



*Delivering  
Sustainable Futures*

# **WHISTLEBLOWING CHARTER & PROCEDURES**

**February 2023**

## Preamble

This Whistleblowing Charter and Procedures ("WCP") supports B5 of the Group Policies and Authorities ("GPA").

Section 1 below sets out the whistleblowing charter such as the objective and administration of the Group's Whistleblowing, whereas;

Section 2 below sets out the process in the day-to-day management of whistleblowing cases from receipt to closure.

The WCP is established with reference or recommendation to ISO 37002, as well as other procedures determined as being necessary for the effectiveness of the whistleblowing management system.

## Definitions

For the purpose of this WCP, wrongful activities and/or wrongdoings by definition, from ISO 37002, is an action(s) or omission(s) that can cause harm.

- i. Wrongdoing can include, but is not limited to, the following:
  - Breach of law (national or international), such as fraud, corruption including bribery;
  - Breach of the Group's Code of Business Conduct ("COBC"), or other relevant policies;
  - Gross negligence, bullying, harassment, discrimination, unauthorized use of funds or resources, abuse of authority, conflict of interest, gross waste or mismanagement;
  - Actions or omissions resulting in damage or risk of harm to human rights, the environment, public health and safety, safe work-practices or public interest.
- ii. Wrongdoing or the resulting harm can have happened in the past, is currently happening or can happen in the future.
- iii. Potential harm can be determined by reference to a single event or series of events.

# 1 WHISTLEBLOWING CHARTER

## 1.1 Introduction & Objective

- 1.1.1 The Whistleblowing Charter provides guidance on a structured process when a person reports through a Whistleblowing Channel to ensure reports of wrongful activities or wrongdoing are dealt in a transparent, impartial and confidential manner while maintaining the standards of an effective whistleblowing management system. Refer to **Appendix 1: Whistleblowing Team reporting structure**.
- 1.1.2 To establish formal and written Guidelines to provide a transparent method of addressing issues relating to whistleblowers, such as answering standard questions, providing information and offering explanations.
- 1.1.3 To provide an avenue and a structured mechanism for a person to raise or report concerns at an early stage about an ongoing or suspected wrongful activities or wrongdoing within Sime Darby Berhad ("SDB") and, to protect the values of integrity, transparency and accountability in where SDB conducts its business and affairs.
- 1.1.4 To ensure effective whistleblowing management system. This will enhance SDB's accountability in preserving its integrity and will be able to stand up to public scrutiny. This in turn enhances and builds credibility of our stakeholders.

## 1.2 Administration

- 1.2.1 The Senior Independent Director ("SID") has overall responsibility and shall monitor the implementation and compliance of this WCP.
- 1.2.2 The SID has delegated day to day responsibility for the administration and implementation of this WCP to the Group Head – Group Risk & Compliance ("GRC"). The use and effectiveness of the WCP shall be regularly monitored and reviewed by Group Head – GRC.
- 1.2.3 The WCP will be reviewed on an annual basis by the SID and Group Head - GRC to ensure that the guidelines are in accordance with SDB's business environment and the relevant standards, act and law.
- 1.2.4 If there are any requirements to update, improve, and / or amendments made to this WCP, proposed changes shall be submitted for authorisation and approval by the SID.
- 1.2.5 The WCP is made available to public via the SDB's public website (<https://www.simedarby.com/operating-responsibly/whistleblowing>).
- 1.2.6 The WCP is made available to employees of SDB via the SDB's SharePoint (<https://simedarbygroup.sharepoint.com/Policies-Guidelines/Pages/Group-Policies-%26-Authorities.aspx>).

### **1.3 Application**

- 1.3.1 The WCP applies to all employees and others who want to report any wrongful activities or wrongdoings in good faith. The policy aims to provide an avenue to raise concerns and receive feedback on any action taken.

### **1.4 Who can Whistleblow**

- 1.4.1 Any of the following people can make a disclosure:
- a. Employees of SDB including, employees on contract terms, temporary or short-term employees and employees on secondment;
  - b. Board members and Management; and
  - c. Any other persons directly or indirectly related to SDB including, but are not limited to, worker representatives, supplies / vendors, third parties, public, media, regulators, etc.
- 1.4.2 No employees or Directors may use their position to prevent an individual from reporting any ongoing and suspected wrongful activities or wrongdoings.

### **1.5 When to Whistleblow**

- 1.5.1 A whistleblower should immediately report, in good faith, should he or she reasonably believe a wrongful activity or wrongdoing is likely to happen, is being committed or has been committed.
- 1.5.2 A whistleblower will not be expected to prove the truth of an allegation but he or she should be able to demonstrate that there are sufficient grounds to have a reasonable belief that something is wrong, and the report is not for personal gain. Malicious allegations will be treated as gross misconduct and if proven may lead to dismissal of employment.

## 2 WHISTLEBLOWING PROCESS

### 2.1 Receipt of Disclosure

2.1.1 All Whistleblowing complaints shall be centralised and logged by Whistleblowing Team ("WB Team"). The SID shall be informed of any new Whistleblowing complaints in accordance to the timeline stated in Paragraph 2.4.2.

2.1.2 All anonymous disclosures (e.g.: anonymous letters / "surat layang") received via Management must be escalated to GRC Whistleblowing Unit expediently.

2.1.3 Whistleblowing complaints may be received through:

➤ E-Form via the Sime Darby Berhad Official website  
(<https://www.simedarby.com/operating-responsibly/whistleblowing>)

➤ Telephone call  
(Malaysian Office Hours; GMT +8 Hours):  
Toll-free: 1800 18 5008 (Malaysia only)  
For other Countries: (6019) 2688 295

➤ PO Box  
Sime Darby Berhad  
P.O.Box 03187  
47500 Subang Jaya  
Selangor, Malaysia

➤ E-mail  
**Senior Independent Director**  
seniordirector@simedarby.com

**Whistleblowing Unit**  
whistleblowing@simedarby.com

2.1.4 WB Team shall check the PO Box on a weekly basis, whilst the whistleblowing designated email address shall be monitored on a daily basis.

2.1.5 The whistleblowing channels shall only be accessible to the WB Team and SID. No other parties shall be provided with access to ensure the independence and confidentiality of the complaint.

2.1.6 The key information to be provided by the whistleblower to facilitate further investigation, if required:

- Whistleblower's contact information (\*)
  - i. Name
  - ii. Designation / Department
  - iii. Contact Number
  - iv. Email Address

\*May leave the information blank if the whistleblower wishes to remain anonymous
- Alleged's information
  - i. Name
  - ii. Designation / Department
  - iii. Contact Number
  - iv. Email Address
- Complaints / concerns
  - i. Incident date
  - ii. Affected parties
  - iii. Incident details (what, who, how it happened) or event location
  - iv. Supporting document (if any)
  - v. Other details or information which may assist the investigation

2.1.7 Upon receipt of the whistleblowing complaint, WB Team shall log the case in the applicable internal Sime Darby system setup design to monitor, measure, analyse and evaluate, if required.

2.1.8 WB Team will provide the Whistleblower an acknowledgement of receipt within three (3) working days of receipt, should there be mode of communication provided e.g. email address, contact number, etc.

2.1.9 Please refer to **Flowchart SDB/WB/001: Receipt of disclosure.**

## **2.2 Preliminary Evaluation**

2.2.1 Preliminary evaluation by WB Team is defined by (but not limited to):

- i. Categorising the case;
- ii. Assessment of the case;
- iii. Check if there were any previous similar allegation / case;
- iv. Any further clarifications to whistleblower by WB Team; or
- v. Other necessary assessment by WB Team.

2.2.2 The timeline to complete preliminary evaluation depends on whether it is a Category A, B or C complaint. Please see paragraph 2.4.1 for definition of Category A, B and C.

i. Categorising the case

- WB Team will screen and assess the whistleblower's complaint to determine the category of wrongdoing. Please refer to **Appendix 3: Case Category**.

ii. Assessment of the case

- WB Team to assess whether the case shall be assigned for investigation or be redirected to an appropriate channel. Please refer to **Paragraph 2.3 Case Assignment**.
- In the event that the whistleblowing complaint is in regard to Sime Darby Plantation, Sime Darby Property or Yayasan Sime Darby (collectively referred to as "Former Sime Darby Businesses – Pre-demerger"), the case shall be redirected accordingly.
  - Sime Darby Plantation  
As per Sime Darby Plantation's website  
(<https://sime-darbyplantation.com/who-we-are/corporate-governance/report-your-concerns/>)
  - Sime Darby Property  
As per Sime Darby Property's website  
(<https://www.sime-darbyproperty.com/who-we-are/corporate-governance>)
  - Yayasan Sime Darby  
As per Yayasan Sime Darby's website  
(<http://www.yayasansime-darby.com/whistleblowing>)

Note: Sime Darby Berhad demerged from Sime Darby Plantation and Sime Darby Property in 2017; now operating as separate entities, independent from one another.

- WB Team shall prepare a summary of the case received through the whistleblowing channels. Summary of the case shall be shared with the Head of Compliance & Integrity ("CI") and Group Head of GRC to notify them of the case received.

iii. Check if there were any previous similar allegation / case

- WB Team shall check the case against whistleblowing records including the Focus List for any previous similar allegation / case.

Note: Focus List refers to any alleged person being reported more than once.

- Should the previous similar allegation / case be deemed relevant, then the WB Team shall notify Group Head – GRC, Head of CI, SID and applicable investigator. Please also see Paragraph 2.4.13.

iv. Any further clarifications to whistleblower by WB Team

- Should there be insufficient information for preliminary evaluation, WB Team shall be in communication with the whistleblower for further clarification. In the event the whistleblowing complaint is through e-mail or telephone call, WB Team shall send a follow-up email/call for three (3) times at a week's interval. WB Team may proceed to close the case and inform whistleblower on the closure in the final email if there is no further response.
- Case may be re-opened in the event whistleblower responds to the enquiry at a later date.

2.2.3 Feedback to whistleblower should be provided at each step of the whistleblowing process. This can help to build and maintain trust and provide an opportunity for the whistleblower to communicate additional information. Feedback should include (but not limited to):

- Information about the status of the report;
- Next step(s) (if any)

2.2.4 WB Team shall communicate with whistleblower on his/her preferred mode of communication for any further correspondence.

2.2.5 Head of CI and Group Head of GRC reviews and monitors the overall preliminary assessment performed by WB Team.

2.2.6 If required, the Group Head of GRC or Head of CI in consultation with the SID, shall provide relevant directions in relation to the conduct of investigation.

2.2.7 Please refer to **Flowchart SDB/WB/002: Preliminary Evaluation.**

### **2.3 Case Assignment**

2.3.1 Upon preliminary assessment by WB Team, case shall be assigned to respective investigators in accordance to its category. Please refer to **Appendix 4: Case Assigned based on Case Category.**

2.3.2 However, the assigned investigators may vary in the event: -

- preliminary assessment indicates a serious wrongdoing/misconduct, and/or where there is reasonable suspicion that human resource / line management is implicated/involved/cannot be entrusted with the investigation, it shall be directed to Group Corporate Assurance Department ("GCAD") for investigation; or
- any of the circumstances give rise to conflict of interest, or specialist investigative skills are not available internally or where the impartiality of an internal investigator is not ensured, consideration should be given as appropriate to engaging independent / outside investigators at arms' length to undertake the conduct of investigation.
- Group Head - GRC in consultation with SID decides if the matter should be referred to any other investigator other than that prescribed in **Appendix 4: Case Assigned based on Case Category.**



2.3.3 Case shall not be assigned and WB Team closes the case in the event:

- Preliminary assessment clearly indicates that there are no circumstances that warrant any investigation, the case shall be closed; or
- It is purely an enquiry that raises no elements of complaints. In such scenario, the enquiry shall be redirected to the relevant department for further response.

2.3.4 WB Team shall ensure that information provided to the respective investigators is summarised, keeping in mind that information that are on a need-to-know basis only shall be shared. Information such as the whistleblower’s details shall be redacted. This is to ensure integrity and confidentiality is upheld to its highest possible standard. Example of summarised format shall be as follows:

<b>Case Reference No</b>	
<b>Date Received</b>	
<b>Name of Alleged (Person claimed to have / had performed, suspected to have / had performed, going to perform any wrongdoing)</b>	
<b>Entity</b>	
<b>Location of Incident</b>	
<b>Case classification</b>	
<b>Summary of allegation</b>	<ul style="list-style-type: none"> <li>i.</li> <li>ii.</li> <li>iii.</li> </ul>

2.3.5 The feedback to whistleblower should be within three (3) working days upon case assignment to the respective investigators.

2.3.6 Thereafter, WB Team shall update the Registry of WB Cases.

2.3.7 Please refer to **Flowchart SDB/WB/003: Case Assignment.**

## 2.4 Investigation Process & Interim Updates

2.4.1 The complaints will be categorised into the following three (3) risk categories. SID decides on the risk categories for each case and/or delegates the responsibility of categorising the cases to Group Head – GRC. Please refer to **Appendix 5: Case Risk Category.**

- Category A : Very High risk
- Category B : High risk
- Category C : Medium to Low and Very Low risk

2.4.2 Following table shows the timeline of whistleblowing reporting to SID:

Reporting	Contents
Communication within 7 days	Category A rated cases
Communication within one month	Category B rated cases
Communication within three months	Category C rated cases

*Table 1: Communication to SID based on case risk categories*

2.4.3 In the event a case has multiple allegations, the category of case shall be based on allegation with the highest risk level.

2.4.4 In the event there is urgent attention required due to the seriousness of the allegation i.e. for Category A type of complaints, the SID or Board members will be updated through verbal communication by the WB Team to determine the appropriate action. The investigation process will be completed on an urgent / prioritised basis if the complaint on the alleged wrongful activities or wrongdoings is capable of causing irreparable harm to reputation or its financial position.

2.4.5 The timeframe of the investigation process may differ from **Appendix 5: Case Risk Category** in the event if:

- There are further clarifications to whistleblower by investigators (GCAD, Human Resource ("HR"), Line Management ("LM")) that may be required or assist with the investigation process; or
- The whistleblowing case is an intricate case, where investigators require more time for the investigation:
  - ❖ At checkpoint, when WB Team follows up with investigators:
    - i. the investigators are in the opinion that the preliminary investigation (that will help indicate how long the full investigation will take) is not yet completed, then the investigators should inform WB Team on the additional time required to complete the preliminary investigation and justification therefore; or
    - ii. if the preliminary investigation has been completed, the investigators should inform WB Team on the additional time required to complete the investigation and the justification therefore; or
    - iii. the investigators preliminary investigation shows the particular intricate case is more straightforward than expected, then investigators shall inform the WB Team whether the investigation can complete within the timeline stated in **Appendix 5: Case Risk Category**.

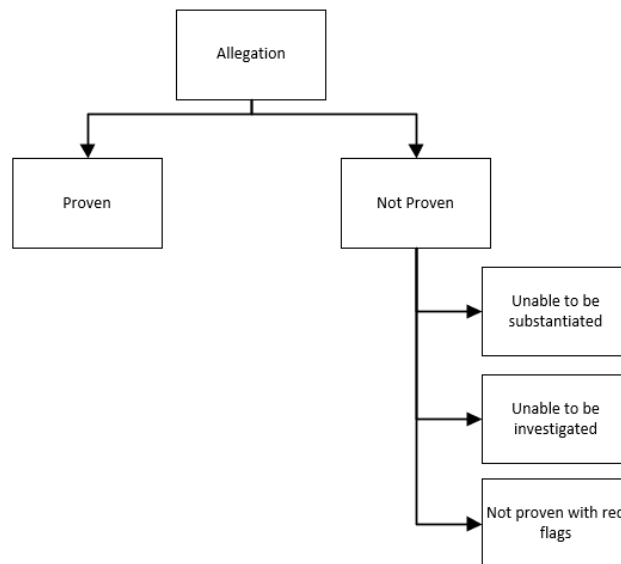
Note: For the purpose of this Paragraph 2.4.5, "checkpoint" is stipulated in **Appendix 5 – Case Risk Category: Timeline for Investigation**.

- 2.4.6 In such scenario, the respective investigators shall update the WB team progressively for further feedback to the whistleblower. The details of the update may be limited to avoid compromising the investigation.
- If the case is assigned to GCAD, the investigation shall adhere to GCAD's investigation protocol.
  - If the case is assigned to HR, the investigation shall adhere to HR's grievance procedure.
- 2.4.7 WB Team shall also update the Registry of WB Cases for monitoring purposes.
- 2.4.8 In carrying out the Whistleblowing management responsibilities effectively, the Group Head – GRC shall have access to all parties undertaking the conduct of the investigation and shall be empowered to monitor and expedite aged cases with the investigators.
- 2.4.9 Decision for employment suspension to conduct investigation, if required, shall be recommended by the respective investigators (i.e. GCAD, GHR/HR, Line Management) with a final decision by GHR/HR, and in accordance to the applicable local laws and regulations. The suspension would be justified in the following circumstances (but not limited to):
- To prevent interference with the investigation;
  - To prevent repetition of the conduct complained of;
  - To protect individuals at risk from such conduct; or
  - To protect the Company's business and reputation.
- 2.4.10 Any employees who obstruct an investigation shall be subjected to disciplinary action, which may include (but not limited to) suspension or termination of employment, demotion, etc.
- 2.4.11 The Group Head – GRC shall have full access to members of Management and staff to follow up on required information and explanations as may be necessary. The Group Head- GRC shall also have full and unrestricted access to the GCEO, Chairman of the Board, SID, GAC members and if necessary, the Board members.
- 2.4.12 Information of the case assigned to the investigators shall not be shared directly (e.g. email, etc.) or indirectly (e.g. verbal discussion, etc.) with any other person unassigned to the case without the consent of WB Team. The investigators and their reporting management shall be responsible for ensuring confidentiality on the whistleblowing case is maintained.
- 2.4.13 WB Team may provide an insight (in summary where information is shared on need-to-know basis) of related case history for references to the assigned investigators if (Please refer to Paragraph 2.2.2(iii)):
- The allegations are similar or repetitive;
  - There was control(s) improvement previously enhanced on the same allegation previously reported; and/or
  - It was requested by authorities.

- 2.4.14 Protection and practical support should be afforded to the whistleblower, the alleged person and the relevant interested party, to the extent possible, by ensuring the investigation is conducted in a manner with highest level of confidentiality. It is essential that the investigation is conducted without exposing the parties to reputation harm and information is shared on a strictly need-to-know basis.
- 2.4.15 Confidentiality should be rendered to the parties to the extent possible are not exposed to reputational harm, where information is shared on a strictly need-to-know basis.
- 2.4.16 All information, documents, records and reports relating to the investigation of a wrongdoing shall be kept securely.
- 2.4.17 Please refer to **Flowchart SDB/WB/004: Investigation Process & Interim Updates.**

**2.5 Review of Findings & Case Closure**

- 2.5.1 Upon the conclusion of an investigation, the investigation final report shall be reviewed by the WB Team and Group Head – GRC.
- 2.5.2 The investigators from respective departments shall prepare the final report together with the recommended corrective actions, if any. GCAD may provide the final report in their template whilst for HR / LM, final report shall be referred to **Appendix 6: Report template for HR/Line Management.**
- 2.5.3 However, where there is a joint investigation between departments e.g. GCAD, HR or LM, the final report may be reported jointly in a single report by lead investigator. Investigators with the most allegations (in quantity) and/or the most serious (in quality) allegation will be the lead investigator. However, Group Head – GRC has the discretion to determine who is the lead investigator.
- 2.5.4 The respective investigators shall include in their final report the outcome of the allegations. Please refer to **Illustration 1: Allegation outcome.**



*Illustration 1: Allegation outcome*

<b>Category</b>	<b>Definition</b>
<b>Proven</b>	Allegation demonstrated by evidence to be true or existing.
<b>Not Proven</b>	Allegation unable to be demonstrated by evidence to be true or existing.
<b>Unable to be substantiated</b>	Available evidence was not sufficient to establish whether or not the allegation is demonstrated to be true or existing.
<b>Unable to be investigated</b>	Evidence was not sufficient to proceed with the investigation process.
<b>Not proven but with red flags</b>	Allegation unable to be demonstrated by evidence to be true or existing, however, there may be a potential problem or threat

*Table 2: Definition of allegation outcome*

2.5.5 Group Head – GRC shall notify and report the outcome of the investigation to SID.

2.5.6 Thereafter, Group Head – GRC or the investigators shall inform Management of the findings for any consequence management to be decided by the Management based on Management’s procedures.

Note: Please refer to **Flowchart SDB/WB/005: Review of Findings & Case Closure**.

2.5.7 Where the findings disclose a possible criminal offence: -

- i. If the proven allegation does not involve Group Chief Executive Officer (“GCEO”):
  - a. Group Head – GRC in consultation with the SID shall inform GCEO that the matter is recommended to be referred to the relevant authorities, such as the Royal Malaysia Police (“RMP”) or Malaysian Anti-Corruption Commission (“MACC”) for further action, depending on the nature, the seriousness and the implication of each case.
  - b. GCEO shall advise on the consequence management based on management’s procedures or recommended mitigation action.
  - c. The Group Head – GRC and the SID shall then escalate the matter to the Board of Directors for approval.
  - d. With the Board’s approval, the Group Head – GRC shall inform the investigators and related Managements on the Board’s decision to report to the authorities and the approved consequence management OR mitigation action, and shall where necessary, assist the reporting to the authorities as directed by the Board.
- ii. If the proven allegation involves GCEO:
  - a. Paragraph 2.5.7(i)(a) – (b) above shall be omitted whereby, Group Head – GRC in consultation with the SID shall consult the Chairman of the Board directly prior escalating to the Board of Directors for approval to refer to the relevant authorities such as the RMP or MACC for further action, depending on the nature, the seriousness and the implication of each case.

- iii. be subjected to any other course of action that the SID deems fit having regard to the circumstances of the matter reported and the fairness of the conduct of the investigation.

Note: Please refer to **Flowchart SDB/WB/005(a): Review of Findings & Case Closure – Findings disclose a possible criminal offence.**

2.5.8 Where appropriate, Group Head – GRC may recommend rectification measures to strengthen the systemic processes within the Group such as (but not limited to):





- Behavioral training based on the Group’s COBC to share lessons learned and promulgate confidence of the Whistleblowing Channels.
- Suggesting areas of audit for GCAD based on the leads stemming out of the findings.

2.5.9 The Group Head – GRC shall monitor the corrective actions to be taken to mitigate the risks of such wrongdoing recurring.

2.5.10 The SID shall review the final report, together with any consequence management or recommended mitigation action, before concurring to close a case. WB Team shall prepare a formal sign-off report for SID to close the case.

2.5.11 WB Team will inform the Whistleblower within three (3) working days from when the investigation has been completed. Limited details of the findings and action planned and/or taken may be disclosed to the Whistleblower, without compromising any exposure of confidentiality. Please refer to **Appendix 2: Response Timing.**

2.5.12 Each case will be categorised as follows when updating SID and the Board:

Symbol	Category	Definition
	<b>Preliminary assessment by WB Team</b>	WB Team is assessing the case received through the whistleblowing channel. WB Team is responsible to ensure that each case is assessed, clarified and reviewed within the timeframe stipulated above.
	<b>Investigation in progress by GCAD / HR / LM</b>	Case is being investigated by GCAD / HR / LM (depending on nature of allegation). WB Team is responsible to follow-up or obtain an update on the case within the timeframe stipulated above.
	<b>Closed</b>	Case closed where investigation on the allegation has been completed with final report by the investigators.
	<b>Approved by SID</b>	Case was reported and approved by Senior Independent Director for closure.

- 2.5.13 If necessary, a closed case may be re-opened where warranted.
- 2.5.14 Where necessary, the GCEO and the Divisional Managing Directors (“DMD”) shall be kept informed of any Whistleblowing complaints reported where the GCEO and DMD are not implicated so that any interim corrective measure (if applicable) regarding the wrongdoing can be taken immediately. This shall only be disclosed upon case closure to provide independence from Management.
- 2.5.15 The identity and information of the Whistleblower shall be redacted to the extent possible during the whole process.

## **2.6 Records Management / Trending / Analysis**

- 2.6.1 WB Team shall update the Registry of WB Cases accordingly as a record of all the whistleblowing cases. The registry is strictly accessible only to the Whistleblowing Team, Group Head – GRC and SID.
- 2.6.2 Any hard copies documents will be stored in a secured location strictly accessible by WB Team.
- 2.6.3 The registry may be used by WB Team to perform trending analysis to be presented to SID, as and when required.
- 2.6.4 Whistleblowing cases including the findings, action planned or taken, and the trending analysis shall be prepared by WB Team, presented by the SID to the Board on a half yearly basis.
- 2.6.5 Proven cases shall be furnished to external auditors yearly, when requested.

### **3. Rights of the Person Implicated**

- 3.1.1 Any employees or other persons who are implicated of wrong doings/ alleged wrongdoers will be given the opportunity to put forward their comments during the investigation in keeping with the principal respect for "right to have a fair hearing", as interpreted by the law.
- 3.1.2 All alleged wrongdoers have the duty to attend and assist the investigation process.

### **4. Awareness & Communication**

- 4.1.1 Training and awareness on whistleblowing key processes and updates will be communicated via continuous training and awareness programmes, and via circulation of memo / email.
- 4.1.2 Any updates or amendments made to the GPA B5, WCP with regards to its content as well as regulator requirement affecting the process shall be communicated to all employees.
- 4.1.3 Thereafter, the updated or amended copy shall be published on the website for general public.

### **5. Internal Audit / Continuous Improvement**

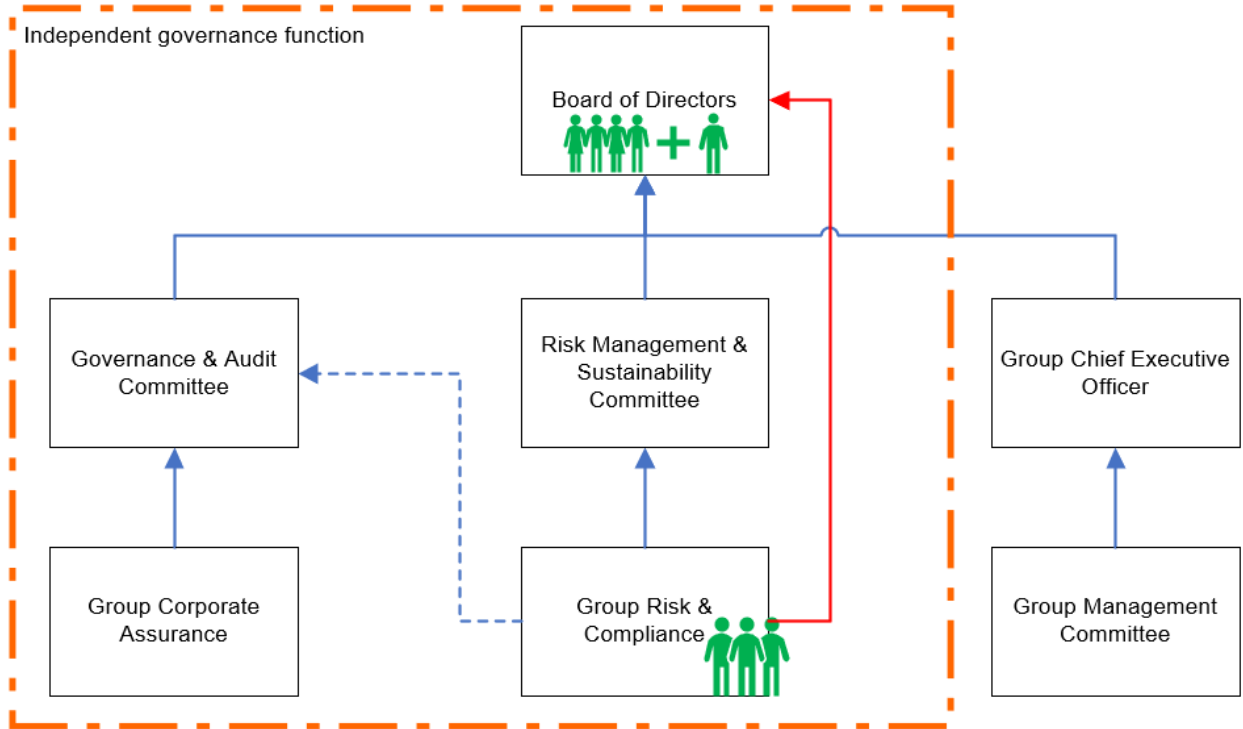
- 5.1.1 Periodic review and assessment on the adequacy and implementation of WCP is performed by Group Corporate Assurance ("GCA") to ensure whistleblowing management system remains effective and confidential.
- 5.1.2 In the event of nonconformity to the whistleblowing management system, WB Team shall evaluate, implement and review any action needed for an amendment to the procedure.

### **6. Data Protection**

- 6.1.1 WB Team is committed to protect the privacy of the persons involved to the fullest extent possible and in accordance with applicable laws. As such, WB Team shall ensure that data protection is always being considered, where such consideration includes (but not limited to):
  - Ensuring that only the relevant personnel is able to access the relevant data and approves such access;
  - Ensuring that the information / data obtained through the whistleblowing channel is only be provided to those who have a need to know these data for these purposes or to comply with the law or an important public interest;
  - Ensuring that data management (security, retention, deletion, access, modification of personal identifiable information and international data transfers) is protected and secured; and
  - Ensuring that the rights of the whistleblower, any subject(s) of the report and other interested parties implicated in the wrongdoing, is protected.



Appendix 1: Whistleblowing Team reporting structure



Legend:

-  Whistleblowing Team
-  Senior Independent Director sits in Board of Director
-  Reporting line
-  Whistleblowing reporting line

Notes:

1. Whistleblowing Team is part of the GRC Department. GRC is an independent governance function established to assist the Board to carry out risk and compliance duties and responsibilities.
2. This illustrates an independent reporting avenue by Whistleblowing Team to Senior Independent Director who sits in the Board of Director.

Appendix 2: Response Timing

<b>Reporting process and procedures</b>		<b>Response timing</b>		
		<b>Category A</b>	<b>Category B</b>	<b>Category C</b>
<b>1</b>	<b>Preliminary Evaluation</b>	Completed within three (3) working days upon acknowledgment of receipt	Completed within five (5) working days upon acknowledgment of receipt	Completed within five (5) working days upon acknowledgment of receipt
<b>2</b>	<b>Case Assignment</b>  Status update to the whistleblower	Within three (3) working days upon completion of preliminary evaluation	Within three (3) working days upon completion of preliminary evaluation	Within three (3) working days upon completion of preliminary evaluation
<b>3</b>	<b>Investigation Process</b>	Completed within one (1) month from date of case assigned. However, investigation that requires longer period will be notified to SID and Whistleblower.	Completed within two (2) months from date of case assigned. However, investigation that requires longer period will be notified to SID and Whistleblower.	Completed within three (3) months from date of case assigned. However, investigation that requires longer period will be notified to SID and Whistleblower.
	Follow-up with the respective investigators for status update of the case	Within two (2) weeks from date of case assigned.	Within one (1) month from date of case assigned.	Within one (1) and half month from date of case assigned.
<b>4</b>	<b>Case closure</b>  Status update to the whistleblower	Within three (3) working days upon case closure when final report is received from investigators.	Within three (3) working days upon case closure when final report is received from investigators.	Within three (3) working days upon case closure when final report is received from investigators.

Appendix 3: Case Category

1	Category	Sub-Category	Definition
	Ethics & Integrity	Bribery / Corruption	Please refer to Clause 5: Definition in Anti-Bribery and Anti-Corruption ("ABC") Policy for the definition of Bribery / Corruption.
		Conflict of Interest	Please refer to Clause 5: Definition in Anti-Bribery and Anti-Corruption ("ABC") Policy for the definition of Conflict of Interest.
		Violation of Procurement Policies	Violation of Procurement Policies is defined by an employee manipulating the procurement processes in violation of Sime Darby's core values particularly integrity.
		Breach of LOA	Breach of LOA is defined by any Management misusing and/or manipulating their financial authority limit.
		Breach of GHD	Breach of GHD is defined as an employee breaching the standards and requirements when providing or receiving gift, entertainment, hospitality and donation as set out in the GHD Policy.
		Abuse of Power	Abuse of power is defined by influencing, power or authority to coercion to participate in activities or decision making in violation of laws, regulations, or policies.
		Other Fraud / Policies Infringement	Other fraud / policies infringement is defined by an employee breaching any other fraud or policies other than the set sub-categories

<b>2</b>	Grievance / Behavioral Misconduct	Aggressive Behavior / Bullying	Aggressive behavior / Bullying is defined by an employee or a group of employees that seek to harm, intimidate, or coerce another person.
		Discriminatory Conduct / Sexual Harassment	Discriminatory Conduct is defined by an employee or a group of employees that treating or proposing to treat someone unfavorably or subjecting someone to unwelcome conduct because of race, color, religion, national or ethnic origin, age, sex, sexual orientation, marital status, disability, gender identity or expression, genetic information, and veteran status.  Sexual Harassment is defined by any unwelcomed sexual advances or conduct on the job that creates an intimidating, hostile or offensive working environment.
		Employment related / nepotism / cronyism	Employment related is defined by any general employment matters.  Nepotism and cronyism are defined by favoritism to relatives / friends / associates for appointing and offering positions.
		Other COBC/HR Policies infringement	Other COBC/HR Policies infringement is defined by an employee breaching the standards and principles set out in the COBC/HR Policies or respective HR policies.

<b>3</b>	Business	Products / Services	Products / Services are defined by concerns in relation to goods and services.
		Safety / Environment	Safety / Environment is defined by any potential hazard resulting to damage, harm or adverse health effects.
		Unprofessional Management / Inappropriate Operational Processes	Unprofessional Management / Inappropriate Operational Processes is defined by poor management or inadequate operational processes/policies/procedures related to the provision of product and/or services.
		Others	Others are defined by any other business matters.

Appendix 4: Case assigned based on Case Category

<b>Category</b>	<b>Sub-Category</b>	<b>Assigned</b>	
<b>1</b>	Ethics & Integrity	Bribery / Corruption	GCAD  Kindly refer to Paragraph 2.3.2 for exceptions.
		Conflict of Interest	
		Violation of Procurement Policies	
		Breach of LOA	
		Breach of GHD	
		Abuse of Power	
		Other Fraud / Policies Infringement	
<b>2</b>	Grievance / Behavioral Misconduct	Aggressive Behavior / Bullying	HR  Kindly refer to Paragraph 2.3.2 for exceptions.
		Discriminatory Conduct / Sexual Harassment	
		Employment related / nepotism / cronyism	
		Other COBC infringement	
<b>3</b>	Business	Products / Services	Line Management  Kindly refer to Paragraph 2.3.2 for exceptions.
		Safety / Environment	
		Unprofessional Management / Inappropriate Operational Processes	
		Others	

Appendix 5: Case Risk Category

Name / Ratings	Medium to Low and Very Low	High	Very High
<b>Potential Financial Impact</b>			
<b>Financial</b>	Minimal to moderate financial losses to Group, Division or Business Unit, whichever applicable,  i.e. <b>up to 10%</b> variance against targets / budget financial indicators (e.g. Revenue, EBITDA, PBIT, ROIC or Free Cash Flow)	Material financial losses to Group, Division or Business Unit, whichever applicable,  i.e. <b>10% - 15%</b> variance against targets / budget financial indicators (e.g. Revenue, EBITDA, PBIT, ROIC or Free Cash Flow)	Significant financial losses to Group, Division or Business Unit, whichever applicable,  i.e. <b>more or equal to 15%</b> variance against targets / budget financial indicators (e.g. Revenue, EBITDA, PBIT, ROIC or Free Cash Flow)
<b>Potential Non-Financial Impact</b>			
<b>Public / Government / Reputation / Media</b>	Adverse national or local media / public attention	Negative public image that causes serious public or media outcry (international coverage)	Negative public image that causes prolonged international condemnation / media coverage
<b>Regulatory &amp; Legal</b>	Regulatory breach with minimal to material consequences.	Regulatory breach with material consequences but which cannot be readily rectified	<ol style="list-style-type: none"> <li>1. De-listing by Bursa Malaysia</li> <li>2. Penal sanction / criminal prosecution on directors and officers of company</li> <li>3. Large scale action, material breach of legislation with very significant financial or reputational consequences</li> </ol>

<b>Alleged Person</b>			
<b>By Rank</b>	<ol style="list-style-type: none"> <li>1. Managing Directors of Division or Business Units</li> <li>2. Head of Departments</li> <li>3. Employees within the Group and/or Division</li> </ol>	<ol style="list-style-type: none"> <li>1. Executive Leadership (i.e. Group Management Committee) members</li> <li>2. Managing Directors of Division or Business Units</li> <li>3. Head of Departments</li> </ol>	<ol style="list-style-type: none"> <li>1. Board members</li> <li>2. Executive Leadership (i.e. Group Management Committee) members</li> </ol>
<p>Note: risk rating category is determined by the potential impact of the whistleblowing case taking into consideration of the alleged person’s rank. Whichever potential impact is deemed higher shall be the risk ranking</p> <p>Categorisation of risk is done not only quantitatively as above but also qualitatively on an ad hoc basis in the event of ambiguous situation, the SID shall be consulted for final decision.</p>			
<b>Timeline</b>			
<b>Timeline of Investigation</b>	<ul style="list-style-type: none"> <li>• Three (3) months</li> </ul> <p><b><u>Checkpoint:</u></b></p> <ul style="list-style-type: none"> <li>• WB Team to follow-up with the investigators within one and half months.</li> </ul> <p>Note: Refer to Paragraph 2.4.5 in the event timeframe of investigation process differs</p>	<ul style="list-style-type: none"> <li>• Two (2) months</li> </ul> <p><b><u>Checkpoint:</u></b></p> <ul style="list-style-type: none"> <li>• WB Team to follow-up with the investigators within one (1) month.</li> </ul> <p>Note: Refer to Paragraph 2.4.5 in the event timeframe of investigation process differs</p>	<ul style="list-style-type: none"> <li>• One (1) month</li> </ul> <p><b><u>Checkpoint:</u></b></p> <ul style="list-style-type: none"> <li>• WB Team to follow-up with the investigators within two (2) weeks.</li> </ul> <p>Note: Refer to Paragraph 2.4.5 in the event timeframe of investigation process differs</p>
<b>Timeline of Reporting to SID</b>	Quarterly reporting to SID	Two (2) weeks upon receiving of final report from investigators	Seven (7) working days upon receiving of final report from investigators



Appendix 6: Report Template for HR / Line Management

**HR/LINE MANAGEMENT INVESTIGATION REPORT**

**Who was involved?**

- Employee of Sime Darby
- External, person involved (if any) \_\_\_\_\_
  - Organization Name: \_\_\_\_\_

Name of the alleged:

Department:

Entity/Company Name:

Date of Incident: \_\_\_\_\_ Time: \_\_\_\_\_ am/pm

Name of associate/partners involved (Sime Darby employee / External person):

Department:

Entity/Company Name:

Description/Summary of Investigation (Who, What, Where, How, Why, Include sequence of events, personnel involved, reason incident occurred)

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**1. First allegation:**

- Proven
- Not Proven
  - Unable to be substantiated
  - Unable to be investigated
  - Not Proven with red flags

**2. Second allegation (if applicable):**

- Proven
- Not Proven
  - Unable to be substantiated
  - Unable to be investigated
  - Not Proven with red flags

*Note: To be added on should there be more allegations.*

Actions Taken/Proposed action plan/Follow-up: (Things that have been or will be taken to prevent recurrence)

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**HR/Line Management** Comments:

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HR/Line Management Signature:

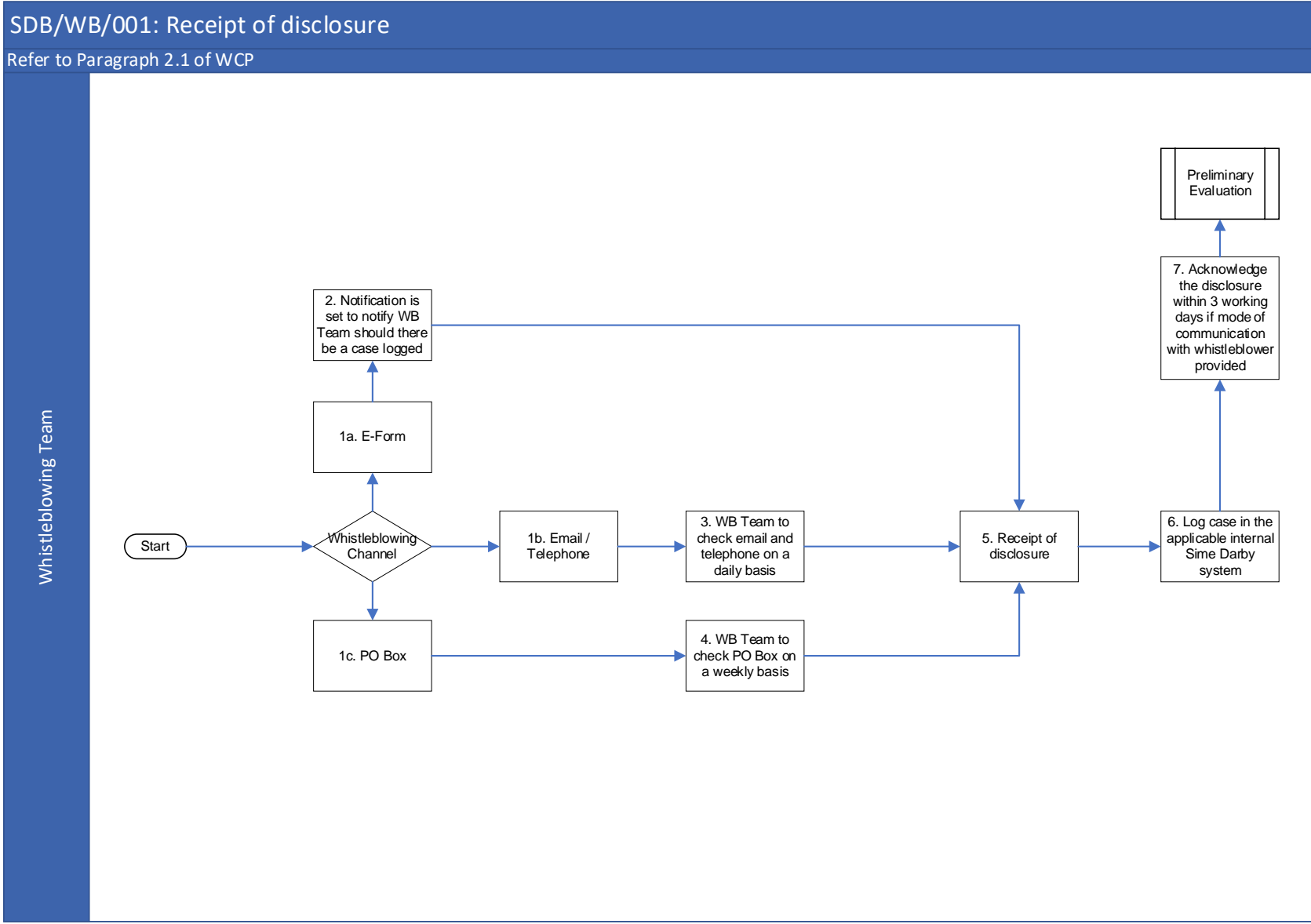
Date

Appendix 7: Roles and responsibilities

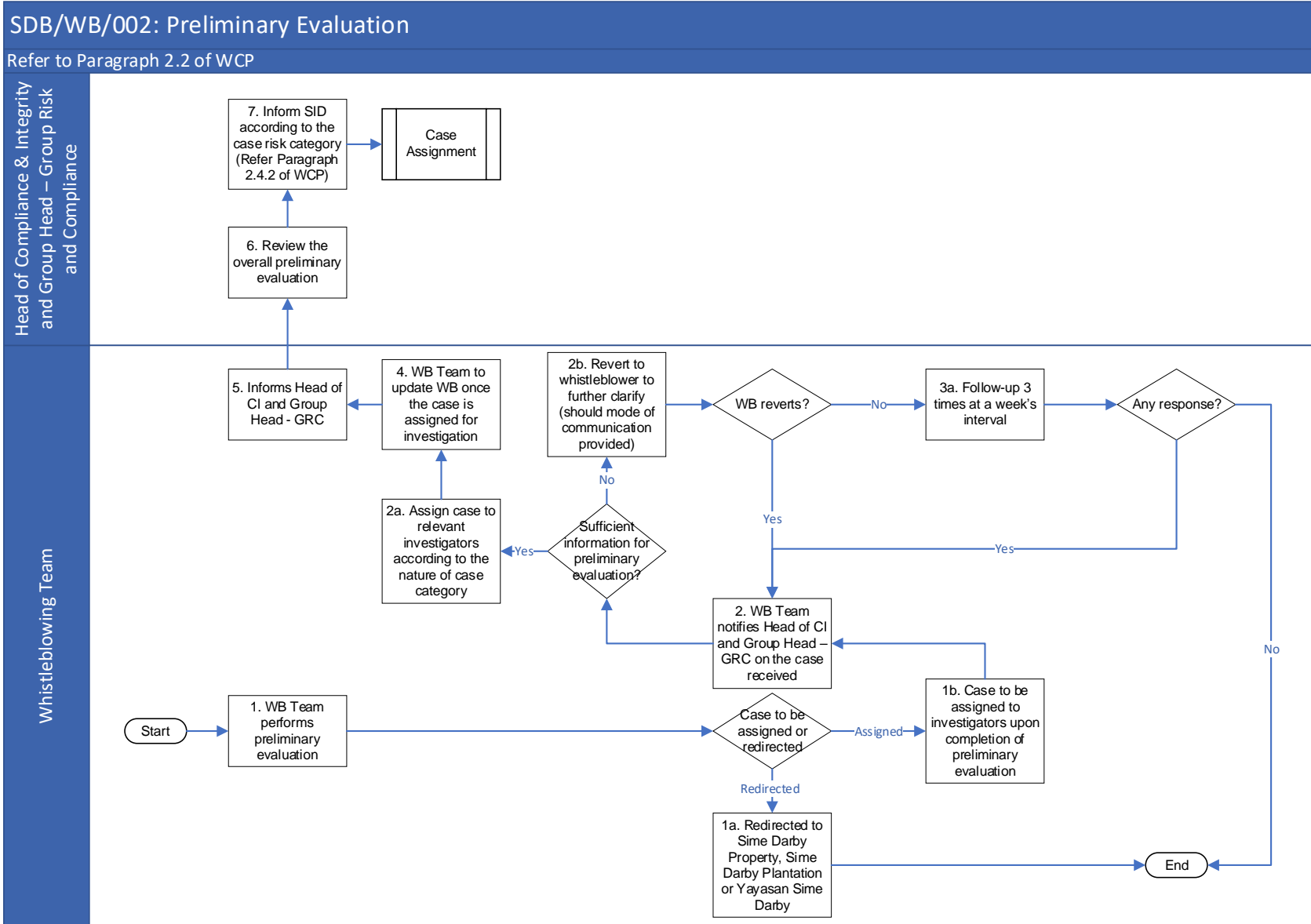
<b>Role</b>	<b>Responsibilities</b>
<b>BOD</b>	<ul style="list-style-type: none"> <li>▪ Issue policy and communicating the requirements of the policy;</li> <li>▪ Maintain oversight of any major issue arising from the policy and / or other enquires into the conduct of this guideline; and</li> <li>▪ Final decision on the investigation matters.</li> </ul> <p><i>(The BOD may delegate some of the above responsibilities to any BOD committees as deemed appropriate).</i></p>
<b>Senior Independent Director</b>	<ul style="list-style-type: none"> <li>▪ Overall responsible and oversees the implementation of WCP;</li> <li>▪ Review final reports and ensures reports are justified;</li> <li>▪ For issues that require immediate attention, make decision on the corrective or remedial actions, or (as the case may be) disciplinary actions or to pursue any legal actions, to be taken; when required;</li> <li>▪ Provide recommendation of matters to be investigated when required;</li> <li>▪ Be accessible to persons who wish to discuss any matter raised in or in connection with a report;</li> <li>▪ Review and report to the BOD the results of the investigations and recommendations for corrective or remedial actions, or (as the case may be) disciplinary actions or to pursue any legal actions, to be taken.</li> </ul>
<b>Group Head – Group Risk &amp; Compliance</b>	<ul style="list-style-type: none"> <li>▪ Administer and monitor the implementation and compliance of WCP;</li> <li>▪ Ensure that the corrective or remedial actions recommended by SID are promptly executed.</li> <li>▪ Maintain awareness on the latest development and trends of whistleblowing policy and guidelines; and</li> <li>▪ Provide continuous education process.</li> </ul>
<b>Whistleblowing Team</b>	<ul style="list-style-type: none"> <li>▪ Includes Group Head – Group Risk &amp; Compliance, Head of Compliance &amp; Integrity, and Whistleblowing Administrator;</li> <li>▪ Custodian of the process i.e. ensure sufficient information for investigation and case is assigned to investigators;</li> <li>▪ Sole communicator with Whistleblower;</li> </ul>

	<ul style="list-style-type: none"> <li>▪ Promptly receive, record, and refer to the Group Head – GRC and SID, report and any matter arising therefrom or in connection therewith;</li> <li>▪ Ensure that documents related to reports are retained in a safe, secure and proper manner;</li> <li>▪ Responsible to notify GCAD on any process or control weaknesses arising from whistleblowing investigated by HR or Line Management as part of future audit scopes;</li> <li>▪ Timely submission of whistleblowing report with a summary of cases received from whistleblower upon obtaining necessary documents &amp; evidences; and</li> <li>▪ Timely update to the SID on the status of follow-up action and unresolved complaints.</li> </ul>
<p><b>Group Corporate Assurance / Group Human Resource / Line Management</b></p>	<ul style="list-style-type: none"> <li>▪ Responsible to carry out investigation in an independent and fair manner;</li> <li>▪ Responsible to ensure the confidentiality of the case;</li> <li>▪ Responsible to update Whistleblowing Team on the status of the investigation;</li> <li>▪ Responsible to recommend for employment suspension, if required, to conduct the investigation; and</li> <li>▪ Responsible to provide report, findings and recommended action on the investigation to Whistleblowing Team.</li> </ul>
<p><b>Whistleblower</b></p>	<ul style="list-style-type: none"> <li>▪ To make a report verbally or in writing and submit it to Whistleblowing Channel, if necessary;</li> <li>▪ To assist in providing information/ evidence gathering stage, if possible;</li> <li>▪ To assist the investigation/ domestic inquiry stage if required and with consent by the Whistleblower; and</li> <li>▪ To appear as a witness if required and with consent by the Whistleblower.</li> </ul>

Flowchart SDB/WB/001: Receipt of disclosure



Flowchart SDB/WB/002: Preliminary Evaluation

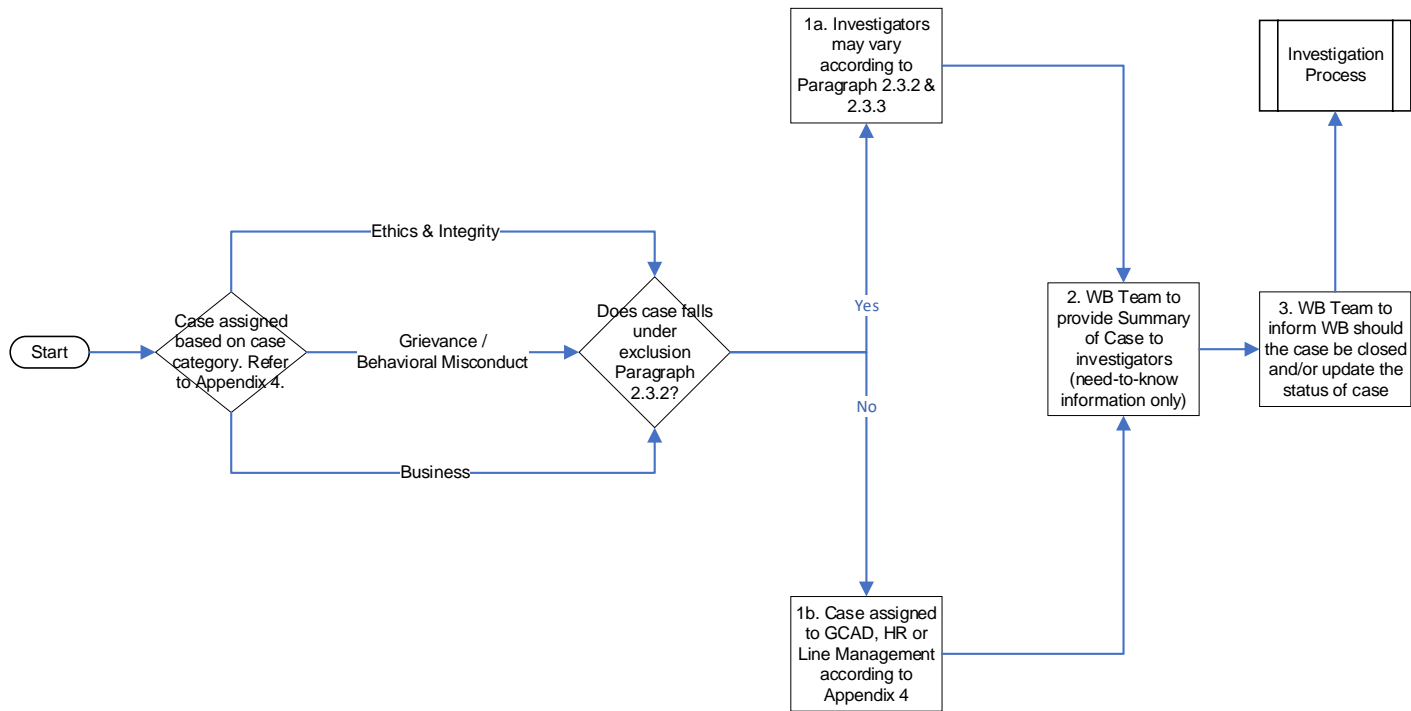


Flowchart SDB/WB/003: Case Assignment

SDB/WB/003: Case Assignment

Refer to Paragraph 2.3 of WCP

Whistleblowing Team

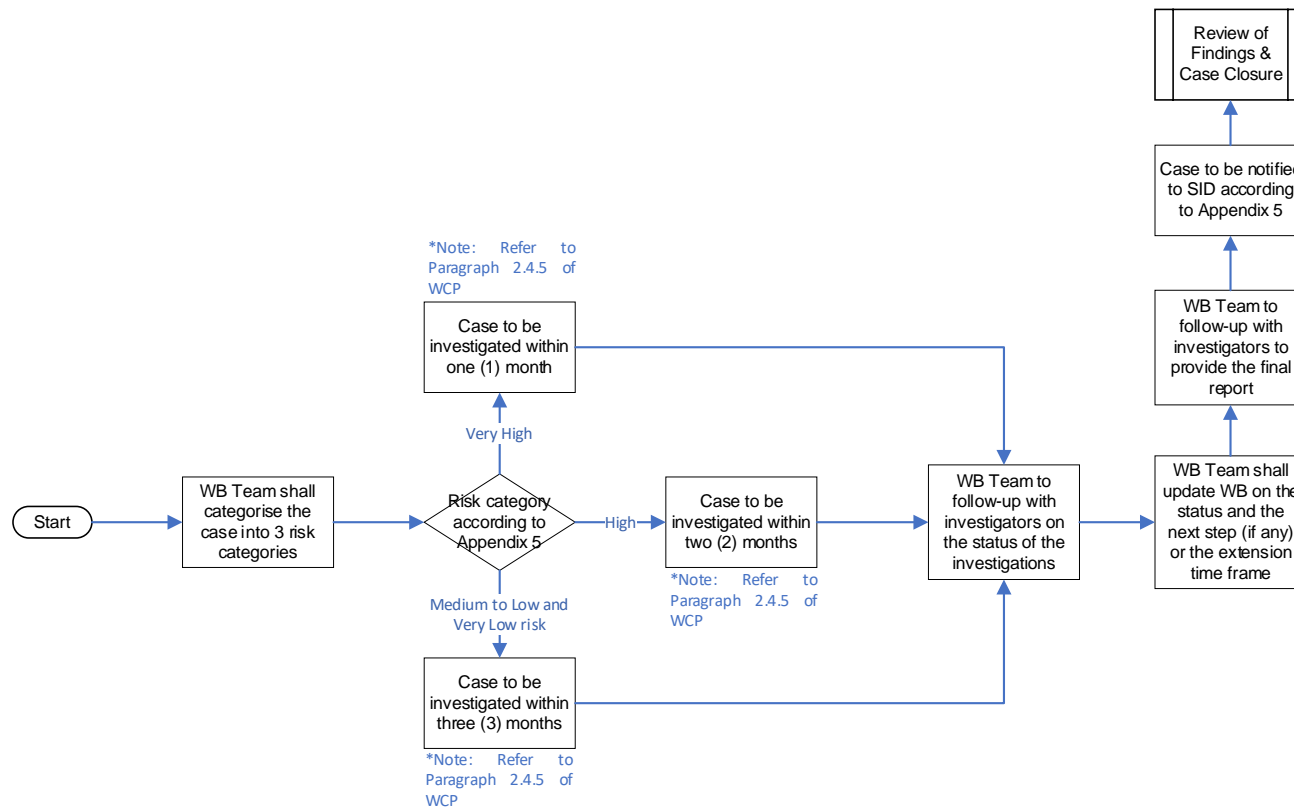


Flowchart SDB/WB/004: Investigation Process & Interim Updates

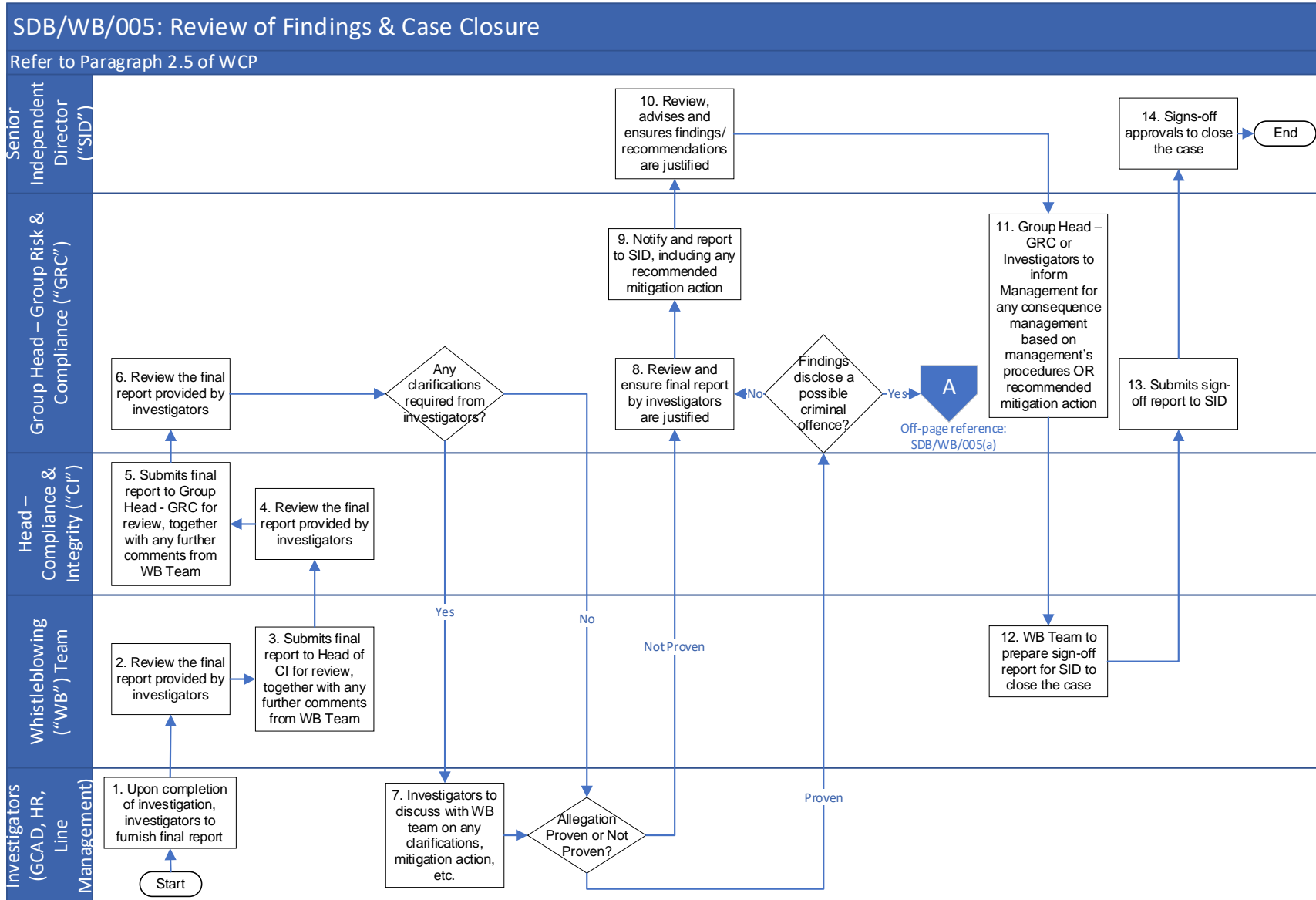
SDB/WB/004: Investigation Process & Interim Updates

Refer to Paragraph 2.4 of WCP

Whistleblowing Team



Flowchart SDB/WB/005: Review of Findings & Case Closure





Flowchart SDB/WB/005(a): Review of Findings & Case Closure – Findings disclose a possible criminal offence

