



# **UMS-NEIKEN GROUP BERHAD**

## **Anti-Bribery and Corruption Manual**

Submitted by

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## 1. INTRODUCTION

UMS-NEIKEN GROUP BERHAD (hereinafter referred to as the “the Company”) has adopted a zero-tolerance policy against all forms of bribery and corruption and committed to comply with all laws in all jurisdictions in which we operate.

The Anti-Bribery and Corruption Policy and Guidelines (hereinafter referred to as the “ABC Manual”) elaborate upon those principles, providing guidance to employees concerning how to deal with improper solicitation, bribery and other corrupt activities and issues that may arise in the course of business.

We prohibit all forms of criminal activity:

- We will not give or receive bribes or improper advantages, either directly or through any third party.
- We will not defraud or deceive anyone or act dishonestly.
- We will not give or receive facilitation payments.
- We will not give or receive any gift, hospitality, donation or benefit that may improperly influence a decision or impair independence or judgement.
- We will not participate in any other criminal activity, such as extortion, collusion, breach of trust, abuse of power, embezzlement, trading in influence or money laundering.
- We will avoid or deal appropriately with situations in which our own interests could conflict with our obligations or duties.
- We will ensure that our personnel and organisations which we control comply with this policy.
- We work only with organisations and people that conform to standards consistent with our own.
- We will implement appropriate management procedures to help prevent any breach of this policy, and to detect, report and deal with any breach which may occur

*Note: The ABC Manual is not intended to provide definitive answers to all questions / issues regarding bribery and corruption. Rather, it is intended to provide employees with a basic introduction to how the Company combats bribery and corruption in furtherance of the Company’s commitment to lawful and ethical behaviour at all times. Some of the guidelines are designed to prevent situations in which bribery and corrupt practices may occur.*

## **“ALWAYS ASK WHEN IN DOUBT”**

Anyone engaging in bribery or corrupt practices can face severe consequences for them, and for the Company may be held accountable for acts of bribery or corruption by its employees.

Employee may face disciplinary action, dismissal, penalties, fines and imprisonment, and the Company may face damage to reputation, financial loss and loss of business and other negative consequences.

## **2. APPLICATION**

This ABC Manual is intended to apply to all employees of the Company and its subsidiaries (hereinafter referred to as the “the Group”). It is also intended to apply to every director (executive and non-executive) for the Group, except as otherwise stated in this Manual. Joint-venture companies in which the Company is a non-controlling co-venturer and associated companies are encouraged to adopt these or similar principles and standards.

Although the ABC Manual is specifically written for the Group employees and directors, the Group expects that suppliers, contractors, sub-contractors, consultants, agents, representatives and others performing and providing work or services for or on behalf of the Group of companies will comply with it in relevant part when performing such work or services.

If a law conflicts with a policy as set out in this ABC Manual, the law shall prevail. If any provision in this Manual conflict with the law, please consult with Compliance Manager, rather than disregard the Manual without consultation. However, if a local custom or policy conflicts with this Manual, you are required to comply with this Manual. If you have any questions about any of these conflicts, please consult with Compliance Manager.

### 3. DEFINITIONS

The following definitions apply to the ABC Manual:

“**business associate**” means any party with which the organisation has, or plans to establish, some form of business relationship, including but not limited to clients, customers, joint venture partners, consortium partners, contractors, consultants, sub-contractors, suppliers, vendors, advisors, agents, distributors, representatives and intermediaries (but excluding personnel).

“**compliance manager**” means the relevant manager appointed by the organisation to undertake the compliance manager responsibilities.

“**implement**” means design, develop, introduce, operate, maintain, monitor and continually improve.

“**personnel**” means the organisation’s directors, officers, employees, staff or workers (whether full time or part time, permanent or temporary).

#### **4. GIFT, ENTERTAINMENT, CORPORATE HOSPITALITY, SPONSORSHIPS AND DONATIONS**

The Company does not permit the offering, giving, requesting or receiving of any benefit which could be corrupt, or could be perceived to be corrupt.

In order to ensure compliance with this requirement, the Company has implemented the following procedures.

4.1 **Definition of Benefits:** This ABC Manual covers the offering, giving, requesting or receiving by the Company's personnel of any of the following benefits in connection with the Company's business ("Benefits"):

- 4.1a **Gift:** Something given voluntarily, without the expectation of anything in return (e.g. corporate souvenir, pen, bottle of alcohol).
- 4.1b **Hospitality:** The provision of accommodation, meals or refreshments in connection with a business meeting (e.g. coffee, tea, sandwiches and other refreshments during a business meeting; a business lunch or dinner; necessary overnight accommodation).
- 4.1c **Entertainment:** The provision of an event which can pleasurably occupy a person (e.g. night club, karaoke, SPA, sporting or leisure event, theatre).
- 4.1d **Political donations:** The provision of cash, venues, equipment, personnel time or other benefit to a political party or to an individual or organisation nominated by or connected with a member of a political party.
- 4.1e **Charitable donations:** The provision of cash, venues, equipment, personnel time or other benefit to a charity or to an individual or organisation nominated by or connected with a charity.
- 4.1f **Client or public official travel:** The payment of the travel and related expenses of a client employee or of a public official.
- 4.1g **Sponsorship:** The provision of cash or other benefit to an individual or organisation in return for or to assist that individual or organisation in performing an act (e.g. an individual running a race, or an organisation holding a sporting or cultural event or a conference).

4.1h **Community benefits:** The provision of a benefit to a community (e.g. building a school, or providing sports clothing to a team, or books to a school).

4.1i **Employment opportunities:** The provision of an internship or employment to a family member or close friend of a client employee or a public official.

## 4.2 **Prohibited Benefits:**

4.2.1 Personnel are not permitted to offer, give or receive any Benefit:

4.2.1a which is in breach of any applicable law;

4.2.1b which is offered, given, requested or received with the intention of influencing someone to act improperly, or of rewarding an improper act.

4.2.1c which is offered, given, requested or received with the element and / or possible of abuse of power, bribery, corruption or against any laws in all jurisdictions in which we operate.

4.2.2 Personnel are not permitted to request any Benefits.

4.2.3 The following categories of the Company's personnel are not permitted to receive Benefits (including lunch and dinner) in the following circumstances:

4.2.3a Any personnel working in the Company's procurement, project management or any departments over which that personnel has or may shortly have quotations compiling, negotiating or decision making function for :

(i) Capital expenditure or project with estimated value above RM 500,000; or

(ii) Bulk purchase with estimated total value above RM 1,500,000 for supply of products, goods or services for a period of 4 months and more.

4.3 Personnel are not permitted to offer or give Benefits to public officials, or to employees of public sector organisations, or to persons connected with such officials or public sector employees.

#### 4.4 Permitted Benefits:

4.4.1 Subject to approval by their reporting manager, Personnel may offer or give the following Benefits in connection with the Company's business (provided that they are not prohibited under paragraph 4.2 above):

4.4.1a A non-cash gift with a value of not more than RM 500 (Ringgit Malaysia five hundred) per single bill or transaction or company (eg. CNY wine, hamper).

4.4.1b A cash gift with a value of not more than RM 500 (Ringgit Malaysia five hundred) per single bill or transaction or company (e.g. angpow, consolation fee, etc).

4.4.1c A gift given by Managing Director with a value of not more than RM1,000 per single bill or transaction or company (For avoidance of doubts, it shall exclude for company annual dinner/sponsor/event purpose).

4.4.1d Any hospitality with a value of not more than RM 3,000 per single bill or transaction or company.

4.4.1e Any entertainment:

- i) For local sales personnel - not more than RM500 per each single bill or transaction or company.
- ii) For export sales, business development personnel – not more than RM1,000 per each single bill or transaction or company.
- iii) For Managing Director – not more than RM5,000 per each single bill or transaction or company (e.g. key customer/supplier boss)
- iv) Others – not more than RM500 per each single bill or transaction or company.

4.4.1f Any charitable donation not more than RM 200,000 (Ringgit Malaysia two hundred thousand) as per allocation per year for public charity purpose (Corporate Social Responsibility).

4.4.1g Any client / customer travel incentive not more than RM5,000 per each single bill or transaction or company (e.g. mainly key customers only).

4.5 Subject to approval by their reporting manager, Personnel may receive (but not request) the following benefit in connection with the Company's business (provided that it is not prohibited under paragraph 4.2 above):

4.5.1 Any hospitality in the form of tea-time, lunch or dinner with a value of not more than RM500 (Ringgit Malaysia Five hundred) per single bill or transaction or company.

4.6 Benefits requiring notification to Compliance Manager:

4.6.1 Except as permitted under paragraph 4.4 and 4.5, personnel offer, give or receive any Benefits in connection with the Company's business required to notify the compliance manager. The notification must be evidenced in writing.

4.6.2 Personnel offer, give or receive any non-permitted Benefits (Except as permitted under paragraph 4.4 and 4.5) is require to fill up "Notification for Benefits" form and submit to Compliance Manager for 4.6.1.

4.7 Recording of Benefits

4.7.1 All Benefits given by personnel in connection with the Company's business will be recorded by the relevant personnel on their "monthly expenses claim form" with proper supporting documents and expense record, which will be maintained as part of the Company's accounting records. The expense records will include details of the amount spent, the giver, the beneficiaries or recipient name, beneficiaries or recipient company, item detail and the reason.

4.7.2 All Benefits received by personnel in connection with the Company's business will be recorded on the Company's Benefits Register as soon as possible after the offer is made. The following Benefits are exempt from the registration requirement:

4.7.2a coffee, tea, sandwiches and other light refreshments during a business meeting (whether provided at the venue or at a nearby snack bar / coffee shop);

- 4.7.2b branded company gifts or mementos of negligible value (e.g. USB sticks, pens, calendars, meeting photographs).

## 4.8 Guidelines

Personnel should take account of the following guidelines when deciding whether it is appropriate to offer, give or receive Benefits:

- 4.8.1 Consider the intention behind the Benefits. If it could be intended to influence someone to act improperly, or be a reward for acting improperly, it should not be offered, given or accepted.
- 4.8.2 Consider the perception. Do not offer, give or accept the Benefits if it could reasonably be perceived to be corrupt.

There are two common perception tests:

- 4.8.2a “Newspaper test”. Would a newspaper be likely to report the Benefits and, if a newspaper did report, what would the public perception be? For example, a hamper given at Christmas would be unlikely to be reported or to give rise to an adverse impression. On the other hand, an all-expenses paid local / overseas trip prior to a tender evaluation would almost certainly give rise to an adverse impression if reported.
- 4.8.2b “Prosecutor test”. If the Benefits did lead to a corrupt outcome, with the result that a prosecution takes place, how would you explain the Benefits in court to a prosecutor? Would your explanation be plausible to the judge or jury?
- 4.8.3 Consider the legal and regulatory environment. Before offering, giving or accepting any Benefits, ensure that the law of the territory, and the regulations of any other relevant organisation, allow such Benefits. Some countries for example prohibit any public officials from receiving any Benefits. Some organisations prohibit their personnel from receiving any Benefits.
- 4.8.4 Consider the appropriate value of Benefits. The relative value will differ significantly according to the wealth of the recipient. The higher the relative value, the greater the danger of actual or perceived influence caused by the Benefits.

- 4.8.5 As far as possible avoid cash gifts. While both cash and non-cash assets can be bribes, a cash gift is more likely to be regarded as an attempt to influence someone than a gift which cannot easily be converted into cash.
- 4.8.6 Be cautious about any Benefits given to a person in a position to award contracts or approve permits, certificates or payments. A Benefit given to a person in such a position of influence is more likely to be regarded as a bribe than if it was given to a person with no relevant decision making power.
- 4.8.7 Consider regional and cultural differences. The practice of giving Benefits varies between countries and regions. What may be normal and acceptable in one country or region may not be in another. The test to be applied is whether in all the circumstances the Benefits is legal, reasonable and justifiable.
- 4.8.8 Be open about any Benefits given or received. Do not attempt to conceal them.
- 4.8.9 Seek advice. In case of doubt, personnel should ask the advice of the Compliance Manager.
- 4.8.10 Politely decline unacceptable Benefits. In the event that Personnel are requested to provide, or are offered, a Benefit which is not permitted within the above parameters, the request or offer should be politely declined on the basis that Personnel are not allowed by the Company's policy to offer or accept such Benefits.

4.9 Private actions by personnel: Nothing in this policy restricts the right of personnel, in their private capacity and in their own name and at their own cost, to offer, give or receive benefits as long as these:

- 4.9.1 are not in any way connected with the Company's business and could not be perceived as such;
- 4.9.2 are not arranged or paid on the Company's premises, while on the Company's business, or during the Company's working hours; and
- 4.9.3 are not paid for or refunded by the Company.

## 5 FACILITATION PAYMENT POLICY, PROCEDURE AND GUIDANCE TO PERSONNEL

5.1 The Company will not make facilitation payments of any kind.

5.2 Facilitation payments are unofficial payments made to secure or expedite an action by government official, enforcement officer or other person of authority. Facilitation payments are prohibited. There is no minimum acceptable allowance.

5.3 The only exception to this prohibition is if at any stage you feel that making the payment is necessary to safeguard your own, or another person's, safety or liberty. In this case make the payment, and report it as per 5.4.6 below.

5.4 The following guidance suggests how you should act if a facilitation payment is requested from you:

5.4.1 Take reasonable steps to verify that the payment is legitimate. If it is legitimate, it is likely that:

- i) the requirement for and amount of the payment would be published in official government documents or on a government notice board at the location the payment is demanded;
- ii) the payment would be something that would normally and legitimately be expected (e.g. a visa payment at the visa desk in the airport arrivals hall); and
- iii) a receipt on official paper would be issued without needing to request it.

5.4.2 If no reasonable proof of legitimacy is apparent, then request proof of legitimacy in the form of:

- i) the official requirement for and amount of the payment published in official government documents or on a government notice board; and
- ii) a receipt on official paper.

- 5.4.3 If no reasonable proof of legitimacy is provided, and the service is being denied without payment being made, then ask to speak to a more senior officer so as to obtain reasonable proof of legitimacy.
- 5.4.4 If no reasonable proof of legitimacy can be obtained, then, subject to 5.3, do not make any payment and consult with the compliance manager.
- 5.4.5 If you believe that you are being asked for an illegal payment, the request may be withdrawn and the service provided without payment if you inform the demander that you are not allowed by the Company's policy, and by the law to make such a payment, and if you did you would be obliged to report it to the relevant law enforcement authorities who then are likely to report it to the local authorities. However, use your judgment as to whether such a statement may worsen the situation, or create a safety issue.
- 5.4.6 If you have made a facilitation payment in circumstances where you have concerns over its legitimacy, or where you made the payment so as to safeguard your own, or another person's safety or liberty, then you must as soon as possible:
- i) make a record of the event;
  - ii) report the event to the compliance manager.

5.5 The compliance manager will investigate the event, and determine whether any follow up action should be taken. In particular, the compliance manager will determine whether it is necessary to report the event to the relevant authorities (e.g. if there are money laundering implications, or if reporting is legally required).

5.6 Any such payment must not be disguised as a legitimate business expense.

5.7 The Company will correctly record the payment in the Company's accounts.

## **6 DUE DILIGENCE**

6.1 The Company dealings with third parties (ie. contractors, suppliers, agents, consultants, joint venture partners, introducers/government intermediaries etc) must be carried out in compliance with all relevant laws and consistent with the ABC policy. As part of this commitment, all forms of bribery and corruption are unacceptable and will not be tolerated.

6.2 The Company expects that all third parties (individual or company) acting for or on its behalf, to share the Company's anti bribery and corruption commitment. Therefore, we are obligated to conduct appropriate due diligence to understand the business and background of the prospective Business Associates before entering into any arrangements with them to ensure that we are dealing with Business Associates that practice acceptable standard of integrity in the conduct of their business.

6.3 To help ensure that we only do business with third parties that share the Company standards of integrity, we will do the following:

6.3.1 Conduct due diligence to assess the integrity of the Company's prospective Business Associates. We shall not enter into any business dealings with any third party reasonably suspected of engaging in bribery and improper business practices unless those suspicions are investigated and resolved.

6.3.2 All third parties are made aware of the Company's ABC Policy and our expectations of them.

6.3.3 Periodically monitor third party performance and business practices to ensure continuously compliance with the Company's ABC Policy.

6.4 If at any point during the due diligence exercise or in the dealings with a third party, there are "red flags" raised which warrant further investigation, it must be sufficiently addressed before the engagement of the third party can proceed.

6.5 The Company requires its employees to use good judgment and common sense in assessing the integrity and ethical business practices of third parties in related to anti bribery and corruption policy and should seek advice from their reporting manager or compliance manager whenever

particular questions arise relating to third parties that the Company has appointed or is considering appointing.

6.6 The Company should avoid dealing with any contractors or suppliers known or reasonably suspected of corrupt practices or known or reasonably suspected to pay bribes.

6.7 The Company procurement department must ensure that all procurement activities are in line with the procurement policies and procedures to include:

6.7.1 Due diligence of contractors and suppliers are undertaken before they are registered as approved supplier.

6.7.2 Contractors and Suppliers are made aware of and understand the ABC Manual and that they will comply accordingly.

6.7.3 All commercial contracts and tender process incorporate the provisions relating to conflict of interest and fighting corruption and unethical practices.

6.8 All commercial contracts with major contractors and suppliers to incorporate a provision where the Company retains the right to audit third party compliance with the Company ABC provisions.

6.9 The Company procurement department must conduct due diligence on prospective contractors and suppliers to confirm whether or not these external parties have in place anti-bribery programmes and that they will not engage in any improper practices.

6.10 The Company procurement department also monitor suppliers as part of their regular review of the performance of the third party. The Company has the right to terminate their services / contracts in the event that these third party pay bribes or act in a manner which is inconsistent with the ABC Manual.

6.11 If any red flags are raised, these issues must be resolved. If it is not possible then the company must be barred from being on the list of approved suppliers.

## **7 RECRUITMENT OF EMPLOYEES**

UMS-Neiken, being entity committed to achieve zero-tolerance policy against all forms of bribery and corruption, has implemented Human Resources procedures which provide that:

7.1 Personnel will be vetted before they are employed to ascertain as far as is reasonable that their employment is appropriate and that they are the type of person who is likely to comply with the Company's anti-corruption policy and programme.

7.2 Conditions of appointment to require personnel to comply with the anti-corruption policy and programme.

7.3 New personnel are informed of the Company's anti-corruption policy to ensure that they understand it and the importance of complying with it.

7.4 Personnel are required to declare any conflict of interest. A register of conflict of interests should be maintained.

7.5 Disciplinary procedures are in place which entitle the Company to take appropriate disciplinary action against any personnel who breach the anti-corruption policy or programme.

7.6 Personnel must not be penalised (e.g. by demotion, disciplinary action, transfer or dismissal) for refusing to participate in, or for turning down, a business opportunity in respect of which they have reasonably and in good faith judged there to be an unacceptable risk of corruption.

7.7 Nor should any personnel be penalised for reporting in good faith any actual or suspected corruption.

## **8 WHISTLEBLOWING POLICY**

## **8.1 INTRODUCTION**

8.1.1 UMSNGB Group of Companies recognises whistleblowing as an important mechanism in the prevention and detection of improper conduct, harassment or corruption in the conduct of its businesses and operations.

8.1.2 Whistleblowing Policy is designed to encourage employees to disclose any malpractice or misconduct of which they become aware and importantly to provide protection for employees who report allegations of such malpractices or misconducts.

## **8.2 SCOPE OF POLICY**

8.2.1 The policy applies to all employees, suppliers, agents, contractors and customers of the Group. Any whistleblowing employee is protected and any member of public who participate or assist in an investigation will also be protected. Every effort will be made to protect the anonymity of the whistleblower, however there may be situations where it cannot be guaranteed.

8.2.2 The strategies incorporated in this policy aim to address such reporting, responsibility, confidentiality and effective investigation. The purpose is to improve the systems and procedures, changing the attitudes of employee and improving the overall integrity and performance of the Group.

Below are some examples of business misconduct:

- Bribery;
- Anti-trust;
- Money laundering;
- Criminal offence;
- Fraud; and
- Corporate misconduct.

## **8.3 CONFIDENTIALITY**

8.3.1 UMSNGB Group of Companies is committed to the protection of genuine whistleblower against detrimental action taken in reprisal for the making of protected disclosures. The Group will take all reasonable step to protect the identity of the whistleblower, in ensuring reprisals are not made against a whistleblower. Subject to the whistleblower is not involved in the malpractice or misconduct, an employee who whistleblows internally shall be protected against any adverse employment actions (discharge, demotion, suspension, harassment, or other forms of discrimination) for raising allegations of business misconduct.

## 8.4 DISCLOSURE METHODS

8.4.1 There are many methods by which whistleblowers may make a disclosure:

- from a phone call to report the suspect incidents or cases;
- written disclosure posted to the MD/ CEO. However, if it is believed that is not possible, then the concern should be reported to the ARMC Chairman.

Phone call to: 603-6091 2626

Email to Audit and Risk Management Committee: [armc@unitedms.com.my](mailto:armc@unitedms.com.my)

8.4.2 Disclosure of suspected improper activity or detrimental action can be made through formal or informal channels:-

a. Formal

- A personally written formal disclosure;
- A formal meeting with the MD/ CEO or ARMC Chairman;
- A phone call maintaining a sense of formality; or
- A formal email.

b. Informal

- An informal meeting with the MD/ CEO or ARMC Chairman;
- A casual phone call;
- Casual discussion;
- Casual email; or
- Any other communication chosen by the person making the disclosure.

8.4.3 The disclosure report shall be made in good faith with a reasonable belief that the information and any allegation in it are substantially true, and are not made to seek for any personal gains or for malicious purposes.

## **8.5 WHISTLEBLOWING PROCEDURE**

8.5.1 Upon receipt of the report, the compliance manager shall carry out a preliminary review on the information provided in the complaint/report -

- (a) if there is insufficient information to facilitate the processing of investigation, and the whistleblower is identified, the compliance manager will request for additional information from the whistleblower and if the additional information is not available from the whistleblower; or, if the complaint/report is anonymous; the compliance manager will record the complaint/report as “insufficient information and/or anonymous” and, thereafter, forward a copy of the complaint/report to the MD/CEO or ARMC Chairman;
- (b) if there is sufficient information to facilitate the processing of investigation, the compliance manager will notify the MD/CEO or ARMC Chairman of the complaint/report and convene a meeting with the MD/CEO or ARMC Chairman within a reasonable time.

8.5.2 Upon the convening of a meeting of the MD/CEO or ARMC Chairman, the compliance manager shall carry out an initial enquiry of the complaint/report to determine its genuineness and the seriousness of the concern/allegation.

8.5.3 If the initial enquiry conducted by the compliance manager indicates that the complaint/report has no basis or no merit or it is not a matter within scope of this Policy, it may be dismissed by the MD/CEO or ARMC Chairman at this stage. If the whistleblower is identified, will notify of such dismissal to the whistleblower.

8.5.4 If the initial enquiry conducted by the Compliance manager indicates that further investigation is necessary, the MD/CEO or ARMC Chairman will nominate an Investigation Team to carry out a thorough investigation into the complaint/report. Such investigation will be conducted in a fair manner as a neutral fact-finding process and without any presumption of guilt.

8.5.5 The Investigation Team shall outline the detailed procedures for the investigation. The Investigation Team shall have the right to call for any information or documents and to examine any employee of the UMSNGB Group of Companies or any other person(s) as it may deem appropriate for the purposes of conducting its investigation.

8.5.6 All findings of the Investigation Team after due investigation will be documented in a report and submitted to the MD/CEO or ARMC Chairman. The time period from the nomination of the Investigation Team and the

submission of the report by the Investigation Team to the MD/CEO or ARMC Chairman shall not exceed two (3) months unless otherwise extended by the MD/CEO or ARMC Chairman.

8.5.7 Upon submission of the report on the findings of the investigation, the Investigation Team shall, within a reasonable time, convene a meeting with the ARMC for the review and evaluation of the report.

8.5.8 Upon reviewing and evaluating the report on the findings of the investigation, if the ARMC is not satisfied with the findings of the investigation, the ARMC shall have the right to either:

- (a) direct a fresh investigation or request that further investigations be conducted by the same Investigation Team; or
- (b) direct a fresh investigation by another Investigation Team consisting of new members.

8.5.9 Unless otherwise decided or extended by the ARMC, any fresh or further investigation to be conducted under paragraph 8.5.8 shall be completed within thirty (30) days from the date the ARMC directs such fresh or further investigation.

8.5.10 Upon reviewing and evaluating the report on the findings of the investigation;-

- (a) if the ARMC determines that the complaint/report is not proven, the decision will be documented, and if the whistleblower is identified, the whistleblower will be notified accordingly;
- (b) if the ARMC determines that the complaint/report is proven, the ARMC shall decide on the appropriate course of action to be taken against the person(s) found to have committed the improper activity or detrimental action, which may be any of the following:
  - (i) reprimand, disciplinary action, impose penalty/punishment;
  - (ii) transfer to another department or relocation of place of employment;
  - (iii) termination or suspension of employment;
  - (iv) report to the relevant authorities (if applicable);
  - (v) any other action deemed appropriate by the ARMC;

(vi) remedies to the whistleblower or any employee(s) affected by the improper activity or detrimental action:-

(a) reinstatement of the whistleblower or the employee(s) to the same position or to an equivalent position;

(b) compensation for lost wages, remuneration or any other benefits;

(c) any other remedy deemed appropriate by the ARMC;

(vii) make recommendation to the Company to implement procedures to take preventive and/or corrective measures to minimise or to prevent the recurrence of the improper activity or detrimental action in the future;

8.5.11 If the whistleblower is identified, and if deemed fit by and at the sole and absolute discretion of the ARMC, the whistleblower who makes a complaint/report which successfully leads to detection of improper activity or detrimental action within the UMSNGB Group of Companies may be recommended to the Chairman of the Company for reward. The decision to reward shall be made at the sole and absolute discretion of the Chairman of the Company;

8.5.12 If the whistleblower is identified, the decision of the ARMC and the action taken against the person(s) found to have committed the improper activity or detrimental action will be communicated in writing to the whistleblower.

8.5.13 The ARMC shall endeavour to complete the process as stated in paragraph 8.5 within six (6) months from the date of receipt of a complaint/report.