involving any employee of the Company, in the event the AC is satisfied that an Improper Conduct has been committed based on the findings and recommendations made, the matter shall be referred to the Group Human Resource Management ("GHRM") department to follow up with disciplinary proceedings for further disciplinary actions.

## 9.2 REFERRAL OF EXTERNAL ENFORCEMENT AUTHORITY

Pursuant to the above, referral of the Improper Conduct to relevant enforcement body or the initiation of any civil action, wherever applicable or appropriate, shall be managed by the Group Legal & Secretarial (“GLS”) department.

## 9.3 TIMELINE

- a) This Policy is intended to ensure that disclosures made by Whistleblowers are acted upon in a timely manner.
- b) Investigations in respect of disclosures made are to be included as soon as is practicable but shall not exceed sixty (60) days from the date the disclosure was made. Notwithstanding the above, where an investigation cannot be reasonably completed within sixty (60) days, the AC may extend the time for its completion, provided that the extension does not exceed one hundred and twenty (120) days from the date the disclosure was made.
- c) The Whistleblower shall be informed of the result of any investigation and/or any action taken by the Company in respect of the disclosure made within seven (7) days from the date an investigation is completed and/or any action taken by the Company, subject to any extension of time that may be granted by the AC.

The process flow of Whistleblowing is as shown in **Appendix I: Whistleblowing Process Flow**.

## 10. CONFIDENTIALITY

- a) Reasonable steps will be taken to maintain the confidentiality of the Whistleblower’s Confidential Information unless otherwise agreed by the Whistleblower or required by law.
- b) The Whistleblower or any person who is involved in the investigation process, shall not disseminate to third parties information regarding the Improper Conduct or any part thereof, including the status or outcome of an investigation into it, except:
  - To those who are authorised under this Policy;
  - By lodging a report of the Improper Conduct directly with an enforcement agency in accordance with the Whistleblower Protection Act 2010 or any other prevailing law;
  - In adherence to any law or in adherence to a legally binding requirement of any statutory authority; or
  - On a strictly confidential basis to a professional qualified lawyer for the purpose of obtaining legal advice.
- c) The Whistleblower shall not:
  - Contact the suspected individual to determine facts or demand restitution; and
  - Discuss the case, facts, suspicious, or allegations with anyone except to assist in the investigation.



## 11. RECORD SAFEKEEPING

- a) A confidential record of each disclosure will be marked 'CONFIDENTIAL' and stored securely by Group Internal Audit ("GIA") for not more than seven (7) years from the date the disclosure was lodged.
- b) Therefore, it is the responsibility of the GIA to be the custodian of the records and to ensure that the documents are properly filed.
- c) All records of disclosures made shall be managed in compliance with the provisions of the Personal Data Protection Act 2010 and other applicable laws.

## 12. PROTECTION OF THE WHISTLEBLOWER

- a) Upon making a disclosure in good faith, based on reasonable grounds and in accordance with and pursuant to this Policy:
  - (i) The Whistleblower shall be protected from any Detrimental Action within the Company as a direct consequence of the Whistleblowing; and
  - (ii) The Whistleblower's identity and such other Confidential Information of the Whistleblower shall not be disclosed save and in accordance with section 11(a).
- b) The protection against Detrimental Action is extended to any person related to or associated with the Whistleblower.
- c) The identity and personal information of the Whistleblower as well as the person implicated in the disclosure may be revealed to persons involved in investigations or any other processes save so far as is necessary to assist investigations.
- d) A Whistleblower is obliged to lodge a complaint to the Company of any Detrimental Action committed against the Whistleblower or any person related to or associated with the Whistleblower, by any personnel of the Company.
- e) A Whistleblower or any person associated with him/her who fears or has suffered Detrimental Action may request to the GHRM in writing for relocation of his place of employment. Arrangements for relocation shall be made, as far as practicable, if there is a danger or likelihood of Detrimental Action and it is deemed as the only practical means.
- f) The Whistleblower protection conferred under this Policy is not limited or affected, notwithstanding that the Whistleblowing of the Improper Conduct does not result in any disciplinary action of the person against whom the disclosure was made.
- g) This Policy does not limit the protection conferred by any other written laws to any person in relation to information given in respect of the commission of any offence under such laws.
- h) The Whistleblower protection conferred under this Policy does not apply where a disclosure was made is inconsistent with or not in compliance with the provisions of this Policy. Notwithstanding the above, the Whistleblower will still be conferred protection save as so far as afforded by the Whistleblower Protection Act 2010 or any written law.

### 13. REVOCATION OF WHISTLEBLOWER PROTECTION

- a) The Company reserves the right to revoke the Whistleblower protection provided pursuant to this Policy if it is of the opinion, based on an investigation or in the course of an investigation that:
  - (i) The Whistleblower had also participated in the Improper Conduct, except in instances where the participation was under duress or, in view of the Company, could be justified under the circumstances.
  - (ii) The Whistleblower wilfully disclosed a material statement which he/she knows or believes to be false or did not believe to be true;
  - (iii) The disclosure is made solely with the motive of avoiding dismissal or other disciplinary action;
  - (iv) The disclosure is frivolous and/or vexatious; and/or
  - (v) The Whistleblower, in the course of making the disclosure or providing further information, breaches the provisions of this Policy and/or violates the Whistleblower Protection Act 2010.
- b) If the Whistleblower protection has been revoked, the Company (through the GLS department) shall issue a written notice to the Whistleblower of the revocation together with reasons for the same.

### 14. ADMINISTRATION

- a) Together with the Group Risk Management department, the Head of GIA is responsible for the administration, interpretation and application of this Policy.
- b) In case of doubt, the GIA department shall refer to the AC or the members of the Board of Directors for directions.
- c) This Policy and the provisions herein may be reviewed and amended whenever necessary to ensure its effective implementation. Any amendment to this Policy shall be affected by the Head of GIA, subject to the approval of the AC and/or the Board of Directors of the Company.

### 15. LANGUAGE

This Policy is prepared in English and local languages. In the event of any inconsistencies or dispute over the content or interpretation of this Policy, the English version shall prevail over other versions in local languages.

### 16. REFERENCES

- "PERODUA Whistleblowing Policy", December 2016
- "MMC Corporation Berhad Whistleblowing Policy", 2020
- "Malaysian Anti-Corruption Commission Act 2009", Amendment 2018"

# Whistleblowing Process Flow

