

PLS PLANTATIONS BERHAD

WHISTLEBLOWING POLICY

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I. Objectives

PLS Plantations Berhad and its subsidiaries (the “Group”) are committed to providing all its directors, employees and stakeholders with an accessible, confidential and trusted whistleblowing reporting channel and procedures.

This Whistle Blowing Policy aims to guide and clarify the applications, procedures, and measures adopted by the Group in dealing with issues reported for alleged wrong-doings and improper conduct and the assurance of protection to the whistle blower.

II. Improper Conducts

This Policy is applied to the reporting of, but not limited to the following:

- a. Criminal offences, unlawful acts, fraud, corruption, bribery or blackmail, theft and/ misuse of Company’s properties, funds or assets;
- b. Intentionally failing or omitting to adhere to legal and regulatory obligations;
- c. Abuse of power or authority;
- d. Making fraudulent statements to Bursa Malaysia Securities Berhad, Securities Commission, and government or state authorities;
- e. Any act or omission creating danger to the health and safety of employees, the public or the environment;
- f. Acts to mislead, deceive, manipulate, coerce or fraudulently influence any internal or external accountant or auditor in connection with the preparation, examination, audit or review of any financial statements or records of the Group;
- g. Concealing information about any malpractice or misconduct;
- h. Conflict of interest without disclosure;
- i. Insider trading;
- j. Sexual harassment; and
- k. Money laundering.

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III. Whistleblowing Reporting Channel

Employees and stakeholders who are aware of any improper conduct are encouraged to report the incident to info@plsplantations.my. However, employees shall continue to report those employment-related issues directly to the respective heads of department or the Head of Human Resource Department, whoever is appropriate.

By reporting the suspected wrong-doings, the employees and stakeholders acknowledge that they have not disclosed or reported any confidential information to the enforcement agencies under Section 8(1) of the Whistleblower Protection Act (“WPA”).

IV. Investigation

- a. Upon receiving the whistleblowing report, the Audit Committee shall appoint a qualified officer(s) internally or externally to investigate the reported issues.
- b. After receiving and evaluating the result of investigation, the Audit Committee may:
 - i. direct the matter(s) or any part thereof to be dealt with under the internal disciplinary procedures; or
 - ii. recommend appropriate disciplinary actions against the perpetrator(s); or
 - iii. report the matter(s) to enforcement agencies.
- c. The whistleblower will be informed of the action taken when the issue is concluded.
- d. The Whistleblowing Form, investigation report, documents and records shall be marked “CONFIDENTIAL” and kept securely at the Human Resource Department for at least seven years, or longer as required by law.

V. Protection and Confidentiality

In order to protect the whistleblower and any persons related to or associated with the whistleblower from victimisation, retribution, or retaliation resulting from the reporting, the identity of the whistleblower and all concerned will be safeguarded and treated with strict confidence.

Perpetrator(s) who attempt to retaliate, victimise or intimidate whistleblower and persons related to or associated with them will be subject to severe disciplinary actions.

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VI. Revocation of Protection

The protection rendered to the whistleblower can be revoked if it is proven that:

- i. the whistleblower has participated in the improper conduct;
- ii. the whistleblower has made a material false statement;
- iii. the disclosure is deemed frivolous or vexatious; or
- iv. the disclosure of improper conduct is made solely or substantially with the motive to evade dismissal or disciplinary action.

VII. Review and Publication

This Policy will be reviewed and updated periodically to ensure its relevance and effectiveness and aligned with the laws and the changes in the business environment. The Board shall approve the revision to the Policy before publishing it on the corporate website.

[END OF POLICY]



PLS Plantation Berhad
Registration No. 198701001365 (160032-K)
(Incorporated in Malaysia under the Companies Act, 1965)

WHISTLEBLOWING FORM	
<i>Important Note:</i> By reporting to us of the suspected wrong doings, you acknowledge that you have not disclosed or reported any confidential information to any enforcement agencies under Section 8(1) of Whistleblowing Protection Act (“WPA”).	
<u>Whistleblower’s Contact Details:</u>	
Name:	
Company Name and Department:	
Contact Number	
E-mail Address	
<u>Alleged Perpetrator(s)’ information:</u>	
Name & Designation	
Company Name & Department	
<u>Witness(es) Information (if any):</u>	
Name(s) & Designation(s)	
Department(s)	
Contact Numbers	
E-Mail Address	
<u>Description / Circumstances of Alleged incident</u> Briefly describe the misconduct / improper activity and how you came to know about it. Specify what, who, when, where and how. If there is more than one allegation, number each allegation and use additional pages as necessary. a) What is the nature of the misconduct / improper activity? b) When did it happen and when did you notice it?	



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WHISTLEBLOWING REPORT FORM

- c) Where did it happen?
- d) Is there any evidence that you could provide to us? (Note: As a whistleblower, you SHOULD NOT attempt to obtain evidence for which you do not have a right of access or act as an investigator)
- e) Any other information or details that you can provide to help us in our investigation?