



Group of Companies

WHISTLEBLOWING POLICY & PROCEDURES

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1.0 General Information

1.1 Objective

Erwan Berhad Group of Companies is committed to carrying out its business in accordance to the highest standards of professionalism, honesty, integrity and ethics. Accordingly, Erwan Berhad of Companies (hereinafter referred to as “Erwan Berhad”) has established the Whistleblowing Policy (hereinafter referred to as “Policy”) with the objective to cover serious public interest concerns that fall outside the scope of other procedures.

1.2 Scope

The policy governs the disclosures, reporting and investigation of misconduct within the Group as well as the protection offered to the personnel(s) who lodge the disclosures [“Whistleblower(s)”] from detrimental action in accordance to Act 711, Whistleblower Protection Act 2010.

The policy applies to all Erwan Berhad Board members, employees, external parties and other stakeholders. This policy supersedes other policies of the Group in terms of execution, including procedures relating to grievances and complaints, job performance, terms and conditions of employment or disciplinary procedures.

1.3 Definitions

“Audit Committee” means the Audit Committee of the Board of Directors.

“Erwan Berhad” means Erwan Berhad Group of Companies and its subsidiaries as follows:

- i. EPE Perdana Berhad
- ii. ERWAN Holdings Sdn Bhd
- iii. ERWAN Steel Sdn Bhd
- iv. Pekan Power Sdn Bhd
- v. Bagan Datoh Renewable Energy Sdn Bhd
- vi. Bagan Datoh Power Station Sdn Bhd
- vii. AETNA Holdings Sdn Bhd
- viii. EWT Power Sdn Bhd
- ix. ETP Synergy Sdn Bhd
- x. IGP Power Sdn Bhd
- xi. ETS Projek Sdn Bhd
- xii. Tanam Makmur Sdn Bhd
- xiii. Air One Sdn Bhd

- xiv. E Glove Sdn Bhd
- xv. E Care Protection Sdn Bhd
- xvi. E Merchant Sdn Bhd

The term “**Company**” or “**Erwan Berhad Group of Companies**” may also be used interchangeably.

“**Misconduct**” means improper activity that includes, but not limited to:

- a) suspected criminal offense;
- b) contravene any of the requirements and standards of a regulatory body, professional body, government or its agencies;
- c) impropriety, corruption, acts of fraud, theft and misuse of the Company’s properties or resources;
- d) abuse of power or authority;
- e) serious conflicts of interest without disclosure;
- f) sexual harassment;
- g) bribery, blackmail and miscarriage of justice;
- h) attempts to suppress or conceal any information relating to any of the above; and
- i) inappropriate business practice.

“**Whistleblower**” means a person or entity lodging a disclosure about improper or illegal activities. Whistleblower may include ALL employees, external parties and other stakeholder.

2.0 Roles and Responsibilities

2.1 Whistleblower

A Whistleblower is defined as any person who discloses the allegations of suspected misconduct or any breach or suspected breach of law and regulation that may adversely impact the Company.

Whistleblower may report or disclose misconduct via email by sending an official email to the dedicated e-mail addresses, to highlight the issue verbally with the designated person or to have a private meeting so as to assure to have a transparent and clear understanding of the issue of concern. Alternatively, a form can be obtained from Human Capital Department to file a case to disclose the misconduct by the Whistleblower.

In the even of raising a genuine concern, it is the responsibility of the Whistleblower to be accounted for the following:

- It is best to raise the concern in the earliest stage and identify or provide as much factual and verifiable facts pertaining to the issue / allegation;
- To safeguard from the abuse of this disclosure process, a malicious or knowingly false complaint will not be entertained or may lead to disciplinary / legal proceedings; and
- Investigation / verification proceedings must not be discussed or disclosed to any other personnel as a way to assure of the integrity and confidentiality of the matter.

It is the Group's policy to encourage its employee or external parties to disclose any misconduct, and to fully investigate disclosures of such misconduct. Is the Company's policy to engage into a proper execution of protection to Whistleblower in terms of confidentiality of information and safeguard the Whistleblower from any act of interference that may be detrimental to the Whistleblower. The Group assures that all disclosure will be treated with strict confidentiality and prompt investigation will be executed upon verification of genuine case reported.

2.2 Board of Directors

The Board of Directors withheld full authority to approve this policy. The Board of Directors shall oversee that adequate resources are available to address all concerns raised by the Whistleblower with proper investigation and appropriate action taken. They should be responsible and to guarantee the protection of Whistleblower if the disclosure is made in good faith (effectively this means honestly) and in accordance to the Policy.

2.3 Management Committee (MC)

The Group MC will implement this Policy and to execute it across the Group by fostering and maintaining an environment where Whistleblower can act appropriately, without fear of retaliation.

2.4 Recipient of Disclosures

The official avenues for disclosure by the Whistleblower are through the following recipients:

- Group Managing Director of Erwan Berhad Group of Companies
- Head of Audit Committee of Erwan Berhad Group of Companies

The recipients are responsible to evaluate the issues / concerns disclosed relating to the Company or its employees and determine that there is genuine concern to be investigated further and to decide their next course of action at their discretion.

3.0 Procedures

3.1 Whistleblowing Procedures

Disclosure of misconduct shall be in writing and to be sent to **info@erwanberhad.com** The disclosure should seek to obtain pertinent facts including:

- The background and history of the issues concerned (provision of relevant dates)
- The reason why the Whistleblower is particularly concerned about the situation; and
- Enclose any supporting or documentary evidence (if available).

If an allegation is being raised verbally, the recipients of disclosures are required to record the incidents in the writing. The information should be reviewed and confirmed by the Whistleblower. The recipients of disclosure must determine whether there is sufficient evidence to substantiate the disclosure and the corrective and preventive actions to be taken.

Any anonymous disclosures shall not be entertained. Any employee who reports a misconduct is required to disclose his / her identity to the Company as to allow the Company to accord the necessary protection against him / her. However, the Company reserves the right to investigate into any anonymous disclosure.

** Whistleblower Disclosure Form can be found in Appendix 1*

3.2 Investigation Procedures

A designated recipients may appoint an investigating officer from Group Internal Audit or any party deemed appropriate, to investigate the case and propose action to be undertaken. The Investigating Officer may arrange interviews with any persons he deems appropriate, depending on the nature of the allegation and to secure the discovery / disclosure of all relevant documents and information.

Where deem appropriate, the disclosure raised may:

- a) Be further investigated by Human Capital Department, or dealt with through the disciplinary process;
- b) Be referred to the relevant authority such as the Royal Malaysia Police, Malaysian Anti-Corruption Commission or regulatory authorities, such as Bank Negara Malaysia, etc.;
- c) Be referred to the external auditor;
- d) Result in the formation of an independent inquiry; or
- e) Lead to the seeking of relevant external assistance other than those listed above

The Group reserves the right not to inform the Whistle blower of the precise action plan and / or the outcome of the investigation as this may infringe a duty of confidentiality owned to someone else.

The concluded investigation report shall be presented to the Board. The Board will evaluate and decide on the necessary action(s).

4.0 Employee Awareness

This Policy is practicable by all employees and business associates and they shall be given appropriate awareness of this Policy and such information is made accessible in Corporate Portal. This shall include information on how to identify and disclose misconduct, communicate the protections afforded to Whistleblowers, and potential consequences of committing or being complicit to misconduct.



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APPENDIX 1

WHISTLEBLOWER DISCLOSURE FORM

Please provide the following details for any suspected misconduct or any breach or suspected breach of law or regulation that may adversely impact the Company and submit to disclosure@mnr.com.my. Please note that you may be called upon to assist in the investigation, if required.

Note: Please follow the guidelines as laid out in the Whistleblowing Policy.

REPORTER'S CONTACT INFORMATION

Name : _____
ID No. : _____
Department : _____
Contact No. : _____
E-mail Address : _____

SUSPECT'S INFORMATION

Name : _____
ID No. : _____
Department : _____
Contact No. : _____
E-mail Address : _____

WITNESSES'S INFORMATION (if any)

Name : _____
ID No. : _____
Department : _____
Contact No. : _____
E-mail Address : _____

COMPLAINT

[Briefly describe the misconduct / improper activity and how you knew about it. Specify what, who, when and how. If there is more than one allegation, number each allegation and use as many pages as necessary]

1. What misconduct / improper activity occurred?
2. Who committed the misconduct / improper activity?
3. When did it happen and when did you notice it?
4. Is there any evidence that you could provide us?
5. Is there any evidence that you could provide us?
6. Are there any other parties involved other than the suspect stated above?
7. Do you have any other details or information, which would assist us in the investigation?
8. Any other comments?

Date: _____

Signature: _____

Note: You **SHOULD NOT** attempt to obtain evidence for which you do not have a right of access to since whistleblowers are 'reporting parties' and **NOT** 'investigator'.