



## WHISTLEBLOWING POLICY

### INTRODUCTION

Any employees, customer, supplier, or third party 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, properly and in strictest of confidence;
- 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. No action shall be taken against the Whistleblower in accordance with the Company Act 2016 and the Whistleblower Protection Act 2010. The company, however, does not extend this assurance to someone who maliciously raises a matter he/she knows is untrue.



## GRIEVANCE PROCEDURE

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

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

The contact details of the Chairmans of the Board and Audit Committee where concerns can be raised by the employee, customer, supplier, or third party are as follows:

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

The employee's concerns will be reported to the Company without revealing his/her identity unless prior consent from the employee is obtained.

The employees who have lodged such report will be informed of the person who is handling the matter and how the employees can make contact with them and if there is any further assistance required.

Where the report cannot be resolved without revealing the identity of the whistleblower (i.e. if the evidence is required to be presented to the court), a dialogue will first be carried out with the whistleblower as to whether the identity could be revealed and how the matter can proceed.

All reports will be investigated promptly upon the Company receiving the report. If required, the Chairmans of the Board and Audit Committee can obtain assistance from other resources such as management team. The progress of investigation will be reported to the Audit Committees at the next scheduled meeting.

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

The Whistleblowing Policy shall be reviewed annually by the Board and may be amended from time to time to reflect its applicability.

Reviewed and adopted on 22 April 2020.