



CTOS DIGITAL BERHAD

WHISTLEBLOWING POLICY

1. Objectives

- CTOS is committed to promote and maintain high standards of transparency, accountability and ethics as well as good corporate governance practices in the workplace.
- Recognizing the above-mentioned values, CTOS provides an avenue for its employees and members of the public to disclose any improper conduct within CTOS.

- Whistleblowing is an act of voluntary disclosure/reporting to the Management / Directors of CTOS for further action against any improper conduct committed or about to be committed by Personnel of CTOS , in accordance with the procedures provided in this policy, whilst providing protection against reprisals and/or protecting the identity of employees and members of public who report such allegations.

- Whistleblower Policy is implemented to:
 1. Provide an avenue for all employees and members of the public to disclose any improper conduct or any action that is or could be harmful to CTOS and/or compromise the interest of stakeholders
 2. Provide proper internal reporting channel to make a disclosure to disclose any improper or unlawful conduct in accordance with the procedures as provided for under this policy
 3. Address a disclosure in an appropriate and timely manner
 4. Provide protection for the whistleblower from reprisal as a direct consequence of making a disclosure and to safeguard such person's confidentiality
 5. Treat both the whistleblower and the alleged wrongdoer in accordance with CTOS Groups' policies and applicable law.

2. Scope

The Policy applies to the Company and its Group of companies. All employees (whether permanent, contract, part-time or casual), Directors, Shareholders, Consultants, Vendors, Contractors, external agencies or any parties with a business relationship with the Company or its Group are strongly encouraged to report genuine concerns in relation to improper conduct in the workplace.

3. Improper Conduct

The following is a non-exhaustive list of examples of improper conduct covered under the scope of this Policy.

1. Conduct which constitutes a criminal offense under the law
2. Incidents of fraud, corruption or bribery
3. Breach of the Company's policies, practices, procedures or other rules of conduct.
4. Reckless or negligent handling of CTOS' resources or intended destruction of CTOS' property
5. Conduct which may cause loss to CTOS, or otherwise be detrimental to the interest of shareholders, clients and public
6. Improprieties in matters of financial reporting
7. Failure to comply with CTOS' contractual obligations
8. Action which creates risk to the health and safety of any individual
9. Any attempt to conceal or suppress information relating to the above.

4. Making Disclosure

- In order for the Whistleblower to be protected under the policy; the Whistleblower must disclose his/her name, NRIC number and contact details.
- The Whistleblower is required to identify himself / herself and provide contact information in his / her report. This will facilitate the investigator to obtain further information, if required and communicate on results of investigation to the Whistleblower.
- The disclosure must have at least the details of person(s) involved, nature of allegation, when and where the incident took place as well as supporting evidence, if any.
- Disclosure shall be submitted via email to whistleblower@ctosdigital.com
- All disclosures made under this Policy will be dealt with in strict confidentiality. Disclosures received under anonymity will not be entertained to prevent invalid malicious reporting, poison letters, exploitation and victimization.

5. Required Evidence

- The Whistleblower should be able to provide the disclosure in writing, information regarding the type of activity or conduct, identity of the person(s) suspected as being involved, when it occurred and who was affected.
- The Whistleblower must have first-hand knowledge or information of the facts, i.e. information obtained from third party or 'hearsay' will not be entertained. However, the Whistleblower should not be discouraged from making a report simply because they are unsure whether there is sufficient evidence to support their allegations.

6. Procedures, Investigation and Follow Up

- All complaints / disclosures should be addressed to Whistleblowing Committee for further action.
- The Whistleblower Committee shall comprise of the following members of Board of Directors:
 1. Nirmala a/p Doraisamy, Company Director
 2. Datuk Noorazman Bin Abd Aziz, Company Director
 3. Su Puay Leng, Company Director
- The Committee shall have the authority to:
 1. determine the legitimacy of the disclosure;
 2. direct further action; and
 3. determine who should conduct the investigation
- If any of the Committee members is suspected of being involved in the improper conduct, he / she will automatically abstain from attending the meeting.
- The assigned investigator is tasked to investigate, he / she must take all reasonable steps to ensure that investigations regarding the disclosure are fair and unbiased.
- The assigned investigator will keep detailed records of all evidence gathered, interviews, conducted and all records received which affect the outcome of the investigation.
- Upon conclusion of the investigation, the assigned investigator will present the outcome of the investigation to the Whistleblowing Committee, containing the following information:
 1. The Allegation
 2. An account of all relevant information received and, if the Investigator has rejected evidence, the reasons as to why this opinion was formed
 3. The conclusions reached and the basis for them
 4. Any recommendations arising from the conclusions

- The Investigation Report and conclusion shall be completed within 30 days, subject to the complexity of the investigation.
- The Whistleblower will be (i) informed of the status of his disclosure, (ii) notified on the outcome of such investigation and (iii) the alleged wrongdoer will be given an opportunity to respond to all allegations at an appropriate time (not necessarily at the start, or during, the investigation).

7. Protection Accorded to a Whistle-blower

- No employee can use his or her position to prevent other employees or members of the public from exercising their rights to disclose improper conduct and action as a whistle-blower. Complete protection will be given to Whistleblower against any unfair practice not limited to:
 1. Retaliation
 2. Threat or intimidation of termination/suspension of service,
 3. Disciplinary action,
 4. Transfer,
 5. Demotion,
 6. Refusal of promotion,
 7. Any direct or indirect use of authority to obstruct the Whistleblower's rights to continue to perform his/her duties, including making further disclosure.
- Protection will be accorded by the Company only when the Whistleblower satisfies all the following conditions:
 1. The disclosure is done in good faith with no element of malice or mischief;
 2. The whistleblower is aware that the information and any allegations disclosed are true;
 3. The Whistleblower has credible and/or tangible evidence to substantiate the report.
 4. The whistleblower has not communicated the disclosure to any other party not related to the disclosure;
 5. The disclosure made is not for personal gain or interest.
- Such protection is accorded even if the investigations later reveals that the Whistleblower is mistaken as to the facts and the rules and procedures involved.
- The Company views seriously any false, malicious or mischievous allegations. This can be considered as gross misconduct where appropriate disciplinary action may be taken by the Company including suspension and/or dismissal.
- Suppliers/ Vendors of the Company and members of the public who become a Whistleblower will also be protected by the Company as to his / her / its identity subject to satisfying all conditions in above.