



*Delivering
Sustainable Futures*

WHISTLEBLOWING CHARTER & FRAMEWORK

November 2023

Preamble

This Whistleblowing Charter & Framework ("WCF") supports B5 of the Group Policies and Authorities ("GPA").

Section 1 below sets out the charter whilst Section 2 sets out the framework.

This WCF primarily referenced ISO 37002.

Definitions

For the purpose of this WCF, wrongful activities and/or wrongdoings means action(s) or omission(s) that can cause harm, as defined in ISO 37002.

- 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 could be in the past, is currently happening or is foreseen in the future.
- iii. Potential harm can be determined by reference to a single event or series of events.

1 WHISTLEBLOWING CHARTER

1.1 Purpose

- 1.1.1 This WCF establishes a structured process to manage whistleblowing cases received through a Whistleblowing Channel.
- 1.1.2 This WCF ensures that cases are dealt with in a transparent, impartial and confidential manner while maintaining the standards of an effective whistleblowing management system.
- 1.1.3 The purpose of this WCF is also 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.
- 1.1.4 This WCF provides an avenue for a whistleblower to raise or report concerns at an early stage about an ongoing or suspected wrongful activities, or wrongdoing within Sime Darby Berhad ("SDB") and its group of companies (collectively, the "SDB Group") and, to protect the values of integrity, transparency and accountability wherein SDB Group conducts its business and affairs.
- 1.1.5 This WCF ensures an effective whistleblowing management system that will enhance SDB's accountability in preserving its integrity that stands up to public scrutiny. This in turn strengthens our credibility with stakeholders.
- 1.1.6 Whistleblowing may also act as an early warning system. Lessons learnt through whistleblowing cases may surface systemic weaknesses within the SDB Group, and this enables SDB Group to take corrective action before serious damage materialises.

1.2 Ownership

- 1.2.1 The Senior Independent Director ("SID") has overall responsibility and shall monitor the implementation and compliance of this WCF. SID shall ensure that all reported violations are properly investigated in accordance with the WCF. The SID shall also be responsible for reviewing the effectiveness of the actions taken in response to concerns raised under this policy and WCF.
- 1.2.2 The SID has delegated day to day responsibility for the administration and implementation of this WCF to the Group Head – Group Risk & Compliance ("GRC"). The use and effectiveness of the WCF shall be regularly monitored and reviewed by Group Head – GRC.
- 1.2.3 The WCF will be reviewed on an annual basis by the SID and Group Head - GRC to ensure that the guidelines remain valid within 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 WCF, proposed changes shall be approved by the SID.
- 1.2.5 The WCF is available to the public via the SDB's public website (<https://www.simedarby.com/operating-responsibly/whistleblowing>).
- 1.2.6 The WCF is made available to employees of SDB via the employee's portal.

1.3 Application

1.3.1 The WCF applies to all employees and others (refer to **Paragraph 1.4**) who wish to report, in good faith, any ongoing or suspected wrongful activities, or wrongdoings.

1.4 Who can Whistleblow

1.4.1 Any of the following people can make a disclosure:

- a. Employees of SDB Group 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, suppliers / 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 suspect and/or reasonable grounds to belief that something is wrong. SDB believe in creating a workplace where everyone feels safe and respected. On the other hand, malicious allegations will not be tolerated as it can damage the reputation of SDB.

2 WHISTLEBLOWING FRAMEWORK

2.1 Receipt of Disclosure

- 2.1.1 All whistleblowing cases received are treated seriously, including cases received from anonymous whistleblowers.
- 2.1.2 All Whistleblowing cases received (including anonymous cases) shall be centralised and logged by Whistleblowing Team ("WB Team"). The SID shall be informed of all whistleblowing cases.
- 2.1.3 All whistleblowing cases if received by Management must be escalated to GRC Whistleblowing Unit expediently.
- 2.1.4 Whistleblowing cases may be received through:
- E-Form via the Sime Darby Berhad Official website
(<https://www.simedarby.com/operating-responsibly/whistleblowing>)
 - Telephone
(Malaysian Office Hours; GMT +8 Hours):
 - i. Toll-free Line (Available for Malaysia only): 1800 18 5008
 - ii. Mobile for calls, instant messages, WhatsApp, WeChat (Available for all countries): (+60)19 2688 295
 - PO Box
Sime Darby Berhad
P.O.Box 03187
47500 Subang Jaya
Selangor, Malaysia
 - E-mail
Whistleblowing Unit
whistleblowing@simedarby.com

Senior Independent Director
seniordirector@simedarby.com
- 2.1.5 Refer to **Appendix 1** on the guide to report a case. Whistleblowers are encouraged to provide adequate information to enhance the efficiency of investigations. Whistleblowers are also encouraged to whistleblow via a channel that allows continued communication to assist the investigation, even when whistleblowing anonymously. Inadequate information provided and/or inability to communicate with whistleblowers for additional leads may cause challenges during the course of investigations.

2.2 Preliminary Evaluation

- 2.2.1 Preliminary evaluation by WB Team includes:
- i. Categorising the case to determine if it is an Ethics & Integrity, Grievance / Behavioral Misconduct or Business case;
 - ii. Assessment of the case to ascertain the most appropriate investigator;

- iii. Check if there were any previous similar allegation / case; or
 - iv. Request for any further clarifications from whistleblower, if necessary.
- 2.2.2 The SID shall be consulted on a case-to-case basis to decide on necessary disclosures escalation to Management / Board Members on a need-to-know basis only. Identity of whistleblowers shall be redacted as far as possible.
- 2.2.3 Feedback to whistleblower shall be provided where available at significant milestones to 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 Subsequent to case assignment and case closure (being significant milestones), whistleblower shall be updated. Details updated to whistleblower shall not compromise any confidentiality of the case.
- 2.2.5 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 in consultation with the SID, shall provide relevant directions in relation to the conduct of investigation.

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.
- 2.3.2 Group Head - GRC in consultation with SID decides if the matter should be referred to any other investigator, including the consideration of engaging with independent investigators, in the event the circumstances give rise to conflict of interest, or where the impartiality of investigator is not ensured.
- 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; or
 - It is purely an enquiry that raises no elements of concerns. In such a scenario, the enquiry shall be redirected to the relevant department for response.
- 2.3.4 The information provided to the respective investigators shall be summarised. Information is provided on a need-to-know basis only and whistleblower's details shall be redacted. This is to ensure that highest possible standard of integrity and confidentiality are upheld.

2.4 Investigation Process & Interim Updates

2.4.1 Whistleblowing cases are categorised into the following risk categories depending on the severity of the allegations.

Category A	:	High risk
Category B	:	Medium risk
Category C	:	Low risk

2.4.2 Employment suspension is decided by GHR/HR in accordance with the General Disciplinary Policy and applicable local laws and regulations. Suspension will be considered 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.

2.4.3 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.

2.4.4 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 also have full and unrestricted access to the GCEO, Chairman of the Board, SID, GAC members and if necessary, the Board members.

2.5 Review of Findings & Case Closure

2.5.1 Upon the conclusion of an investigation, the investigation report shall be reviewed by Group Head – GRC.

2.5.2 The Group Head – GRC shall monitor the corrective actions to be taken to mitigate the risks of such wrongdoing recurring. If systemic weaknesses were identified, the Group Head – GRC shall monitor the rectification measures to strengthen the systemic processes within the Group. Where appropriate, the Group Head – GRC may recommend behavioral training based on the Group's COBC to share lessons learnt and promulgate confidence of the Whistleblowing Channels. Regardless of the outcome of investigation, the Management shall carry out the decision in relation to the findings of the investigation. Where applicable, the Management shall institute the appropriate controls to prevent any further wrongdoings or damage to the Group.

2.5.3 A final report together with the corrective actions undertaken by Management (if any) shall be presented to the SID.

2.5.4 In cases where the findings discloses a possible criminal offence:-

- the Group Head, Group Risk & Compliance in consultation with the SID shall decide if the matter should be referred to the relevant authorities, such as the police or the Malaysia Anti-Corruption Commission ("MACC") for further action, depending on the nature, the seriousness and the implication of each case; or

- having regard to the circumstances of the matter reported and the fairness of the conduct of any investigation, the SID may direct any other course of action deemed fit.

3. Whistleblower Protection

- 3.1.1 SDB is committed to protect the identity of whistleblowers. Whistleblowers identity will be kept confidential unless legally obligated to be disclosed by Law, e.g. compelled by authorities/regulators.
- 3.1.2 Where whistleblowers reasonably believe they are being subjected to any retaliation or detrimental action as a consequence of having made a whistleblowing disclosure, they may inform or consult WB Team in confidence.

4. Rights of the Person Implicated

- 4.1.1 Any employees or other persons whom may be implicated of wrong doings/ alleged wrongdoers will be ensured the opportunity to put forward their comments during the investigation in respecting the principle of “right to have a fair hearing”, as interpreted by the law.
- 4.1.2 All alleged wrongdoers have the duty to attend and assist the investigation process as set out in GHR’s General Disciplinary Policy.

5. Data Privacy & Confidentiality

- 5.1.1 SDB is committed to protecting the privacy and confidentiality of the persons involved to the fullest extent possible in accordance with applicable laws. As such, data privacy is always being considered:
- to ensure that only the relevant personnel is able to access the relevant data, e.g., all whistleblowing cases received are recorded, stored securely and strictly accessible only by WB Team;
 - to ensure that the information / data obtained through the whistleblowing channel is only on a need-to-know basis or for purposes to comply with law or public regulatory directive;
 - to ensure that data management (security, retention, deletion, access, modification of personal identifiable information and international data transfers) is protected and secured; and
 - to ensure that the rights of the whistleblower, any subject(s) of the report and other interested parties whom may be implicated in the wrongdoing, are protected.
- 5.1.2 Upon case assignment, the investigators shall be responsible to ensure that confidentiality of the whistleblowing case is maintained.
- 5.1.3 All information, documents, records and reports relating to all investigations shall be kept secured to ensure confidentiality, even after case has been closed.

Appendix 1: Guide to Whistleblowing disclosure

Complainant Details

Note: We are committed to protecting the confidentiality of whistleblowers. We will not disclose your identity as a whistleblower unless legally obligated to do so, e.g. compelled by authorities/regulators.

Name of Complainant: _____
Note: You may leave this information blank if you wish to remain anonymous. As much as we respect anonymity, we encourage you to provide your contact details such as email address or contact number (that are not identifiable to you) so that we can maintain communication with you, if necessary.

Contact Number: _____

Email: _____

Note: If you wish to remain anonymous, please ensure that the e-mail you use are not identifiable to you in any way.

Company: _____

Complaint Details

Name of Person Alleged*: _____

Designation of Person Alleged: _____

Company of Person Alleged: _____

Allegation Details*: _____
Suggested details, if available:

- Nature of the wrongful activities.
- What happened?
- How did it happen?
- Who else is implicated?
- When did it happen?

Other details or information: _____
which may assist the investigation
Suggested information, if available:
- Any invoice no. / document no.
- Customer / vendor / business partner's name / company name
- Date of incident or contract
- Any other witnesses / employees who knows / aware of the reported incident

Incident Date / Time: _____

Location of Incident: _____

Currency: _____

Estimated Value Involved: _____
(Amount)

Parties that could be implicated: _____

Supporting Document: _____
Suggested document if any:
- Screenshot of information such as text messages and communication
- Attachment of any supporting documents e.g. invoices, purchase order, letters, etc.
- Payment receipt / proof of payment related to the allegation
- Voice / video recordings that is related to the allegation
- Any other evidence that you may provide

*At the minimum, whistleblowers are required to produce these details. Whistleblowers are encouraged to provide adequate information to enhance the efficiency of investigations. Whistleblowers are also encouraged to whistleblow via a channel that allows continued communication to assist the investigation, even when whistleblowing anonymously. Inadequate information provided and/or inability to communicate with whistleblowers for additional leads may cause challenges during the course of investigations.