

	SALIHIN International	Document No: PO – WHISTLEBLOWING – 01	
Title Whistleblowing Policy		Revision No: 0	Effective Date: 16 April 2026

WHISTLEBLOWING POLICY

Table of Contents

1. ABBREVIATIONS	2
2. PURPOSE	2
3. KEY PARTIES AND RESPONSIBILITIES	2
4. SCOPE AND APPLICATION	3
5. DEFINITIONS	3
6. DISCLOSURE CHANNELS	4
7. METHOD OF REPORTING SUBMISSION	6
8. INVESTIGATION PROCEDURE	8
9. REPORTING	10
10. SUBSEQUENT ACTION	11
11. CONFIDENTIALITY AND PROTECTION	11
12. REVIEW	12

	SALIHIN International	Document No: PO – WHISTLEBLOWING – 01	
Title Whistleblowing Policy		Revision No: 0	Effective Date: 16 April 2026

WHISTLEBLOWING POLICY

1. ABBREVIATIONS

Abbreviation	Meaning
ABC	Anti – Bribery and Corruption
CEO	Chief Executive Officer
HOD	Head of Department
IO	Integrity Officer
LER	Loss Event Reporting
GMPO	Group Managing Partner Office

2. PURPOSE

- 2.1 SALIHIN places a high value on whistleblowing as one of the mechanisms in the prevention and detection of any improper conduct in its business operations.
- 2.2 In line with this, SALIHIN has established this Whistleblowing Policy to encourage all directors, employees, business partners, as well as other external parties to raise their concerns and further disclose any improper conduct or the inadequacies of SALIHIN’s Anti-Bribery and Corruption (“**ABC**”) programme which they have become aware of, without fear of reprisals, harassment, and detrimental actions by SALIHIN.
- 2.3 The purpose of this Policy is to encourage all employees, directors, partners, and stakeholders to report any suspected improper conduct or inadequacies in SALIHIN’s ABC programme, and to ensure that all reports made in good faith will be properly investigated and will not result in any form of retaliation.

3. KEY PARTIES AND RESPONSIBILITIES

Team/ Role	Description
Whistleblower/ Reporter	Any employee, director, business partner, or external party who reports or discloses any suspected improper conduct or inadequacies in SALIHIN’s ABC programme
Subject Person	The person(s) alleged to have committed or been involved in the improper conduct.

Integrity Officer	The designated independent officer responsible for receiving, handling, and coordinating whistleblowing disclosures
Investigation Team	The appointed party responsible for conducting investigations into the disclosure, which may include Management, Internal Audit, and/ or external parties
Whistleblowing Committee	The committee responsible for reviewing disclosures, determining legitimacy, overseeing the investigation, and deciding on further actions
Board	Refers to the Board of Directors of SALIHIN
Management	Refers to SALIHIN's management personnel responsible for operational and disciplinary actions, where applicable
Employee	Any permanent, contract, temporary, or probationary staff employed by SALIHIN
Business Partner	Any external party having business dealings with SALIHIN, including agents, contractors, consultants, vendors, and service providers.
Stakeholder	Any party with an interest in SALIHIN, including employees, shareholders, customers, regulators and members of the public

4. SCOPE AND APPLICATION

- 4.1 The Whistleblowing Policy covers the reporting process, confidentiality, as well as protection for the Whistleblower.
- 4.2 The Whistleblowing Policy applies to all directors, employees, agents, contractors, business partners, and other external parties.
- 4.3 This Policy shall be read together with established acts, regulations, procedures, and policies, in which the definition of dangerous or illegal activity or improper conduct is well defined.
- 4.4 Any person can provide input and feedback through the established disclosure channel, should he/she find this Policy inadequate.

5. DEFINITIONS

Business Partners are defined as “anyone, regardless of whether in the form of a company or a person, who has any business dealings with SALIHIN and/or performs services for and on behalf of SALIHIN and include agents, contractors, sub-contractors, joint venture partners, consultants, lawyers, auditors, accountants, etc.”

	SALIHIN International	Document No: PO – WHISTLEBLOWING – 01	
Title Whistleblowing Policy		Revision No: 0	Effective Date: 16 April 2026

Other than as specifically defined in the established acts, regulations, procedures, and policies, Improper Conduct includes, but is not limited to, the following:

- a) Abuse of power;
- b) Bribery, corruption, and fraud;
- c) Theft or embezzlement;
- d) Criminal offences or conduct which breach any laws of Malaysia or regulatory obligations;
- e) Failure to comply with SALIHIN's practices, policies, and procedures;
- f) Misuse and/or misappropriation of SALIHIN's funds or assets;
- g) Impropriety (including financial and operational, etc) within SALIHIN;
- h) Gross mismanagement within SALIHIN (including serious potential breach of the interest of society and the environment);
- i) Breach of Code of Conduct and Ethics of SALIHIN;
- j) Act or omission jeopardising the health and safety of SALIHIN's directors, employees, business partners, or members of the public; and
- k) Concealment of any of the above.

Whistleblower means a person who reports or discloses information on:

- a) A person or organization engaged in or suspected of being involved in the alleged Improper Conduct; and/or
- b) Any inadequacies of SALIHIN's ABC programme.

Whistleblowing means a disclosure regarding Improper Conduct by a person who has a reasonable belief that another person has engaged, is engaging, or is attempting to engage in Improper Conduct; and/or a disclosure regarding any inadequacies of SALIHIN's ABC programme. Thus, it occurs when an employee, a director, or any other stakeholder raises a genuine concern about improper conduct that he/she becomes aware of through his/her work or dealings with SALIHIN.

6. DISCLOSURE CHANNELS

No	Disclosure About	Disclosure To	Disclosure Channel
1	If the Improper Conduct involves any of the following persons: • Chief Executive Officer (CEO) • Head of Department (HOD) • Board and its Committee members	Report to: Integrity Officer (IO) Executive Director, GMPO	i. Designated email address: whistleblowing@salihin.com.my ii. Physical Submission (reporting box provided) iii. Direct Submission (face-to-face)

	• Employees • Any other stakeholders		
2	If the Improper Conduct involves the Integrity Officer (IO)	Report to any of the following: Deputy Group Managing Partner (Finance, Human Resource & Administration)	i. Designated email address: whistleblowing@salihin.com.my ii. Physical Submission (reporting box provided) iii. Direct Submission (face-to-face)

- 6.1 SALIHIN provides several means for a Whistleblower to make a disclosure.
- 6.2 Disclosure of information should initially and promptly be made by the Whistleblower to the IO (“Appointed Person”) of SALIHIN.
- 6.3 To ensure integrity and independence of handling of the disclosure of information, the Board has designated the IO as the only person who has access to the designated whistleblowing email address if the disclosure report is not related to the IO.
- 6.4 The IO is an independent personnel from the Management, who has direct and unlimited access to the Chief Executive Officer and Board members (including the Chairman) of SALIHIN.
- 6.5 The disclosure report shall be made in good faith with a reasonable belief that the information and any allegation in it are substantially true, and are not made to seek any personal gains or for malicious purposes.
- 6.6 The Whistleblower may choose to remain anonymous when making a disclosure. While providing personal information such as name and contact details may assist in facilitating a more efficient investigation and communication of findings, it is not mandatory. SALIHIN accepts anonymous disclosures, and the Whistleblower’s anonymity will be respected throughout the process.
- 6.7 SALIHIN shall promote awareness of this Policy through internal communication, training, and the establishment of appropriate reporting channels, including but not limited to email and physical complaint boxes where applicable.

7. METHOD OF REPORTING SUBMISSION

7.1 A Whistleblower may submit a report through any of the following methods:

a) Email Submission

- i. Submit the disclosure via the designated whistleblowing email address as stated in Clause 4.

b) Physical Submission (Whistleblowing Form)

- i. The Whistleblower may complete a Whistleblowing Report Form or submit the disclosure in writing.
- ii. The completed form or written disclosure should be placed in a sealed envelope clearly marked **“STRICTLY CONFIDENTIAL-WHISTLEBLOWING REPORT”**.
- iii. The sealed envelope shall be deposited into the designated **Whistleblowing Box** located at approved premises.
- iv. The Whistleblowing Report Form may be obtained from the **SPSERP System under Human Resource > Policies & Procedures > Forms, as detailed in PO – WHISTLEBLOWING – 01/ Appendix I**.

c) Direct Submission (Face-to-Face Reporting)

- i. The Whistleblower may request to make a disclosure directly to the IO or any designated reporting party through a face-to-face meeting.
- ii. Such a meeting may be arranged at a mutually appropriate time and location to ensure confidentiality, privacy, and protection of the Whistleblower.
- iii. The Whistleblower may present and submit any supporting documents, evidence, or written statements during the meeting to facilitate the reporting and investigation process.
- iv. The disclosure made during the meeting shall be properly documented and recorded by the IO for reporting, record-keeping, and investigation purposes.
- v. Where appropriate, the Whistleblower may be requested to review or acknowledge the documented disclosure to ensure accuracy of the information reported.
- vi. The Whistleblower may choose to remain anonymous to the extent reasonably practicable, subject to the requirements of the investigation process.

- vii. All information disclosed during the face-to-face reporting session shall be treated with strict confidentiality in accordance with this Policy.

7.2 The disclosure should, where possible, include the following information:

- Details of the alleged improper conduct.
- Date, time, and location of the incident.
- Supporting evidence (if any).

7.3 Anonymous disclosures are accepted. However, Whistleblowers are encouraged to provide contact details to facilitate investigation and follow-up.

7.4 All physical whistleblowing boxes shall be:

- Secure and locked at all times.
- Accessible only by the IO.
- Opened periodically (e.g., weekly or as determined).

7.5 Upon receipt of the report, the IO shall:

- Record the disclosure in the Whistleblowing Register.
- Acknowledge receipt of the disclosure **within two (2) working days** from the date of receipt.
- Proceed in accordance with the Investigation Procedure under Clause 6.

WHISTLEBLOWING REPORTING SUBMISSION FLOW



8. INVESTIGATION PROCEDURE

8.1 All complaints or disclosures received will be placed before a Whistleblowing Committee.

8.2 For this purpose, the Whistleblowing Committee shall comprise the following members:

- a) IO (Integrity Officer);
- b) Non-Executive Director; and
- c) An Independent Management level.

8.3 The Whistleblowing Committee shall have the authority to:

- a) Determine the legitimacy and scope of the report/disclosure;
- b) Direct further action; and

	SALIHIN International	Document No: PO – WHISTLEBLOWING – 01	
Title Whistleblowing Policy		Revision No: 0	Effective Date: 16 April 2026

- c) Determine the appointed parties who will be investigating on behalf of SALIHIN, i.e., the management, the Internal Audit Department, and/or any other external parties who may be experts in the area.

8.4 The appointed parties tasked to investigate (“**the Investigation Team**”) shall take all reasonable steps to ensure that the investigation regarding the report/disclosure is carried out fairly, unbiased, and with due regard to the principle of natural justice.

8.5 The Investigation Team will keep detailed records of all evidence gathered, interviews conducted, and all records/reports and/or documents received/reviewed, which may affect the outcome of the investigation.

8.6 The investigation process shall generally include the following steps:

- a) Preliminary assessment shall be completed **within three (3) working days from the date of acknowledgement.**
- b) Such determination shall be made **within three (3) working days upon receipt of the preliminary assessment.**
- c) Appointment of Investigation Team.
- d) Evidence gathering and interviews.
- e) Documentation of findings.
- f) The Investigation Team shall submit the investigation report to the Whistleblowing Committee **within two (2) working days upon completion of the investigation.**

	SALIHIN International	Document No: PO – WHISTLEBLOWING – 01	
Title Whistleblowing Policy		Revision No: 0	Effective Date: 16 April 2026

INVESTIGATION PROCESS FLOW CHART



9. REPORTING

- 9.1 Upon conclusion of the investigation, the Investigation Team will present the findings of the investigation to the Whistleblowing Committee.
- 9.2 A copy of the Investigation Report (which is sealed) shall be submitted to the Risk Management for Loss Event Reporting (LER) purposes.
- 9.3 All disclosures and complaints shall be recorded in a Whistleblowing Register, which the IO will maintain for monitoring, tracking, and reporting purposes.

	SALIHIN International	Document No: PO – WHISTLEBLOWING – 01	
Title Whistleblowing Policy		Revision No: 0	Effective Date: 16 April 2026

10. SUBSEQUENT ACTION

- 10.1 Where the Whistleblowing Committee is satisfied with the findings of the investigation, the Whistleblowing Committee will communicate to Board / Management (whichever is appropriate) to proceed with its decision based on SALIHIN policies for the necessary actions to be taken immediately, including:
- a) The initiation of legal proceedings by law enforcement officials, including but not limited to criminal prosecution under appropriate laws.
 - b) The requirement to provide compensation for any unacceptable use of services.
 - c) Disciplinary sanctions, up to and including termination of employment.
- 10.2 If the case involves any member of the Board / Management, he/she shall abstain from deliberation by the Board / Management.
- 10.3 The Board/Management, if non-conflicting, must also take into account recommendations contained in the investigation report to prevent the conduct from continuing or occurring in the future.
- 10.4 Actions to be taken may also be directed to remedy any harm or loss arising from the conduct.
- 10.5 Where applicable, the Whistleblower shall be informed of the outcome of the investigation **within three (3) working days after the decision is made.**

11. CONFIDENTIALITY AND PROTECTION

- 11.1 SALIHIN will take all reasonable steps to protect the identity of the Whistleblower, in ensuring that any reprisals or detrimental actions are not taken against the Whistleblower. Reprisals or detrimental actions may include disciplinary measures, demotion, suspension, or termination of employment or service.
- 11.2 In this regard, the identity of the Whistleblower and the information disclosed would be kept confidential to the fullest possible extent in a manner consistent with the need to conduct an investigation, except where the Whistleblower consents to disclosure or if disclosure is otherwise required by law.
- 11.3 The abovementioned protection will be accorded by SALIHIN only when the Whistleblower satisfies all of the following conditions:
- a) the disclosure is done in good faith;
 - b) the Whistleblower is aware that the information and/or allegation disclosed is true;

- c) the Whistleblower has not communicated the report/disclosure to any other party not related to the report/disclosure; and
- d) The report/disclosure made is not for personal gain or interest.

- 11.4 SALIHIN seriously views any false, malicious, or defamatory allegations. This can be considered gross misconduct, where appropriate disciplinary actions may be taken by SALIHIN.
- 11.5 Suppliers / Vendors of SALIHIN and members of the public who become a Whistleblower will also be protected by SALIHIN as to his / her / its identity, subject to satisfying all conditions as above.
- 11.6 Employee and industrial relations-related issues and human resources-related issues are excluded from the operation of this Policy because there are other established mechanisms to raise such complaints.
- 11.7 SALIHIN is committed to ensuring that all whistleblowing disclosures are managed in a timely and effective manner. The overall handling of a disclosure, from receipt to closure, **is targeted for completion within fifteen (15) working days, subject to the case's complexity.**

12. REVIEW

This Policy will be reviewed as and when the need arises to ensure it meets the objectives of the relevant legislation and remains effective for SALIHIN, and may be amended at the Board's discretion.