



PKF MALAYSIA

**(Company No.: AF 0911)
(Incorporated in Malaysia)**

1 December 2020

WHISTLEBLOWING POLICY

PKF Malaysia expects the highest standards of integrity from all its employees and vendors. The Firm takes a serious view of any wrongdoing on the part of any of its Employees, Management, Directors and Vendors, in particular with respect to their obligations to the Firm's interests.

The Whistleblowing channels are established to help all stakeholders raise concerns, without fear of retaliation, on any wrongdoing that they may observe in the Firm.

PKF Malaysia takes all complaints of possible wrongdoings seriously and shall investigate the complaints, regardless of the length of services, position/title, relationship or connection of the parties alleged to the Firm.

Parties can report a Whistleblowing complaint if they are aware of any wrongdoings, including, but not limited to the following:

- Fraud, including but not limited to the following:
 - Act of corruption such as conflicts of interest, bribery, kickbacks;
 - Misappropriation of assets,
 - Financial statement fraud;
- Sexual harassment;
- Criminal breach of trust;
- Acts or omissions which are deemed to be against the interest of the Firm, laws, regulations or public policies;
- Misuse of confidential information;
- Giving false or misleading information (including suppression of any material fact or information);
- Breaches of any PKF Malaysia's policies; or
- Deliberate concealment of any of the above matters or other acts of wrongdoing.

Acting in Good Faith

PKF Malaysia expects all parties to act in good faith and have reasonable grounds when reporting a Whistleblowing complaint. If allegations are proven to be malicious, reckless, or with the foreknowledge that the allegations are false,

parties responsible may be subject to appropriate action, up to and including legal action, where applicable. The Whistleblower protection will be revoked under the above circumstances.

Protection from Retaliation

Any party that retaliates against someone who has reported a wrongdoing in good faith may be subject to appropriate action, up to and including legal action, where applicable.

Whistleblowing Process

Upon receipt of a whistleblowing (WB) complaint, the independent WB Unit will channel the WB case for investigation to an independent party to ensure that there is no conflict of interest.

At the completion of the investigation, the investigation team will report to the WB Unit on the results of the investigation, including a conclusion on the validity of the allegations (proven/ not proven) and the proposed recommendation(s) to address the wrongdoing and/or process limitations.

Throughout the above process, the identity of the whistleblower is kept confidential at all times and will not be disclosed to any of the above parties. If the whistleblower is not satisfied with the way in which his/her concern has been handled, he/she can raise it with the Chief Executive Officer/ Partner. All appeals to the Chief Executive Officer/ Partner must be in writing and supported by valid and cogent justification. Decision of the Chief Executive Officer/ Partner shall be final and binding.

Whistleblowing Channels

The whistleblowing channels are as follows:

EMAIL:

Chief Executive Officer/ Partner
(vincent@pkfmalaysia.com)

LETTER:

Whistleblowing Unit
c/o Vincent Chew
PKF Malaysia
Level 33, Menara 1MK,
Kompleks 1 Mont' Kiara,
No.1, Jalan Kiara, Mont' Kiara, 50480 Kuala Lumpur, Malaysia