



**ORKIM BERHAD**

**WHISTLEBLOWING  
POLICY AND PROCEDURE**



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## **SECTION 1 – POLICY STATEMENT AND OBJECTIVE**

Orkim Berhad ("Orkim" or "Company") and its subsidiaries (collectively, the "Group") is committed to applying the highest standards of integrity, ethical conduct and accountability in all our business activities and operations. This Whistleblowing Policy and Procedure ("WB P&P") aims to establish a transparent mechanism and to provide an avenue for employees, stakeholders and third parties to report in good faith of any suspected misconduct, unethical behaviour or violations of applicable laws, including corrupt practices, fraud and abuse, without fear of reprisal or Detrimental Action (as defined herein). 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 P&P and all other internal policies of the Group.
- c) Comply with the requirements of all applicable laws and regulations (as amended from time to time), including but not limited to:
  - Whistleblower Protection Act 2010 ("WB Act");
  - Malaysian Anti-Corruption Commission Act 2009 ("MACC Act");
  - Companies Act 2016;
  - Anti-Money Laundering and Anti-Terrorism Financing Act 2001 ("AMLA"); and
  - Malaysian Code on Corporate Governance issued by Securities Commission Malaysia ("SC")

## **SECTION 2 - CIRCULATION AND REVIEW**

This WB P&P shall be reviewed by the Internal Audit ("IA") Department annually, or as and when required in compliance with the requirements of all applicable laws and regulations (as amended from time to time). The IA Department shall be responsible for the administration, interpretation and application of this WB P&P. This WB P&P shall be made available to all Employees (as defined herein) and on Orkim's official website.

## **SECTION 3 – APPLICATION**

1. This WB P&P applies to the board of directors of Orkim ("Board"), the Employees and Third Party (as defined herein).
2. This WB P&P shall be read together with Orkim's Limits of Authority ("LOA"), Orkim's Code of Ethics ("COE") and Orkim's Human Resource and Administration ("HRA") P&P.
3. In cases where there is a conflict between mandatory laws and the principles contained in this P&P, the law shall prevail.
4. All Orkim's directors ("Directors"), Employees and Third Party are required to be familiar with the applicable requirements of this P&P. Any non-compliance or violation of this P&P and/or applicable laws may result in disciplinary action and/or legal proceeding against the parties involved, as deemed appropriate.

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## 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	<p>For the purpose of this P&amp;P, a whistleblower may be any individual or entity, internal or external to the Group who has reasonable grounds to suspect misconduct. This includes, but is not limited to members of the public, employees, former employees or Third Party with relevant knowledge of the alleged wrongdoing.</p> <p><i>Definition of Third Party</i></p> <p>A Third Party refers to any individual or entity with which the Group has, or intends to establish, a business relationship. This includes, but is not limited to agents, customers, joint venture partners, consortium partners, contractors, consultants, sub-contractors, suppliers, service providers, vendors, advisors, licensed agents or brokers, and any other party providing goods, services, or acting on behalf of the Group.</p>
WB Act	<p>Whistleblower Protection Act 2010, 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 WB Act provides, among others, the following protection to the Whistleblowers –</p> <ol style="list-style-type: none"> <li>a) protection of Confidential Information (as defined herein);</li> <li>b) immunity from civil and criminal action; and</li> <li>c) protection against Detrimental Action.</li> </ol>
Confidential Information	<p>“Confidential Information” includes –</p> <ol style="list-style-type: none"> <li>a) information that may reveal the identity, occupation, residential/work address of the Whistleblower;</li> <li>b) information about the person against whom a disclosure of improper conduct is made;</li> <li>c) information disclosed by a Whistleblower in connection with the disclosure of improper conduct; and</li> <li>d) any information the disclosure of which may cause detriment to the Whistleblower or any other person.</li> </ol>
Detrimental Action	<p>“Detrimental action” includes –</p> <ol style="list-style-type: none"> <li>a) action causing injury, loss or damage;</li> <li>b) intimidation or harassment;</li> <li>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</li> </ol>

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Term	Definition
	disciplinary action; and d) a threat to take any of the actions referred to in (a) to (c) above.
Employee(s)	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), as well as any employee or crew working on board of Orkim's vessels.

## **SECTION 5 – DEFINITION OF WHISTLEBLOWING AND IMPROPER CONDUCT**

1. 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.
2. Improper conduct is described as any conduct 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):
  - a) The breach of any statutes, laws, regulations and rules that is applicable to the Group.
  - b) Any criminal act, including criminal breach of trust, extortion and sabotage.
  - c) 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.
  - d) Any intentional act or omission designed to deceive others, resulting in the victim suffering a loss and/or the perpetrator achieving a gain.
  - e) Any fraud against investors or the making of fraudulent statements to Bursa Malaysia Securities Berhad, members of the investing public and regulatory authorities.
  - f) Any breach of ethics as described in the COE and the Anti-Bribery and Anti-Corruption ("ABAC") P&P, including forgery, theft, any form of corruption (including accepting and giving bribes and facilitation payments).
  - g) Unauthorized disclosure of the Group's confidential information.
  - h) Misappropriation/embezzlement of funds, securities, supplies or other assets.
  - i) Abuse of power for personal gain.
  - j) Any act of profiteering as a result of insider knowledge of the Group's activities.
  - k) Destruction or disappearance of records and assets.
  - l) Auditing matters including disclosures or subversions of any internal or external audit process.
  - m) Sexual assault, sexual harassment, including mild annoyances.
  - n) Conduct of unfair competition internally or externally, by using of an individual's position or opportunity arising from/available within the Group and that the gains/advantages of the individual are conditional on the losses of others, where the gains/advantages are made in ways which are illegitimate or unjust.
  - o) Dangers to the health and safety of employees or the public or the environment.
  - p) Any other action that would cause significant harm or unnecessary losses or costs to the Group or to any person(s), includes workplace discrimination, health and safety of the employees, and/or the public or environment.
  - q) The deliberate concealment of information concerning any of the matters listed above.

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## **SECTION 6 – REPORTING BETWEEN WHISTLEBLOWING AND GRIEVANCE**

1. The whistleblowing process in this P&P is intended for reporting actual or suspected misconduct, unethical behaviour or breaches of law or regulation involving the Group's personnel, operations or interests.
2. Matters relating to personal dissatisfaction, employment terms, interpersonal conflicts or other workplace concerns that do not involve misconduct or regulatory breach are considered grievances. These should be addressed through the grievance complaint process detailed in the HRA P&P.
3. If a report received under this whistleblowing channel is determined to be a grievance, it will be referred to the HRA Department for appropriate handling.

## **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 WB P&P.
4. In addition, any 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 any reprisals and/or 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 WB P&P.
3. Any person who takes any Detrimental Action against the relevant 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 investigation where it will be necessary to disclose the identity of the Whistleblower (e.g. if their testimony is required in court). In such circumstances, the IA Department or the independent party leading the investigations shall engage in a discussion with the Whistleblower and any relevant individuals to determine the appropriate course of action and to obtain his/her consent for the said disclosure (where required).

## **SECTION 10 – WHEN PROTECTION MAY NOT BE AVAILABLE**

1. The Whistleblower will not be accorded protection against any reprisals and/or Detrimental Action by the Group in the following circumstances –
  - a) Where the report of improper conduct is not made in good faith; or
  - b) Where the Whistleblower has participated in the improper conduct reported; or
  - c) Where the report of improper conduct is made solely or substantially with the motive of avoiding dismissal or other disciplinary action; or
  - d) Where the disclosure is not made via the appropriate channel and procedures as stipulated in this WB P&P; or
  - e) The Whistleblower breaches his/her obligations of confidentiality under this WB P&P.
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 be escalated to the relevant enforcement agencies, the Group has no authority to provide protection or any immunity from criminal prosecution, if any.

## **SECTION 11 – ANONYMOUS REPORTS**

1. The submission of anonymous reports is not encouraged as any follow-up to ascertain the facts or to obtain further information for investigation purposes may be impracticable.
2. While the Group is not expected to address any anonymous allegations, the Group may, at its discretion, consider investigating an anonymous allegation after having considered the following factors:
  - 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**

1. Whistleblowers may report improper conduct as per below channel of reporting:

<b>Alleged Wrongdoer</b>	<b>Channel of Reporting</b>
Board Chairman	whistleblowing@orkimship.com
C-Suite, management team and employees	
BAC Chairman	Board Chairman's official email

Note: Orkim's whistleblowing official email channel is automated to be connected to the email of the BAC Chairman and to the Head of Internal Audit.

2. Whistleblowers may also write in their whistleblowing report via postage or physical submission (sealed envelope marked "confidential") to the following address:

*Orkim Berhad, Menara TSR, Level 15, Jalan PJU 7/3, Mutiara Damansara, 47810 Petaling Jaya, Selangor (Attention to the Internal Audit Department)*

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## **SECTION 13 – STANDARD OPERATING PROCEDURES**

### **13.1 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 whistleblowing complaints must be submitted using the whistleblowing report form as set out in Appendix 1 through any reporting channels provided for in this WB P&P. The required information, as a minimum, shall include:
  - a) Whistleblower's name.
  - b) Alleged wrongdoer (s)'s name.
  - c) Detailed of improper conduct (what, who, when, where and how).
  - d) Documentary evidence(s) etc.
  - e) Any witnesses or testimonies where applicable.
  - f) Any other information deemed important to support the allegation.
3. The IA Department shall acknowledge receipt of the whistleblowing complaint to the Whistleblower within reasonable time and log the complaint internally for registration and further action.

### **13.2 Preliminary Assessment to Determine "Prima Facie"**

1. The IA Department will conduct an initial screening to assess the credibility, relevance and sufficiency of the information provided. An allegation will be deemed to have "prima facie" merit only if it contains sufficient factual elements and meets the basic criteria for further investigation. In determining this, the following factors will be considered:
  - 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. The IA Department will prepare a Preliminary Assessment Report ("PAR") which shall include:
  - a) A summary of the allegations.
  - b) Initial findings and supporting documentation indicating whether "prima facie" merits exist.
  - c) A risk assessment of potential impact (financial, reputational, legal).
  - d) Recommendation to the BAC Chairman or the Board Chairman for closure at the screening stage (absence of prima facie) or to recommend a full investigation.
3. The BAC Chairman/Board Chairman will review the PAR and may consult with relevant internal stakeholders, if necessary, to the extent possible (without disclosure of identities of the Whistleblower and the person alleged to have committed the improper conduct) to provide relevant insights into their areas of business. Upon review, the BAC Chairman/Board Chairman may –
  - a) recommend that the matter to be closed if the preliminary findings lack merit and unsubstantiated, i.e. or no "prima facie" case is established; or
  - b) recommend that the IA Department (or an independent third party) commence a full investigation in the event the preliminary findings indicate reasonable merits.

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### **13.3 Full Investigations**

1. The IA Department (or the appointed independent third-party investigator) ("Investigation Team") will, where necessary, inform the Whistleblower and request his full cooperation during the investigation process.
2. The Investigation Team, with full and unrestricted access to employees and business records/ premises, will conduct interviews and record testimonies with relevant parties, obtain, examine, confiscate, analyze and cross-check documentation i.e. financial records, emails, transactions, operational logs, assets etc., within the scope of the investigation.
3. With the approval of the BAC Chairman/Board Chairman, the Investigation Team may involve relevant operational personnel of the Group to facilitate the investigation.
4. During the course of a full investigation, all employees are required to extend full cooperation. Failure to do so may result in appropriate disciplinary action being taken against the relevant employee.
5. Investigation of subjects:
  - a) A subject is a person who is the focus of investigative fact finding either by virtue of an allegation made or evidence gathered during the course of an investigation. The decision to conduct an investigation is not an accusation and should be treated as a neutral fact-finding process. The outcome of the investigation may or may not support a conclusion that an improper or impropriety act was committed and, if so, by whom.
  - b) The identity of a subject should be maintained in confidence to the extent possible given the legitimate needs of law and the investigation.
  - c) The subjects have a duty to cooperate with investigators to the extent that their cooperation will not compromise self-incrimination protections under the law. They have rights to consult with a person or persons of their choice, which may involve representation, including legal representation.

### **13.4 Investigation Reporting**

1. The Investigation Team will submit its investigation report to the BAC Chairman/Board Chairman. The report shall include:
  - a) Findings and evidence supporting or disproving the allegations.
  - b) Root cause analysis.
  - c) Recommended corrective actions, which may include:
    - Recommendation for case closure due to insufficient/circumstantial facts; or
    - Recommendation for suitable disciplinary action in accordance with the Human Resource and Administration ("HRA") P&P; or
    - Recommendation for the initiation of Domestic Inquiry ("DI") process in accordance with the HRA P&P. Please refer to HRA P&P on domestic inquiry process for details.
2. If an investigation leads the investigator to conclude that a criminal offence has probably been committed, the results of the investigation shall be reported to the appropriate law enforcement agency.

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3. The IA Department shall archive all investigation reports and records to ensure auditability and for compliance monitoring.
4. Subject to the applicable laws or any legal requirements, the Group will inform the Whistleblower once the investigation has been completed and the findings have been presented to the BAC/Board. The Whistleblower will also be informed of the outcome of the investigation and any action taken, if applicable, by the Group, the appropriate disciplinary authority or any other relevant authority, as the case may be.

### **13.5 Communication and Training**

The Group shall conduct regular whistleblowing training awareness programs (including refreshers or onboarding programs) for all Employees including latest regulatory update, if any.

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## Appendix 1

REFERENCE NO: \_\_\_\_\_

### WHISTLEBLOWING REPORT FORM

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 allegation:		
(i) Name(s) and designation of Person(s) involved:			
(ii) Location			
(iii) Date and time:			
(iv) Incident/details of allegation:  *Please submit supporting documents if available. *Please attach additional sheets if necessary			
(v) How incident was detected			
(vi) Evidence available			

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	(vii) Contacts of witnesses (Name, contact number and e-mail address)	
	(viii) Concern and/or potential impact of allegation	
<b>DECLARATION</b>		
1	I declare that all information provided in this form is true, correct and complete to the best of knowledge, information and belief and I have made this disclosure voluntarily.	
2	I hereby agree that the information provided herein to be used and processed by the Orkim Group for investigation purposes and further agree that the information provided herein may be forwarded by the Orkim Group to another department / authority / enforcement agency for purposes of investigation.	
<b>Signature:</b>		
<b>Name:</b>		
<b>Date:</b>		
<b>For Office Use Only:</b>		
Record No.:		
Officer receiving this report:		
Date:		