



AURELIUS TECHNOLOGIES BERHAD
(Company Registration No. 202101005015 (1405314-D))
(Incorporated in Malaysia)

WHISTLEBLOWING POLICY

1. Policy Statement

The Group is committed to comply with laws and regulations and to conduct its business in accordance with ethical standards. All officers and employees of the company, and all suppliers and business partners of the company, are thus required to observe and practise high standards of business and personal ethics in the conduct of their duties and responsibilities.

This Policy provides a formal mechanism for employees, suppliers and third parties to submit reports of improper activities perpetrated by the company's employees, officers, directors, suppliers and partners that violate laws and regulations, company policies, company's Code of Conduct, which violate the company's ethical standards. Submitted reports will be investigated according to the protocols established in this policy, and the company shall protect the responsible submission of complaints and disclosures made in good faith.

In all instances the Company retains the prerogative to determine when circumstances warrant an investigation and, in conformity with this Policy and applicable laws and regulations, the appropriate investigative process to be employed.

2. Coverage

This Policy provides a formal mechanism for any person related to the Group and its subsidiaries, to submit information or allegations of suspected conflicts of interest, misconduct or policy violations, theft, bribery, fraud or misappropriation, falsification of documents, financial reporting concerns and retaliation complaints, and unethical practices.

3. Definitions

Improper Activity: Any activity by a Company officer, employee, supplier or business partner, which does not conform to approved standards of social or professional behaviour, such as:

- a. Violations of the Company's Corporate Governance;
- b. Violations of the Company's Code of Conduct and Anti-Corruption Policy;
- c. Company asset misappropriation;
- d. Fraudulent reporting practices;

- e. Practices of impropriety (e.g., child labour, sexual harassment);
- f. Practices that may damage company reputation.

Disclosure: Any communication on, or allegation of, improper activity.

Protected Disclosure: Communication made in good faith where the information disclosed provides information and evidence of the improper activity.

Whistle-blower Channels: The Group Whistle-blower portal has been set up for the purpose of receiving Disclosures. Reports received via mail, electronic mail, mobile telephone shall be redirected to the portal for proper disposition by the Disclosure Committee Chairman.

Disclosure Committee: The individuals identified to investigate and manage disclosures made under this Policy.

Individuals implicated in an Improper Activity:

- a. Reports implicating the Group and its subsidiaries' employees, members of the Group's Senior Management (Directors, Senior Managers and Department Managers), suppliers/vendors and business partners shall be sent to the Anti-Corruption Committee;
- b. Reports that implicate member(s) of Group's Board of Directors shall be sent to the Chairman of the Board;

Disclosure Chairman: The individual in charge of administering the Whistle-blower portal, receiving, collating and screening submitted disclosures, endorsing that disclosures to designated individuals for investigation and management, keeping track of the status of investigations, preparing and submitting the reports to the Anti-Corruption Committee.

4. Form and Contents of Disclosure

1. A disclosure shall be made by accessing the Portal, which has been created to capture information and detail regarding an improper activity, preserve the anonymity of the Whistle-blower and ensure escalation to the Disclosure Committees for investigation and resolution. Reports received via mail, electronic mail and mobile telephone messages will be redirected to the Portal. Verbal disclosures must be reduced to some form of writing, and persons receiving verbal disclosure who wish to escalate the same for action to the Disclosure Committee must reduce the same into writing.
2. A whistle-blower shall have the option to identify himself and/or sources of his information (if any) or withhold his identity and/or those of his sources.
3. Disclosures must indicate the specific facts that lead the whistle-blower to believe that an improper activity has been or is being committed. Disclosures must be coherent, alleged facts rather than conclusions or speculations, and should contain as much specific information as possible to allow for proper assessment of the need, nature, extent, and urgency of action thereon.

5. Reporting Allegations of Suspected Improper Activities

1. Any individual who has knowledge of a suspected improper activity is obliged to make a Disclosure;
2. Disclosures shall be submitted or reported through the Group whistle-blower portal. A whistle-blower who submits his/her reports through mail, electronic mail, mobile telephone shall be re-directed to the portal.
3. The Complaint Administrator shall be in-charge of administering the portal, receiving, collating and submitting all Disclosures to the proper Disclosure Committee.
4. The Disclosure Committee Chairman shall send a notice to the whistle-blower that the report has been received and that it shall be processed in accordance with the Policy.

6. Disclosure Committees-Evaluation & Investigation Process

1. The Disclosure Committee shall be persons of known objectivity, trustworthiness, sound judgment, and with a good working knowledge of the operations of the company.
3. Each of the Disclosure Committee member shall evaluate the report from the whistle-blower and determine if an investigation is warranted. An investigation will be conducted if:
 - a. Subject of the complaint is covered by this Whistle-blower Policy;
 - b. The report is supported by evidence or at least, includes sufficient details which can be validated and used as basis for conducting an investigation; and
 - c. The report and incident stated are not patently false, malicious, intended to harass, or makes a mockery of this Whistle-blower Policy;
4. If an investigation is warranted, the Disclosure Committee shall either conduct the investigation or designate an Investigations Officer who will conduct a fact-finding investigation. The Investigations Officer shall submit to the Committee the facts of his finding. Investigations shall be carried out in accordance with company policies and best practices in investigation, and without compromising the civil rights of any person.
5. The Investigations Officer shall submit to the Disclosure Committee which assigned him/her the investigation a report on the results of the investigation for the imposition of the appropriate action(s), if warranted by such result.
6. If the improper activity subject of the investigation has a significant financial and/or reputation risk impact to the Company, the Disclosure Committee shall forward the report of the Investigations Officer to the Anti-Corruption Committee within fourteen (14) days from receipt of the report. The Anti-Corruption Committee shall determine if the report shall be further escalated to the Board of Directors or Group Chairman.

7. If the report of the investigations Officer includes a finding of civil or criminal liability on the part of the Investigation subject, the Disclosure Committee shall forward the report for the filing of the appropriate legal action.
8. The Disclosure Committee shall state in its report whether the result of the investigation shall be included in the employee's file.
9. The Disclosure Committee Chairman shall be responsible for keeping track of the status of investigations and actions on Disclosures and preparing a monthly report to the Anti-Corruption Committee on the action taken.

7. Roles, Rights and Responsibilities of whistle-blowers, Investigation Participants, and Subject of the Investigation

7.1 Whistle-blowers

1. Whistle-blowers provide initial information related to a reasonable belief that an improper activity has occurred. The motivation of the whistle-blowers is irrelevant to the consideration of the validity of the allegations. However, the intentional filing of the false report is itself considered an improper activity which the Company has the right to act upon.
2. Whistle-blowers shall refrain from obtaining evidence for which they do not have a right of access.
3. Whistle-blowers have a responsibility to be candid. They should set forth all known information regarding any reported allegations. Person(s) making a report of alleged improper activities should be prepared to be interviewed by investigators.
4. Anonymous whistle-blowers must provide sufficient corroborating evidence to justify the commencement of an investigation. An investigation of unspecified wrongdoing or board allegations will not be undertaken without verifiable evidentiary support. As investigators are unable to interview anonymous whistle-blowers, it may be more difficult to evaluate the credibility of the allegations and therefore, less likely to cause an investigation to be initiated.
5. Whistle-blowers are reporting parties, not investigators. They are not to act on their own conducting any investigative activities, nor do they have a right to participate in any investigative activities other than as requested by investigators.
6. Protection of a whistle-blower's identity will be maintained to the extent possible within the legitimate needs of law and the investigation. Should the whistle-blower self-disclose his or her identity, the Company will no longer be obligated to maintain such confidence.
7. Whistle-blowers have a right to be informed of the disposition of their disclosure absent overriding reason as determined by the Anti-Corruption Committee.

7.2 Investigation Participants

1. Company employees who are interviewed, ask to provide information, or otherwise participate in an investigation have a duty to fully cooperate with the Company-authorized investigators.
2. Participants should refrain from discussing or disclosing the investigation or their testimony with anyone not connected to the investigation. In no case should the participants discuss with the investigation subject the nature of evidence requested or provided or testimony given to investigators unless agreed to by the investigator.
3. Request for confidentiality by participants will be honoured to the extent possible within the legitimate needs of law and the investigation.
4. Investigation participants have a responsibility to further the investigation and assure its timely completion. Evidence shall not be simulated, withheld, destroyed, or tampered with; testimony shall not be fabricated, altered or withheld, or intentionally made misleading; and witness shall not be influenced, coached, or intimidated. Any act in violation of this paragraph or any other attempt to obstruct the investigation shall be considered an offense subject to disciplinary action.

7.3 Investigation Subjects

1. A subject is a person who is the focus of investigation as a result of a Disclosure. The decision to conduct an investigation is not an accusation; it is to be treated as a neutral fact-finding process. The outcome of the investigation may or may not support a conclusion that an improper act was committed and, if so, by whom.
2. The identity of a subject should be maintained in confidence to the extent possible given the legitimate needs of law and the investigation.
3. The Disclosure Committee shall determine the opportune time to inform subject(s) of the allegations. Once informed, they shall have opportunities for input during the investigation.
4. Subject(s) have a duty to cooperate with investigators. They should be informed, however, that they have a right against self-incrimination under the law.
5. Subject(s) have a right to consult with a person or persons of their choice. This may involve representation, including legal representation.
6. Subject(s) are free at any time to retain their own counsel to represent them with regards to the investigation.

7. Subject(s) have a responsibility not to interfere with the investigation and adhere to admonitions from investigations in this regard. Evidence shall not be simulated, withheld, destroyed or tampered with by the subject(s); testimony shall not be fabricated, altered or withheld, or intentionally made misleading by the subject(s); and witnesses shall not be influenced, coached, or intimidated by the subject(s). Any act in violation of this paragraph or any other attempt to obstruct the investigation shall be considered an offense subject to disciplinary action.
8. Unless there are compelling reasons to the contrary, subject(s) should be given the opportunity to respond to material points of evidence contained in an investigation report.
9. Subject(s) have a right to be informed of the outcome of the investigations.
10. Any disciplinary or corrective action initiated against the subject(s) as a result of an investigation pursuant to this shall adhere to applicable personnel conduct and disciplinary procedures.

8. Whistle-blowers Protection Policy

1. A Disclosure shall be deemed Protected Disclosures if they are made in good faith and with a reasonable belief that there has been an improper activity committed, or that one is being or about to be committed. A complaint made in good faith with a reasonable basis for belief shall be deemed a Protected Disclosure even if it subsequently turns out to be untrue. However, complaints which are patently false, simulated, malicious, intended to harass, slur or cast aspersions on the character or service record of a person, or disrupt to company's operations, without any reasonable basis for a belief that an improper activity has been committed, or make a mockery of this whistle-blower Policy, shall not be deemed a Protected Disclosure.
2. The Disclosure Committee Chairman shall evaluate if a disclosure is a Protected Disclosure or not and shall endorse evaluated Protected Disclosures to the Disclosure Committee for confirmation.
3. A Whistle-blower making a protected disclosure shall be entitled to the protection of this policy provided, that he himself is not complicit to the improper activity reported. In particular, he shall not be subject to dismissal, demotion, any form of harassment or discrimination, or current or future bias in performance evaluation, by virtue of his having made a Protected Disclosure.
4. If the whistle-blower is not an employee, but a vendor, supplier or business partner, the whistle-blower shall not be denied future business of the company solely on the basis of his having made a Protected Disclosure; unless it also appears from the facts of the case that the whistle-blower participated in the prohibited conduct with sufficient knowledge that the same was illegal, prohibited, unethical, or would be to the detriment and prejudice of Disclosure Committee.
5. The Disclosure Committee may, under exceptional circumstances, with the endorsement of the Chairman and with the approval of the Board of Directors, grant immunity to a whistle-blower who has participated in the improper activity reported. In any event, immunity may only be granted to

a whistle-blower under the following conditions; *first*, the whistle-blower whose immunity is being sought is not the most guilty of the subjects of the investigation; *second* that his testimony is absolutely indispensable to the investigation and without it, the company would not be able to take appropriate action; and *third*, that he extends full cooperation to the investigation.

6. A whistle-blower who subsequently withdraws his Disclosure shall not be entitled to the protection of this Policy.
7. The Disclosure Committee shall be designating a representative of the Human Resources department as a whistle-blower Protection Officer to ensure that whistle-blowers are accorded the proper protection under this policy.
8. The members of the Disclosure Committees shall likewise be protected in the reasonable exercise of their functions under this Policy and shall be indemnified by the company on the event of suit or claims for all actions taken by them in accordance with this policy.

9. Dissemination and Amendment of the Policy

The Human Resources department (HRD) shall be responsible for the public dissemination of this Policy across the organization. Where necessary, HRD shall arrange for appropriate training to be given to members of the Disclosure Committee and to persons who will be involved in the implementation of this policy. The Company may amend the provisions of this whistle-blower Policy. Any amendment, however, shall be effective after due notice is given to the officers and employees of the company.

VULNERABLE ACTIVITIES

The register should record the activities identified as vulnerable to bribery. A list of activities where bribery commonly can take place, with examples, is given below.

- **Sales and marketing or Business Development:** Bribes made to win orders or to gain insider information such as specification of tender specifications before they are released for tendering.
- **Procurement and contracting:** Contracts awarded to a supplier who then pays a kickback to reward the buyer who made the decision.
- **Project management:** On projects, most of the funds for paying a kickback must be generated through the implementation of the project in ways such as rush orders, changes of specification, substitution of inferior materials.
- **Supply chain management:** Acceptance of bribes from suppliers and intermediaries, payment of bribes in logistics, obtaining regulatory approvals, port and canals clearances.
- **Human resources:**
 - Bribes paid to human resources employees or outsourcing contractors to influence recruitment, appointments, promotions and disciplinary actions.
 - Bribery of public officials to circumvent regulations related to human resources practices or quotas for local nationals or foreign nationals.

- Human resources are complicit with sales and marketing to favour employment of customers' relatives.
- Bribery of or by union officials.
- **Corporate affairs:** Undue political engagement, donations to politicians and political parties.
- **Facilities and assets management:**
 - Bribes received by employees for awarding contracts or providing access to facilities and assets.
 - Bribes paid to officials to obtain planning permission or supply of utilities.
 - Assets used to influence public officials.
- **Financial functions:** Bribes received for providing personnel and other information, or enable criminality such as data theft, fraud or robbery.
- **Financial trading and services:** Bribes received to steer recommendations for products and suppliers, insider trading.
- **Mergers and acquisitions:** Bribery to obtain insider information, provide favourable terms.
- **Safety and quality management:** Acceptance of bribes to falsify records or overlook non-compliance.
- **Research and development:** Bribery of researchers to falsify results or of officials to obtain regulatory approvals.
- **Security:** Bribery to circumvent the company's security controls, or to provide information such as data on customers or research and technology information.
- **Functions where regulatory licenses or critical services are required:** Bribery of officials to obtain approvals or other services. Examples include facilities management (water, power, building and plant planning approvals).

- Leave it Black on Purpose -

WHISTLE-BLOWING FLOWCHART

