



# IJM Group

## Whistleblowing Policy

<b>Title: Whistleblowing Policy</b>		
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Content Owner: Internal Audit Department		



## 1. Introduction

IJM Group means IJM Corporation Berhad ("**IJM**") and its subsidiaries (collectively referred to as the "**Company**") is committed to conducting its business professionally, ethically and with the highest standard of integrity. In line with good corporate governance practices and with the introduction of the Whistleblower Protection Act 2010, IJM has established a whistleblowing channel and the Board and Management of IJM encourages its employees, associates and members of the public to report any suspected and/or real misconduct, wrongdoings, corruption and instances of fraud, waste and/or abuse involving the resources of the Company.

## 2. Objectives

The objectives of this policy are to:

- provide and facilitate a consistent and systematic process for managing any actual or potential improper conduct;
- assist in ensuring that the misconduct, wrongdoings, corruption and instances of fraud, waste and/or abuse are identified and dealt with appropriately;
- encourage all employees, associates and members of the public to raise genuine concerns and complaints on suspicious circumstances as early as possible in the knowledge that their concerns will be taken seriously and investigated as appropriate and that their confidentiality will be respected;
- provide all employees, associates and members of the public with guidance as to how to raise those concerns; and
- reassure all employees, associates and members of the public that they should be able to raise genuine concerns without fear of reprisals, even if they turn out to be mistaken.

## 3. Who is a Whistleblower?

A Whistleblower defined as any person including but not limited to employee, consultant, contractor, vendor) or members of the public who makes a complaint of improper conduct(s) that has occurred within the Company.

The whistleblowing channel serves as a confidential trusted reporting channel and it is in line with the Whistleblower Protection Act 2010.

Only genuine concerns of any suspected and/or real misconduct should be reported via the whistleblowing channel. The complaint should be made in good faith with a reasonable belief that the information relating to the same is substantially true, and not for personal gain. A complaint can be made even if the Whistleblower is not able to identify a particular person to which the improper conduct relates to.



## **4. Protection**

### **4.1 Anonymity**

It is the Company's policy to offer the Whistleblower anonymity when reporting any suspected and/or real instances of misconduct, wrongdoing, corruption, fraud, waste and/or abuse. As such, the identity and particulars of the Whistleblower shall be kept confidential.

Where the Whistleblower has chosen to reveal his/her identity, written consent shall be obtained before such information is disclosed.

### **4.2 Assurance against Reprisal and/or Retaliation**

Where the Whistleblower has chosen to reveal his/her identity, it is the Company's policy to provide assurance that the Whistleblower would be protected against reprisals and/or retaliation from his/her superior or Head of Division/ Department.

Additionally, it is the Company's policy that no disciplinary action will be taken against the Whistleblower as long as the report was made in good faith, i.e., without malicious intent.

### **4.3 Confidentiality**

The Company shall treat all disclosures and reports as confidential information and will only reveal such information on a "need to know" basis or if required by law, court or relevant authorities.

Confidential information includes the following:

information about the identity, occupation, residential address, work address or whereabouts of the Whistleblower; and the person against whom the Whistleblower has made a complaint;

- (a) information disclosed by the Whistleblower; and
- (b) information that, if disclosed, may cause detriment to any person.

### **4.4 Immunity**

In line with the Whistleblowing Act 2010, a Whistleblower shall not be subject to any civil or criminal liability.

Additionally, it is the Company's policy that all costs in relation to any legal liabilities or proceedings (whether civil or criminal) that may be brought against the Whistleblower shall be borne by the Company. The lawyer defending the legal action shall be appointed by the Company.



#### **4.5 Other forms of protection**

The Whistleblower shall also be protected against the following:

- (a) action causing injury, loss or damage;
- (b) intimidation or harassment;
- (c) interference with the lawful employment or livelihood of the Whistleblower, including discrimination, discharge, demotion, suspension, disadvantage, termination or adverse treatment in relation to the Whistleblower's employment, career, profession, trade or business or the taking of disciplinary action; and
- (d) a threat to take any of the actions referred to in paragraphs (a) to (c) above.

Where necessary, any person related or associated with the Whistleblower (e.g., immediate family members) shall be accorded with the similar protection as above.

#### **4.6 Relocation**

The Whistleblower may request for a relocation of his/her place of employment, subject to the discretion of the Company.

For the avoidance of doubt, the protection conferred above is:

- (a) not limited or affected in the event that the disclosure does not lead to any disciplinary action or prosecution of the person whom the disclosure of the improper conduct, wrongdoings, corruption, fraud, waste, and/or abuse has been made or/and;
- (b) however, restricted to the Whistleblower reporting the suspected and/or real misconduct, wrongdoings, corruption and instances of fraud, waste, and/or abuse involving the Company under this Policy.

#### **5. Revocation of Protection**

The protection under 4.1 to 4.6 above shall be revoked by the Company, if:

- (a) the Whistleblower himself/ herself has participated in the improper conduct, wrongdoings, corruption, fraud, waste, and/or abuse;
- (b) the Whistleblower willfully made his/ her disclosure, knowing or believing the information is false or untrue;
- (c) the disclosure is frivolous or vexatious;
- (d) the disclosure principally involves questioning the merits of government policy, including policy of a public body;
- (e) the disclosure is made solely or substantially with the motive of avoiding dismissal or other disciplinary action; or



- (f) the Whistleblower, in the course of making the disclosure or providing further information, commits an offence under the Whistleblowing Act 2010.

## **6. Scope of Misconduct**

### **6.1 Improper Conduct**

Any conduct which if proven, constitutes a disciplinary offence or a criminal offence.

### **6.2 Corruption**

The Malaysian Anti-Corruption Commission Act 2009 provides that any person, whether on his/her own account or in conjunction with another person, if among others, he/she corruptly gives, promises, offers to any person for the benefit of that person or of another person, any gratification as an inducement to, or reward for, among others, any officer of a public body doing or forbearing to do anything in respect of any matter or transaction, actual or proposed or likely to take place, in which the public body is concerned, commits an offence.

In line with the Company's zero-tolerance policy against all forms of bribery and corruption, the Company has put in place the Anti-Bribery and Corruption System ("ABCS") as a management system to consolidate various policies, procedures and processes in relation to bribery and corruption risks of the Company. Any non-compliance with or violations of any ABCS policies, procedures and/or processes is taken seriously and constitutes a misconduct.

### **6.3 Fraud**

Fraud is the act of making false representations of material facts, whether by words or conduct, by concealing information, or by making misleading statements in order to obtain some benefit or payment that would otherwise not exist.

Fraud includes (but not limited to) any questionable accounting practices or irregularities in the Company's reported financial statements and non-compliance with the Company's internal financial controls.

These acts may be committed either for the wrongdoer's benefit or for the benefit of some other party. These acts must have been committed knowingly, willfully and intentionally.

### **6.4 Waste**

Waste is spending money or using resources on goods or services in excess of actual need. Waste does not necessarily produce a benefit, but is an act of poor management of funds.

### **6.5 Abuse**

Abuse consists of practices that cause unnecessary costs to the Company. Abuse can be similar to fraud, except that it is not necessary to prove that abuse was performed knowingly, willfully and intentionally.



## 7. Procedure for Reporting

If a Whistleblower suspects or knows that improper conduct, wrongdoings, corruption, fraud, waste, or abuse has occurred, the Whistleblower is encouraged to contact the Internal Audit Department.

This can be done in writing, by telephone, fax or e-mail. The disclosure should be addressed to:

En. Yusri Bin Yunus  
Chief Audit Executive  
Wisma IJM, Jalan Yong Shook Lin  
46050 Petaling Jaya  
Selangor Darul Ehsan  
Malaysia  
Phone (Direct Line): +603-79858104  
Fax: +603-79521200  
Email: yusriy@ijm.com or ijmwb@ijm.com

The disclosure may also be made orally to an authorised officer, upon receiving the disclosure orally, the authorised officer shall as soon as it is practicable, reduce it into writing.

In the event that there is a need to contact someone other than the Chief Audit Executive, the Whistleblower may report directly to the CEO & Managing Director, Mr. Lee Chun Fai at [cflee@ijm.com](mailto:cflee@ijm.com), or the Company Secretary, Ms. Ng Yoke Kian at [ngyk@ijm.com](mailto:ngyk@ijm.com).

- 7.1 If the Whistleblower is unsure of the type of evidence needed by the Internal Audit Department to begin an investigation, the Whistleblower is encouraged to make use of the Report of Improper Conduct, Wrongdoings, Corruption, Fraud, Waste and/or Abuse Form provided in **APPENDIX 1** of this Policy.

A copy of the form can also be downloaded from the IJM website or the IJM Information Portal (iPortal) under the Internal Audit Department. The Whistleblower may wish to send this form via local postal service if you wish to remain anonymous. This form will aid you in providing adequate information to the Internal Audit Department so that they can begin investigations.

**Note:** Reporting directly helps us to gather the evidence necessary to validate your disclosure and to identify the nature of improper conduct, wrongdoings, corruption, fraud, waste, and/or abuse.

Reporting directly also helps us to recommend measures to prevent it from reoccurring and to improve the situation.

If the Whistleblower prefers to remain anonymous, he/ she may call the Chief Audit Executive (En. Yusri Bin Yunus) at 603-79858104 approximately fourteen days after the initial disclosure.

This enables the Chief Audit Executive to ask any follow-up questions that have arisen since the beginning of the investigation.

## 8. Procedure for Handling Reports

The Chief Audit Executive will maintain a record of the complaints and will track their receipt, investigation and resolution.

The Chief Audit Executive will seriously consider each disclosure and pursue it to the extent that the information received allows, and based on the evidence that is available.



- (a) Once your disclosure is received, the Chief Audit Executive will begin preliminary investigations to establish whether the disclosure has merit and can be substantiated.
- (b) Following the internal auditing standard of professional practice, the Chief Audit Executive will review the disclosure and determine if there is enough evidence to confirm that disclosure.
- (c) With this information, the Chief Audit Executive will do his/her best to draw an unbiased conclusion from facts given to him/her by the Whistleblower, or any other information gathered during the course of investigation.
- (d) If the case necessitates further action on the part of the HR Department, a copy of a summary report will be provided to the HR Department.
- (e) The Chief Audit Executive shall prepare a summary report and present it to the Company's Audit Committee on a quarterly basis. The report will maintain confidentiality to protect the Whistleblower's identity.

## 9. Flow Chart

The whistleblowing procedure can be summarised as follows:





**APPENDIX 1**

**REPORT OF IMPROPER CONDUCT, WRONGDOINGS, CORRUPTION, FRAUD, WASTE  
AND/OR ABUSE**

Type or complete in ink and return this form to:

En. Yusri Bin Yunus  
Chief Audit Executive  
Wisma IJM, Jalan Yong Shook Lin  
46050 Petaling Jaya Selangor Darul Ehsan  
Malaysia  
Tel (Direct Line): +603-79858104  
Fax: +603-79521200  
E-mail: [yusriy@ijm.com](mailto:yusriy@ijm.com)/ [ijmwb@ijm.com](mailto:ijmwb@ijm.com)

1. Name of the person(s) you are reporting:
2. Name of the division/ department in which that person works:
3. Please provide a summary of the alleged improper conduct, wrongdoings, corruption, fraud, waste and/or abuse that you are reporting:
4. Please attach a separate narrative, if necessary, as well as documentation to support your claim:
5. Provide information on relevant witnesses, if any, including email, telephone and/or the best way to get in touch with them.

**Witness #1**

Name:

Email:

Phone No:

**Witness #2**

Name:

Email:

Phone No:





Any additional information concerning these witnesses:

6. If possible, please provide dates (month, day, year) that the alleged activity occurred:
  
7. Please explain why you believe the person you are reporting has committed these acts knowingly, willingly and intentionally:
  
8. We would like to know how the alleged activities came to your attention (if you have not already done so in the summary); however, it is optional for you to report this:
  
9. Please provide any other information you may find relevant:
  
10. We will not document information concerning your name if you wish to remain anonymous; however, if you do not want to be anonymous, please provide your name, phone number and email:

Your Name:

Your Phone No:

Your Email:

\*If you decide to remain anonymous, please contact us within two weeks of your report, as we may need additional information concerning the alleged activities reported by you.

Thank you.