



**A-RANK BERHAD**

(Company No. 633621-X)  
(Incorporated in Malaysia)

# **WHISTLE-BLOWING POLICY**

(Effective from 15 June 2017)

## **TABLE OF CONTENTS**

<b>1</b>	<b>OBJECTIVE AND SCOPE -----</b>	<b>1</b>
<b>2</b>	<b>PRINCIPLES -----</b>	<b>2</b>
<b>3</b>	<b>REPORTING PROCEDURES -----</b>	<b>2</b>
	3.1 Form of Reporting	
	3.2 Reporting Anonymously	
	3.3 To Whom Should Disclosures be made	
<b>4</b>	<b>HANDLING OF WHISTLEBLOWING AND ACTION -----</b>	<b>3</b>
<b>5</b>	<b>REVIEW -----</b>	<b>3</b>

### **APPENDIX 1 - WHISTLEBLOWING FORM**

# A-RANK BERHAD

## WHISTLE-BLOWING POLICY

---

### 1. OBJECTIVE AND SCOPE

This Policy is designed with the objectives to:

- a) support A-Rank's commitment to develop and maintain a high standard of corporate governance and business integrity;
- b) serve as an internal platform for directors and employees of the Group to report or disclose information of malpractice or any wrongdoings; and
- c) provide a transparent and confidential process for dealing with concerns.

The scope of this policy is applicable and covering to all companies within A-Rank's Group ("the Group"). All employees (whether permanent, contract, part-time or casual), Directors, Shareholders, Consultants, Vendors, Contractors, Outside agencies or any other parties with a business relationship with the Group are encouraged to disclose any wrongdoing that may adversely impact the Company.

The following is a non-exhaustive list of wrongdoing or improper conduct under the scope of this Policy:

- fraudulent;
- corruption, bribery or blackmail;
- criminal offences;
- failure to comply legal requirement or regulatory obligation;
- miscarriage of justice;
- endangerment of an individual's health and safety;
- misuse of company resources and assets;
- misappropriation of monies, forgery, cheating and breach of trust;
- sexual harassment; and
- concealment of any of the above.

#### DEFINITIONS

a) Whistleblowing

This occurs when an employee / stakeholder raises a genuine concern about a wrongdoing or improper conduct that he/she is reasonably believes and aware of through his/her involvement in working or dealing.

b) Whistleblower

A person either an employee or any stakeholder who is disclosing or reporting a concern of wrongdoing or improper conduct.

# A-RANK BERHAD

## WHISTLE-BLOWING POLICY

---

### 2. PRINCIPLES

The principles underpinning the policy are as follows:

- a) Fairness and confidentiality  
All concerns raised will be treated fairly, properly and confidentially.
  
- b) Reporting in Good Faith and No Retaliation  
The Policy is meant to protect genuine whistle blowers from any unfair treatment as results of their report. The Group prohibits discrimination, retaliation or harassment of any kind against a whistle blower and ensure that no disciplinary action will be taken against the whistleblower if he/she is an employee of the Group who submits a complaint or report in good faith.

However, the Group does not extend this assurance to someone who maliciously raises a matter concern which he/she knows is untrue. The Group will take disciplinary action against any employee or execute legal action against any stakeholder who makes a false report, makes an allegation maliciously for personal gain and intentionally makes accusations and defamatory reports. The Policy strictly prohibits frivolous and bogus complaints.

### 3. REPORTING PROCEDURES

#### 3.1 Form of Reporting

- a) A disclosure of wrongdoing or improper conduct can be made verbally or in writing.
  - For verbal disclosures, it is advisable to be recorded in writing by the Investigator and signed by the whistleblower in order to avoid any misunderstanding or misinformation.
  - For written disclosure by way of a letter, delivered either by hand or by post, the letter must be properly sealed in an envelope labeled "Private And Confidential - Do Not Open If Not the Addressee".
  - For written disclosure by any electronic media, it must be delivered directly to the persons as per Section 3.3 - To Whom Should Disclosures be made.
  
- b) The content of report shall contain the following information:
  - Particulars of the whistleblower (name, address, phone number etc);
  - Details of concern matter such as date, place and time of occurrence;
  - Supporting evidence or useful information;
  - Employees or parties involved or suspected or witnesses to the incidence; and
  - Other relevant information

#### 3.2 Reporting Anonymously

A whistleblower may choose to remain anonymous. However, maintaining anonymity may hinder investigation and deter liaison with the whistleblower to seek further clarification or more information. The whistleblower is encouraged to disclose their identity in making any report under this Policy, especially if further investigation is required.

The whistleblower's identity will not be disclosed without prior consent, unless required by law. The Company undertakes to treat all whistleblowing in a confidential and sensitive manner and to protect the identity of the whistle blower.

## **A-RANK BERHAD WHISTLE-BLOWING POLICY**

---

### **3. REPORTING PROCEDURES** *(Cont'd)*

#### **3.3 To Whom Should Disclosures be made:**

Disclosure of information should initially and promptly be made by the Whistleblower to one or more of the following persons within the Group:

- i) Mr Gan Choon Sun (Executive Director)
  - ii) Mr Tan Wan Lay (Managing Director)
  - iii) Tuan Haji Ahmed Azhar Bin Abdullah (Senior Independent Non-Executive Director - Audit Committee Chairman)
- a) Any concern raised should be addressed to Executive Director/Managing Director:
- |                      |                      |
|----------------------|----------------------|
| Mr Gan Choon Sun     | Mr Tan Wan Lay       |
| A-Rank Berhad        | A-Rank Berhad        |
| csgan@formosa.com.my | wltan@formosa.com.my |
- b) In the case where the employee feels the matter involves the Executive Director or the matter is serious and requires the attention of higher level of authority, the employee can report the matter directly to Senior Independent Non-Executive Director (Chairman of Audit Committee):
- Tuan Haji Ahmed Azhar Bin Abdullah  
A-Rank Berhad  
ahmedazhar7@gmail.com

### **4. HANDLING OF WHISTLEBLOWING AND ACTION**

- a) All matters reported will be reviewed within a reasonable timeframe, and after due consideration and inquiry, a decision will be made whether to proceed with further action;
- b) The Executive Director or Managing Director or specific person(s) specifically directed by the Audit Committee will chair an Investigation Committee for further action purposes;
- c) The Investigation Committee will gather and collation of information or pertinent data via interviews with all relevant witnesses;
- d) The whistleblower who fail to cooperate in an investigation, or deliberately provide false information during an investigation will take disciplinary action against any employee or execute legal action against any stakeholder or the case will be KIV until further available of information; and
- e) Upon completion of the investigation, the Investigation Committee will take the necessary action to ratify any matter concern the whistleblowing.

### **5. REVIEW**

The Board of Directors have the right to modify this Policy unilaterally at any time without notice. Modification may be necessary, among other reasons, to maintain compliance with laws and regulation.

This policy was approved by the Board of Directors on 15 June 2017.

**A-RANK BERHAD  
FORMOSA SHYEN HORNG METAL SDN BHD  
WHISTLEBLOWING FORM**

**APPENDIX 1**

PRIVATE & CONFIDENTIAL

A. DISCLOSURE DETAILS	
1.	<b>PARTY INVOLVED IN CONCERN RAISED</b> (You may insert information on additional individuals involved in a separate sheet) Name of Party : _____ Designation : _____ Division/Company : _____ How do you know this Party? : _____ _____
2.	<b>DETAILS OF CONCERN</b> (You may use additional sheets if necessary) Date / Time / Location : _____ Description of Concern : _____ _____
3.	<b>SUPPORTING INFORMATION TO ASSIST INVESTIGATIONS</b> (Please attach supporting evidence to substantiate your disclosure and assist in investigation. You may use additional sheets for additional witnesses or supporting evidence if necessary) Witness: Name : _____ Department : _____ Supporting Evidence : _____ _____ _____
B. REPORTING TO OTHER PARTIES	
1.	<b>Have you raised your concern to any other person / department / authority?</b> (Tick whichever applicable) <input type="checkbox"/> Yes <input type="checkbox"/> No  If yes, please state the person/department/authority the report was made/lodged and insert the date of the report. You may attach a copy of the report made.  _____ _____ _____
C. PARTICULARS OF WHISTLEBLOWER	
	Name : _____ Designation / Occupation : _____ Contact No : _____ E-mail Address : _____ Relationship with A-Rank Group (If not employee) : _____ Note: It is necessary to provide your name and contact number so that we can contact you for additional information of the reported concern.
D. DECLARATION	
	I hereby declare that all information provided herein are made voluntarily and are true to the best of my knowledge, information and belief. I do understand that A-Rank Group shall use the information and materials provided herein throughout the process in accordance with the Group <b>WHISTLE-BLOWING POLICY</b> .  _____ <b>(Signature)</b> Name: Date: