



DOCUMENT TITLE: WHISTLEBLOWING POLICY & PROCEDURE		
DOCUMENT OWNER: HEAD OF DEPARTMENT	DIVISION / DEPARTMENT: INTERNAL AUDIT, INTEGRITY & RISK MANAGEMENT	
REG NO.: MGTC/IAIRM/WB	REVISION NO.: 01	
RELEASE DATE: 01/09/2022	REVISED DATE: 11/03/2025	Page 1 of 10

# WHISTLEBLOWING POLICY & PROCEDURE

MALAYSIAN GREEN TECHNOLOGY AND  
CLIMATE CHANGE CORPORATION  
NO. 2, JALAN 9/10  
PERSIARAN USAHAWAN, SEKSYEN 9  
43650 BANDAR BARU BANGI  
TEL: 03-89210800 FAX: 03-89210801


<p><b>Prepared by:</b></p>  <p>Name: <b>SHARIOON RIZA A R ABDUL HAI</b> Designation: Head of Internal Audit, Integrity &amp; Risk Management</p> <p>Date: 11/03/2025</p>	<p><b>Recommended by:</b></p>  <p>Name: <b>SAIFUL ADIB BIN ABDUL MUNAFF</b> Designation: Acting Group Chief Executive Officer</p> <p>Date: 11/03/2025</p>	<p><b>Endorsed by:</b></p>  <p>Name: <b>DATO' LEONG KIN MUN</b> Designation: Chairman of Audit, Integrity, Risk &amp; Compliance Committee</p> <p>Date: 11/03/2025</p>
Date of presentation at Board Audit, Integrity, Risk Management and Compliance Committee: 11/03/2025		



DOCUMENT TITLE: WHISTLEBLOWING POLICY & PROCEDURE		
DOCUMENT OWNER: HEAD OF DEPARTMENT	DIVISION / DEPARTMENT: INTERNAL AUDIT, INTEGRITY & RISK MANAGEMENT	
REG NO.: MGTC/IAIRM/WB	REVISION NO.: 01	
RELEASE DATE: 01/09/2022	REVISED DATE: 11/03/2025	Page 3 of 10


### TABLE OF CONTENTS

No.	Descriptions	Page(s)
<b>1.0</b>	<b>ABBREVIATIONS</b>	4
<b>2.0</b>	<b>PURPOSE</b>	5
<b>3.0</b>	<b>SCOPE</b>	5 - 6
<b>4.0</b>	<b>IMPROPER CONDUCTS</b>	6
<b>5.0</b>	<b>ANONYMOUS REPORT</b>	7
<b>6.0</b>	<b>PROTECTION FOR THE WHISTLEBLOWER</b>	7
<b>7.0</b>	<b>LOGGING A REPORT OF IMPROPER CONDUCTS</b>	7
<b>8.0</b>	<b>MANAGING A WHISTLEBLOWER REPORT</b>	8
<b>9.0</b>	<b>CONDUCTING INVESTIGATION</b>	8 - 9
<b>10.0</b>	<b>COMMUNICATING RESULTS</b>	9 - 10
<b>APPENDIX 1: WHISTLEBLOWING PROCESS FLOW</b>		I - II

DOCUMENT TITLE: WHISTLEBLOWING POLICY & PROCEDURE		
DOCUMENT OWNER: HEAD OF DEPARTMENT	DIVISION / DEPARTMENT: INTERNAL AUDIT, INTEGRITY & RISK MANAGEMENT	
REG NO.: MGTC/IAIRM/WB	REVISION NO.: 01	
RELEASE DATE: 01/09/2022	REVISED DATE: 11/03/2025	Page 4 of 10

## 1.0 ABBREVIATIONS

Abbreviation	Definition
MGTC	Malaysian Green Technology & Climate Change Corporation
MACC	Malaysian Anti-Corruption Commission
PDRM	Polis Diraja Malaysia
BAIRC	Board Audit, Integrity, Risk & Compliance Committee
Board	Board of Directors of MGTC
IAIRM	Internal Audit, Integrity & Risk Management
Employees	All individuals directly contracted to the Group on an employment basis, including permanent and temporary Employees
PIC	Person in-charge
Reprisal	Disciplinary measures, demotion, suspension, termination of employment or service or any other retaliatory action;
Whistleblower	An individual who discloses any Improper Conduct within the Group in accordance with this Whistleblowing Policy and Procedure
Whistleblowing	An act of disclosing any Improper Conduct
DI	Domestic Inquiry
PDPA	Personal Data Protection Act
PaC	People and Culture

DOCUMENT TITLE: WHISTLEBLOWING POLICY & PROCEDURE		
DOCUMENT OWNER: HEAD OF DEPARTMENT	DIVISION / DEPARTMENT: INTERNAL AUDIT, INTEGRITY & RISK MANAGEMENT	
REG NO.: MGTC/IAIRM/WB	REVISION NO.: 01	
RELEASE DATE: 01/09/2022	REVISED DATE: 11/03/2025	Page 5 of 10

## 2.0 PURPOSE

The purpose of this Policy and Procedure is to provide a platform for internal and external parties working and/or dealing with MGTC to report any improper conduct that is against MGTC policies and procedures, industry regulations, and legal requirements in a secure and confidential manner.

The Policy's main objectives are:

- I. To encourage and guide Employees and members of the public to communicate and disclose any Improper Conduct within the Group to the appropriate party within the Group in accordance with this Whistleblowing Policy and Procedure; and
- II. To clarify the protection accorded to Employees and members of the public who report allegations of any Improper Conduct;
- III. To ensure disclosures of Improper Conduct is managed in an appropriate and timely manner.


## 3.0 SCOPE

This Policy covers all reports made by the following parties (*the person who reports shall be referred to as "Whistleblower"*) against any MGTC employee that has committed improper conduct:

- I. All employees of MGTC;
- II. Contractors and sub-contractors;
- III. Consultants;
- IV. Customers;
- V. Suppliers; and
- VI. Clients/stakeholders and general public.

This Policy does not address:

- I. Complaints from customers regarding the Group's products or services;
- II. Personal grievances related to an individual's terms and conditions of employment or other aspects of the working relationship, such as complaints of bullying or harassment, should be handled according to the Group's grievance management procedure.

DOCUMENT TITLE: WHISTLEBLOWING POLICY & PROCEDURE		
DOCUMENT OWNER: HEAD OF DEPARTMENT	DIVISION / DEPARTMENT: INTERNAL AUDIT, INTEGRITY & RISK MANAGEMENT	
REG NO.: MGTC/IAIRM/WB	REVISION NO.: 01	
RELEASE DATE: 01/09/2022	REVISED DATE: 11/03/2025	Page 6 of 10

### 3.1 APPLICABILITY

The provisions of this Policy and Procedure align with the Whistleblower Protection Act 2010, the Companies Act 2016, the MACC Act 2009, and all relevant laws and regulations in the countries where the Group operates. In the event of a conflict between mandatory laws and the principles outlined in this Policy and Procedures, the applicable laws will take precedence.

This Policy and Procedure should also be read in conjunction with the Group's Anti-Bribery & Corruption Policy, the Code of Business Ethics, and other related materials on disciplinary actions, as overseen by the Group PaC Department. The provisions in this Policy and Procedures will be reviewed and updated as necessary to ensure effective implementation.

### 3.2 POLICY OWNER


The owner of this Policy is the IAIRM Department.

### 4.0 IMPROPER CONDUCTS

This Policy covers potential and/or actual improper conduct in relation to the management and operation of MGTC, which may include but not limited to:

- I. Criminal offence or unlawful act such as fraud, corruption/bribery, theft, embezzlement and blackmail; Forgery or alteration of any document or account belonging to companies within the Group;
- II. Forgery or alteration of a cheque, bank draft, or any other financial document;
- III. Misappropriation of Group's funds, securities, supplies, or other assets;
- IV. Impropriety in the handling or reporting of money or financial transactions;
- V. Profiteering as a result of insider knowledge of the Group's activities;
- VI. Any conduct which is an offence or a breach of law;
- VII. Financial malpractice;
- VIII. Breach of the Group's Code of Business Ethics, policies and guidelines;
- IX. Improprieties of tender and procurement activities;
- X. Abuse of power and position for personal gain;
- XI. Any act that poses danger to health and safety;
- XII. Any act that causes damage to environment;
- XIII. Concealment of any of the above; and
- XIV. Any misconduct as stated in any of the Group's established policies and manuals.

The list of Improper Conduct under this section is not exhaustive and shall include any other act or omission, which if proven, will constitute an act of misconduct pursuant to the Code of Business Ethics and/or a criminal offence under the relevant law in force.

DOCUMENT TITLE: WHISTLEBLOWING POLICY & PROCEDURE		
DOCUMENT OWNER: HEAD OF DEPARTMENT	DIVISION / DEPARTMENT: INTERNAL AUDIT, INTEGRITY & RISK MANAGEMENT	
REG NO.: MGTC/IAIRM/WB	REVISION NO.: 01	
RELEASE DATE: 01/09/2022	REVISED DATE: 11/03/2025	Page 7 of 10

## 5.0 ANONYMOUS REPORT


- 5.1 Anonymous reports will be accepted and investigated if they contain sufficient information for assessment.
- 5.2 The Whistleblower is required to disclose his/her identity to IAIRM Department in order to provide relevant protection to the Whistleblower, obtain further information if necessary, and provide privilege to the Whistleblower to be updated on the report's progress.

## 6.0 PROTECTION FOR THE WHISTLEBLOWER

- 6.1 Under this Policy and pursuant to the Whistleblowing Protection Act 2010, a Whistleblower who lodges a report in good faith to the above-authorized channel is protected against being victimised by MGTC. Anyone who retaliates against the Whistleblower will be subject to disciplinary action.
- 6.2 The identity of the Whistleblower, if known, shall remain confidential to the IAIRM Department unless MACC officers require the information for further investigation.
- 6.3 The protection will be revoked if it is proven that the report is lodged not in good faith and the Whistleblower is an individual involved in the reported improper conduct.

## 7.0 LODGING A REPORT OF IMPROPER CONDUCTS

- 7.1 The Whistleblower can lodge a report to any of the following designated channels managed by the IAIRM Department, in a strictly confidential manner:
- I. Email to: [whistleblowing@mgtc.gov.my](mailto:whistleblowing@mgtc.gov.my);
  - II. Whistleblowing e-form via MGTC official website;
  - III. Direct line at 03-8291 0894 from Monday to Friday during office hours; or
  - IV. Walk-in to the office, Head of IAIRM Department.
- 7.2 Whistleblowers are advised to provide sufficient details which include the following:
- I. A description of the Improper Conduct and the people/parties who are involved;
  - II. A background of the incident, including the relevant dates and location of occurrence;
  - III. How the Improper Conduct was detected;

DOCUMENT TITLE: WHISTLEBLOWING POLICY & PROCEDURE		
DOCUMENT OWNER: HEAD OF DEPARTMENT	DIVISION / DEPARTMENT: INTERNAL AUDIT, INTEGRITY & RISK MANAGEMENT	
REG NO.: MGTC/IAIRM/WB	REVISION NO.: 01	
RELEASE DATE: 01/09/2022	REVISED DATE: 11/03/2025	Page 8 of 10


## 8.0 MANAGING A WHISTLEBLOWER REPORT

- 8.1 Upon receiving a Whistleblower report, the PIC at IAIRM will promptly capture the report and present it to the BAIRC. BAIRC will review and assess the disclosure and determine the appropriate course of action.
- 8.2 A preliminary investigation will be carried out to assess the severity of the alleged misconduct reported by the Whistleblower. The timeline will be set according to case-to-case basis. The result of the preliminary investigation will be presented to the BAIRC to conclude the matter.
- 8.3 If the preliminary investigation report concludes that the case/alleged Improper Conduct is:
- I. Unfounded or unsubstantiated, no further action will be taken, and the case will be closed;
  - II. Justified and serious, the case will undergo further investigation by the Investigating Team.
  - III. If the matter is to be referred to the relevant authorities, subject to any legal requirements or prohibitions, the PIC at IAIRM will inform the Whistleblower that the matter has been referred to the authorities concerned. The Whistleblower may be required to lodge a report to the relevant enforcement agencies together with the Investigation Team.
- 8.4 The PIC at IAIRM will notify the Whistleblower of the decision and any actions to be taken within thirty (30) days of receiving the report.
- 8.5 The Whistleblower shall also be informed of the following:
- I. Not to contact the suspected Employee(s) in an effort to determine facts or demand restitution; and
  - II. Not to discuss the case, facts, suspicions or allegations with anyone except with the Investigating Team.

## 9.0 CONDUCTING INVESTIGATION

- 9.1 The Investigating Team will be established by PIC at IAIRM in order to conduct a detail investigation.
- 9.2 The Investigating Team shall maintain objectivity, impartiality and fairness throughout the detailed investigation process and conduct their activities competently and with the highest levels of integrity. In particular, the Investigating Team shall perform its duties independently, free from improper influence and fear of retaliation from Employees responsible for or involved in operational activities and/or Employees liable to be the subject of investigation for Improper Conduct.
- 9.2 The Whistleblower shall cooperate with the Investigating Team. Meetings may be arranged off-site, to protect the confidentiality of the Whistleblower.
- 9.3 Members of the Investigating Team shall have access to all relevant records. Documents provided for investigation purposes shall be acknowledged accordingly in the records.



DOCUMENT TITLE: WHISTLEBLOWING POLICY & PROCEDURE		
DOCUMENT OWNER: HEAD OF DEPARTMENT	DIVISION / DEPARTMENT: INTERNAL AUDIT, INTEGRITY & RISK MANAGEMENT	
REG NO.: MGTC/IAIRM/WB	REVISION NO.: 01	
RELEASE DATE: 01/09/2022	REVISED DATE: 11/03/2025	Page 9 of 10

9.4 Throughout the investigation process:

- I. All Employees in the Group are expected to cooperate and provide the necessary assistance to the Investigating Team. There should not be any attempt to deliberately destroy, alter or remove any documentary information or any evidence. Any person who obstructs an investigation of a whistleblowing report shall be subject to disciplinary action, which may include termination of employment, demotion, or other legal redress.
- II. The Investigating Team shall meet the Employee(s) under investigation to ascertain facts of his/her involvement in the Improper Conduct or to clear him/her of suspicion.
- III. The Investigating Team may schedule meetings with other persons suspected to have been involved or to have any knowledge of the alleged Improper Conduct. All such meetings shall be conducted confidentially, and all matters discussed shall be documented by the Investigating Team.
- IV. Once the investigation is complete, the Investigation Team will communicate the matter to PIC at IAIRM and the Investigation Team will be abolished.

**10.0 ACTIONS, OUTCOMES, AND WHISTLEBLOWER COMMUNICATION**

10.1 Upon the conclusion of a detailed investigation, the PIC at IAIRM will present the report to BAIRC Committee. Upon review of such investigation report, the BAIRC Committee shall determine whether or not the allegation can be substantiated. In the event the allegation is substantiated, the BAIRC Committee will identify and recommend the corrective action(s) to be taken to mitigate the risks of such Improper Conduct recurring as follows: -


- I. Referring the matter to external authorities i.e., MACC, PDRM etc.
- II. Referring the matter to relevant external parties.
- III. Referring the matter to Group PaC for further action to be taken against the wrongdoer.

Improper Conduct shall be segregated into two (2) categories: -


- I. Major: matter contravening the law/legislation or having material impact on business governance, reputation, finances or operations.
- II. Minor: disciplinary offences Reference shall be made to the Group PaC policy and procedures.

10.2 PIC at IAIRM shall submit the recommendation from the BAIRC committee to Group PaC for further action if the matter is referred to the department.

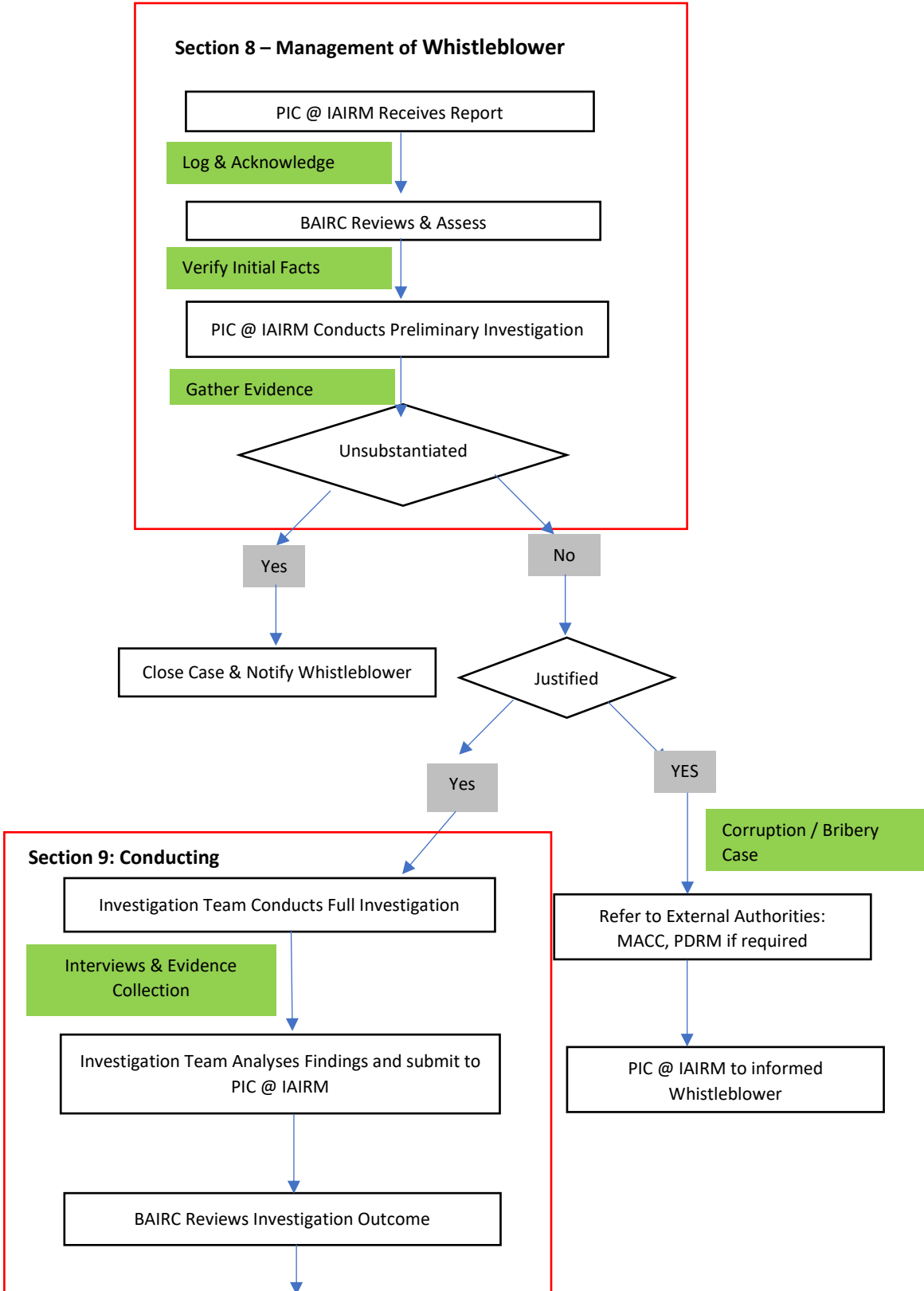
10.3 Group PaC will then notify the BAIRC and the PIC at IAIRM once the matter is finalised by Group PaC


DOCUMENT TITLE: WHISTLEBLOWING POLICY & PROCEDURE		
DOCUMENT OWNER: HEAD OF DEPARTMENT	DIVISION / DEPARTMENT: INTERNAL AUDIT, INTEGRITY & RISK MANAGEMENT	
REG NO.: MGTC/IAIRM/WB	REVISION NO.: 01	
RELEASE DATE: 01/09/2022	REVISED DATE: 11/03/2025	Page 10 of 10

- 10.4 PIC at IAIRM will notify the Whistleblower of the outcome of the disclosure once the matter is finalised by Group PaC.
- 10.5 All records of disclosures, statements, evidence and findings shall be managed in compliance with the provisions of the PDPA 2010 and other applicable laws.
- 10.6 All the above preliminary and/ or detailed investigation processes shall be properly reported and documented.

DOCUMENT TITLE: WHISTLEBLOWING POLICY & PROCEDURE		
DOCUMENT OWNER: HEAD OF DEPARTMENT	DIVISION / DEPARTMENT: INTERNAL AUDIT, INTEGRITY & RISK MANAGEMENT	
REG NO.: MGTC/IAIRM/WB	REVISION NO.: 01	
RELEASE DATE: 01/09/2022	REVISED DATE: 11/03/2025	Page I of II

**APPENDIX 1 WHISTLEBLOWING PROCESS FLOW**



DOCUMENT TITLE: WHISTLEBLOWING POLICY & PROCEDURE		
DOCUMENT OWNER: HEAD OF DEPARTMENT	DIVISION / DEPARTMENT: INTERNAL AUDIT, INTEGRITY & RISK MANAGEMENT	
REG NO.: MGTC/IAIRM/WB	REVISION NO.: 01	
RELEASE DATE: 01/09/2022	REVISED DATE: 11/3/2025	Page II of II

**Continued**

**Section 10: Actions, Outcomes and Whistleblower Communication**

