

Whistleblowing Group Policy

Ditrolic Energy



DATE

16 July 2024

1. INTRODUCTION

- 1.1 This whistleblowing Policy ("**Policy**") sets out the whistleblowing policies of Ditrolic Energy Holdings Sdn Bhd ("**Company**") and its subsidiaries (collectively "**Ditrolic Group**").
- 1.2 This Policy is to provide an avenue for all employees of the Company and other relevant parties to disclose any improper conduct through the mechanisms as provided for under this Policy and to provide protection for employees and members of the public who make such reports.
- 1.3 Ditrolic Group is committed to maintain good corporate governance practices and ethical standards in the conduct of its businesses and operations across Ditrolic Group. All Directors, Bord Members, employees, consultants, and other stakeholders (e.g. agency staff, volunteers, agents, sponsors and other concerned parties) are strongly encouraged to report genuine concerns on improper conduct relating to the Company and/or Ditrolic Group.

2. POLICY STATEMENT

- 2.1 Whistleblowing is a form of disclosure, involving the Whistleblower (as defined below) to raise concerns on actual or suspected wrongdoings concerning associated persons of Ditrolic Group.
- 2.2 This Policy provides:
 - a. Information on Ditrolic Group's whistleblowing policy and procedures;
 - b. A channel and set of procedural mechanisms to enable the Whistleblower (as defined below) to raise concerns in good faith, and for Ditrolic Group to take actions in respect of such concerns; and
 - c. (Where the Whistleblower are employees) assurance that the Employees will be treated fairly, and to the extent possible, be protected from reprisals or victimization for whistleblowing in good faith.
 - d. Where there is a conflict between the contents of this Policy, and the Applicable Laws (as defined below) and regulatory provisions, the provisions contained in the Applicable Laws shall prevail.
 - e. Under this Policy, words importing one gender include the other gender and words importing the singular include the plural and vice versa, as the case may be.
- 2.3 Each such person agrees to be bound by the provisions of this Policy upon notification of the most recent copy being given to them or upon notification that an updated version has been placed on the Company's website for review, which may be found at <https://www.ditrolicenergy.com/my/about-us/corporate-governance>.

3. DEFINITIONS

3.1 The following terms used in this Policy shall have the meanings ascribed to them below:

“**Applicable Laws**” mean all applicable anti-bribery laws, statutes, regulations, guidelines, and codes in Malaysia, including but not limited to the Malaysian Anti-Corruption Commission Act 2009 (“**MACC Act**”), the Penal Code, the Whistleblower Protection Act 2010 (“**Whistleblowing Act**”) and Anti-Money Laundering and Anti-Terrorism Financing and Proceeds of Unlawful Activities Act 2001;

“**Associated Person**” shall have the same meaning ascribed to it under **Section 17(A)(6) of the Malaysian Anti-Corruption Commission (Amendment) Act 2018 (“MACC Amendment Act”)**. A person is associated to Ditrolic Group if he is a director, partner or an employee of any entity within Ditrolic Group, or if he is a person performs services for and on behalf of Ditrolic Group. Whether or not a person “performs services for and on behalf of Ditrolic Group” shall be determined by reference to all the relevant circumstances and not merely by reference to the nature of the relationship between him and Ditrolic Group;

“**Bribe**” or “**Bribery**” shall mean promising, offering or giving of any Gratification (as defined below), directly or indirectly, and irrespective of location, in violation of applicable Anti-Bribery Laws, as an inducement or reward for a person acting or refraining from acting in relation to his/her performance of duties to give any improper advantage to Ditrolic Group;

“**Compliance Officer**” is the Compliance Officer of Ditrolic Group, who is an independent individual appointed to assist the Chairman of the Audit and Risk Management Committee to receive the whistleblowing report and lead the investigation of the whistleblowing report received by the employee. The Compliance Officer shall be authorised to centrally monitor and track the investigation of any Associated Person against all levels of staff (as defined in paragraph 3.1.2 above);

“**Confidential Information**” shall have the same meaning ascribed to is under **Section 2 of the Whistleblower Protection Act 2010**, which includes any information about the identity, occupation, residential address, work address or the whereabouts of (i) a whistleblower and (ii) a person against whom a whistleblower has made a disclosure of improper conduct. Confidential information also includes information disclosed by a whistleblower and information that, if disclosed, may cause detriment to any person.

“**Ditrolic Group**” refers to all its affiliates which consist of any entity directly or indirectly controlled by or under the common control of Ditrolic, where control means (a) direct or indirect ownership, in an entity of fifty percent (50%) or more of the voting rights conferred by all the issued shares or equity interests in the capital of that entity; or (b) the power to determine directly or indirectly the composition of the majority of the board of directors, similar management body or direct the management of such entity.

“Employees” shall include all directors, Board Members, Trustees, Officers, Committee members and employees (whether temporary, fixed-term, or permanent), interns, trainees, seconded staff, home workers, casual workers, or any of our subsidiaries or their employees at any level;

“Employment Handbook” shall relate to the latest Employment Handbook issued and for the time being in force, or such version as may be amended from time to time;

“Enforcement Agency” means any ministry, department, agency or other body set up by the Federal Government, State Government or local government including a unit, section, division, department or agency of such ministry, department, agency or body, conferred with investigation and enforcement functions by any written law or having investigation and enforcement powers. The meaning of Enforcement Agency shall be ascribed with the same meaning under **Section 2 of the Whistleblower Protection Act 2010**;

“Gratification” (as defined under the Section 3 of the Malaysian Anti-Corruption Commission Act 2009) means:

- a. money, donation, Gift, loan, fee, reward, valuable security, property or interest in property being property of any description whether movable or immovable, financial benefit, or any other similar advantage;
- b. any office, dignity, employment, contract of employment or services, and agreement to give employment or render services in any capacity;
- c. any payment, release, discharge or liquidation of any loan, obligation or other liability, whether in whole or in part;
- d. any valuable consideration of any kind, any discount, commission, rebate, bonus, deduction or percentage;
- e. any forbearance to demand any money or money's worth or valuable thing;
- f. any other service or favour of any description, including protection from any penalty or disability incurred or apprehended or from any action or proceedings of a disciplinary, civil or criminal nature, whether or not already instituted, and including the exercise or the forbearance from the exercise of any right or any official power or duty; and
- g. any offer, undertaking or promise, whether conditional or unconditional, of any gratification within the meaning of any of the preceding paragraphs (a) to (f).

“Improper Conduct” means any conduct which if proved, constitutes a disciplinary offence or a criminal offence pursuant to Section 2 of the Whistleblower Protection Act 2010. Such conduct includes but is not limited to the following:

- a. Any acts of fraud, whether by any act or omission, including misrepresentation, which misleads or attempts to mislead, another party in order to obtain, directly or indirectly, a financial or other benefit or to avoid obligation;
- b. Breach of any law, regulation or rule applicable to Ditrolic Group;
- c. Unlawful or illegal acts, for instance, cheating, bribery, criminal breach of trust forgery, insider trading, or intending to commit criminal offence,

- which breaches Ditrolic Group's Anti-Bribery and Anti-Corruption policy and any applicable laws in force;
- d. Corruption and misuse of power, including actions which breach the Malaysian Anti-Corruption Commission Act 2009 and its amendments;
 - e. Discrimination and sexual harassment;
 - f. Abuse of power for personal gain;
 - g. Impropriety in handling or reporting money or financial transactions;
 - h. Any misconduct which breaches Ditrolic Group's policies, the Employee Handbook, rules and standard behaviour and is a 'disciplinary offence' (within the meaning of Section 2 of the Whistleblowing Act 2010);
 - i. Any acts which constitutes a conflict of interest with an employee's position, in which they are in a position to derive personal benefits from actions or decisions made in their official capacity;
 - j. Theft or embezzlement involving Ditrolic Group's assets or property;
 - k. Collusive and/or anti-competitive behaviour practices, which may include;
 - l. Environmental, health and safety violations which contravene Ditrolic Group's policies, including the Company's Environmental and Social Management System;
 - m. Concealment on any of the above; and
 - n. Any other action which would cause significant harm to Ditrolic Group, the Company or to any person(s).

"Investigation Team" shall mean the persons, teams, or committees responsible to conduct an investigation and assist the Compliance Officer in accordance with this Policy, and is to be set by the Compliance Officer on a case-to-case basis;

"Private Body" means an office or entity other than a public body;

"Public Body" means:

- a. the Government of Malaysia;
- b. the Government of a State;
- c. any local authority and any other statutory authority;
- d. any department, service or undertaking of the Government of Malaysia, the Government of a State, or a local authority;
- e. any society registered under subsection 7(1) of the Societies Act 1966;
- f. any branch of a registered society established under section 12 of the Societies Act 1966;
- g. any sports body registered under section 17 of the Sports Development Act 1997;
- h. any co-operative society registered under section 7 of the Co-operative Societies Act 1993;
- i. any trade union registered under section 12 of the Trade Unions Act 1959;
- j. any youth society registered under section 9 of the Youth Societies and Youth Development Act 2007;
- k. any company or subsidiary company over which or in which any public body as is referred to in paragraphs (a) to (j) has controlling power or interest; or
- l. any society, union, organization or body as the Minister may prescribe from time to time by order published in the Gazette.

"Third Party" or **"Third Parties"** means any person, corporation or individual:

- a. who has dealings with Ditrolic Group;
- b. who provide services for or on behalf of Ditrolic Group;

- c. any supplier, contractors, consultants, distributors, sponsors, agents or customer of Ditrolic Group; or
- d. who are authorized to negotiate for or on behalf of Ditrolic Group and who make contact with an Individual of a Public Body.

“**Whistleblower**” means any person or group of persons who makes a disclosure of improper conduct to Ditrolic Group under this Policy and who submits a Whistleblowing Report (as defined below) via the channels outlines in this Policy, and/or any person or group of persons who makes a disclosure to an Enforcement Agency;

“**Whistleblowing Form**” shall refer to the whistleblowing form found at Appendix A of this Policy or online at: <https://qrqo.page.link/qnDep>;

“**Whistleblowing Report**” or “**Report**” shall mean any disclosures of improper conduct made by a Whistleblower under the channels provided in this Policy and/or to an Enforcement Agency, based on a reasonable belief that any person has engaged, is engaging or is preparing to engage in improper conduct, provided that such disclosure is not specifically prohibited by any written law in force at the time.

“**Audit and Risk Management Committee**” refers to the committee in place for the purposes of overseeing and implementing the provisions of this Policy

4. SCOPE OF POLICY

- 4.1 This Policy applies to all Employees and Third Parties of the Company, Ditrolic Group, and members of the public. This includes all the Company’s Board of Directors and senior management team.
- 4.2 The mechanisms under this Policy do not govern matters which could be resolved via existing feedback mechanisms within the Company or Ditrolic Group (e.g. operational issues and suggestions from customers) or grievance procedures relating to staff matters as provided for in the Employment Handbook.
- 4.3 This Policy also takes into account the MACC Guidelines on Adequate Procedures Best Practice Handbook pursuant to Section 17A of the MACC Act (February 2022 edn.).
- 4.4 In the event that the alleged Improper Conduct implicates the Compliance Officer or any member of the Audit and Risk Management Committee, **see paragraph 6.1.5** of this Policy.

5. MONITORING AND RECORD KEEPING

- 5.1 The Compliance Officer shall maintain a register for all disclosures made pursuant to this Policy (“**Whistleblowing Register**”). Any investigations into the Whistleblowing Report and any outcomes of the investigation shall be recorded in this register.
- 5.2 The Whistleblowing Register and all documents obtained pertaining to the Whistleblowing Report shall be marked as “Confidential” and stored securely pursuant to **Section 9 of the Personal Data Protection Act 2010** under the

custody of the Compliance Officer for **7 years**, or longer as may be decided by the Audit and Risk Management Committee of Ditrolic Group.

- 5.3 The Audit and Risk Management Committee may, at its discretion, amend the contents of this Policy from time to time, as and when necessary to reflect any changes in relevant laws and guidelines in force. Further, this Policy shall be periodically reviewed and updated. Any proposed changes to this Policy shall be facilitated by **Ditrolic Group’s Legal and Contract Department** and tabled to the Board of Directors for approval.
- 5.4 The Audit and Risk Management Committee and the Compliance Officer shall be responsible for overseeing and implementing the provisions of this Policy, including communication of this Policy to its Board of Directors, Employees, Third Parties and other relevant stakeholders.

6. REPORTING PROCEDURES

6.1 Who to Report to?

- 6.1.1 A Whistleblowing Report can be made to the Compliance Officer or the Audit and Risk Management Committee.
- 6.1.2 A Whistleblower who intends to raise a concern may consult or make a Whistleblowing Report to the Compliance Officer in person, by phone, in writing or by email using the Whistleblowing Form under **Appendix A** of this Policy to compliance@ditrolicenergy.com or online by filling up the Whistleblowing Form found at: <https://qrqo.page.link/qnDep>.
- 6.1.3 The Whistleblowing Report must be made in writing by post or email with the following details:

Attention	:	Mark "Strictly Confidential" Compliance Officer
Address	:	No. 1, Jalan Ekoperniagaan 1/15, Taman Ekoperniagaan, 81100 Johor Bahru, Johor Darul Takzim, Malaysia.
Email	:	compliance@ditrolicenergy.com
Attention	:	Mark "Strictly Confidential" Audit and Risk Management Committee
Address	:	D8-1-G, Pusat Perdagangan Dana 1, Jalan PJU 1a/46, Ara Damansara, 47301 Petaling Jaya, Selangor
Email	:	armc@ditrolicenergy.com

- 6.1.4 The Compliance Officer or the Audit and Risk Management Committee shall be authorised to receive any Whistleblowing Report against all levels of staff and to deal with the report according to the mechanisms under this Policy. All Whistleblowing Reports shall then be directed to the Board of Directors of Ditrolic Group for review.
- 6.1.5 If the Compliance Officer or any member of the Audit and Risk Management Committee is implicated or alleged to be implicated in the wrongdoing, the other members of the Audit and Risk Management Committee **shall not** share any information related to such Whistleblowing Report to the implicated person(s).
- 6.1.6 The implicated or alleged to be implicated person(s) shall also not be involved in any investigations conducted by other members of the Audit and Risk Management Committee or the Investigation Team into such disclosure.

6.2 Who can make a Report?

- 6.2.1 A Whistleblowing Report can be made anonymously or non-anonymously by the following:
- a. Employees or Third Parties (as defined above); and
 - b. Stakeholders and/or any member of the public who are natural person(s), not being incorporated or unincorporated bodies.

6.3 Information Required in the Whistleblowing Report

- 6.3.1 It is strongly encouraged that the Whistleblower who has made a Report or intends to make a Report, but is not obliged to, provide the following information required so that the Compliance Officer may effectively and adequately address the Whistleblowing Report:
- a. **If the Whistleblower is a Director, Board Member, Employee of Ditrolic Group or Third Party relating to Ditrolic Group:-** their name, designation, current address, contact numbers, relationship or interest, if any, in connection with the concerns raised;
 - b. **If the Whistleblower is NOT a Director, Board Member, Employee of Ditrolic Group or Third Party relating to Ditrolic Group:-** their name, designation, current address, contact numbers, relationship or interest, if any, in connection with the concerns raised;
 - c. **Grounds for Concern:-** basis or reasons for the concern, including all details relevant to the Report. This may include, the nature, the date, time, and place of its occurrence and the identity of the alleged wrongdoer;
 - d. **Witnesses:** particulars of witnesses (if any); and
 - e. **Documentary Evidence:** production of any documentary evidence (if any).
- 6.3.2 The Whistleblower may be asked to provide further information from time to time if an investigation is conducted or depending on the needs and

circumstances as determined by the Compliance Officer / Audit and Risk Management Committee.

6.4 Anonymous Disclosures

- 6.4.1 In the case of anonymous disclosures, where the Whistleblower does not provide particulars of contact information and/or a contact method, the Whistleblower is strongly encouraged to provide comprehensive and/or deemed sufficient information to warrant an investigation to be conducted.
- 6.4.2 Pursuant to Section 8 of the Whistleblower Protection Act 2010, the Whistleblower is entitled to full anonymity of any information about himself, and the alleged Improper Conduct. Any person who makes or receives a disclosure of improper conduct or obtain confidential information in the course of the investigation shall not disclose the confidential information to others.
- 6.4.3 Any person under this Policy, Whistleblower, or an officer of an Enforcement Agency who makes a disclosure of confidential information to others unless otherwise allowed by the Whistleblowing Act would be guilty of an offence and shall, on conviction, be liable to a fine not exceeding fifty thousand ringgit (RM50,000.00) or to imprisonment for a term not exceeding ten (10) years or to both.
- 6.4.4 For avoidance of doubt, all anonymous disclosures shall still be investigated by the Compliance Officer and their appointed Investigation Team in accordance with the Reporting Flow outlined in Paragraph 7 of this Policy.

6.5 What to disclose

- 6.5.1 A Whistleblower may disclose any of the Improper Conduct as defined above in Paragraph 3 of this Policy.
- 6.5.2 However, we set out further guidance below on non-exhaustive examples of Improper Conduct:
- a. Dishonest and unethical behaviour, or violence at the workplace;
 - b. Commission of unlawful acts,
 - c. Criminal offences such as offering or accepting a bribe, forgery, cheating, insider trading, abetting or intention to commit any criminal offence;
 - d. Impropriety in tender and procurement activities;
 - e. Theft (misappropriation of Ditrollic Group's assets), fraud, money laundering or embezzlement of funds;
 - f. Financial or tax irregularities;
 - g. Sexual harassment;
 - h. Attempt to conceal any information relating to Improper Conduct;
 - i. Engaging in any conduct which endangers the environment or health or safety of an individual or the public;

- j. Engaging in or threatening to engage in detrimental conduct against a Whistleblower or is any person(s) who is believed or suspected to have made, or is planning to make, a Report under this Policy;
- k. Non-compliance and/or serious breaches with any Code of Conduct, or any relevant policies and procedures;
- l. Involvement in conflict of interest and/or business opportunities positions;
- m. Abuse of power and position;
- n. Any individual within Ditrolic Group who retaliates against the Whistleblower or any persons who have reported a violation in good faith, or who has cooperated with an investigation carried out under this Policy;
- o. Any other matters which may adversely affect the financial standing, assets, and/or reputation of Ditrolic Group; and
- p. Concealment of any of the above.

6.5.1 Any of the above Improper Conduct may occur in the course of Ditrolic Group's business or affairs at any workplace or any related workplace of Ditrolic Group's business or affairs (for example, at a conference, event organised by Ditrolic Group, or during a meeting). If a Whistleblower is unsure whether an act or omission constitutes an Improper Conduct under this Policy, the Whistleblower is encouraged to consult the Compliance Officer.

6.5.2 Where Ditrolic Group's Human Resources ("HR") has reason to believe that an Improper Conduct(s) has / have occurred, pursuant to any internal investigation by HR under the grievance procedure in the Employment Handbook (see p. 42 of the Employment Handbook) ("Grievance Procedure"), then the Group HR shall report the Improper Conduct to the Compliance Officer under this Policy.

6.5.3 This Policy does not apply to grievances concerning an individual's terms of employment or an employee performance matter and such matters shall be dealt with in accordance with Ditrolic Group's Grievance Procedure. Should it be determined during the preliminary investigation that the matter disclosed does not fall within the scope of this Policy, such matters will be transferred and dealt with by the appropriate Head of Department or personnel of the relevant department for appropriate procedures and actions to be taken.

6.6 When to disclose

6.6.1 A Whistleblower shall come forward with any information or document(s) that he has reasonable grounds to believe that an Improper Conduct is likely to have happened, is being committed or has been committed, and discloses the said Improper Conduct / wrongdoing in good faith.

6.6.2 The Whistleblower is said to be lacking good faith when:

- a. The Whistleblower does not have personal knowledge or a factual basis of the alleged Improper Conduct;

- b. Where the Whistleblower knew or reasonably ought to have known at the time that the Report / the alleged Improper Conduct is false or untrue;
 - c. Where the Report is frivolous or vexatious;
 - d. Where the Report is made with malicious intent or some other ulterior motive or abuse of position for personal gain.
- 6.6.3 Any person(s) who have been found to not have acted in good faith shall not be conferred the protection afforded under this Policy, or in other circumstances, have their protection revoked.
- 6.6.4 Any of the Employees of Ditrolic Group who have made allegations or Reports without good faith shall be subjected to disciplinary action, which may include termination of employment on the grounds of misconduct.

7. REPORTING FLOW AND INVESTIGATION PROCESS

7.1 Ditrolic Group aims to address every Whistleblower Report in an adequate and comprehensive manner. The following describes the reporting flow and the investigation process under this Policy:

- 7.1.1 **Initial Disclosure:** the Whistleblower shall make an initial disclosure in person, by phone, or in writing via the Whistleblowing Form and submitted via email or hardcopy in the manner stipulated in **this Policy** to the Compliance Officer ("**Initial Disclosure**").
- 7.1.2 **Acknowledgment:** The Compliance Officer will acknowledge the Whistleblowing Report that the concern has been received within **three (3) working days** from the date of the Initial Disclosure assuming the Whistleblower have left a contact method.

A copy of the Whistleblowing Form will be shared directly to the Audit and Risk Management Committee, where appropriate and where there is no conflict of interest.

- 7.1.3 **Initial Assessment:** the Compliance Officer shall provide an initial assessment of the Report and provide an opinion if the wrongdoing was indeed committed. The Compliance Officer shall then communicate the status of the disclosure to the Whistleblower within **two (2) weeks** from the date of the Initial Disclosure with a copy shared with the Audit and Risk Management Committee.

The status of such disclosure may include informing the Whistleblower whether an investigation has commenced.

In the event that an initial assessment into the alleged wrongdoer and/or disclosure may require longer than two (2) weeks from the date of the initial disclosure, this will also be communicated to the Whistleblower **within two (2) weeks from the date of the Initial Disclosure.**

- 7.1.4 **Investigation of the Report:** where there are sufficient documentary evidence / grounds to believe that an Improper Conduct has been committed or is about to be committed warranting an investigation, the Compliance Officer shall lead the investigation with an Investigation Team and provide an opinion if the wrongdoing was indeed committed.
- a. In the event that the investigation may take more than two (2) weeks from the date of the initial assessment due to the severity and nature of the allegations, the Compliance Officer shall communicate this to the **Whistleblower within one (1) week from the date of the expiry of two (2) weeks from the date of the Initial Disclosure.**
 - b. At all material times, the Compliance Officer or any member of the Audit and Risk Management Committee or if the Report is made directly to the Audit and Risk Management Committee, the person in charge of conducting the investigation retains the discretion to appoint members of the Investigation Team to assist with the investigation.
- 7.1.5 **Report to the Audit and Risk Management Committee:** the Compliance Officer shall report to the Audit and Risk Management Committee, based on his assessment, the outcome of the investigation and recommendations for further steps to be taken by Ditrolic Group, if any.
- 7.1.6 **Outcome of the Investigation:** once the Compliance Officer has concluded the investigation, this will be communicated to the Whistleblower within **two (2) weeks** thereafter or as soon as reasonably practicable after the resolution of the investigation.
- a. In the event the disclosure is rejected, the Appointed Officer shall inform the Whistleblower **within two (2) weeks** from the date of its decision.
 - b. A disclosure may be rejected on the following occasions:
 - i. If the disclosure is not substantiated with comprehensive and/or deemed sufficient information to warrant an investigation;
 - ii. There are no reasonable grounds to believe that a criminal offence has been committed by the alleged wrongdoer;
- 7.1.7 It is to be noted that the investigation into the disclosure should be finalised as soon as practicable and given priority, particularly if the wrongdoing is capable of causing significant or financial or reputational harm to Ditrolic Group.
- 7.1.8 The GCEO of Ditrolic Group will also be notified of all disclosures made to the Compliance Officer and/or the Audit and Risk Management Committee within 24 hours. The GCEO of Ditrolic Group should also be updated regularly of the investigations and conclusion of the investigation and actions taken or to be taken.

- 7.1.9 If the disclosure is material, politically sensitive, likely to be of public interest or involves a member of the senior management or Board Members, the GCEO of Ditrolic Group must be informed of the case **immediately** with regular updates of the investigation and conclusion of the investigation and actions taken or to be taken.
- 7.2 The reporting flow under this Policy may be used in relation to matters under Ditrolic Group's Anti-Bribery and Anti-Corruption Policy.

8. REPORTING TO AN ENFORCEMENT AGENCY

- 8.1 Depending on the nature of the disclosure made by the Whistleblower, Ditrolic Group may be required to report the disclosure to enforcement agencies such as the Malaysian Anti-Corruption Commission, Securities Commission, Bursa Malaysia Securities Berhad, Companies Commission of Malaysia or the Ministry charged with responsibility of health. The disclosure to enforcement agencies shall be undertaken by the GCEO upon the approval of the Audit and Risk Management Committee and/or Board.
- 8.2 It should be noted that it is an offence under Section 25 of the MACC Act on the failure of any persons to report to the relevant authorities when they have been solicited, whether directly or indirectly, for any bribe or gratification, whether received in their official capacity or in the course of their employment or outside of work.
- 8.3 Therefore, all Directors, Board Members, Employees, Third Parties and relevant stakeholders are required to comply with Section 25(1) to (4) of the MACC Act and should report any Improper Conduct directly to the Compliance Officer of Ditrolic Group and after consultation with the Audit and Risk Management Committee, report the matter to the Malaysian Anti-Corruption Commission (as established under the MACC Act) or to a police officer.
- 8.4 The disclosure reported shall be made in writing and the whistleblower shall include the information reported Compliance Officer, Audit and Risk Management Committee, the MACC Commission or police officer, as the case may be.
- 8.5 Where a Report is made to an Enforcement Agency, the protection accorded to Whistleblowers shall be dealt with in accordance to Section 7(1) of the Whistleblower Protection Act 2010 as opposed to the protection mechanisms outlined in this Policy.

9. CONFIDENTIALITY

- 9.1 Ditrolic Group will make every effort, within its capacity to do so, to keep the Whistleblower's identity confidential and without the risk of reprisal. Such information will be held to the extent legally permissible and reasonably practicable, in the strictest confidence, both by Ditrolic Group and the Whistleblower(s) (i.e. the Whistleblower's identity shall be protected and kept confidential unless otherwise required by the law or for the purpose of any proceedings by/or against Ditrolic Group).

- 9.2 No information concerning the Whistleblower(s) identity or the contents of the Report shall be disclosed to anyone outside the remit of the investigation.

10. LEGAL PROTECTION OF THE WHISTLEBLOWER AND REVOCATION OF PROTECTION

- 10.1 Ditrolic Group recognises that in making a Whistleblowing Report, the Whistleblower would have concerns of reprisals. Thus, Ditrolic Group is committed to ensuring compliance with **Guidance 3.2 of the Malaysian Code on Corporate Governance** wherein “the board should ensure that its whistleblowing policies set out avenues whereby legitimate concerns can be objectively investigated and addressed. Individuals should be able to raise concerns about illegal, unethical or questionable practices *in confidence and without the risk of reprisal*”.
- 10.2 A Whistleblower who has made a Report in good faith, based on reasonable grounds, under this Policy:
- 10.2.1 shall be protected from reprisal within Ditrolic Group as a consequence of their disclosure;
 - 10.2.2 shall not be subjected to a civil action by Ditrolic Group; and
 - 10.2.3 shall have protection from detrimental action.
- 10.3 A Whistleblower’s protection shall be revoked if a person or a group of person(s) are found to have:
- 10.3.1 participated in the Improper Conduct;
 - 10.3.2 made the Report knowing or believing it to be false, with or without malicious intent;
 - 10.3.3 made a disclosure of Improper Conduct principally involves questioning the merits of policy pronouncement by the government, including the policy of a public body;
 - 10.3.4 made the disclosure of Improper Conduct solely or substantially with the motive of avoiding dismissal or other disciplinary action; or
 - 10.3.5 committed an offence under the Whistleblowing Act in the course of making the disclosure or providing further information.
- 10.4 Where the Whistleblower(s) protection has been revoked, the Compliance Officer shall give a written notice to that effect to the Whistleblower.

11. WITHDRAWAL OF A REPORT

- 11.1 The Whistleblower who wishes to withdraw his/her report is required to write to compliance@ditrolicenergy.com together with supporting reason(s) for the withdrawal.
- 11.2 Notwithstanding such withdrawal, Ditrolic Group reserves the right to proceed with the investigation on the matters arising from the Report.

12. TRAINING AND COMMUNICATION

- 12.1 Ditrolic Group will provide orientation briefing on this Policy as part of the induction process for all new Employees. Employees will also receive regular, relevant training on how to adhere to this Policy, and will be asked annually to formally accept that they will comply with this Policy.
- 12.2 This Policy will also be clearly communicated to all Employees, Third Parties and other relevant stakeholders of Ditrolic Group at the outset of business relations, and as appropriate thereafter.
- 12.3 Ditrolic Group will provide relevant anti-bribery and corruption training to Employees and/or Third Parties where necessary.

First Issued: 16 July 2024

APPENDIX A
THE WHISTLEBLOWING FORM

STRICTLY PRIVATE & CONFIDENTIAL

	REFERENCE NUMBER:	
A. DISCLOSURE DETAILS		
1 PARTY INVOLVED IN CONCERN RAISED		
a.	Name of Alleged Wrongdoer	:
b.	Designation	:
c.	Division/Company	:
d.	How do you know this person?	
2 DETAILS OF CONCERN (You may use additional sheets if necessary)		
a.	Date / Time / Location	:
b.	Description of Concern	
3 SUPPORTING INFORMATION TO ASSIST INVESTIGATIONS (Please attach supporting evidence to substantiate your disclosure and assist in investigation. You may use additional sheets for additional witnesses or supporting evidence if necessary)		
a.	Witness	Name: Department:
b.	Supporting Evidence	
B. REPORTING TO OTHER PARTIES		
1.	Have you raised your concern to any other person / department / authority? (Tick whichever applicable) <div style="display: flex; justify-content: space-around; align-items: center;"> <input type="checkbox"/> Yes <input type="checkbox"/> No </div> If yes, please state the person/department/authority the report was made/lodged and insert the date of the report. You may attach a copy of the report made.	
C. PARTICULARS OF WHISTLEBLOWER (YOU ARE ENCOURAGED TO PROVIDE YOUR CONTACT DETAILS TO ENABLE US TO CONTACT YOU FOR FURTHER CLARIFICATION IF REQUIRED)		
a.	Name	:
b.	Designation / Occupation	:
c.	Contact No	:
d.	E-mail Address	:
e.	Relationship with DITROLIC Group (if not Employee)	: