



WHISTLEBLOWING POLICY

1. Objective

The purpose of this Policy is to provide a formal avenue to enable and encourage disclosure of any malpractice or improper conduct in accordance with the procedures as provided for under this Policy and to provide protection for whistleblowers who report such allegations.

2. Scope

This policy applies to all employees of Eastern & Oriental Berhad (“E&O” or “the Company”) and its subsidiaries (collectively, “E&O Group”), persons performing services for E&O Group and members of the public.

3. Abbreviation

| | |
|--------------------|---------------------------|
| E&O or the Company | Eastern & Oriental Berhad |
| E&O Group | E&O and its subsidiaries |
| this Policy | Whistleblowing Policy |

4. Policy Statement

- 4.1. E&O is committed to the values of transparency, integrity and accountability in the conduct of its business and operation.
- 4.2. Recognising the abovementioned values, the Company provides avenues for any persons described in item 5.1 hereinbelow to report genuine concerns relating to any malpractice or improper conduct.
- 4.3. Any persons acting in good faith is protected from retaliation for raising such allegations as described in item 5.5 hereinbelow.

5. Procedures for Whistleblowing

5.1. Who can disclose

- 5.1.1. Employees currently or previously under the employment of E&O Group.
- 5.1.2. People performing services for E&O Group, including contractors and service providers.
- 5.1.3. Members of the public.
- 5.1.4. Any person who raises a genuine concern on any malpractice or improper conduct is called a whistleblower.

5.2. What to disclose

- 5.2.1. This Policy is designed to facilitate whistleblowers to disclose any improper conduct through internal channel. Such improper conduct includes the following:
 - Negligence in carrying out work obligations
 - Corruption, bribery (offering, giving or soliciting) or blackmail
 - Fraud
 - Criminal offences or any breach of the laws of Malaysia
 - Misuse and/or misappropriation of the Company’s funds/ assets
 - Sexual harassment
 - Criminal breach of trust or abuse of power
 - Questionable or improper accounting practice
 - Misuse of confidential information
 - Impropriety (including financial and operational etc.) within the Company



WHISTLEBLOWING POLICY

- Breach of Group Authority Limits and Group's policies and procedures (including Code of Conduct & Ethics)
- Gross mismanagement within the Company (including serious potential breach to the interest of society and environment)
- Failure to comply with a legal or regulatory obligation
- Acts or omission which jeopardises the health & safety of the Company's employees or the public
- Retaliation of any form taken against a whistleblower
- Knowingly directing, advising, or assisting a person to commit any of the above instances
- Concealment of any, or a combination, of the above.

The above list is not exhaustive and includes any act or omissions, which if proved, will constitute an act of misconduct under the Company's Code of Conduct and Ethics.

5.2.2. If a person is unsure as to whether the malpractice/ improper conduct is covered under this Policy, he/ she is encouraged to make the disclosure under this Policy.

5.2.3. A whistleblower should always act in good faith i.e. acting without malicious intentions and in the best interest of the Company. All information and allegation made should be reported or disclosed with the reasonable belief that the information and allegation disclosed is true.

5.2.4. The Company views seriously any false, malicious or defamatory allegation. This can be considered as gross misconduct where appropriate disciplinary action may be taken by the Company.

5.3. How to disclose

5.3.1. When an employee has reasonable grounds to believe there is any instances of malpractice or improper conduct, he/ she may report the matter to his/ her immediate superior and/or head of department. If for any reason, he/she believed that this is not appropriate, he/she may make the report in accordance with the procedure set out in paragraph 5.3.2 and 5.3.3 below.

5.3.2. Disclosure could be made in writing (in the form provided in Appendix I) addressed to the Managing Director as follows:-

Name: Kok Tuck Cheong
Managing Director

Address: Eastern & Oriental Berhad
Level 3A (Annexe), Menara Milenium
8 Jalan Damanlela
Damansara Heights
50490 Kuala Lumpur

5.3.3. If the whistleblower believes that disclosure to the Managing Director is a concern, he/she may make the disclosure in writing (in the form provided in Appendix I) addressed to the Chairman of the Audit Committee:-

Name: Datuk Vijeyaratnam A/L VT Pillay,
Chairman of Audit Committee



WHISTLEBLOWING POLICY

Address: Eastern & Oriental Berhad
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5.3.4. All disclosure is to be sent to the address as stated above and enclosed in sealed envelope addressed to either the Managing Director or Chairman of the Audit Committee. The envelope should be marked with "Strictly Private & Confidential, To Be Opened by Addressee Only" so as to ensure confidentiality of its contents.

5.3.5. A whistleblower must identify himself/ herself when making the disclosure in order for the Company to accord the necessary protection to him/her. Any anonymous disclosure will not be entertained. However, the Company reserves its right to investigate any anonymous disclosure.

5.4. Investigation

5.4.1. Upon receipt of a disclosure from a whistleblower, the Managing Director or the Chairman of the Audit Committee, where relevant, will direct an investigation to determine the legitimacy of the disclosure.

5.4.2. The Managing Director or the Chairman of the Audit Committee, where relevant, may decide who should conduct the investigation. The investigation may be carried out internally by the management, external consultants, external legal advisors or some other external bodies depending on the nature of the allegation.

5.4.3. The whistleblower will be informed of who is handling the matter, how the person in charge can make contact with the whistleblower and if there is any further assistance required. He/she may be called upon as and when required to provide further information and clarification to assist in the investigation.

5.4.4. Upon completion of the investigations, the whistleblower will be accorded the privilege to be notified on the outcome of the disclosure subject to any legal constraints.

5.5. Protection for Whistleblower

5.5.1. A whistleblower acting in good faith is protected from retaliation for raising any allegations and being accorded protection against adverse employment actions such as discharge, demotion, suspension, harassment, negative evaluation, loss of remuneration, personal threats or other forms of discrimination.

5.5.2. E&O Group treats such retaliation, where proven, as a gross misconduct and such cases shall be reported to the Audit Committee Chairman via and in accordance with this Policy.

5.5.3. If requested by the whistleblower and to the extent permitted by law, all reasonable steps will be taken to protect the identity of the whistleblower.



WHISTLEBLOWING POLICY

APPENDIX I: WHISTLEBLOWER COMPLAINT FORM

INSTRUCTIONS TO COMPLAINANT:

- This form is to be completed by any person who wish to report a genuine wrongdoing
- You may attach additional pages if there is not enough space provided
- You may provide documentary evidence supporting the allegation, where necessary
- * indicate compulsory information

COMPLAINT DETAILS:

| | |
|---------------------------------------------------------------------------------------------------------------------------------------------|--|
| (a) Name of Person Alleged* | |
| (b) Designation of Person Alleged* | |
| (c) Division/ Company* | |
| (d) Relationship with Complainant* | |
| (e) Details of Allegation* <i>(provide details of nature, the date, the time, the place of occurrence and identity of the wrongdoer)</i> | |
| (f) Estimated Value Involved <i>(if relevant)</i> | |
| (g) Witness/ Other Parties Involved <i>(can be E&O Employees or non E&O Employees)</i> | |

COMPLAINANT DETAILS:

| | |
|------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (a) Name of Complainant* | |
| (b) Contact Number* | |
| (c) Email* | |
| (d) Consent to Disclose Your Name* | <input type="checkbox"/> I consent to my name being disclosed to investigate this complaint <input type="checkbox"/> I do not consent to my name being disclosed. Please note that not using your name may hinder our ability to complete the investigation. |

I declare that the information on this form is true and correct to the best of my information, knowledge and belief.

Signature
Name:
Date: