



STANDARD OPERATING
PROCEDURE

WHISTLEBLOWING CASE
MANAGEMENT

Doc No: CG-CCC-WBCM-02

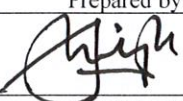

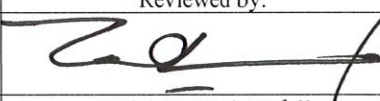

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Date : 1st December 2021

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WHISTLEBLOWING CASE MANAGEMENT PROCEDURE

EFFECTIVE DATE: 1st December, 2021

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1.0 ABBREVIATIONS & DEFINITIONS

AC – Audit Committee

CCC – Corporate Compliance & Control

Company - Carimin Petroleum Berhad and its subsidiaries

Compliance – Corporate Compliance & Control

CRN – Case Reference Number

Detrimental Action – any action by other employees or Management on an employee who has made a WB report such as unfair dismissal, victimization, demotion, suspension, intimidation, harassment, discrimination or any action which causes injury, loss, damage or any other retaliatory actions by the Company.

Employee – any employee of the Company and shall include contract personnel, temporary staff, trainees and interns.

HOD - Head of Department

HRD - Human Resource Department

IAR – Initial Assessment Report

MACC – Malaysian Anti-Corruption Commission, also known as SPRM

Management – HODs, Head of Business Units/Subsidiaries and the MD

MD - Managing Director of the Company

NFA – No Further Action. Case is closed.

PIC – Person-in-charge

WB – Whistleblowing

WBR – Whistleblowing Register

Whistleblower – a person that makes a report of improper conduct or dealings, wrongdoings, dangerous or hazardous situations and any issues pertaining to the operation of the Company.

2.0 PURPOSE

The purpose of this document is to provide guidelines and the methodology for receiving, handling and managing whistleblowing (WB) cases.



3.0 SCOPE

This procedure covers the receiving of WB reports, the assessment of each case, the investigation and follow up action including communications with the whistleblower, the Board and the authorities as necessary.

4.0 REFERENCES

This procedure shall be read and applied in conjunction with the following laws, regulations, policies and SOPs.

4.1 Relevant legal and regulatory requirements:

- a) Whistleblower Protection Act 2010 (Act 711)
- b) Malaysian Anti-Corruption Commission Act (Act 694)
- c) Employment Act 1955 (Act 265)
- d) Employee Regulation 1957
- e) Employment (Termination and Layoff Benefits) regulation 1980
- f) Personal Data Protection Act 2010 (Act 709)

4.2 Company Policies and Procedures:

- a) Whistleblowing Policy (CG-HRA-WB-08)
- b) Anti-Bribery and Corruption Policy (CG-HRA-ABNC-07)
- c) Code of Conduct and Business Ethics (CG-HRA-OD-05)
- d) Human Resource Policies And Procedures (CG-HRA-HRP-03)
- e) Domestic Inquiry (CG-HRA-DI-09)

5.0 PROCEDURE

The following are the steps to be taken in receiving, handling and managing WB cases. For easy reference, please see **Appendix A – WB Case Management Flowchart**.

5.1 Reporting Improper Conduct & Wrongdoing

- 5.1.1 Company policies such as the Anti-Bribery and Corruption Policy and the Code of Conduct and Business Ethics encourage stakeholders including the public to report any improper conduct or wrongdoing done by employees. Complainants can also report any unsafe situations, dangerous acts and any action which may adversely impact work, environment or the public.
- 5.1.2 Employees can report by completing and submitting the **Form For Reporting Improper Conduct** to the Head of Corporate Compliance & Control (Head – CCC). Refer to **Appendix B**. Employees can also write in anonymously.



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5.1.3 **If an employee wishes to make a complaint regarding the Head – CCC, the employee shall send in the Form For Reporting Improper Conduct to the MD or any independent Board member.**

5.1.4 Persons other than employees can report or complain using the various channels as provided by the Company including via email wb@carimin.com or in writing by sending a letter directly to the Chairman of the Audit Committee (AC) or to the Managing Director (MD) as per the Company's Whistleblowing Policy. Carimin website (www.carimin.com) contain the details including the policy.

5.2 Receiving a WB Report

5.2.1 Whenever a WB report is received through any channel whatsoever, the receiver shall immediately **forward the report directly to the Head – CCC**. Should the complaint is made against the Head – CCC, then the report shall be forwarded to the MD.

5.2.2 The receiver shall not give the report or a copy of it to any other person.

5.2.3 Any employee including Management staff who receive, handle or manage a WB report shall keep the report and its details **confidential**.

5.2.4 The identity of the person reporting or complaining i.e. the whistleblower shall always be kept confidential and protected as per Company's WB Policy.

5.2.5 Company prohibits any retaliatory action or detrimental action against the whistleblower.

5.3 Registering the WB Case

5.3.1 Upon receiving a WB case, Compliance shall assign a **Case Reference Number (CRN)** and put the details of the case in the **WB Register (WBR)**.

5.3.2 The CRN format is **XXXX-YYYY** where **XXXX** is a sequential running number starting from 1 and **YYYY** is the calendar year the report is received. Examples of CRN: 101-2019 which denotes case no 101, received in 2019 while 102-2020 is case no 102 registered in 2020.

5.3.3 The format of the WBR is as shown in **Appendix C**. It contains basic details and the relevant dates pertaining to each case for tracking and reporting purposes. The identity of the Whistleblower shall not be included in the register.

5.3.4 The register will be maintained and updated by Compliance. The register will be included in WB reporting to the Audit Committee and the Board.

5.4 Notification to AC Chairman & MD

5.4.1 After registering the case, Head - CCC shall immediately notify the AC Chairman and MD that there is a new case and provide the details of the case.



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5.4.2 Should the complaint be against the MD, then Compliance shall only notify the AC Chairman. Compliance shall then liaise only with AC Chairman in managing such a case.

5.5 Acknowledgement of WB Complaint

5.5.1 Compliance shall respond to the Whistleblower by acknowledging the receipt of the report via a formal letter or email within 3 working days.

5.5.2 If the case is lodged by an anonymous party, then Compliance shall not provide any acknowledgement and shall instead, put a note in the Register that this was not performed by indicating “Not Applicable” or “NA” in the column “Date Acknowledged”.

5.6 Initial Assessment of Complaint

5.6.1 Compliance shall perform an initial assessment of the complaint to determine the type of allegation, credibility, gravity or materiality, the people involved, the scope of investigation and the resources required to properly investigate.

5.6.2 The assessment including the findings, recommendations, proposed person in charge (PIC) and the resources required shall use the format as per **Appendix D – WB Case - Initial Assessment Form**.

5.6.3 The categories or types of complaint are as follows:

No	Category
1	Fraud, embezzlement, theft, criminal breach of trust
2	Corruption & bribery
3	Collusion and /or anti-competitive actions
4	Abuse of power, coercive practices, misuse of facilities or confidential information
5	Breach of Company Policy/SOP, legal and /or regulatory non-compliance
6	Sexual harassment
7	Harassment, bullying, bias, discrimination and other personal grievances
8	Health, Safety and Environmental
9	Client or Vendor complaints
10	Conflict of Interest and Related Party Transactions
11	Others

5.6.4 Resources required may be in the form of manpower, specialist services or skills such as legal services, forensic accounting or fraud investigator, video/audio surveillance, private investigators and other investigative



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techniques as necessary depending on the category and the level of complexity.

- 5.6.5 The **Initial Assessment Report (IAR)** shall be forwarded to MD for review within 10 workdays from the date of receipt.
- 5.6.6 Based on the finalized IAR, MD shall determine whether to proceed with the proposed investigation or to close the case if there is no basis to continue i.e. No Further Action (NFA). For serious cases, MD shall discuss with AC Chairman regarding the investigation and obtain concurrence to proceed.

5.7 Investigation Procedures

- 5.7.1 Investigation into the matter highlighted by the WB begins upon receiving the necessary approvals.
- 5.7.2 For normal cases, **Head - CCC** will be the PIC of the case and the investigation. However, if the complaint involves allegations regarding the Head – CCC, then MD shall appoint an independent HOD as the PIC.
- 5.7.3 Prioritization of cases under investigation will be based on the gravity and impact of matter highlighted.
- 5.7.4 Information including any documentation and evidence provided by the whistleblower shall be the initial starting point.
- 5.7.5 Investigative activities may constitute the following:
 - (a) verifying and gathering of evidence including documents, audio/video/photographic material, emails and other electronic messages,
 - (b) interviewing the whistleblower
 - (c) interviewing the witnesses
 - (d) observations by investigators
- 5.7.6 **People allegedly involved** - following the relevant HR procedures, the personnel allegedly involved in the case shall be notified about the allegations against them unless this action will interfere with ongoing investigations.
- 5.7.7 **Protection of documents and Company operations** – if during the investigation it is deemed prudent and necessary to restrict duties, movement or access of the staff involved or require them to be suspended with/without pay and benefits, PIC shall refer the matter to HRD.
- 5.7.8 **Interviews** – as far as possible, the interviews shall be conducted by a minimum of two persons where one (1) is from Compliance and the other interviewer(s) is a person with in-depth knowledge regarding the matter or another senior employee selected from another department having no connection to the whistleblower or the staff allegedly involved. The interviews shall be recorded and the interviewee advised accordingly.
- 5.7.9 Company Legal Advisors may be consulted before and during the investigation, if required.



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- 5.7.10 Following the completion of investigations into the case, the PIC shall present a report to the MD on the findings and recommendations.
- 5.7.11 MD shall deliberate on the findings and decide on a course of action. Head - CCC will follow up on the matter until closure.
- 5.7.12 Head - CCC shall report to the AC Chairman on the investigation findings and action taken when requested by the latter.
- 5.7.13 To prevent a recurrence, appropriate remedial or mitigating action shall be taken.
- 5.7.14 Complainant shall be informed of the findings and the action taken at the conclusion of the case. Exact details of the investigations and outcome may be withheld and complainant is informed in broad general terms.
- 5.7.15 AC shall have the prerogative to review or reopen any case should there be a justification to do so and would notify MD and/or Head – CCC accordingly.

5.8 WB Status Reports to MD, AC and Board

- 5.8.1 Compliance shall provide quarterly WB Status Reports to AC including the WBR, highlights of new cases (if any) and overview details of ongoing investigations; closure of cases and remedial action taken.
- 5.8.2 Status Reports to the MD shall be on quarterly basis.

Appendix A – WB Case Management Flowchart

Process Flow Chart	Responsibilities	Document/ Record
<pre> graph TD Start([START]) --> Step1[WB Complaint / Info Received via any channels] Step1 --> Step2[Forward Report to Head - CCC (Send to MD if report involves Head - CCC)] Step2 --> Step3[Case is assigned Reference Number] Step3 --> Step4[Case is logged into WB Register] Step4 --> Step5[Notification to AC Chairman & MD] Step5 --> Step6[Inform Whistleblower that Report received.] Step6 --> Step7[Conduct Initial Assessment] Step7 --> Step8[Submit Findings & Recommendations to MD for Review] Step8 --> End{{A}} </pre>	<p>Supervisor, HOD, MD, AC Chairman</p> <p>Head - CCC</p> <p>Head - CCC</p> <p>Head - CCC</p> <p>Head - CCC</p> <p>Head - CCC</p> <p>Head - CCC & MD (Review)</p>	<p>WB Complaint (Form, Email or Letter)</p> <p>WB Register</p> <p>Email/Telephone (within 1 day)</p> <p>Email / Letter / SMS (within 3 workdays)</p> <p>Initial Assessment Form & Report</p> <p>Initial Assessment Form & Report (within 10 workdays)</p>

Process Flow Chart (continue)	Responsibilities	Document/ Record
<pre> graph TD A[A] --> B{Review by MD OK?} B -- No --> C[Revise / Amend] C --> B B -- Yes --> D[Submit final IAR to MD and AC Chairman] D --> E{Investigation Required or NFA} E -- Yes - Investigation --> F[Proceed with Investigation & Report Findings to MD] E -- No - NFA --> G[NFA] F --> H{Wrongdoing Confirmed?} H -- Yes --> I[Head - CCC to follow up on Approved Action] H -- No --> G I --> J[Case Closed & WBR Updated] G --> J J --> K([END]) </pre>	<p>Head - CCC MD – To Review</p> <p>Head – CCC</p> <p>MD – To approve investigation or NFA. For serious cases, MD to discuss with Chairman of AC</p> <p>Head – CCC</p> <p>Head-CCC to execute & follow up</p> <p>Head – CCC</p>	<p>Initial Assessment Report</p> <p>Initial Assessment Report</p> <p>Investigation Report</p> <p>Approved Follow up Action</p> <p>Close Case & Update WBR</p>

Appendix B

**FORM FOR EMPLOYEE REPORTING IMPROPER CONDUCT
CONFIDENTIAL**

Instructions: Please fill up this form with as much information possible and submit this form to Head – Corporate Compliance and Control via email or personally.

A. Whistleblower Particulars:

1. Name:
2. IC No / Passport No:
3. Telephone No:
4. Email Address:
5. Office/Work Location:
6. Preferred Communications Method: Mail / Email / Telephone (SMS)

B. Information regarding Company Employee(s) involved:

1. Name(s) / positions of Company Employees involved in improper conduct:
 - i. Person A:
 - ii. Person B
 - iii. Person C:

C. Details of Improper Conduct:

1. Date it happened:
2. Time:
3. Location:
4. Details of the improper conduct:

5. Proof or Documentation (Please attach any supporting document or evidence):

6. Have you complained or lodged a report to another person / department in the Company or to an authority like the Police or MACC? If YES, please provide details such as date of report, reference number and a copy of the report.
Date:
Ref No:
Name of Contact Person:
Attach the report:

D. Declaration By Whistleblower:

I hereby declare that all information provided in this Form is true, correct and complete to the best of my knowledge and belief.

I further agree that the information provided may be used for investigation purposes including being provided to any enforcement agency.

Signature

Name:

Date:

Appendix D

WB Case – Initial Assessment Form

1. Date Received:	2. Reported via:
3. Category:	4. Anonymous?

5. Criteria Checklist:

Item	Criteria	Yes	No	Notes
A	Sufficient info for investigation?			
B	Have impact on company, environment and/or stakeholders?			Initial Assessment of impact – financial, reputation, operations, client, assets etc
C	Allegation credible?			
D	Allegation a criminal offense? Need to be reported?			
E	Has there been similar allegations like this one?			
F	Case involves Senior employees or Top Management or Board?			

6. Recommendations:

7. Person Assigned to investigate:

8. Resources Required: