



ORKIM SDN BHD

WHISTLEBLOWING POLICY AND PROCEDURES



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SECTION 1 – POLICY STATEMENT AND OBJECTIVE

Orkim Sdn Bhd and its Group of Companies ("Orkim" or "Orkim Group" or "the Group") is committed to applying the highest standards of integrity, ethical conduct and accountability in all our business activities and operations. The Whistleblowing ("WB") Policy and Procedures aims to establish a transparent mechanism for employees, stakeholders and third parties to report suspected misconduct, unethical behaviour or violations of applicable laws, including corruption and fraud. The Group is committed to:

- a) Adopt a zero tolerance on unethical and illegal activities at all levels.
- b) Comply with the requirements of this WB Policy and Procedures and all other internal policies of the Group.
- c) Comply with the requirements of all applicable laws, inclusive of:
 - Whistleblower Protection Act 2010 ("The Act")
 - The Malaysia Anti-Corruption Commission Act ("MACCA") 2009 and its amendments
 - Malaysian Penal Code (revised 1977) (and its amendments)
 - Companies Act 2016
 - US Foreign Corrupt Practices Act 1977 (amended 1998)
 - Anti-Money Laundering and Anti-Terrorism Financing Act 2001 ("AMLATFA")
 - UK Bribery Act 2010
 - Bursa Malaysia's Corporate Governance Guidelines

SECTION 2 - CIRCULATION AND REVIEW

The WB Policy and Procedures shall be reviewed by the Risk, Audit and Compliance ("RAC") Department annually, or as and when required in compliance with the requirements of all applicable and evolving laws. RAC Department shall be responsible for the administration, interpretation and application of this Policy and Procedures. This Policy and Procedures shall be made available in the internal centralized document repository system and on Orkim's official website for access to Orkim board members, Orkim employees and Third Party.

SECTION 3 – APPLICATION

1. The WB Policy and Procedures apply to Orkim Group Board of Directors ("Board"), employees employed or working on board Orkim's vessels and in Orkim's offices ashore, suppliers, outsourcing companies, contractors, customers and other value chain partners (referred to as "Third Party") and any other interested external party.
2. The WB Policy and Procedures shall be read in conjunction with the Orkim's Limits of Authority ("LOA"), the associated WB Policy provision in the Orkim's Management Procedure Manual ("MPM"), Orkim's Code of Ethics ("COE"), Orkim's Human Resource and Administration ("HRA") Procedure Manual, Orkim's Compliance Policy and Procedure and Orkim's Anti-Bribery and Corruption ("ABC") Policy and Procedures. In the event of a conflict between this Policy and the MPM, this Policy shall govern.
3. In cases where there is a conflict between mandatory laws and the principles contained in this and other internal policies, the law shall prevail.
4. All Orkim's directors, employees and Third Party are required to be familiar with the applicable requirements and directives of this Policy and its applicable laws. Non – compliance with and violation of this Policy and Procedure and/or applicable laws may result in disciplinary action and/or

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legal proceeding against those involved, where it deems fit.

SECTION 4 - DEFINITIONS

1. In this document, the following words shall have the meaning hereby assigned to them except where the context otherwise requires:

Term	Definition
Whistleblower	An individual (Orkim's employee or Third Party or any external party) who reports misconduct, illegal activity, or unethical behavior of Orkim's employee(s) through the WB channels provided for in this Policy and Procedures.
Whistleblower's Protection Act 2010 ("The Act")	An Act to combat corruption and other wrongdoings by encouraging and facilitating disclosures of improper conduct in the public and private sector, to protect persons making those disclosures from detrimental action, to provide for the matters disclosed to be investigated and dealt with and to provide for other matters connected therewith. The Act provides the following protection to whistleblowers: <ul style="list-style-type: none"> a) Protection of Confidential Information b) Immunity from civil and criminal action; and c) Protection against Detrimental Action.
Confidential Information	Pursuant to Section 8 of The Act, "Confidential Information" here includes: <ul style="list-style-type: none"> a) Information about the identity, occupation, residential/work address of the whistleblower and the person against whom a whistleblower has made a disclosure of improper conduct; b) Information disclosed by a whistleblower; and c) Information that if disclosed may cause detriment to any person.
Detrimental Action	Pursuant to Section 10 of The Act, "Detrimental action" includes: <ul style="list-style-type: none"> a) Causing injury, loss or damage; b) Intimidation or harassment; c) Interference with lawful employment or livelihood of any person, including discrimination, discharge, demotion, suspension, disadvantage, termination or adverse treatment in relation to a person's employment, career, profession, trade or business or the taking of disciplinary action; and d) A threat to take any of the actions referred to in (a) to (c) above.
Orkim Personnel/ Employee	A person employed by the Group, whether confirmed in a position or on probation, or any other person employed on contract, temporary basis or secondment or appointed by the Group (inclusive of interns and apprentices).

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Term	Definition
Third Party	Any party with which the Group has, or plans to establish, some form of business relationship, including but not limited to clients, joint venture partners, consortium partners, contractors, consultants, sub-contractors, suppliers, service providers, vendors, advisors, agents and any other persons or entities who provide work, goods or services or act for or on behalf of the Group.

SECTION 5 – DEFINITION OF WHISTLEBLOWING AND IMPROPER CONDUCT

- Whistleblowing is defined as the deliberate, voluntary disclosure or reporting of individual or organizational malpractice by a person who has or had privileged access to data, events or information about an actual, suspected or anticipated improper conduct within the organization or by an organization that is within its ability to control.
- Improper conduct is described as any conduct by an employee which if proved constitutes a criminal offence or any conduct that constitutes a wrongdoing or malpractice and may include any of the following (non-exhaustive):
 - The breach of any law and regulation that is applicable to the Group.
 - Any criminal act, including criminal breach of trust, extortion and sabotage.
 - Any act that is likely to cause significant financial loss and further damage to the image and reputation of the Group includes financial malpractice and intentional misrepresentation of the Group's financial statements.
 - Any breach of ethics as described in the COE and the ABC Policy. Examples of such acts include forgery, theft, any form of corruption (including accepting and giving bribes and facilitation payments), unauthorized disclosure of the Group's confidential information, asset misappropriation/embezzlement and abuse of power for personal gain.
 - Any other action that would cause significant harm to the Group or to any person(s), includes workplace discrimination, health and safety of the employees, and/or the public or environment.
 - The deliberate concealment of information concerning any of the matters listed above.

SECTION 6 – DIFFERENCES BETWEEN WHISTLEBLOWING AND GRIEVANCE

- The key difference between a whistleblower complaint and a grievance complaint is the purpose of the complaint. A whistleblower complaint is focused on exposing illegal or unethical behaviour in the workplace and protecting the whistleblower, while a grievance complaint is focused on resolving a dispute between the employee and the employer.
- A grievance complaint is filed by an employee who is dissatisfied with some aspects of their working conditions, such as pay, hours or working conditions. For example, an employee may file a grievance complaint due to interpersonal conflicts within the workplace, or if they believe they are being paid less than they deserve. The purpose of a grievance complaint is to resolve the dispute between the employee and the employer.
- Unlike whistleblower complaints, there are no legislated protections for employees who file grievance complaints. However, they may still qualify for protection if the complaint includes information about misconduct, the entity has breached employment or other laws, the discloser suffers from, or is threatened with detriment, and the discloser seeks legal advice and or representations about the operation of the whistleblower protections.

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4. The avenue in which the concerns are raised also differs. The grievance complaint process is addressed in the HRA Procedure Manual while the whistleblowing process is addressed in this Policy and Procedures. At times, both formalized processes need some coordination with each other, due to some complaints that may contain both grievance and unethical/illegal concerns.

SECTION 7 – REQUIREMENT OF GOOD FAITH

1. Since the allegation of improper conduct may result in serious repercussions for the alleged person, the whistleblower shall ensure that the report is made in good faith, for the best interest of the Group and not for personal gain or motivation.
2. The element of good faith shall be deemed to be lacking when:
 - a) The whistleblower does not have personal knowledge or a factual basis for the report of improper conduct; or
 - b) Where the whistleblower knew or reasonably should have known that the report or any of its contents are false; or
 - c) Where the report is frivolous or vexatious; or
 - d) There are any other circumstances that indicate that the report has been made with malicious intent, ulterior motive or for personal gain.
3. Any person that has not acted in good faith shall not be entitled to any protection under this Policy.
4. In addition, an employee making allegations or reports that prove to have been made without good faith will be subject to disciplinary action (which may include termination of employment).

SECTION 8 – PROTECTION AGAINST DETRIMENTAL ACTION

1. Any employee who makes a report of improper conduct in good faith shall not be subject to unfair dismissal, victimization, demotion, suspension, intimidation or harassment, discrimination, any action causing injury, loss or damage or any other retaliatory actions ("Detrimental Action") by the Group.
2. Any report of improper conduct made in good faith, even if it is not subsequently confirmed by an investigation, shall be eligible for protection under this Policy.
3. Any employee that makes a report of improper conduct in good faith and who has been subject to Detrimental Action may lodge a complaint pursuant to this Policy using the form in **Appendix 2**.
4. An employee who takes any Detrimental Action against any employee who has made a report of improper conduct in good faith shall be subject to disciplinary action (which may include termination of employment).

SECTION 9 – PROTECTION OF CONFIDENTIAL INFORMATION

1. The whistleblower shall make all reasonable efforts to maintain the confidentiality of the Confidential Information, in particular, the fact that a report has been filed, the nature of improper conduct and the identity of the person(s) who have allegedly committed improper conduct.

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2. Any person who has knowledge of a report of improper conduct or obtains any Confidential Information during any investigation shall make all reasonable efforts to maintain the confidentiality of such confidential information, particularly the identity of the whistleblower.
3. However, there may be circumstances, during the course of the investigation where it will be necessary to disclose the identity of the whistleblower. If such circumstances exist, the RAC Department or the independent party leading the investigations shall endeavour to inform the whistleblower that his identity is likely to be disclosed and to obtain his consent for the said disclosure.

SECTION 10 – WHEN PROTECTION MAY NOT BE AVAILABLE

1. The whistleblower i.e. employee may not avail himself of the protection against Detrimental Action in the following circumstances:
 - a) If the report of improper conduct is not made in good faith; or
 - b) If the employee himself has participated in the improper conduct reported; or
 - c) The report of improper conduct is made solely or substantially with the motive of avoiding dismissal or other disciplinary action; or
 - d) The employee breaches his/her obligations of confidentiality under this Policy.
2. The Group does not have the authority to grant any protection from Detrimental Action to a whistleblower who is not an employee.
3. Any employee who has participated in improper conduct may be subject to disciplinary action. Should the matter escalate to enforcement agencies, the Group has no authority to provide protection or any immunity from criminal prosecution, if any.

SECTION 11 – ANONYMOUS REPORTS

1. Anonymous reports are not encouraged as any follow-up to ascertain the facts or to obtain further information for investigation purposes would be unreasonable and unrealistic.
2. Although the Group is not expected to address any anonymous allegations, the Group may, however, consider investigating an anonymous allegation after having considered the following:
 - a) the seriousness of the concern;
 - b) the credibility of the concern; and
 - c) the likelihood of confirming the concern from credible sources.

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SECTION 12 – WHISTLEBLOWING OFFICIAL REPORTING CHANNEL

- Whistleblowers may report improper conduct via multiple secure channels, as follows:

Alleged Wrongdoer	Channel of Reporting
Any Board Member	Board Chairman's official email; or BRAC's Chairman's official email; or Dedicated WB official email: whistleblowing@orkimship.com
CEO or Head of RAC	
Orkim employees (except CEO and Head of RAC)	CEO's official email: captsbcheah@orkimship.com Dedicated WB official email: whistleblowing@orkimship.com

- Whistleblowers may also write in their WB report via postage or physical submission (sealed envelope marked "confidential") to the following address available in Orkim's official website:

Orkim Sdn Bhd, Menara TSR, Level 15, Jalan PJU 7/3, Mutiara Damansara, 47810 Petaling Jaya, Selangor

(Attention to either the CEO or the Integrity Unit of Risk, Audit and Compliance Department)

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SECTION 13 - ROLES AND RESPONSIBILITIES

The Group's Board and all Orkim employees must be aware of the intent and requirements of this Policy and Procedures and must ensure that they read, understand and fully comply with the information contained within this document. Specific roles and responsibilities are as follows:

Roles	Responsibilities
Board of Directors ("Board")	<ul style="list-style-type: none"> a) Sets commitment towards protection of whistleblowers to be compliant to The Act. b) Approves and oversees the implementation of the WB Policy and Procedures. c) Provides strategic direction to maintain transparency and accountability.
Board Risk and Audit Committee ("BRAC")	<p>The Group's Board may delegate the responsibilities to the sub-committee i.e. Board Risk and Audit Committee ("BRAC") that shall:</p> <ul style="list-style-type: none"> a) Serve as one of the primary contacts for WB reports – appointed/assigned Senior Independent Director or BRAC's Chairman. b) Ensures that the best practices of WB management system are established, implemented, maintained and reviewed for relevance. c) Ensure that the Group conducts regular reviews to assess the WB's official channels for performance, efficiency and effectiveness. The reviews may take the form of an internal audit or an audit carried out by an external party.
Orkim Chief Executive Officer ("CEO")	<ul style="list-style-type: none"> a) Serve as one of the primary contacts for WB reports. b) Setting the organizational tone and champion a culture of integrity, transparency and accountability, ensuring employees feel safe to report misconduct. c) Oversee the formulation and implementation of WB policies, ensuring alignment with legal and regulatory requirements. d) Ensure that whistleblowers are protected from retaliation and that reports are handled with discretion. e) Allocate necessary resources for the whistleblowing management system, including secure reporting channels and investigation teams. f) Ensures that WB cases are properly investigated and reported to the BRAC/Board and/or relevant authorities.
Integrity Unit/Officer and Risk, Audit and Compliance ("RAC") Department	<ul style="list-style-type: none"> a) Serve as one of the primary contacts for WB reports. b) Ensure due compliance with this Policy and Procedures. c) Conduct preliminary and full audit investigations and recommend correction measures especially on matters pertaining to internal control weaknesses. d) To report to the BRAC on the state of the Group's closure on WB reports and the investigation reports thereof. e) Attends to inquiries about WB Policy and Procedures and its practices within the Group. f) Review and refine WB procedures to enhance effectiveness and compliance with evolving regulations.
All Orkim employees and Third Party	<ul style="list-style-type: none"> a) Read, understand and comply with the WB Policy and Procedures. b) Report suspected wrongdoing without fear of retaliation. c) Cooperate in investigations and maintain confidentiality.

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SECTION 14 – STANDARD OPERATING PROCEDURES

14.1 Lodging A Report on Improper Conduct

1. Whistleblower is advised to report improper conduct as soon as he discovers the commission or an intended commission of improper conduct or if he is instructed to participate in any improper conduct.
2. All WB reports must be submitted through the WB official reporting channels provided for in this Policy and Procedures. Whistleblowers may opt to use the WB form provided for in **Appendix 1** or otherwise fill up his report with the required information, as a minimum:
 - a) Name and contact number of the whistleblower.
 - b) The name of the alleged wrongdoer.
 - c) Date and location of the incident.
 - d) Detailed nature of improper conduct (with chronological events, if relevant).
 - e) Documentary evidence(s), including recordings etc.
 - f) The names of witnesses and their documented testimonies where applicable.
 - g) Any other information deemed important to support the allegation.
3. All WB reports received from the official channels will be forwarded to the Integrity Unit of the RAC Department. The Integrity Unit will acknowledge the WB report within three (3) working days to the whistleblower and log the reports into their case management system for registration and further action.
4. The whistleblower will receive a unique reference number for tracking purposes.

14.2 Preliminary Assessment to Determine “Prima Facie”

1. The Integrity Unit will conduct an initial screening to assess the credibility, relevance and sufficiency of the information provided. The allegation must contain sufficient factual elements and meets the basic criteria for further investigation, to be deemed to have "prima facie" merit. Factors considered include:
 - a) Clarity of the report (specific details vs. vague accusations).
 - b) Evidence provided (documents, recordings, witness accounts).
 - c) Relevance to corporate governance, ethical breaches, or regulatory violations.
2. A Preliminary Assessment Report (“PAR”) will be prepared by the Integrity Unit. The PAR will include:
 - a) Summary of allegations.
 - b) Initial findings and supporting documentation that support “prima facie” merits or otherwise.
 - c) Risk assessment of potential impact (financial, reputational, legal).
 - d) Recommendation – to close the matter at the screening stage or to further a full investigation.

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3. The submission process of PAR, for further action/decision is as follows:

Alleged Wrongdoer	PAR Submission
Board Chairman	BRAC's Chairman
Other Board Member	Board Chairman
CEO or Head of RAC	BRAC's Chairman
Orkim employees (except CEO and Head of RAC)	CEO and BRAC's Chairman

4. The recipient of the PAR will review the findings and may consult with relevant internal stakeholders, i.e. the BRAC and/or Divisional/Departmental Heads, if necessary, to the extent possible (without disclosure of identities of the whistleblower and the person that allegedly committed improper conduct) to provide relevant insights into their areas of business. Upon review of the findings of the PAR, the BRAC's Chairman may:
- Instruct the matter to be closed in the event the preliminary findings indicate that there are no circumstances (lacks merit and unsubstantiated) or no "prima facie" that warrant a full investigation; or
 - Instruct the RAC Department to commence a full investigation in the event the preliminary findings reasonably indicate suspicious circumstance. The BRAC's Chairman may delegate the oversight of the investigation and review of results of the investigation to the CEO (in cases where the CEO is not the wrongdoer/ participants); or
 - Refer the matter to the BRAC to determine the next cause of action in case where the CEO or the Head of RAC is involved as the wrongdoer/participants. The BRAC may select other personnel (having due regard to suitable seniority and any circumstances that may give rise to conflicts of interest) or an independent third party to investigate the allegations (terms of appointment of the said external independent party shall be approved by the BRAC); or
 - Determine any other course of action that the BRAC's Chairman deems fit having regard to the circumstances of the matter reported and the fairness of the conduct of any investigation i.e. internal audit engagement, ethical and risk awareness training etc.
5. The Integrity Unit will inform the whistleblower that the matter is either closed at the assessment stage or to be referred to a full investigation internally or to the external enforcement authorities.

14.3 Full Investigations

- The Head of RAC (or the appointed third party/external investigators) will inform the whistleblower to give his full cooperation during the conduct of the investigation, if needed.
- The Head of RAC will designate investigators based on expertise and case complexity. The investigation team, given full unrestricted access to employees and business records/ premises, will conduct interviews/ document testimonies with relevant parties, obtain, examine, confiscate, analyze and cross-check documentation i.e. financial records, emails, transactions, operational logs, assets etc. relevant to the scope of the investigation.

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3. With the approval of the BRAC, the Head of RAC may extend the investigation team to include relevant operational personnel within the Group to facilitate and provide insights in the investigation.
4. During full investigation, all Orkim employees shall give their full cooperation and failing to do so may subject them to appropriate disciplinary action.

14.4 Investigation Reporting

1. The Head of RAC (or the appointed third party/external investigators) will submit the investigation report to the BRAC/ Board. The report will include:
 - a) Findings and observations.
 - b) Evidence supporting or disproving the allegations.
 - c) Root cause analysis.
 - d) Recommended corrective actions.
2. If the investigation report warrants a case closure due to insufficient/circumstantial facts or any other reasons, the BRAC/Board will instruct for case closure and whistleblower will be notified formally. The BRAC /Board may further advise the CEO and the management to perform corrective measures to institute related internal controls, risk training and enhance relevant policies and procedures to mitigate the risk from recurring and to prevent any further wrongdoings or damage to the Group.
3. If the investigation report confirms such allegations, the BRAC may recommend either one (1) of the following:
 - a) For disciplinary action to be taken against the wrongdoer, in accordance with the provision of disciplinary action provided for in the HRA Procedures; or
 - b) To further escalate and recommend the initiation of a formalized Domestic Inquiry ("DI") process on the wrongdoer(s).

14.5 Domestic Inquiry Process

1. If the investigation substantiates misconduct involving employees, the case may be escalated to a DI process. Escalation criteria may include:
 - a) Evidence confirms breach of policy, fraud or unethical behavior.
 - b) Misconduct violates legal or regulatory standards.
 - c) The accused employee holds a position of trust or influence.
2. The HRA Department will issue a formal charge letter/formal show cause letter to the accused, for a formal response within advised stipulated deadlines. The HRA Department may use professional discretion to temporarily relieve or suspend the duties of the accused with sufficient notice.
3. If the formal response on the charge letter/ show cause letter is supported with sufficient justification and auditable factual evidence, the BRAC may consider closing the case and the whistleblower will be notified formally.

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4. If the formal response on the charge letter/ show cause letter is unsatisfactory, The BRAC, under the advisement of Head of RAC (or the appointed third party/external investigators) will approve the selection of the DI Panel, chaired by independent senior management and legal advisors to conduct hearings where the accused can present his/ their defense.
5. The DI Panel will recommend their decision for BRAC's/ Board's decision which may include:
 - a) Disciplinary actions, which may range from warnings to termination (in accordance with the provision of disciplinary action provided for in the HRA Procedures) and/or legal action; and/or
 - b) For criminal offence, to refer the outcome of the case to the relevant enforcement authorities i.e. Polis Diraja Malaysia ("PDRM"), MACC etc. for further action; or
 - c) Close the matter, without disciplinary actions, given sufficient auditable facts beyond reasonable doubt presented by the accused.
6. All WB reports and its subsequent investigation records will be archived by the RAC Department, ensuring auditability and compliance monitoring.
7. Subject to any prohibition in law or any legal requirements, the Group will inform the whistleblower that the investigation has been completed and the findings have been presented to the BRAC/Board. As the findings and decisions are confidential, such details will not be disclosed to the whistleblower.

14.6 Communication and Training

1. The Group shall ensure a copy of this Policy and Procedures to be provided to all Orkim Board members, all employees and Third Parties in a centralized internal document repository system and on the Orkim official website.
2. The Group shall conduct regular WB training awareness programs (including refreshers or onboarding programs) for all employees including latest regulatory update, if any.

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APPENDICES

Appendix 1

REFERENCE NUMBER: _____

FORM FOR REPORT OF IMPROPER CONDUCT

A.	PERSONAL PARTICULARS OF WHISTLEBLOWER		
1	Name:		
2	I/C No. / Passport No./Staff no.:		
3	Correspondence Address:		
4	Telephone No.:	Home: Office: Mobile:	
5	E-mail Address:		
6	Designation / Occupation:		
8	Preferred method of communication:	<input type="checkbox"/> mail <input type="checkbox"/> e-mail <input type="checkbox"/> telephone	
B.	INFORMATION OF ORKIM GROUP'S EMPLOYEE(S) INVOLVED IN ALLEGED IMPROPER CONDUCT		
	Individual 1		
1	Name of Orkim Employee:		
(a)	Designation / position of said Employee:		
	How do you know this employee?		
	Individual 2		
2	Name of Orkim Employee:		
(b)	Designation / position of said Employee:		
	How do you know this employee?		
C.	DETAILS OF IMPROPER CONDUCT		
	Date:		
	Time:		
	Place:		

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Details of Improper Conduct:

*Please submit supporting documents if available.

*Please attach additional sheets if necessary

Have you lodged a complaint on this matter to another person / department / before?

(cross X where applicable)

YES:

NO:

If YES, please indicate the person / department that the report was lodged: (cross X where applicable)

Date report was made:

Status of report made:

D. DECLARATION

- 1 I declare that all information provided in this form is true, correct and complete to the best of knowledge, information and belief.
- 2 I hereby agree that the information provided herein to be used and processed for investigation purposes and further agree that the information provided herein may be forwarded to a department / authority / enforcement agency for purposes of investigation.

Signature:

Name:

Date:

For Office Use Only:

Record No.:

Officer receiving this report:

Date:

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Appendix 2

REFERENCE NO: _____

FORM FOR COMPLAINT OF DETRIMENTAL ACTION

1	Name:		
2	I/C No. / Passport No.		
3	Correspondence Address:		
4	Telephone No.	Home:	
		Office:	
		Handphone:	
5	Designation /Occupation:		
6	Preferred method of communication:	<input type="checkbox"/> mail <input type="checkbox"/> e-mail <input type="checkbox"/> telephone	
7	Information and particulars of Detrimental Action:		
	(i) Name(s) of Person(s) committing the Detrimental Action:		
	(ii) Detrimental Action complained of:		
	*Please submit supporting documents if available. *Please attach additional sheets if necessary		
DECLARATION			
1	I declare that all information provided in this form is true, correct and complete to the best of knowledge, information and belief.		
2	I hereby agree that the information provided herein to be used and processed for investigation purposes and further agree that the information provided herein may be forwarded to another department / authority / enforcement agency for purposes of investigation.		
Signature: Name: Date:			
For Office Use Only:			
Record No.:			
Officer receiving this report:			
Date:			