

# **PENTAMASTER INTERNATIONAL LIMITED**

**(Incorporated in the Cayman Islands with limited liability)**

**Stock code: 1665**

## **WHISTLE-BLOWING POLICY AND PROCEDURES**

### **1.0 OBJECTIVE**

Pentamaster International Limited (“PIL” or the “Company”) is committed to the highest possible standards of openness, probity and accountability in the conduct of its businesses and operations. In line with this commitment, the Company has put in place the whistle-blowing policy and procedures (“Whistle-blowing Policy or Policy”) to provide an avenue for all employees, customers, suppliers and other stakeholders who have concerns about any suspected misconduct or malpractice within the Company to come forward and voice those concerns. While the Company could not guarantee that the outcome of any ensuing investigations would satisfy those who raised the concerns, the Company will endeavour to respond to the concerns fairly and properly. The Policy is applicable to PIL and its subsidiary companies (collectively, “we”, “us”, “our” or the “Group”).

### **2.0 SCOPE OF THE POLICY**

This Policy applies to any irregularity, or suspected irregularity, involving employees as well as customers, consultants, vendors, contractors and/or any other parties with a business relationship with the Company. Such misconduct or irregularity include, but not limited to the following:

- Any unlawful or illegal activities, whether criminal or breach in civil law;
- Breach of policies, procedures and other applicable laws and regulations;
- Fraud, theft, embezzlement or dishonesty;
- Corruption/bribery;
- Bullying harassment and discrimination;
- Actions which can cause physical danger/harm to another person and/or can give rise to risk of damage to properties/assets;
- Forgery or alteration of any documents belonging to the Company;
- Profiteering as a result of insider knowledge;
- Conflict of interest;
- Insider trading;
- Misuse of position or information; and
- Any other similar or related irregularities.

Any investigative activity required will be conducted without regard to the suspected wrongdoer’s length of service, position/title, or relationship to the Company.

### **3.0 REPORTING PROCEDURE**

The Company takes whistle-blowing seriously. However, the whistle-blower is responsible to ensure that the disclosure is made in good faith, free from malicious intent, and is not for personal gains. If the subsequent investigation reveals that the disclosure was made with malicious intent, appropriate action can be taken against the whistle-blower.

In order to report any irregularity or misconduct committed or about to be committed, a whistle-blower is required to provide the relevant details in the Whistle-blowing Report Form attached to this Policy as Annex I and send an email to [whistleblowing@pentamaster.com.my](mailto:whistleblowing@pentamaster.com.my).

The Chairman of Audit Committee and Chairman of the board of directors of the Company will have access to this email directly.

Any employee or member of the public who wishes to report improper conduct is encouraged to disclose his or her identity to the Company in order for the Company to accord the necessary protection to him or her. Should there be any anonymous disclosure, the Company reserves its right to investigate into any such anonymous disclosure.

Where possible or relevant, the whistle-blower may be requested to submit supporting evidences or documents to substantiate his or her claim.

#### **4.0 CONFIDENTIALITY**

The Company commits to ensure that all disclosed information, including the identity of the whistle-blower shall be treated with strict confidentiality. All personnel, directly or indirectly working relative to a whistle-blowing case, shall strictly protect the identity of the whistle-blower and witnesses from unauthorised disclosure before, during and after an investigation.

The Company is also committed to protect the whistle-blower from all acts of harassment, retaliation, victimisation and recrimination arising from making the disclosure in good faith.

There may be certain circumstances where the identity of the whistle-blower may need to be revealed on a need to know basis (e.g. requirement to testify in court). If such a situation arises, the Company shall discuss and seek consent with the whistle-blower first before proceeding with the case.

The protection will be removed if it is found that the whistle-blower was also involved in the improper conduct, or if the whistle-blower is found to have made the disclosures in bad faith.

#### **5.0 WITHDRAWAL OF DISCLOSURE**

The whistle-blower who wishes to withdraw his or her disclosure is required to write to [whistleblowing@pentamaster.com.my](mailto:whistleblowing@pentamaster.com.my), together with supporting reason(s) for the withdrawal. Notwithstanding such withdrawal, the Company reserves the right to proceed with investigation on the matters arising from the disclosure.

#### **6.0 NOTIFICATION**

Upon the completion of the whistle-blowing process and procedures, the whistle-blower (only if the identity of the whistle-blower is known) will be accorded the privilege to be notified on the outcome of the disclosure.

**Policy Date: 1 August 2017**

Note: Any Chinese translation is for reference only. In the event of any inconsistency, the English version shall prevail.

**ANNEX I**  
**WHISTLE-BLOWING REPORT FORM**  
**CONFIDENTIAL**

The Company is committed to the highest possible standards of openness, probity and accountability. In line with this commitment, the Company expects and encourages its employees, customers, suppliers and other stakeholders who have concerns about any suspected misconduct or malpractice within the Company to come forward and voice those concerns.

It is recognised that in most cases the person raising concerns will wish to be dealt with on a confidential basis. All reasonable efforts will therefore be made to avoid revealing the person's identity.

If you wish to make a written report, please use this report form. Once completed, this report becomes confidential.

<p>Your Name/Contact Telephone Number and Email</p> <p>Note: we encourage you to provide your name with this report. Concerns expressed anonymously are much less powerful but they will be considered as far as practicable.</p>	<p>Name: Employee <input type="checkbox"/> Customer <input type="checkbox"/> Supplier <input type="checkbox"/> Others <input type="checkbox"/> <i>(please tick the appropriate box)</i></p> <p>Others (please specify): _____</p> <p>Department and post: _____ <i>(to be filled in by employees only)</i></p> <p>Address: _____ _____</p> <p>Tel No: _____</p> <p>Email: _____</p> <p>Date: _____</p>
<p>The names of those involved (if known):</p>  	
<p>Details of concerns:</p> <p>Please provide full details of your concerns: names, dates and places and the reasons for the concerns (continue on separate sheet if necessary) together with any supporting evidence.</p>          	

Confidential

**ANNEX II  
INVESTIGATION PROCEDURES**

