

 <b>KRETAM HOLDINGS BERHAD GROUP</b>	<b>Doc. No.</b>	KHB-AC-P01
	<b>Revision No.</b>	0
<b>PROCEDURE FOR THE REPORTING OF VIOLATIONS OF THE ANTI-BRIBERY &amp; CORRUPTION POLICY</b>	<b>Page No.</b>	1 of 5
	<b>Effective Date</b>	1 June 2020

## 1. INTRODUCTION

Clause 12 of the Company's Anti-Bribery & Corruption Policy ("ABCP") requires employees of the Company who encounter any acts of bribery and corruption or other violations of the ABCP to report them, while non-employees are encouraged to report them.

This Procedure provides guidance to such persons on the process involved in submitting such a report, and sets out the procedures to be followed by the Company upon receipt of the same.

## 2. SCOPE

This procedure applies to all persons (employees or otherwise) who are submitting a report of acts of bribery and corruption or other violations of the ABCP.

## 3. RESPONSIBILITIES

- 3.1 The Anti-Corruption Officer ("ACO") shall be responsible for dealing with all cases of reports of violations of the ABCP, including the following:
  - 3.1.1 Receiving reports of violations;
  - 3.1.2 Investigating reports of violations;
  - 3.1.3 Reporting on the results of his investigations;
  - 3.1.4 Keeping records of all reports received, investigation documentation, reports of results of investigations and determinations and decisions made with regards to investigations;
  - 3.1.5 Maintaining the confidentiality of the informant and the information being reported;
  - 3.1.6 Operating the email address ([anticorruption@kretam.com](mailto:anticorruption@kretam.com)) used for the submission of reports by email as described in 5.2.
- 3.2 The Executive Director(s) shall be responsible for making a determination and decision on actions to be taken following any investigation carried out pursuant to this Procedure.
- 3.3 The Head of Human Resources or Human Resources Manager shall be responsible for conducting any disciplinary actions that are required as a result of any report submitted and subsequent investigation carried out.

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#### 4. DEFINITIONS AND CONTEXT

4.1 In this Procedure, the following words shall have the following meanings unless the context specifically requires otherwise:

“**Informant**” - Person making a report as required or encouraged by the ABCP

“**the Company**” – Kretam Holdings Berhad and/or its relevant subsidiary company

4.2 This Procedure should be read in the same context as the ABCP, including the meaning of words or terms specifically defined in the latter. The ABCP and this Procedure shall also be the context in which words or terms appearing in the prescribed forms shall be read.

#### 5. DETAILS OF THE PROCEDURE

##### 5.1 Reports made in Writing

5.1.1 The informant should submit a report using the “*Report of Violation of Anti-Bribery & Corruption Policy*” Form (Form KHB-AC-P01/F01), which may be downloaded from the Company’s website ([www.kretam.com](http://www.kretam.com)) or obtained from the Company on request.

5.1.2 The informant should provide as much relevant information as possible about the incident that he is reporting in Form KHB-AC-P01/F01.

5.1.3 The informant should make a copy of the duly completed and signed Form for his own retention before sending it in a sealed envelope marked “**Private & Confidential: To be Opened by Addressee Only**” to:

The Anti-Corruption Officer  
Kretam Holdings Berhad  
Wisma KHB, Lot 6 Block 44  
Leboh Tiga  
90000 Sandakan, Sabah

##### 5.2 Reports sent through Email

5.2.1 Reports may also be submitted by email to the following email address: [anticorruption@kretam.com](mailto:anticorruption@kretam.com). Such emailed reports may be in the following modes:

- (a) scanned soft copy of duly completed and signed Form KHB-AC-P01/F01 (may be unsigned if the informant elects to report anonymously); or
- (b) an email message describing the incident.

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5.2.2 Informants may also choose to submit their email reports anonymously.

5.2.3 For record purposes, where the mode of email reporting is that described in 5.2.1(b) or 5.2.2, the ACO shall fill in a Form KHB-AC-P01/F01 with details available from the email message as though on behalf of the informant, with the exception of the signature. A printed copy of the email message shall be attached together with such Form.

5.2.4 In instances where an informant had submitted a report on a bribery and/or corruption-related matter using Form KHB-WB-P01/F01 instead of the form prescribed under this Procedure, the ACO shall fill in a Form KHB-AC-P01/F01 with details available from the form so submitted as though on behalf of the informant, with the exception of the signature. A copy of the form so submitted shall be attached together with such Form.

### **5.3 Investigations**

5.3.1 Upon receipt of reports, the ACO may, where applicable, interview the informant with regards to the report submitted.

5.3.2 The ACO shall conduct investigations into incidents being reported, and prepare a report of his findings to be submitted to the Executive Director(s).

### **5.4 Report of Findings & Subsequent Actions**

5.4.1 The Executive Director(s) shall consider the report submitted pursuant to 5.3.2.

5.4.2 Where the Executive Director(s) determine that the person being reported against has a case to answer, and that person is:

5.4.2.1 an employee, the matter shall be referred to the Head of Human Resources or Human Resources Manager who shall then take the necessary disciplinary action under the Guidelines on Handling Misconduct.

5.4.2.2 a service provider, the Executive Director(s) shall make a decision on any appropriate action that may be taken against such person.

5.4.3 Where the Executive Director(s) determine that the evidence against the person being reported is insufficient and that it is unlikely that appropriate evidence will be available, the matter shall be concluded.

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5.4.4 Upon making any determination and decision, the Executive Director(s) shall document the same in a “*Memorandum of Determination & Decision on Report of Violation of Anti-Bribery & Corruption Policy*” (Form KHB-AC-P01/F02).

## 5.5 Confidentiality

The ACO and Executive Director(s) shall ensure confidentiality of the identity of the informant as well as the information being reported.

## 6. DOCUMENTATION AND RECORDS

No.	Record	Form	Location	Person in charge	Retention Period
1	Report of Violation of Anti-Bribery & Corruption Policy	KHB-AC-P01/F01	Sandakan Head Office	ACO	20 years
2	Memorandum of Determination & Decision on Report of Violation of Anti-Bribery & Corruption Policy	KHB-AC-P01/F02	Sandakan Head Office	Executive Director(s)	20 years

## 7. REFERENCE DOCUMENTS


- 7.1 Anti-Bribery & Corruption Policy: Clause 12
- 7.2 Guidelines on Handling Misconduct

## 8. APPROVING AUTHORITY

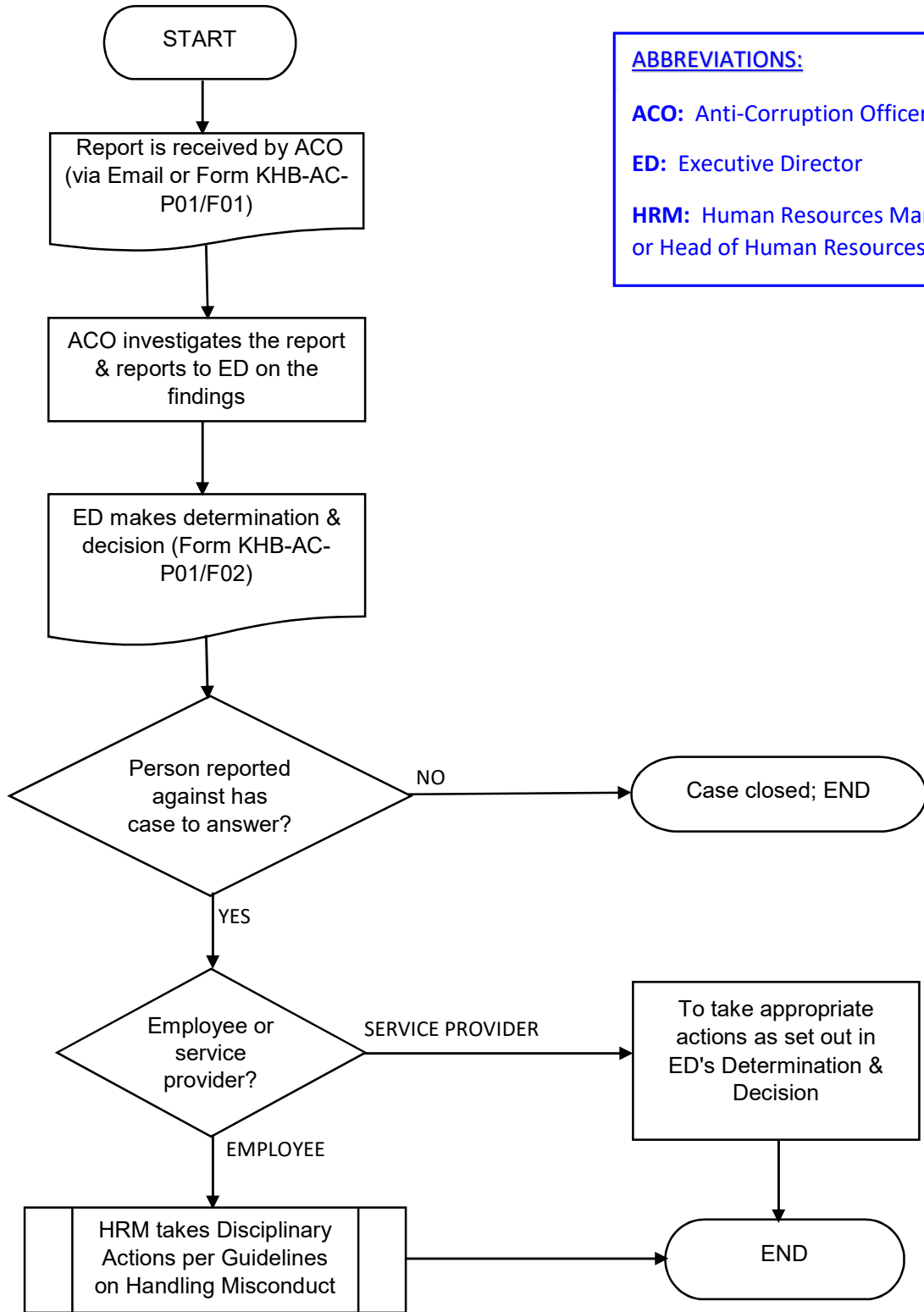
This Procedure and its related Forms are prescribed by the Board of Directors of the Company, whose approval shall be required for any amendments thereto.

## 9. PROCEDURE FLOWCHART

See next page.

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**FLOWCHART OF THE PROCEDURE**



**ABBREVIATIONS:**

**ACO:** Anti-Corruption Officer

**ED:** Executive Director

**HRM:** Human Resources Manager or Head of Human Resources