



WHISTLEBLOWING POLICY

INTRODUCTION

All employees are encouraged to raise genuine concerns about possible improprieties in matters of financial reporting, compliance and other malpractices at the earliest opportunity, and in an appropriate way.

The policy is designed to:-

- Support the company's values;
- Ensure employees can raise concerns without fear of reprisals; and
- Provide a transparent and confidential process for dealing with concerns.

This policy not only covers possible improprieties in matters of financial reporting, but also:-

- Fraud;
- Corruption, bribery or blackmail;
- Criminal offences;
- Failure to comply with a legal or regulatory obligation;
- Miscarriage of justice;
- Endangerment of an individual's health and safety; and
- Concealment of any or a combination of the above.

PRINCIPLES

The principles underpinning the policy are as follows:-

- All concerns raised will be treated fairly and properly;
- The company will not tolerate harassment or victimization of anyone raising a genuine concern;
- Any individual making a disclosure will retain anonymity unless the individual agrees otherwise;
- The company will ensure that any individual raising a concern is aware of who is handling the matter; and
- The company will ensure no one will be at risk of suffering some form of reprisal as a result of raising a concern even if the individual is mistaken. The company, however, does not extend this assurance to someone who maliciously raises a matter he/she knows is untrue.



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GRIEVANCE PROCEDURE

If any employee believes reasonably and in good faith that malpractice exists in the work place, the employee should report this immediately to his/her manager. However, if for any reason the employee is reluctant to do so, then the employee should report the concerns to either the:

- Chairman of the Board; or
- Audit Committee Chairman.

The contact details of the Chairman of the Board and Audit Committee Chairman where concerns can be raised by the employee are as follow:

Chairman of the Board	Audit Committee Chairman
Email: am@lh-ag.com	Email: nyen@wyncorp.com.my

The employee's concerns will be reported to the company without revealing the identity of the employee unless prior consent from the employee was obtained.

The employees who have raised concerns will be informed of who is handling the matter, how they can make contact with them and if there is any further assistance required.

Where concerns cannot be resolved without revealing the identity of the employee raising the concern (i.e. if the evidence is required in court), a dialogue will be carried out with the employee concerned as to whether and how the matter can proceed.

All reports will be investigated promptly by the person receiving the report. If required, the Chairman of the Board and Audit Committee Chairman can obtain assistance from other resources. The progress of investigation will be reported to the Audit Committee no later than at the next scheduled meeting.

Upon completion of investigation, appropriate course of action will be recommended to the Audit Committee for their deliberation. Decision taken by the Audit Committee will be implemented immediately.

Where possible, steps will also be implemented to prevent similar situation arising.

Reviewed and adopted on 29 March 2018.