



## WHISTLE BLOWING POLICY

### Policy Statement

SHIYA is committed to achieving and maintaining the highest standard of integrity, openness and accountability of work ethics and in the conduct of its businesses operations. It aspires to conduct its affairs in an ethical, responsible and transparent manner.

Recognizing the utmost values, SHIYA provides an avenue for all employees of SHIYA, its subsidiaries and members of the public to disclose suspected and/or known misconduct, wrongdoings, corruption and instances of fraud, waste, and/or abuse involving the resources of the Group in accordance with the procedures as provided for under this policy and to provide protection for employees and members of the public who report such allegations.

### Objective of the Policy

Whistleblowing Policy is to provide an avenue for all employees of SHIYA and members of the public to disclose any improper conduct in accordance with the procedures as provided for under this policy and to provide protection for employees and members of the public who report such allegations.

### Applications

Subject to the requirement of the applicable local jurisdiction, this policy applies to all employees of SHIYA and its subsidiaries. This policy also applies to the members of general public, where relevant.

### Definitions

**Subject to this Policy, the following terms used are defined as follows:**

**“SHIYA or Group”**: refers to SHIYA and its subsidiaries, including Shiya Construction Sdn Bhd, Crystal Assets Sdn Bhd, Shiya Machinery Sdn Bhd, Shiya Concrete Sdn Bhd.

**“Management”**: refers to members of the Board of Directors and Management Committee of SHIYA.

**“Employee”**: refers to personnel employed by the Group either on permanent or temporary basis, contract terms and personnel on secondment including members of the Board of Directors and Management Committee.

**“Whistle Blowing”**: is a term used to describe the disclosure or revelation of information that one reasonably believes to be evidence of contravention of any laws or regulations of information that involves wrongdoings committed by employees of SHIYA.

**“Whistle Blower”**: refers to a person who chooses to disclose or reveal information in good faith with reasonable grounds to believe that the information disclosed to be evidence of contravention of any laws or regulations or wrongdoings committed by employees of SHIYA or any other person.

**“Third Party”**: refers to individual engaged by the Group as consultants, service providers, distributors, wholesalers, retailers, suppliers, customers, including the general public.

**“Good Faith”**: is evident if the report is made without malice or consideration of personal benefit and the employees or any other persons have a reasonable ground to believe that the report is true. Good faith is lacking if the disclosure is known to be malicious or false.

**“Enforcement Agency”**, with reference to Whistleblower Act 2010, enforcement agency means:

- a. any ministry, department, agency or other body set up by the Federal Government, State Government or local government including a unit, section, division, department or agency of such ministry, department, agency or body, conferred with investigation and enforcement functions by any written law or having investigation and enforcement powers;
- b. a body established by a Federal law or State law which is conferred with investigation and enforcement functions by that Federal law or State law or any other written law; or
- c. a unit, section, division, department or agency of a body established by a Federal law or State law having investigation and enforcement functions.

### **Scope of the Policy**

This policy is designed to facilitate employees and members of the public to disclose any improper conduct (misconduct or criminal offence) through internal channel. Such misconduct or criminal offences include the following:

- a. Conflicts of Interest
- b. Bribery;
- c. Illegal Gratuities
- d. Economic Extortion
- e. Theft or Embezzlement;
- f. Fraudulent Disbursement
- g. Misuse of Inventory and All Other Assets

The above list is not exhaustive and includes any act or omissions, which if proven, will constitute an act of misconduct under any criminal offence under relevant legislations in force.

This policy is to provide more avenues for employees and members of the public to disclose improper conduct committed or about to be committed to SHIYA.

### **Whistleblower Protection**

A whistleblower shall, upon receipt of the disclosure of improper conduct by any “enforcement agency”, be conferred with whistleblower protection with the protection of confidential information, the immunity from civil and criminal action, the protection against detrimental action and to the extent reasonably practicable, the protection shall be extended to any person related to or associated with the whistleblower.

In addition to above-mentioned, an employee who whistle blows internally will also be protected against any adverse and detrimental actions for disclosing any improper conduct committed or about to be committed within SHIYA, to the extent reasonably practicable, provided that the disclosure is made in good faith. Such protection is accorded even if the investigation later reveals that the whistleblower is mistaken as to the facts and the rules and procedures involved.

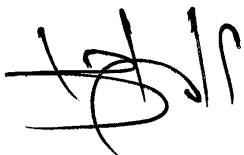
## Disclosure of Improper Conduct

Disclosure Requirements	Description
Whistleblower's Identity	Whistleblower's Name Identification Number No./Passport No.
Improper Conduct	Any conduct that based on the whistleblower personal belief that any one has engaged, is engaging or is preparing to engage in improper conduct, if proven, that constitutes disciplinary or criminal offence that adversely affect SHIYA's.
Disclosure Channels	<p>All disclosures of improper conduct to be addressed directly to Director via a sealed envelope marked "Strictly Private &amp; Confidential" at <b>Unit 5-06, Level 5, Plaza DNP, No. 59, Jalan Dato' Abdullah Tahir, 80250 Johor Bahru, Johor Darul Takzim, Malaysia.</b> and/or written in an email and sent to <a href="mailto:info@shiya.com.my">info@shiya.com.my</a>.</p> <p>Whistleblower may also be writing the report directly to any enforcement agency as prescribed by the Whistleblower Protection Act 2010 including but not limited to Bank Negara Malaysia (BNM), Securities Commission (SC) and Malaysian Anti-Corruption Commission (MACC) based on his/her reasonable belief that any person has engaged, is engaging or is pre.</p>

### Anonymous Whistleblower

Any employee or a member of the public who wishes to report improper conduct is required to disclose his/her identity to the Company in order for the Company to accord the necessary whistleblower protection to him/her and anyone related to or associated with the whistleblower.

Anonymous disclosure will not be prohibited. However, the Group reserves the right to investigate into anonymous disclosures.



**MOHD ISNIN BIN MD LATIB**  
Director

Date: **01 NOV 2019**