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## Policy

This policy document describes in detail the principle of actions regarding:

## Whistleblowing Policy

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### Group Integrity and Governance

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SECURITY CLASSIFICATION	VITAL RECORD CLASSIFICATION	RETENTION PERIOD	TIER
OPEN	IMPORTANT	2 YEARS AFTER POLICY EXPIRY	I
PREPARED BY	REVIEWED BY	APPROVED BY	
MOHAMAD HAFIZ ZOLKIPLI NURULAIN FARAHANAH AHMAD TAJUDIN	BOARD AUDIT AND RISK COMMITTEE DR REZAL KHAIRI AHMAD	BOARD OF DIRECTORS	

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## Record History

Rev	Revision Date	Description	Prepared By	Reviewed By	Approved By
1.0	2020-10-28	Change in Reference Number from NMB-HR-POL-00003 and Record Owner from Group Human Resources	<ul style="list-style-type: none"> <li>• Mohamad Hafiz Zolkipli</li> <li>• Aziema Othman</li> <li>• Hairul Hafiz Hasbullah</li> </ul>	<ul style="list-style-type: none"> <li>• Board Audit and Risk Committee</li> <li>• Dr. Rezal Khairi Ahmad</li> </ul>	<ul style="list-style-type: none"> <li>• Board of Directors</li> </ul>
1.1	2022-12-08	NMB office address change	<ul style="list-style-type: none"> <li>• Mohammad Nur Shafiqe Haliman</li> </ul>	<ul style="list-style-type: none"> <li>• Board Audit and Risk Committee</li> <li>• Dr. Rezal Khairi Ahmad</li> </ul>	<ul style="list-style-type: none"> <li>• Board of Directors</li> </ul>
2.0	2024-11-28	<ul style="list-style-type: none"> <li>• Alignment towards formation of Group Integrity and Governance</li> <li>• Change Owner from Board Audit and Risk Committee to Group Integrity and Governance</li> </ul>	<ul style="list-style-type: none"> <li>• Mohamad Hafiz Zolkipli</li> <li>• Nurulain Farhanah Ahmad Tajudin</li> </ul>	<ul style="list-style-type: none"> <li>• Board Audit and Risk Committee</li> <li>• Dr. Rezal Khairi Ahmad</li> </ul>	<ul style="list-style-type: none"> <li>• Board of Directors</li> </ul>

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## 1. Policy Statement

- 1.1 NanoMalaysia Berhad (“NMB”) and its group of companies (“NMB Group” or “the Group” collectively) is committed to create value and contribute to society’s progress and development through its business activities. As a responsible corporation, NMB Group will commit to conduct business activities with integrity, a law-abiding spirit and the highest ethical standards.
- 1.2 This Whistleblowing Policy (“the Policy”) aims to:
  - a) establish a robust, transparent and accountable communication channel for directors, employees, stakeholders and business associates or third parties to NMB Group to voice their concerns in an effective, responsible and secured manner when they become aware of actual or potential wrongdoings that will cause the Group to fall short of its social and corporate responsibilities; and
  - b) enable swift, fair, and effective corrective actions to comply with NMB Group’s social and corporate responsibilities and maintain the support and trust of directors, employees, stakeholders, business associates, and the public.

## 2. NanoMalaysia Berhad’s Commitment

- 2.1 NanoMalaysia Berhad and its subsidiaries are committed to conducting business dealings with integrity. This means avoiding practices of crime, misconduct, bribery, and corruption of all forms in the Group’s daily operations.
- 2.2 The Policy leverages the core principles set out in the Group’s Code of Conduct and Ethics (“COCE”)<sup>1</sup>, Third Party Code of Conduct (“TPCOC”)<sup>2</sup> and the Anti-Bribery and Corruption Policy (“ABCP”)<sup>3</sup>.
- 2.3 The Group has adopted a zero-tolerance approach against all forms of bribery and corruption and takes a strong stance against such acts.
- 2.4 Employees who are aware of any irregularity, misbehaviour, or non-compliance to the COCE, TPCOC and ABCP, and lodge an official report via NMB’s whistleblowing mechanism as outlined in this Policy will not be penalised.

<sup>1</sup> See NMB-GHR-POL-00001 – Code of Conduct and Ethics

<sup>2</sup> See NMB-GIG-POL-00002 – Third Party Code of Conduct

<sup>3</sup> See NMB-GIG-POL-00001 – Anti-Bribery and Corruption Policy

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### 3. Scope

- 3.1 This Policy provides a system that enables the Group’s employees, stakeholders and business associates acting in good faith to raise concerns and disclose actual or potential wrongdoings or misconduct in the Group. These wrongdoings or misconduct include but are not limited to:
- a) violation of laws and regulations,
  - b) unethical behaviour or breach of NMB Group’s Code of Conduct and Ethics,
  - c) giving, solicitation or acceptance of bribes,
  - d) acts that adversely affect the interests or values of shareholders and stakeholders,
  - e) unauthorised disclosure or sale of company information,
  - f) falsification of reports or documents,
  - g) fraud, theft, embezzlement or misuse of company assets,
  - h) improper or undesirable personal behaviour or misdeeds which seriously impact the Group’s business or reputation,
  - i) sexual or other forms of harassment in the workplace; and
  - j) attempts to cover any of the aforementioned.
- 3.2 Employees, stakeholders and business associates who raise their concerns in good faith in accordance with this Policy are protected from reprisals within the limits of the law and assured that all reported cases will be objectively investigated on a best effort basis and appropriate remedial measures taken where warranted. This Policy is not intended to restrict or otherwise govern legal rights and obligations which employees, stakeholders and business associates have, or may have, in relation to the subject matter of the whistleblowing report.
- 3.3 This Policy is not intended for employees to lodge employee grievances or appeal on disciplinary procedures. Employees can report employee grievances or lodge appeals on disciplinary procedures through Group Human Resources<sup>4</sup>.
- 3.4 Employees, stakeholders and business associates should exercise due care to ensure that the information in their whistleblowing report is accurate and truthful. No action will be taken against employees, stakeholders or business associates who make an allegation in good faith which is not confirmed by subsequent investigation. But this protection may be revoked if employees, stakeholders and business associates misuse or abuse the Whistleblowing Policy by making false, frivolous, malicious or vexatious allegations.

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<sup>4</sup> See NMB-GHR-POL-00024 – Disciplinary Action Policy

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## 4. Definitions

The following definitions are included in this Policy.

The Code	NMB Group's "Code of Conduct and Ethics"
Directors	Directors include all independent and non-independent directors, executive and non-executive directors of the Group and shall also include alternate or substitute directors.
Employee	A person employed by NMB Group, whether confirmed in a position or on probation, or any other person employed on contract, temporary basis, or secondment, or retain or appointed by NMB Group for a fixed or indefinite term to perform any function for NMB Group (inclusive of interns and apprentices).
Employee Grievances	Personal dissatisfaction or complaints by Employees that are related to their employment and working conditions.
NMB/the Company	NanoMalaysia Berhad.
NMB Group/the Group	NanoMalaysia Berhad and its subsidiaries.
Business Associate/Third Party	An external party with whom the NMB Group has, or plans to establish, some form of business relationship. This primarily includes Counterparties and Business Partners, i.e. clients, customers, joint ventures, joint venture partners, consortium partners, outsourcing providers, contractors, consultants, subcontractors, suppliers, vendors, advisers, agents, distributors, representatives, intermediaries and investors, as defined by ISO 37001 - Anti-Bribery Management Systems.
Whistleblowing	Disclosure by a person to NMB Group, or to those in authority of mismanagement, corruption, illegality, violation of the Code or some other wrongdoings.
Whistleblowing Policy/the Policy	This whistleblowing policy, including any subsequent revisions and supplemental guidelines.

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## 5. Responsibilities

- 5.1 The execution of this Whistleblowing Policy will be placed under Group Integrity and Governance (“GIG”).

## 6. Disclosures

- 6.1 The Policy serves as a tool in preventing misconduct at the ‘get-go’ stage.
- 6.2 The Group encourages employees, stakeholders and business associates to make any disclosures openly and honestly and that concerns or complaints raised will be treated fairly and properly.
- 6.3 Disclosures received under anonymity will not be entertained to prevent invalid malicious reporting, poison letters, exploitation and victimization.
- 6.4 The whistleblower is required to identify himself or herself and provide contact information in his or her report. This will facilitate the investigator to obtain further information, if required and communicate with the whistleblower.
- 6.1 GIG, the Board Audit and Risk Committee (“BARC) or the Company is not required to engage with whistleblowers who submit reports anonymously, exclude contact details, or fail to act in good faith.

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## 7. Confidentiality and Safeguards

- 7.1 All whistleblowing reports will be treated with confidentiality as much as reasonably possible. The identity of the employee, stakeholder, or business associate who submits the report may be kept confidential, provided it does not hinder or obstruct the investigation. However, the investigation process may require the source of the information to be disclosed, and the person raising the concern may need to provide a statement as part of the evidence.
- 7.2 This Whistleblowing Policy provides protection, within legal limits and as far as reasonably practicable, to employees, stakeholders, or business associates who submit whistleblowing reports internally and in good faith, even if the allegations turn out to be unfounded or incorrect. Such individuals will be protected from internal disciplinary action (if applicable), dismissal, harassment, victimisation, or undue pressure. However, employees who fail to adhere to this Policy will not be entitled to such protection.

## 8. Reporting

- 8.1 Employees, stakeholders and business associates should report their concern at the earliest opportunity so that corrective action can be taken as soon as possible.
- 8.2 Employees, stakeholders and business associates have the option to make whistleblowing reports in strict confidence through any of the following channels:

Reporting Mode	Contact Details
Letter	Group Integrity and Governance NanoMalaysia Berhad Level 21-02, Sunway Putra Tower 100, Jalan Putra 50350 Kuala Lumpur Malaysia
Online Submission	Whistleblower Report Form in the NanoMalaysia Berhad portal <sup>5</sup>
Electronic mail	whistleblower@nanomalaysia.com.my

<sup>5</sup> See NMB-GIG-FRM-00001 – Whistleblower Report Form



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## 9. Investigation

- 9.1 Upon receiving a whistleblowing report, GIG will promptly establish a Whistleblowing Investigation Team comprising appropriately qualified personnel to conduct a preliminary investigation in a fair, objective, and impartial manner.
- 9.2 If the report implicates a Board member or a Key Senior Officer, GIG must immediately notify the BARC. In cases where the Board member is part of the BARC, GIG must escalate the matter to the Chairman of the Board.
- 9.3 If a prima facie case is established, GIG may involve additional officers from the Group, relevant committees, or external agencies to assist with the investigation, as deemed necessary. If the matter involves potential corruption, GIG may refer the case to the Malaysian Anti-Corruption Commission (“MACC”), and if it involves criminal activities, the case may be referred to the police for further action.
- 9.4 The investigation process is a neutral fact-finding exercise and does not imply guilt or wrongdoing. If the Whistleblowing Investigation Team determines that the allegations are substantiated, the Group will take appropriate action, which may include disciplinary measures or termination of contracts as per the Group’s Disciplinary Action Policy, and implementing new controls to prevent recurrence of the misconduct.
- 9.5 To maintain the confidentiality and integrity of the investigative process, GIG, the BARC, the Whistleblowing Investigation Team, or the Company is not obligated to provide updates to the whistleblower regarding the proceedings, status, or outcomes of the investigation.
- 9.6 The Whistleblowing Investigation Team will document all actions taken in response to each whistleblowing report, including the resolution of concerns raised.
- 9.7 GIG will present its findings to the BARC, and the BARC Chairman will report the findings to the Board of Directors, provided this disclosure does not compromise the integrity or progress of the investigation.

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## 10. Waiver

- 10.1 Any deviation or waiver from this Policy must be approved by the Board of Directors with the advice of the BARC.

## 11. Continuous Improvement

- 11.1 The Group is committed to continually improving its policies and procedures relating to whistleblowing. The BARC may therefore endeavour to develop further integrity measures and certify the Group's whistleblowing procedures as adequate where certification is available.

## 12. Policy Governance

- 12.1 GIG shall conduct a comprehensive review of this policy at a minimum of every three (3) years from the last review date or as required.
- 12.2 Any amendment(s) proposed must be endorsed by the BARC and approved by the Board.

## 13. References

- 13.1 Act 711 – Whistleblower Protection Act 2010
- 13.2 ISO 37002 – Whistleblowing Management Systems
- 13.3 NMB-GHR-POL-00001 – Code of Conduct and Ethics
- 13.4 NMB-GHR-POL-00022 – Employee Handbook
- 13.5 NMB-GHR-POL-00024 – Disciplinary Action Policy
- 13.6 NMB-GIG-POL-00001 – Anti-Bribery and Corruption Policy
- 13.7 NMB-GIG-POL-00002 – Third Party Code of Conduct