

WHISTLEBLOWING POLICY AND PROCEDURE

1. Introduction

ATTA Global Group Berhad and its subsidiaries (“the Group”) is committed to promoting a culture of honesty, ethical behavior and good corporate governance within the Group where all employees, Directors or any persons of the Group are encouraged to raise genuine concerns about possible improprieties in matters of financial reporting, compliance and other malpractices at the earliest opportunity, and in an appropriate way. The Group is committed to achieve and maintain high standards with regards to behavior at work in order to fulfil the corporate vision.

The Whistleblowing Policy and Procedure (“the WPP”) is formulated for the following purposes:

- to provide a mechanism for employees, Directors or any persons to report instances of unethical behavior, actual or suspected fraud or dishonesty or violation of the Company’s Code of Conduct.
- to provide an opportunity for concerns raised by employees, Directors and others to be investigated and for appropriate action to be taken to ensure that the matter is resolved effectively and within the Group wherever possible.
- to protect a whistleblower from reprisal as a direct consequence of making a disclosure and to safeguard such person’s confidentiality.
- to provide a transparent and confidential process for dealing with concerns.

The WPP sets out the mechanism and framework which employees can confidently voice concerns in a responsible manner without fear of discriminatory treatment. The WPP shall apply to all employees and Directors of the Group.

2. Objectives

The objective of the WPP is to provide and facilitate a mechanism for any whistleblower to report concern about any suspected and/or known misconduct, wrongdoings, corruption, fraud, waste and/or abuse which may include the following examples of issues:

- commission of fraud and/or corruption
- unauthorized use of Company/Group’s money, properties and/or facilities
- non-compliance with the Company’s policies and procedures and/or code of conduct
- negligence/malpractice
- disclosure of Company’s information without proper authorization
- commission of acts which intimidate, harass and/or victimise any members of the Board of Directors, Management or staff of the Company

- abuse of position
- involvement in conflict of interest and/or business opportunities positions
- commission of unlawful acts
- exposure of Company's properties, facilities and/or staff to the risks of safety and security
- misuse of the Company/Group's properties, assets or resources
- intentional provision of incorrect information to public bodies
- fraud against investors, or the making of fraudulent statements to Bursa Malaysia Securities Berhad, members of the investing public and regulatory authorities
- acts to mislead, deceive, manipulate, coerce or fraudulently influence any internal or external accountant or auditor in connection with the preparation, examination, audit or review of any financial statements or records of the Group
- failure to meet professional standard
- bribery or blackmail
- miscarriage of justice
- concealment of any or a combination of the above

3. Anonymous Reporting

The whistleblower must disclose his/her identity. Anonymous disclosures will not be entertained as it would not be possible to interview the whistleblower. All disclosure made herein should contain the following information:

- (a) Details of the person(s) involved;
- (b) Details of the allegation;
- (c) Nature of the allegation;
- (d) Location and date/time the alleged misconduct took place;
- (e) Any supporting evidence (if available); and
- (f) Other relevant information.

4. Confidentiality

The Group will treat all such disclosures in a confidential and sensitive manner. The identity of the whistleblower and all concerns raised would be treated as private and confidential in order to protect the whistleblower from victimisation or harassment arising from the reporting so long as it does not hinder or frustrate any investigation. However, the whistleblowers are cautioned that their identities may become known for reasons outside the control of the Group as follows:

- where the Company is under a legal obligation or required by regulators to do so;
- where that information is already in the public domain;
- on a strictly confidential basis to a professionally qualified lawyer or accountant for the purpose of obtaining advice; or
- to the police or as otherwise required by any statutory bodies or required act.

Only genuine concerns should be reported under whistleblowing procedures. Reports should be made in good faith with a reasonable belief that the information and any allegations in it are substantially true, and the report is not made for personal gain. Malicious and false allegations will be viewed seriously and treated as a gross misconduct and if proven shall be subjected to disciplinary actions by the Group and/or legal action by the Group.

5. Procedure

- Any concern should be reported to the immediate Superior, Manager or Head of Department. However, if it is not possible or appropriate to do so, the concern should then be reported to the Executive Director as follows:

Name : Ng Chin Nam
E-mail : chinnamng@hotmail.com
Telephone : 04-3907324
Mail : ATTA Global Group Berhad (79082-V)
No. 2521, Tingkat Perusahaan 6,
Prai Industrial Estate,
13600 Prai, Penang

Attention : Mr Ng Chin Nam

*Marked **Strictly Confidential***

- In case where reporting to the Management is a concern, then, the concerns should be reported directly to the Chairman of the Audit Committee as follows:

Name : Dato' Dennis Chuah
E-mail : dennischuah@gmail.com
Telephone : 04-3907324
Mail : ATTA Global Group Berhad (79082-V)
No. 2521, Tingkat Perusahaan 6,

Prai Industrial Estate,
13600 Prai, Penang

Attention : Dato' Dennis Chuah

Marked **Strictly Confidential**

- Concerns or information are preferably raised or provided in writing (letter or email).
- Upon receipt of the concern, the General Manager/Chief Executive Officer/Managing Director (depending on who is the recipient of the reporting) shall set up an investigating team (“Investigators”) to conduct investigation on the issue/concern raised.
- The amount of contact between the whistleblower and the Investigators investigating the concern raised and information provided will be determined by the nature and clarity of the matter reported. Further information may be sought from the whistleblower during the course of the investigation.
- The progress of the investigation shall be reported to the General Manager/Chief Executive Officer/Managing Director.
- Upon completion of the investigation, the Investigators shall submit their full report together with recommendation to the General Manager/Chief Executive Officer/Managing Director.
- Actions mandated shall be carried out accordingly.
- Upon the completion of the WPP, the whistleblower will be accorded the privilege to be notified on the outcome of the disclosure.
- If the whistleblower is not satisfied with the way the concern/matter is dealt with, he/she can escalate the report to the Audit Committee Chairman. The Audit Committee will deliberate the matter reported and decide on the appropriate action.

6. Review of Whistleblowing Policy and Procedure (“WPP”)

The WPP shall be reviewed periodically in accordance with the needs of the Group. Any changes will be reported to the Audit Committee and the Board of Directors for approval.

This Policy is approved by the Board on 12 July 2019.