



PolymerLink

POLYMER LINK HOLDINGS BERHAD

Registration No. 201301011960 (1041798-A)

(Incorporated in Malaysia under the Companies Act 1965
and deemed registered under the Companies Act 2016)

WHISTLEBLOWING POLICY

Whistleblowing Policy			
Board's Approval Date	Effective Date	Revision Date	Version Number
14/02/2025	14/02/2025	-	-

Version	Date	Summary of Changes

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1.0 POLICY STATEMENT

- 1.1 Polymer Link Holdings Berhad (“**Polymer Link**” or the “**Company**”) and its subsidiaries (hereinafter referred to as the “**Group**”) is committed to promoting and maintaining high standards of transparency, accountability, ethics, and integrity in the conduct of its business and operation.
- 1.2 Accordingly, the Board of the Company has established this Whistleblowing Policy (“**Policy**”) to provide an accountable and transparent workplace. This Policy also provides a mechanism for employees of the Group (“**Employees**”), Directors of the Company and its subsidiaries and members of the public (“**Third Parties**”) to voice genuine concerns in a responsible and appropriate manner.

2.0 OBJECTIVE

- 2.1 This Policy is formulated to assist Employees and Third Parties to report possible improprieties at the earliest opportunity so that concerns can be raised without fear of reprisal or detrimental action.
- 2.2 It should also be emphasised that this Policy is intended to assist whistleblowers who believe they have discovered malpractice or impropriety and provide a transparent and confidential process for dealing with concerns. It is not designed to question financial or business decisions taken by the Group nor should it be used to reconsider any matters which have already been addressed under harassment, complaint, disciplinary or any other procedures. Once the “whistleblowing” procedures are in place, it is reasonable to expect Employees and Third Parties to use them rather than air their complaints outside the Group.
- 2.3 This Policy also serves to protect the Group’s long-term reputation, support and uphold its’ values, as well as to maintain a healthy and efficient working culture in the organisation.

3.0 SCOPE

This Policy applies to all Employees and Third Parties who have become aware of or genuinely suspects on a reasonable belief that an employee of the Company has engaged, is engaged, or is preparing to engage in any improper conduct or wrongdoing.

4.0 WHO IS A WHISTLEBLOWER?

- 4.1 Generally, any of the following persons can make a report to the Company of any malpractice or impropriety (“**Whistleblower**”):
 - (a) all personnel in the Group, which refers to directors (both executive and non-executive), Employees (including permanent, part-time and contract employees);

- (b) all business associates which are external parties such as customers, suppliers, contractors and other stakeholders who may have a business relationship with the Group; and
- (c) members of the public.

4.2 In line with the Whistleblower Protection Act 2010, the whistleblowing channel serves as a confidential trusted reporting channel and encourages all Employees, Directors and Third Parties, to make disclosures of such alleged improper conduct (whistleblowing) to the relevant authorities in good faith.

4.3 Only genuine concerns of any suspected and/or real misconduct should be reported via the whistleblowing channel. The complaint should be made in good faith with a reasonable belief that the information relating to the same is substantially true, and not for personal gain. A complaint can be made even if the Whistleblower is not able to identify a particular person to which the improper conduct relates to.

5.0 IMPROPER CONDUCT

Improper conduct is any conduct which, if proved, constitutes a disciplinary action or a criminal offence. These include, but are not limited to the following:

- (a) criminal offences, unlawful acts, fraud, corruption, bribery and blackmail;
- (b) failure to comply with legal or regulatory obligations;
- (c) misuse of the Group's funds or assets;
- (d) an act or omission which creates a substantial and specific danger to the lives, health or safety of the employees or the public or the environment;
- (e) unsafe work practices or substantial wasting of company resources;
- (f) abuse of power by an officer of the Company;
- (g) serious conflict of interest without disclosure;
- (h) any other serious improper matters which may cause financial or non-financial loss to the Group or damage to the Group's reputation; and
- (i) concealment of any of the above.

6.0 RAISING A CONCERN

A disclosure of improper conduct may be made by sending email to ethics@polymerlink.net.

7.0 INVESTIGATING PROCEDURE

The investigation process will be as follows:

- (a) Full details and clarifications of the complaint should be obtained;
- (b) Depending on the type / nature of the reported case / complaint, the Board Audit and Risk Committee holds the highest authority to form an investigating panel which may consist of the relevant business division / personnel best-placed such as [Head of Legal / Group Head of Internal Audit] to address the reported issue;
- (c) The investigating panel should inform the subject(s) against whom the complaint is made as soon as is practically possible. The subject(s) will be informed of their right to be accompanied by a trade union or other representative (where applicable) at any future interview or hearing held under the provision of these procedures;
- (d) If appropriate, the investigating panel should consult with the relevant Chairman and, consider the involvement of the Company's internal auditors and/or the police at this stage;
- (e) The allegations should be fully investigated by the investigating panel with the assistance where appropriate, of other individuals / bodies;
- (f) A finding concerning the complaint and validity of the complaint will be made by the investigating panel. This finding will be detailed in a written report containing the findings of the investigations and conclusion of the finding. The report will be passed to the relevant [Chief Executive Officer / Managing Director / Chairman], as appropriate;
- (g) The relevant [Chief Executive Officer / Managing Director / Chairman] will decide what action to take. If the complaint is found to be valid, disciplinary or other appropriate Company procedures will be invoked; and
- (h) The Whistleblower will be kept informed of the progress of the investigation, if appropriate, and of the final outcome.

If the Whistleblower is not satisfied that his/her concern is being properly dealt with by the investigating panel, he/she has the right to raise it in confidence with the Board Audit and Risk Committee or one of the designated persons described above.

8.0 PROTECTION

The Whistleblower or persons connected to him/her shall be protected from any detrimental action as a direct consequence of the disclosure. Additionally, the Whistleblower's identity and such other confidential information shall not be disclosed save with the Whistleblower's consent or otherwise required by law. Where the Whistleblower has chosen to reveal his/her identity, it is the Company's policy to provide assurance that the Whistleblower would be protected against reprisals and/or retaliation from his/her superior or head of department/division. The protection conferred under this Policy is not affected notwithstanding that the disclosure of the improper conduct does not result in any disciplinary action on the person against whom the disclosure was made, as long as the report was made in good faith, i.e. without malicious intent.

9.0 UNTRUE ALLEGATIONS

If a Whistleblower makes an allegation in good faith, which is not confirmed by subsequent investigation, no action will be taken against that individual. In making a disclosure the Whistleblower should exercise due care to ensure the accuracy of the information. If, however, the Whistleblower makes malicious or vexatious allegations, and particularly if he or she is an employee and persists with making them, disciplinary action may be taken against that employee.

10.0 SAFE-KEEPING OF RECORDS

All concerns received in writing via the above-said channels together with the relevant investigation documents are to be forwarded to the [Internal Audit Department] and will be retained by the Group for a minimum period of 7 years. All reports, supporting evidence, findings of investigations and monitoring of corrective actions shall be maintained and monitored by the Internal Audit Department.

11.0 NOTIFICATION

The Whistleblower shall be informed of the result of any investigation and/or any action taken by the Company in respect of the disclosure in accordance with the Policy.

12.0 OVERSIGHT OF POLICY

- 12.1 The Board of the Company has overall responsibility for this Policy and shall oversee the implementation of this Policy. The Board has delegated the responsibility for the administration and implementation of the Policy to the Board Audit and Risk Committee.
- 12.2 Polymer Link reserves the right to amend this Policy from time to time.

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