	Title	Whistleblowing Policy		
	Ref No.	WP-001	Version No.	0
	Effective Date	29-08-2024	Revision Date	N/A

Whistleblowing Policy

1. Introduction

- 1.1. Multi-Usage Holdings Berhad group of companies (herein after refers as “the Company”, “the Group” or “MUH”) is committed to achieving and maintaining the highest possible ethical standards in all of its practices.
- 1.2. With the introduction of the Whistleblower Protection Act 2010, The Company has introduced this policy to encourage all stakeholders (shareholders, customers and suppliers) and employees of the Company to report or provide any information that is evidence of illegal or immoral conduct or malpractices in the Company.

2. Purpose

- 2.1. This Policy aims to promote a workplace conducive to open communication regarding the Company’s business practices. This Policy provides an alternative route for stakeholders of the Company to raise concerns on wrongful activities or wrongdoings within the Group without fear of being subject to retaliation.
- 2.2. The objective of this policy and procedure is to provide a formal, confidential channel for all level of employees and stakeholders of the Group to report concerns about any suspected wrongdoing, inappropriate behaviour or misconduct relating to fraud, corrupt practices and/or abuse on a timely basis for management action.

3. Scope and Application


- 3.1. This Policy applies to all individuals working for the Group at all levels and grades.
- 3.2. This Whistleblowing Policy covers all reports made against Employees involved in any wrongdoing, inappropriate behaviour and misconducts or improper Conduct.

A report of Improper Conduct may be made by:

- (a) any Employee who has knowledge of an Improper Conduct committed by another Employee; and
- (b) any external party that has knowledge of an Improper Conduct committed by an Employee.

- 3.3. This Policy excludes allegations, complaints or concerns about:

- (a) matters which are trivial or frivolous or malicious or vexatious in nature or motivated by personal agenda or ill will; and
- (b) matters pending or determined through any tribunal or authority or court, arbitration or other similar proceedings.

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4. Wrongdoing or Improper Conduct

A wrong doing may occur in the course of MUH's business or affairs or at any workplace, i.e any related workplace to MUH's business or affairs, for example, on the Company's premises, at an event organized by the Company, or during a conference attended by the Company's employees in the course of his/her work.


Wrongdoing and/or Improper Conduct will include but not limited to the following:

- Any unlawful or illegal activity, whether criminal or breach in civil law;
- Any failure to comply with appropriate professional standards;
- Breach of the Company's policies and procedures;
- Gross mismanagement and/or dereliction of duties;
- Fraud, theft, embezzlement and/or misappropriation of the Company's funds or assets;
- Bribery, corruption, dishonesty and/or blackmail;
- Criminal breach of trust and/or misuse of the Company's tangible and/or intangible properties;
- Abuse of power and position, or the use of powers and authority for any unauthorized purpose;
- Danger to health and/or safety of any Employee or any other individual;
- Damage to the environment;
- Sexual harassment;
- Discrimination in the Company employment or services;
- Any other matter, which cannot rise by any other procedure; and
- Concealment of any or a combination of the above.

5. Assurance and Confidentiality

5.1. The Board is committed to this policy. If employees raise a genuine concern under this policy, they will not be at risk of losing their job or suffering any form of victimization and retaliation. Provided they are acting in good faith, reasonably believe that information, and any allegations contained in it, are substantially true and they are not acting for personal gain. The Company does not extend this assurance to someone who maliciously raises a matter they know are untrue. The Company recognize that an employee may nonetheless want to raise a concern in confidence under this policy. The Company will protect the identity and will not disclose it without the employee prior consent. The company will also treat all complaints and information disclosed with a high level of confidentiality. Any other employee assisting in the investigations shall also be accorded the same assurance and protection as the whistleblower. However, please note that the Group has no power to provide any immunity form criminal prosecution. The Group also does not have any power to grant any protection form Detrimental Action to a Whistleblower who is not an Employee.

5.2. However, in some circumstances, it may be obvious who has raised the concern and filed the Report, or the investigation process may lead to the point where a statement is required or the individual is called to provide evidence. In situation where finding the truth is hindered by maintaining confidentiality, the Company cannot guarantee complete confidentiality to the reporting party. Where concerns cannot be resolved without revealing the identity of the whistleblower (i.e. if the evidence is required in court), a dialogue will be carried out with the whistleblower as to whether and how the matter can be pursued.

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5.3. The whistleblower is deemed to be not acting in good faith, if it is of the opinion, based on investigation or in the course of investigation that:

- The whistleblower has participated in the wrongdoing/improper conduct raised;
- The whistleblower wilfully raised concern on the improper conduct which he/she knew or reasonably should have known that is false;
- Where the whistleblower raised a concern of improper conduct frivolously, maliciously for personal gain or self-interest; or
- The report of improper conduct is made solely or substantially with the motive of avoiding dismissal or other disciplinary action.

5.4. Any employee or member of the public who has not acted in good faith shall not be entitled to any protection under this Policy, and may be subject to appropriate action, including but not limited to disciplinary action or legal action.

6. Disclosure Procedure

6.1. Reporting Channel

If the Whistleblower suspects or knows that any Improper Conduct has been, is being or is likely to occur within the Group, the Whistleblower is encouraged to make disclosure to any of the following reporting channels:


- (a) Email to Group Managing Director (“GMD”): anghc6721@gmail.com
- (b) Email to Audit & Risk Management Committee Chairman: addyng01@gmail.com
- (c) Letter: 12A.03, Menara Boustead Penang, 39 Jalan Sultan Ahmad Shah, 10050 Penang (Attention: Group Managing Director)

The whistleblower who wishes to withdraw his/her disclosure is required to write to the above reporting channels together with supporting reason(s) for the withdrawal. Notwithstanding such withdrawal, the Group reserves the right to proceed with investigation on the matters arising from the disclosure.

6.2. Contents of Disclosure

The Whistleblower is advised to make the disclosure in writing and to provide sufficient details which include the following:

- Identity of the Whistleblower:
 - Name
 - Contact details (mobile number/correspondence address/email address)
- Details of the allegation:
 - Particulars of persons/parties involved
 - Where (place) and when (date and time) the alleged Improper Conduct took place
 - Nature/type of improper conduct (e.g. theft, conflict of interest, etc)
 - how the Improper Conduct is perpetrated/committed
 - Chronology of events (if possible)
 - Particulars of witnesses (if any)
 - Supporting documentary evidence, if available
 - Other relevant information

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6.3. Procedure for handling Whistleblowing Reports

Upon receipt, the GMD or Designated Officer will screen and assess the report to determine whether it is related to a wrongdoing or excluded from the scope of this Policy and will prepare general recommendations to the deciding authority (the Board or its designated officer or Committee).

In cases where the report is anonymous and the GMD or Designated Officer has reasonable grounds to believe that the report is made out of vexatious and frivolous allegations, the GMD or Designated Officer reserves the right to reject the anonymous report. This initial process should not take more than one (1) month from the day the GMD or Officer receives the disclosure. It may be completed immediately if the wrongdoing is capable of causing irreparable harm to the Company.

7. Decision/ Consequences of Wrongdoing or Wrongful Report

7.1. If any person has or is found to have:

- committed a wrongdoing
- taken serious risk which would likely cause a wrongdoing to be committed
- made a report not in accordance with the requirements of this Policy (for instance, dishonest, mischievous or malicious complaints)
- participated or assisted in any process pursuant to this Policy otherwise than in a good faith


7.2. In the event an investigation was conducted where the allegation or Improper Conduct involves:

- any criminal offence; or
- any breach of duty resulting in losses to the Company; or
- any Board member or Principal Officer.

7.3. Upon the conclusion of an investigation in a case where the GMD is not implicated, the investigation report shall be reviewed by the GMD. Upon the review of such investigation report, the GMD shall determine whether the allegation could be substantiated or not. In the event the allegation is substantiated, the GMD will identify and recommend the corrective action to be taken to mitigate the risks of such Wrongdoing/Improper Conduct recurring and recommend if disciplinary action is to be taken against the wrongdoer.


7.4. Upon the conclusion of an investigation in a case where the GMD is implicated, the Audit and Risk Management Committee shall review the investigation report. Upon the review of such investigation report, the Audit and Risk Management Committee shall determine whether the allegation could be substantiated or not. In the event the allegation could be substantiated, the Audit & Risk Management Committee will identify and recommend the corrective action to be taken to mitigate the risks of such Improper Conduct recurring and recommend if disciplinary action is to be taken against the wrongdoer to the Board of Directors. The Board of Directors, without the presence of the said Board member, will decide on the corrective action to be taken and/or the disciplinary action to be taken (if any).

7.5. Subject to any legal constraints, the relevant employees will be informed of the final outcome of any investigation. However, the Group may not be able to tell the precise action taken where this would infringe a duty of confidence owed by the Company to someone else.

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Whistleblowing Reporting Form

PART A To be completed by individual raising a concern			
1.	Details of Whistleblower		
	Name:		
	Contact no.:		
	Email:		
2.	Issue Raised:		
	Nature of the Concerns:		
	Background, Date and History of the Concerns:		
	Identity of the Person Engaged in Improper Conduct:		
	Reasons for the Concerns:		
	Details of Evidence and Witnesses:		
	Whether Action Has Already Been Taken and By Whom:		
	Whether Whistle Blower Has Any Personal Interest in the Matter Reported:		
	Submitted by: Name: Date: Time:	Received by: Name: Date: Time:	

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PART B To be completed by Designed / Investigating Officer	
3.	Additional information
4.	Investigation of Concern / Steps Taken to Address the Concern
5.	Findings
6.	Recommendations
7.	Preventive Measures to be Taken
	<p>Prepared by:</p> <p>Name:</p> <p>Date:</p> <p>Time:</p>