

The logo for Handal, featuring the word "HANDAL" in a bold, blue, sans-serif font, enclosed within a blue rounded rectangular border.

## Handal's Whistle Blower Policy

1. Handal is committed to fostering a culture where you feel safe and are encouraged to speak up on matters of an illegal or improper nature that comes to your attention or knowledge. Our Whistleblower policy does not tolerate any form of retaliation or victimisation as a result of you speaking up in accordance with this policy.
2. This policy applies to all employees and persons associated with Handal including contractors, but it does not apply to Customers.
3. All disclosures of Reportable Conduct (defined in Paragraph 5 below) are to be made by email to: [whistleblower@handalenergy.com](mailto:whistleblower@handalenergy.com) which is a private and confidential email managed by all non-executive directors to the Board of **Handal Energy Berhad**.

Alternatively, if for any reason, there is a concern about informing a non-executive member of the Board, the disclosure may be made to the Group Chairman:

The Chairman, YAM Tengku Panglima Baderul Zaman Ibni Sultan Mahmud

Email: [tbm@handalenergy.com](mailto:tbm@handalenergy.com)

**As stated above, disclosure may be made by email or by registered post addressed to either of the above two parties at Handal's address, sealed in an envelope marked Private & Confidential. In the case of registered mail to a non-executive board director, the letter may be addressed to either Dato Mohammad Medan Abdullah, En. Mior Mokhtar Bin Mior Abu Bakar, Ms. Jacqueline Fong AND/OR En. Mallek Rizal Bin Mohsin.**

**Alternatively, you may call Handal for an appointment to either have a telephone call or fix an appointment with any of the above individuals, informing the front desk of the nature of your call without the need to provide your name and number. However, in any written disclosure or telephone call or meeting with any of the above individuals, you will be required to state your identity and contact.**

**Handal's Address and Contact Number is as follows:**

Handal Energy Berhad 816839-X

C-L29-08 KL Trillion

338 Jalan Tun Razak

50400 Kuala Lumpur

Tel: +60 19 - 837 1777

**[Mr. Andy Heng Songher, Compliance Officer]**

4. All disclosures or information will be investigated on a prima facie basis and if found to have reasonable basis, will be investigated in accordance with the procedure for investigation below.
5. Reportable Conduct includes:
  - i. Dishonesty
  - ii. Unethical conduct
  - iii. Fraud
  - iv. Corruption
  - v. Illegality
  - vi. Criminal conduct
6. This policy applies only to employees of Handal and Handal's contractors or parties in active negotiation with Handal with a view towards contracting with Handal.
7. Reportable Conduct above excludes matters related to the performance of an employee's job or any labour dispute. It also excludes all personal matters that have no bearing on the company.
8. All disclosures reported under this Policy will be thoroughly investigated.
  - 8.1 Upon the recipient or addressee in Paragraph 4 above determining that there is a prima facie case for the disclosure, the Compliance Officer shall be appointed to conduct and head the investigation of the disclosure. Where the Compliance Officer is not an appropriate party in view of the nature of the disclosure, the Chairman will appoint a suitable alternative to act as the investigator.
  - 8.2 The decision to appoint the investigator and have an investigation conducted in no way implies guilt or implicates any party in any wrong doing until the investigator has compiled a report of its findings of wrong doing against such party.
  - 8.3 The investigation will be conducted discreetly and in a confidential manner.
  - 8.4 The objective of the investigation will be to determine if a complaint ought to be made to the authorities or that internal action suffices (where for example, the transgression is found to be of a disciplinary nature only) or where it is concluded that there are no grounds for any action to be taken.
  - 8.5 The party implicated in the investigation will be informed of the investigation and will be given an opportunity to provide an explanation or statement with or without supporting evidence as the case may be. The said party will be informed of the outcome.
  - 8.6 Unless there are good reasons for an extension, the investigation ought to be completed within 14 days of the disclosure.
  - 8.7 Handal reserves the right to take appropriate action against the whistleblower if the disclosure is found to be totally baseless and tainted with bad faith.
  - 8.8 All Protected Disclosures in writing or documented together with the results of investigation relating thereto shall be retained in the Subject's personal file.
9. The Company reserves its right to amend or modify this Policy in whole or in part, at any time without assigning any reason whatsoever.

Dated 21-May-2020.

Approved by the Board of Handal Energy Berhad  
Version #1