



Whistleblowing Policy

POLICY STATEMENT

UPTREND TECHNOLOGY SDN BHD (UPTREND) is committed to upholding a high standard of ethical behavior and integrity in the conduct of its businesses and operations. Recognizing these values, UPTREND provides a platform for all employees and members of the public to disclose any suspected misconduct.

OBJECTIVE OF THE POLICY

This policy is to provide an avenue for all employees of UPTREND and members of the public who have concerns about suspected misconduct to come forward at the earliest opportunity so that concerns can be raised without fear of reprisal or retaliation and to provide protection for whistleblowers who report such allegations.

SCOPE OF THE POLICY

This policy is not to invalidate the Grievance Procedure and/or the disciplinary action process but to provide more avenues for employees and members of the public to disclose misconduct or about to be committed to UPTREND. Misconduct, if proved, constitutes a disciplinary action or a criminal offence. Such misconduct includes the following:

- Fraud, corruption, bribery and blackmail;
- Abuse of Power;
- Conflict of Interest;
- Theft of embezzlement;
- Misuse of Company's funds or assets;
- Violation of laws and regulations;
- Any intentional act deliberately designed to cause loss to UPTREND;
- An act or omission which endangers the safety of employees or the public or the environment; and
- Concealment of any of the above

The above list is not exhaustive and only serves as a guideline for the type of offense that is considered as misconduct.

RAISING A CONCERN

A disclosure of suspected misconduct must be made in writing using the Whistleblower Reporting Form and to be sent directly via e-mail to speakupwarga@gmail.com. To ensure the confidentiality and impartiality of your report, the email is hosted on an independent platform and will be channelled directly to the Whistleblowing Council.

PROTECTION TO THE WHISTLEBLOWER

UPTREND recognizes that anonymity to whistleblowers who willingly come forward to report a suspicion of misconduct is key to encouraging such reporting. However, to prevent false and malicious reporting, poison letters and abuse of the reporting channel, all whistleblowers must provide sufficient evidence (such as documents, images, footages, audio, email, text message, etc.) in their report to facilitate further investigation, failing which credible reasoning/argument must be presented to show that misconduct has taken place.

UPTREND assures that all reports will be promptly investigated and treated strictly confidentially save for disclosure on a "need to know" basis to facilitate investigations and/or to mete out the appropriate actions following such investigation. Incidents of retaliation against any individual reporting a violation or assisting in investigations will result in appropriate disciplinary action. The Whistleblowing Council will ensure that investigation is carried out using appropriate channels, resources, and expertise.

UPTREND reserves the right to amend this Policy from time to time.

UPTREND PROCEDURES FOR EMPLOYEES AND EXTERNAL PARTIES FOR WHISTLEBLOWING

A. Lodging a report

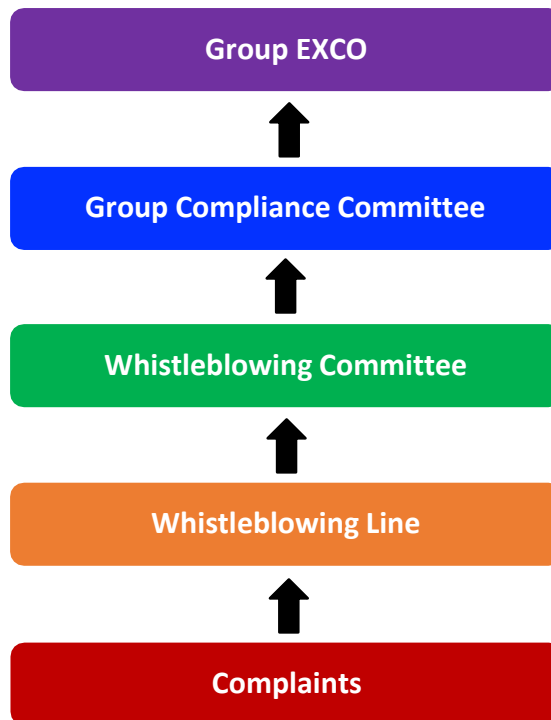
Employees and external parties are advised and urged to report a misconduct as soon as he/she discovers the commission or an intended commission of a misconduct or he/she is instructed to participate in any misconduct by completing the Whistleblowing Reporting Form appended to this Policy as Appendix 1 and to email to speakupwarga@gmail.com.

B. Anonymous Reports

- i. An employee is encouraged to submit a confidential report of misconduct in writing using the form appended to this Policy as Appendix 1. The report must provide full details of the misconduct and, where possible, supporting evidence
- ii. Anonymous reports are not encouraged as any follow up to ascertain the facts or to obtain further information for investigation purposes would be very difficult
- iii. Although the Company is not expected to address any anonymous allegations, the Company may, however, consider investigating an anonymous allegation after having considered the following:
 - a. the seriousness of the concern;
 - b. the credibility of the concern; and
 - c. the likelihood of confirming the concern from credible sources
- iv. The Company reserves its right to investigate into misconduct report at its sole discretion

C. Procedure for Handling Whistleblowing Reports

- i. The Whistleblowing Line will be managed by the Whistleblowing Secretariat which shall review the complaints raised by the Whistleblower and ensure that all relevant information is sufficient before convening the Whistleblowing Committee Meeting
- ii. The Whistleblowing Committee will assume the responsibility for the investigation and reporting of misconduct with the support of the Integrity Unit and Industrial Relations, when required
- iii. All misconduct report received via the Whistleblowing Line, investigation findings and recommendation by the Whistleblowing Committee shall be reported to the Group Compliance Committee
- iv. The Group Compliance Committee shall then further deliberate on the investigation findings and recommends to the Group EXCO on the appropriate action to be taken against those who breach anti-corruption laws
- v. In respect of misconduct report where an investigation is not conducted, a summary of such reports including the reasons for not conducting an investigation shall also be reported to Group Compliance Committee for information and further deliberation and action if required
- vi. All misconduct report is to be investigated and escalated within a reasonable time frame
- vii. The complaints and investigation process are set out in the flow chart below



D. Confidentiality

- i. All misconduct report will be treated as confidential and sensitive and all reasonable efforts shall be made to maintain the confidentiality of the information, in particular, the identity of the Whistleblower.
- ii. The identity of the Whistleblower shall be kept confidential and only made known at the Whistleblowing Committee level.
- iii. However, if a situation arises where it will be necessary to disclose the identity of the Whistleblower, the Whistleblowing Committee shall inform the Whistleblower that his/her identity is likely to be disclosed and to obtain his/her consent and if the investigation can be further pursued.
- iv. Any person who obtains any confidential information in the course of any investigation shall not disclose any confidential or any part thereof
- v. Anonymity however cannot be respected if the identity of the Whistleblower is required by law to be disclosed.

APPENDIX 1



WHISTLEBLOWER REPORTING FORM

Please provide the following details for any suspected Misconduct and submit directly to the Whistleblowing Committee via speakupwarga@gmail.com. Please note that you may be called upon to assist in the investigation, if required.

Whistleblower's Contact Information			
Name:			
Position:		Company:	
Contact Number:		Email Address:	
Information of UPTREND Employee(s) Involved in Misconduct			
Name (1):			
Designation / position			
Department & Company (where applicable):			
Name (2):			
Designation / position			
Department & Company (where applicable):			
Witness(es) Information (if any)			
Name (1):			
Department & Company (where applicable):			
Contact Number:		Email Address:	
Name (2):			
Department & Company (where applicable):			
Contact Number:		Email Address:	



WHISTLEBLOWER REPORTING FORM

Complaint:

Briefly describe the Misconduct and how you know about it. Specify what, who, when, where and how. If there is more than one allegation, number each allegation and use as many pages as necessary.

1) What was the Misconduct which had occurred?

2) Who had committed the Misconduct?

3) When did it happen and when did you notice it?

4) Where did it happen?

5) Is there any evidence that you could provide?

6) Are there any other parties involved other than the suspect stated above?

7) Do you have any other details or information which would assist us in the investigation?

8) Any other comments

DECLARATION

I declare that all information provided in this Form is true, correct and complete to the best of my knowledge.

Signature:

Name:

Date:



WHISTLEBLOWER REPORTING FORM

For Whistleblowing Committee Use	Complaint No.
Received By:	Received On:
	Acknowledgement Sent On:
Investigation Required (Yes/No)? (If no, please state the reason)	
Investigation To Be Done By:	
Investigation Results:	
Action Taken/Conclusion:	
Signed Off By:	