

SPIRIT OF ACHIEVEMENT

BDB MANAGEMENT SYSTEM					
POLICY					
WHISTLEBLOWING POLICY					
Reference No:	BDB/POL/WBP/REV 3	Revision No:	3	Effective Date:	01/06/2024

REVISION CONTROL SUMMARY

Revision No.	Effective Date	Summary of Changes
1	01/01/2014	First Revision
2	11/03/2018	Second Revision
3	01/06/2024	Revision on the Whistleblowing Policy are as follows: <ul style="list-style-type: none">i. Item 1.0 – Policy Statementii. Item 2.0 - Scope of the Policyiii. Item 3.0 – How To Report?iv. Item 4.0 – Protection to Whistleblowerv. Item 5.0 – Contacting the Authoritiesvi. Item 6.0 – Creating Awarenessvii. Item 7.0 – Whistleblowing Process Flowviii. Item 8.0 – References

ABBREVIATIONS

BDB	Bina Darulaman Berhad
CPO	Chief People Officer
HR	Human Resource
IA	Internal Audit
IO	Integrity Officer
WBP	Whistleblowing Policy

1.0. POLICY STATEMENT

- 1.1.** This Whistleblowing Policy addresses the commitment of Bina Darulaman Berhad (hereinafter referred to as “BDB” or “the Group”) to integrity and in promoting a culture of honesty, ethical behaviour and good corporate governance, where employees are able to raise concerns regarding the improper conduct or any form of malpractice without being subject to victimization, harassment or discriminatory treatment, and to have such concerns properly investigated.
- 1.2.** This Whistleblowing Policy (“Policy”) sets out the mechanism and framework by which employees and any member of the public can confidently voice concerns or complaints in a responsible manner without fear of discriminatory treatment.

2.0. SCOPE

- 2.1.** The Policy applies to any improper conduct, by any directors and employees of the Group (including employees on contract terms, temporary or short-term employees, and those on internships and secondment) that affects others, such as other employees, consultants, vendors, contractors, and/or any other parties which have a business relationship with the Group.
- 2.2.** There are existing grievance procedures in place within the Company to enable employees to raise grievances relating to their employment as mentioned in the BDB Employee Handbook. This Policy is intended to cover concerns that fall outside the scope of grievance procedures. This Policy provides a confidential and safe means to enable the employees to raise concerns about conduct that is contrary to applicable laws, regulations, policies and procedures that can affect BDB business activities where ethical behaviour is particularly important. Such concerns are the following:
 - (i) Fraud (embezzlement, theft and misappropriation) of funds or assets;
 - (ii) Bribery, corruption or money laundering;
 - (iii) Criminal breach of trust, abuse of power and position or blackmail;
 - (iv) Improprieties and irregularities in accounting and financial reporting;
 - (v) Improper or unethical conduct or behavior within the meaning of Code of Conduct & Ethics or other policies;
 - (vi) Unauthorised disclosure or use of confidential information;
 - (vii) Fraudulent statements;
 - (viii) Conflict of interest;

3.0. HOW TO REPORT?

- 3.1.** All disclosures are to be channeled in accordance with the procedures outlined under this Policy. Disclosure should be factual and not speculative. The information provided should be specific to allow for proper assessment of the nature and extent of the concern.
- 3.2.** Disclosures can be made to any one of the following designated reporting channels, which are accessible to both internal and external parties, at:
 - (i) Send an email to **whistleblower@bdb.com.my**
 - (ii) Post a letter to:

<p>Head, Internal Audit Department / Integrity Officer</p>	<p>Bina Darulaman Berhad Level 9 & 10 Menara BDB No. 88 Lebuhraya Darulaman 05100 Alor Setar, Kedah Darulaman</p>
---	---

- 3.3.** To assist Whistleblowers in submitting a comprehensive Report, a Whistleblowing Form is provided in **Appendix A** annexed hereto. This form can also be downloaded from BDB’s website at **bdb.com.my**.
- 3.4.** Concerns and disclosures relating to C Level employees will be forwarded and reviewed by the Board Audit Committee (BAC).
- 3.5.** Concerns and disclosures relating to other employees of BDB Group will be reviewed by the Management Whistleblowing Committee comprises of the following members:
 - i. Chief People Officer
 - ii. Company Secretary & Head of Legal
 - iii. Head of Internal Audit / Integrity Officer
- 3.6.** Concerns and disclosures received which are related to Human Resource (HR) matters such as sexual harassment, will be forwarded to Human Resource Department for further action.

3.7. The above channels will lead to **Chairman of Board Audit Committee, Head of Internal Audit, and/or Integrity Officer and Management Whistleblowing Committee**. However, if any reporting channel is compromised due to a conflict of interest, the Whistleblower's report shall be escalated as follows:

Reporting Against	Escalated To	Contact Details
Board Member	Chairman of the Board	Sr Haji Che Had bin Dhali E: chehad@bdb.com.my
Chairman of the Board / Audit Committee Chairman	Senior Independent Director	Dato' Zakiah binti Kassim E: zakiah@bdb.com.my
Executive Director / Group Chief Executive Officer		
Head of Internal Audit / Integrity Officer		
Management Whistleblowing Committee	Chairman Board Audit Committee	Tuan Mohamad Ibrahim Ghazali E: mohamad_ibrahim@bdb.com.my

4.0 PROTECTION TO WHISTLEBLOWER

4.1. Identity of Whistleblower

Whistleblower is encouraged to enclose his/her name and contact details in order to be protected by the Policy. Nevertheless, anonymous allegation is acceptable if the disclosure contains accurate and complete information.

Anonymous disclosure may be considered at the discretion of the recipients. In exercising this discretion, the factors to be taken into account would include:

- (i) the seriousness of the issue raised
- (ii) the credibility of the concern, and
- (iii) the likelihood of confirming the allegation from other sources

4.2. Confidentiality

The Whistleblower will be accorded with protection of confidentiality of identity, unless otherwise required by law or for purposes of any proceedings by or against the Company. All reports, disclosures, information relating to any investigation or such other details shall be kept confidential.

The Company accepts that employees need to be assured that the matter has been properly addressed. However, the progression of investigations will be handled in a confidential manner and will not be disclosed or discussed with any persons other than those who have a legitimate right to such information. This is important in order to avoid damaging the reputation of suspected persons who might be subsequently found innocent of wrongful conduct.

4.3. Assurance Against Reprisal, Retaliation, Harassment, Intimidation or Immunity from Disciplinary Action

This Policy provides assurance that all Whistleblowers shall be protected against any reprisals, retaliation, harassment, intimidation or immunity from disciplinary action from the Whistleblower's immediate superior or department/division head or any other person exercising power or authority over the Whistleblower provided that:

- i. the Whistleblower has not participated in the improper conduct disclosed;
 - ii. Only genuine concerns are reported and the report is made in good faith and with a reasonable belief that the information and any allegations in it are substantially true and the Whistleblower does not provide false or misleading information knowingly, negligently or recklessly in the report;
 - iii. The disclosure is not made with malicious intent or ill will;
 - iv. The disclosure is not frivolous or vexatious; and
 - v. The report is not made for personal gain or agenda.
- 4.4.** Any party that retaliates against someone who has reported a wrongdoing in good faith may be subject to appropriate action, up to and including legal action, where applicable.
- 4.5.** However, if allegations are proven to be malicious or not made in good faith, the parties responsible may be subject to appropriate action, up to and including legal action, where applicable.

5.0. CONTACTING THE AUTHORITIES

Any criminal offences involving harm to individuals or property, including but not limited to assault, rape, burglary, bribery, etc., must be promptly reported to the relevant authorities such as the Police or the Malaysian Anti-Corruption Commission (MACC). Immediate reporting is essential to ensure swift and appropriate action is taken.

6.0. CREATING AWARENESS

In order for the Policy to be sustainable, it must be supported by formal training, structured communication and an awareness program. It is the responsibility of all managers to ensure that all employees are made aware of and receive appropriate training and education with regard to the Whistle Blowing Policy.

7.0. WHISTLEBLOWING PROCESS FLOW

The process flow are as per attachment A and B.

8.0. REFERENCES

- i. Malaysian Anti-Corruption Commission Act 2009.
- ii. Whistle Blower Protection Act 2010.
- iii. Malaysian Code on Corporate Governance 2021
- iv. Corporate Governance Guide Fourth Guide.
- v. Code of Conduct & Ethic.
- vi. BDB Employee Handbook.
- vii. Anti-Bribery & Anti-Corruption Policy.
- viii. Delegated Authority Limit.
- ix. Department Policy (Project Diamond).

APPENDIX A – WHISTLEBLOWER FORM

Strictly Private & Confidential

SUBMITTED BY:

Date	:	
Name *(Optional)	:	
Identity Card No.	:	
Staff No.	:	
Department / Division / Unit	:	
Corporate Position	:	
Mobile Phone No	:	
Office Phone No	:	
E-mail Address	:	
Complaint Against (Name / Department)	:	

Issues of Concern - Please mark (X) where applicable.

Involvement in illegal or unlawful activities. E.g., theft, fraud, corruption, bribery, insider trading or blackmail.

Wasteful conduct causing significant adverse impact or material financial loss to Company.

Un-procedural conduct e.g., non-compliance with organisation’s policies or regulations or rules.

Involve in conflict of interest and/or business opportunities positions.

Disclosure of organisation’s private and confidential information without proper authorization.

Exposure of organisation’s properties, facilities, and/or staff of the organization to the risk of safety, health and security.

Negligence/ unprofessional conducts that has serious negative impact on the Company

Involvement in activities which intimidate, assault and/or victimise any Directors or employees of the organisation.

Unauthorised use of organisation’s money, properties and/or facilities

Unethical conduct e.g., conduct that undermines universal and core ethical values such as integrity, respect, honesty, fairness, accountability, etc.

Others (please elaborate)

DECLARATION

I confirm that all the information given herein are made voluntarily and true to the best of my knowledge and I will be entitled to the whistleblower protection from the company. I understand further that in the event I have made this disclosure maliciously or in bad faith, the whistleblower protection accorded will no longer be applicable to me and I may be subjected to disciplinary or legal proceedings by the company (if an employee of the company).


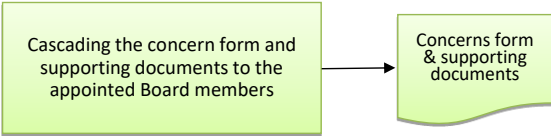
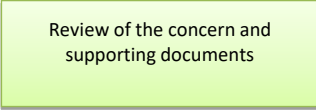
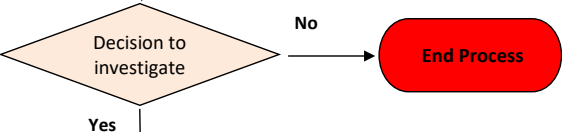
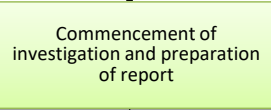
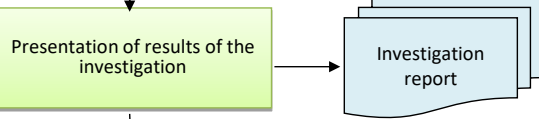
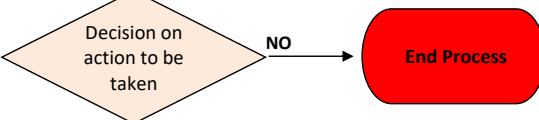
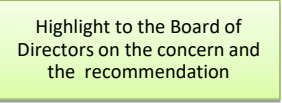
Signature of the Informant /
Complainant *(Optional) : _____

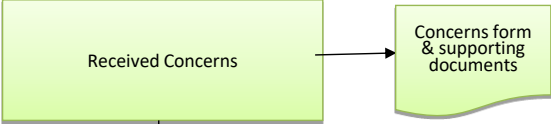
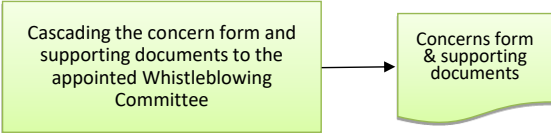
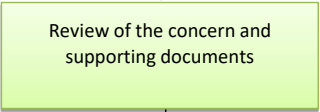
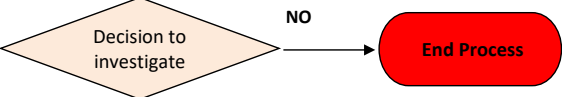
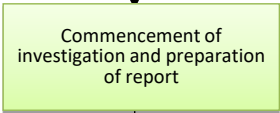
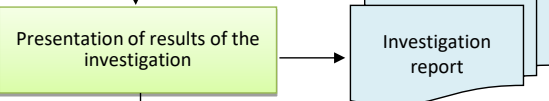
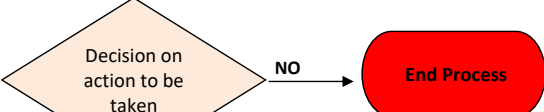
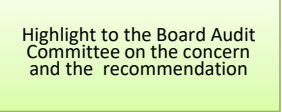
Date : _____

Supporting Documents – Please mark (x) where applicable
Do you have any documents to support your concern? (If yes, please attach)

Yes No Others, prefer to submit when meeting with the authorised person

Acknowledge Receipt by The Company Authorised Person	
Received By	: _____(Signature)
Name	: _____
Date	: _____
Time	: _____

PROCESS FLOW	PERSON RESPONSIBLE	NARRATION
	Head of Internal Audit / Integrity Officer	The Head of Internal Audit / Integrity Officer receives concerns and supporting documents from BDB employees. Concern received will be registered in Whistleblowing register.
	Head of Internal Audit / Integrity Officer	Head of Internal Audit / Integrity Officer will cascade the concern and supporting documents to Board Audit Committee. A meeting will be called to discuss the merit of the concerns. The identity of the complainant will not be shared with the Board Audit Committee.
	Board Audit Committee	Board Audit Committee meeting will be called to review the concern and the supporting documents together with the Head of Internal Audit / Integrity Officer.
	Board Audit Committee	Board Audit Committee will instruct the Head of Audit / Integrity Officer to initiate an investigation if the concern have sufficient merits. If the Board Audit Committee finds that there are no merits to the concern, the process will end.
	Head of Internal Audit / Integrity Officer	Investigation process conducted by IA department. Investigation report will be presented to the Board Audit Committee
	Head of Internal Audit / Integrity Officer	Head of Internal Audit will present the investigation report.
	Board Audit Committee	Board Audit Committee will decide on the following: 1. If the investigation finds that the concerns are true, BAC will recommend that actions to be taken (based on BDB policy) and to highlight the matter to the Board. 2. If the investigation finds that the concern does not have any merit, then the process ends.
	Board Audit Committee	Presentation to the Board. Decision and action agreed at Board level will be minuted accordingly by the Company Secretary.

PROCESS FLOW	PERSON RESPONSIBLE	NARRATION
 <p>Received Concerns</p>	Head of Internal Audit / Integrity Officer	The Head of Internal Audit / Integrity Officer receives concerns and supporting documents from BDB employees. Concern received will be registered in Whistleblowing register.
 <p>Cascading the concern form and supporting documents to the appointed Whistleblowing Committee</p>	WHISTLEBLOWING COMMITTEE a) Chief People Officer b) Head of Internal Audit c) Head of CoSec & Legal	Head of Internal Audit / Integrity Officer will cascade the concern and supporting documents to Whistleblowing Committee. A meeting will be called to discuss the merit of the concerns. The identity of the complainant will not be shared with the Whistleblowing Committee.
 <p>Review of the concern and supporting documents</p>	WHISTLEBLOWING COMMITTEE a) Chief People Officer b) Head of Internal Audit c) Head of CoSec & Legal	Whistleblowing Committee will review the concern and the supporting documents together with the Head of Internal Audit.
 <p>Decision to investigate</p>	WHISTLEBLOWING COMMITTEE a) Chief People Officer b) Head of Internal Audit c) Head of CoSec & Legal	Whistleblowing Committee meeting will be called to discuss the merit of the concerns and will instruct the Internal Audit department to initiate an investigation if the concern have sufficient merits. If the Whistleblowing Committee finds that there are no merits to the concern, the process will end.
 <p>Commencement of investigation and preparation of report</p>	Head of Internal Audit / Integrity Officer	Investigation process conducted by IA department. Investigation report will be presented to the Whistleblowing Committee
 <p>Presentation of results of the investigation</p>	Head of Internal Audit / Integrity Officer	Head of Internal Audit will present the investigation report.
 <p>Decision on action to be taken</p>	WHISTLEBLOWING COMMITTEE a) Chief People Officer b) Head of Internal Audit c) Head of CoSec & Legal	Whistleblowing Committee will decide on the following: 1. If the investigation finds that the concerns are true, Whistleblowing Committee will recommend that actions to be taken (based on BDB policy) and to highlight the matter to the Board Audit Committee 2. If the investigation finds that the concern does not have any merit, then the process ends.
 <p>Highlight to the Board Audit Committee on the concern and the recommendation</p>	WHISTLEBLOWING COMMITTEE a) Chief People Officer b) Head of Internal Audit c) Head of CoSec & Legal	Presentation to the Board Audit Committee