



**DELEUM**

# **INTEGRATED MANAGEMENT SYSTEM**

## **PROCEDURE FOR WHISTLEBLOWING**

**Document No.: DB-ABMS-03**

	<b>Prepared by:</b>	<b>Reviewed by:</b>	<b>Approved by:</b>
<b>Name:</b>	Norarifa A.Rahman	Desmond Ooi Hong Keat	Ramanrao Abdullah
<b>Designation:</b>	Senior Executive Corporate Compliance, Sustainability & Risk	General Manager Corporate Compliance, Sustainability & Risk	Group Chief Executive Officer

<b>INTEGRATED MANAGEMENT SYSTEM (37001)</b>	<b>PROCEDURE FOR WHISTLEBLOWING</b>	Doc No.: <b>DB-ABMS-03</b>
		Rev. No.: <b>2</b>
		Rev. Date: <b>20 May 2025</b>

<b>TABLE OF CONTENTS</b>		<b>PAGE</b>
<b>SECTION 1.0</b>	<b>OBJECTIVE</b>	3
<b>SECTION 2.0</b>	<b>SCOPE</b>	3
<b>SECTION 3.0</b>	<b>REFERENCE</b>	4
<b>SECTION 4.0</b>	<b>DEFINITIONS</b>	4
<b>SECTION 5.0</b>	<b>RESPONSIBILITIES</b>	5
<b>SECTION 6.0</b>	<b>PROCEDURE</b>	5
6.1	Confidentiality	5
6.2	Reporting in good faith and assurance against reprisal and/or retaliation	5
6.3	Protection to Whistleblower	6
6.4	Reporting procedure	7
6.5	Notification of investigation outcome	8
6.6	Reporting and retention of reports and investigations	8
6.7	Revision	8
<b>SECTION 7.0</b>	<b>RECORD</b>	9
<b>SECTION 8.0</b>	<b>REVISION HISTORY</b>	9

<b>INTEGRATED MANAGEMENT SYSTEM (37001)</b>	<b>PROCEDURE FOR WHISTLEBLOWING</b>	Doc No.: <b>DB-ABMS-03</b>
		Rev. No.: <b>2</b>
		Rev. Date: <b>20 May 2025</b>

## 1.0 OBJECTIVE

- 1.1** The objective of this Procedure is to provide an avenue for all employees of Deleum, third parties employed or engaged by the Group, and members of the public to disclose any wrongdoing and provide assurance of protection in accordance with this Procedure.
- 1.2** At Deleum, we are committed to identifying, dealing with and rectifying any improper conduct that can potentially harm the Company including its employees and reputation. We want to embed a culture across the Group where wrongdoing is not tolerated and when reported, will be quickly and efficaciously addressed.

## 2.0 SCOPE

- 2.1** The Whistleblowing Procedure is applicable across the Group and not to invalidate the Grievance Procedure and/or Conduct and Disciplinary Policy but to provide alternative means for employees and members of the public to raise a concern outside the normal reporting channels.
- 2.2** This Procedure is not applicable to personal grievances concerning an individual's terms and conditions of employment, or other aspects of working relationship, complaints of bullying / disciplinary matters. Such complaints should be dealt under the existing Human Resource policies and procedures.
- 2.3** Any person may lodge a report if he/she is aware of any instances of improper conduct or wrongdoing, including but not limited to the following:
- Any form of financial crime, including fraud;
  - Misappropriation of assets;
  - Harassment;
  - Criminal breach of trust;
  - Illicit and corrupt practices;
  - Questionable and improper accounting;
  - Misuse of confidential information;
  - Acts or omissions which are deemed to be against the interest of the Company, laws, regulations or public policies;
  - Giving false or misleading information including suppression of any material facts or information;

<b>INTEGRATED MANAGEMENT SYSTEM (37001)</b>	<b>PROCEDURE FOR WHISTLEBLOWING</b>	Doc No.: <b>DB-ABMS-03</b>
		Rev. No: <b>2</b>
		Rev. Date: <b>20 May 2025</b>

- Danger to health and safety or to the environment;
- Breaches of Deleum’s policies; or
- Deliberate concealment of any of the above matters or other acts of wrongdoing.

### 3.0 REFERENCE

MS ISO 37001:2016 Anti-Bribery Management System - Standard  
MS ISO 37002:2021 Whistleblowing Management System – Guidelines

### 4.0 DEFINITIONS

ABMS	Anti-Bribery Management System
BRIC	Board Risk & Investment Committee
DB	Deleum Berhad
Detrimental	Threatened, proposed or actual, direct or indirect act or omission that can result in harm to Whistleblower or other relevant interested parties, related to the Whistleblower
External parties	Any external individual or organisation with whom Deleum Group has, or plans to establish, some form of business relationship. This includes (but not limited to) existing or prospective agents, representatives, intermediaries, joint venture partners, customers, consultants, advisers, contractors, subcontractors, vendors and service providers.
Group	Deleum Berhad and its group of Companies
Investigation	Systematic, independent and documented process for establishing facts and evaluating them objectively if wrongdoing has occurred, is occurring or is likely to occur and its extent
Whistleblower	Any person who lodge a report if he/she is aware of any instances of improper conduct or wrongdoing
Whistleblowing	Reporting of suspected improper conduct or wrongdoing
Whistleblowing Committee Secretariat	Corporate Compliance, Sustainability & Risk
Wrongdoing	Action(s) or omission(s) that can cause harm

<b>INTEGRATED MANAGEMENT SYSTEM (37001)</b>	<b>PROCEDURE FOR WHISTLEBLOWING</b>	Doc No.: <b>DB-ABMS-03</b>
		Rev. No.: <b>2</b>
		Rev. Date: <b>20 May 2025</b>

## 5.0 RESPONSIBILITIES

**5.1** This Procedure extends across all of Deleum Group's business dealings and in all countries in which the Group operates. All persons covered by this Procedure, in discharging their duties on behalf of Deleum Group, are required to comply with not only the Malaysian laws and regulations but also the laws and regulations applicable in the location of the business activities, and in particular with respect to anti-bribery and corruption laws, rules and regulations.

## 6.0 PROCEDURE

### 6.1 CONFIDENTIALITY

All reports or disclosures of the Whistleblower shall be kept confidential and shall only be revealed on a need-to-know basis or if required by law, the courts or authorities. The identity and particulars of the Whistleblower shall be kept private and confidential unless he/she chooses to reveal his/her identity. In such event, written permission will be obtained from the Whistleblower before information is released.

### 6.2 REPORTING IN GOOD FAITH AND ASSURANCE AGAINST REPRISAL AND/OR RETALIATION

The Whistleblower shall act in good faith and have reasonable grounds when making a protected disclosure. The disclosure should be accurate and factual and not being made with malicious intent, based on office gossip or made for the purposes of personal advantage or gain. Appropriate action will be taken against the Whistleblower if his/ her allegations are found to be frivolous, malicious or vexatious or if he/she has participated in the wrongdoing.

<b>INTEGRATED MANAGEMENT SYSTEM (37001)</b>	<b>PROCEDURE FOR WHISTLEBLOWING</b>	Doc No.: <b>DB-ABMS-03</b>
		Rev. No.: <b>2</b>
		Rev. Date: <b>20 May 2025</b>

### 6.3 PROTECTION TO WHISTLEBLOWER

A Whistleblower will be accorded with the necessary protection against any detrimental actions or unfair treatment for disclosing any improper conduct committed or about to be committed within Deleum, provided that the disclosure is made in good faith. Such protection is provided even if the investigation later reveals that the Whistleblower is mistaken as to the facts and the rules and procedures involved.

The protection to the Whistleblower can be revoked under the following circumstances, among others:

- The Whistleblower participated in the improper conduct;
- The Whistleblower wilfully discloses a false statement;
- The disclosure is frivolous or vexation;
- The disclosure is made with malicious intent;
- The disclosure of improper conduct is made solely or substantially with the motive of avoiding dismissal or other disciplinary action; or
- The Whistleblower commits an offence in the course of making the disclosure or providing further information.

A Whistleblower may seek protection from any other enforcement agencies and any Federal or State Government departments or other persons as the enforcement agency deems appropriate.

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

<b>INTEGRATED MANAGEMENT SYSTEM (37001)</b>	<b>PROCEDURE FOR WHISTLEBLOWING</b>	Doc No.: <b>DB-ABMS-03</b>
		Rev. No: <b>2</b>
		Rev. Date: <b>20 May 2025</b>

#### 6.4 REPORTING PROCEDURE

Whistleblower shall report any wrongdoing via one of the following channels:

- Email to [whistle@deleum.com](mailto:whistle@deleum.com)  
The Whistleblowing Committee will have direct access to this email.
- Email to [WBChairPerson@deleum.com](mailto:WBChairPerson@deleum.com)  
Only the Whistleblowing Committees Chairman will have direct access to this email.
- Letters/documents/reports (in sealed envelope with labelled “STRICTLY PRIVATE AND CONFIDENTIAL TO BE OPENED BY THE ADDRESSEE ONLY”) to be addressed to:  
Whistleblowing Committee Chairman  
C/o Corporate Secretarial Department,  
No. 2, Jalan Bangsar Utama 9, Bangsar Utama,  
59000 Kuala Lumpur.

Disclosure should include the following details:

- Name, designation, current address and contact numbers
- Basis or reasons of his/her concerns
- Nature of wrongdoing
- Date and time
- Place of its occurrence
- The identity of the alleged wrongdoers
- Particulars of witnesses, if any
- Particulars/ documentary evidence.

***(Refer to Appendix 1 – Whistleblowing Lodgement Form)***

Any employee or member of the public who wishes to report improper conduct may remain anonymous. The Whistleblowing Committee reserves the right to evaluate whether should the Protected Disclosure warrant any investigation.

The Whistleblowing Committee Secretariat who is also custodian of Procedure will act as the coordinator on behalf of the Whistleblowing Committee which include the safekeeping of the evidence until the completion of the investigation process.

<b>INTEGRATED MANAGEMENT SYSTEM (37001)</b>	<b>PROCEDURE FOR WHISTLEBLOWING</b>	Doc No.: <b>DB-ABMS-03</b>
		Rev. No: <b>2</b>
		Rev. Date: <b>20 May 2025</b>

**6.5 NOTIFICATION OF INVESTIGATION OUTCOME**

The Whistleblower will be accorded the privilege to be notified by the Whistleblowing Secretariat / custodian of this Procedure on the outcome of the disclosure upon the completion of the investigation procedures.

**6.6 REPORTING AND RETENTION OF REPORTS AND INVESTIGATIONS**

The Whistleblowing Committee Secretariat of this Procedure shall maintain a log of all reports, tracking the receipt, investigation and resolution of these reports and shall prepare a periodic summary thereof for the Chairman of BRIC. The BRIC shall be updated as and when there are cases reported.

**6.7 REVISION**


Deleum Berhad reserves the right to amend or modify this Procedure at any time without assigning any reason whatsoever. However, no such amendment or modification will be binding on Whistleblowers unless the same is notified to the Whistleblowing Procedure in writing.

This document shall be published on Deleum Berhad’s website for external parties and the public to be made aware of the Procedure and the available reporting channels to raise concerns with Deleum Berhad. Should there be any concern or inquiry in regard to the Procedure or the specific process, then those can be channeled to the custodian of this Procedure.

This Procedure may be reviewed and updated from time to time while any revision or amendment to this Procedure will be subject to the approval of the Board.

<b>INTEGRATED MANAGEMENT SYSTEM (37001)</b>	<b>PROCEDURE FOR WHISTLEBLOWING</b>	Doc No.: <b>DB-ABMS-03</b>
		Rev. No.: <b>2</b>
		Rev. Date: <b>20 May 2025</b>

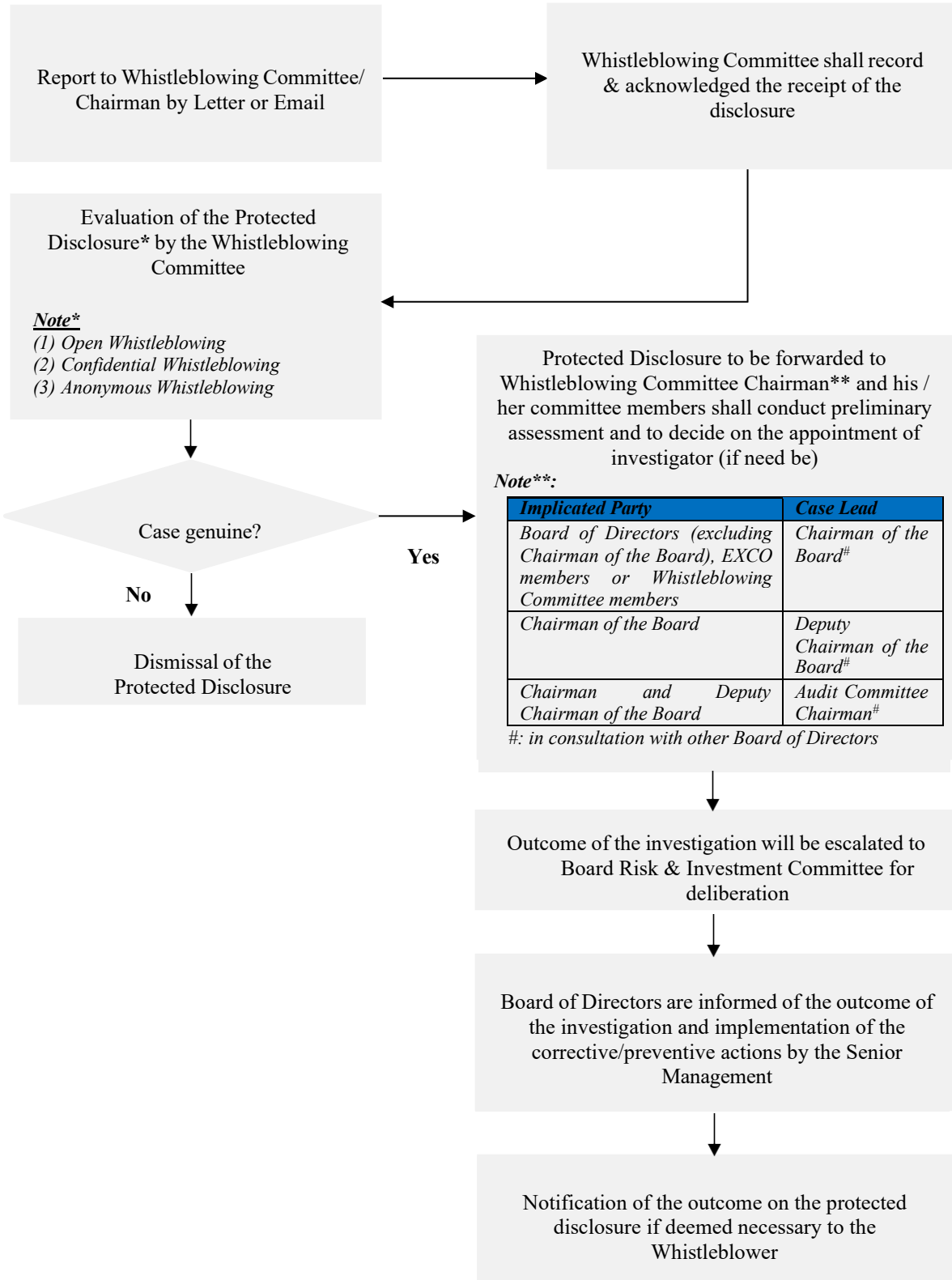
## 7.0 RECORDS

Forms Number	Forms Title	Records Year; Revision	Insert Forms
DB-ABMS-03-01	Whistleblowing Lodgement Form	<b>5 years, Rev 1</b>	 Whistleblowing Lodgment Form.pdf

## 8.0 REVISION HISTORY

Revision Number	Revised By	Date	Approved by	Date	Sheet Name	Description of Change
1	Nur Ainil Hawa	15 December 2023	Rao Abdullah	15 December 2023	DB-ABMS-03	Initial release of procedure for Whistleblowing
2	Norarifa A.Rahman	20 May 2025	Rao Abdullah	27 May 2025	DB-ABMS-03	Inserting additional email for whistleblowing channel in the Procedure and form

**WHISTLEBLOWING PROCESS FLOW**



<b>INTEGRATED MANAGEMENT SYSTEM (37001)</b>	<b>PROCEDURE FOR WHISTLEBLOWING</b>	Doc No.: <b>DB-ABMS-03</b>
		Rev. No.: <b>2</b>
		Rev. Date: <b>20 May 2025</b>

**APPENDIX 1  
WHISTLEBLOWING LODGEMENT FORM**

<i>Information of Person(s) Reporting</i>			
Name (Not Mandatory)			
Contact Number (Not Mandatory)		Email (Not Mandatory)	
Company Name (Not Mandatory)			
<i>Allegation Information</i>			
Name of Alleged Person			
Designation of Alleged Person		Department	
Company Name			
Incident Date		Incident Time	
Incident Location			
Type of Allegation	<input type="checkbox"/> Fraud / Corruption / Bribery <input type="checkbox"/> Mismanagement / Abuse of Power <input type="checkbox"/> Compliance Violations <input type="checkbox"/> Others ..... (please specify)		
Allegation Details			
Estimated Value Involved (Amount)			
Other Parties Involved			
Preferred method of communication and details (Not Mandatory))	<input type="checkbox"/> Phone: _____ <input type="checkbox"/> Email: _____		

Please attach this form in your email to [whistle@deleum.com](mailto:whistle@deleum.com) (Whistleblowing Committee) or [WBChairPerson@deleum.com](mailto:WBChairPerson@deleum.com) (Whistleblowing Committee Chairman) together with relevant supporting documents.