

REV ASIA BERHAD
(Company No. 916943-W)

Policies & Procedures

For

Whistleblower

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1.0 OBJECTIVE

- 1.1 To encourage employees to disclose any malpractice or improper conduct of which they become aware and importantly to provide protection for employees who report such allegations.

2.0 SCOPE

- 2.1 These policies and procedures are applicable to all employees within Rev Asia and its subsidiaries (“Rev Asia Group”).

3.0 POLICIES

- 3.1 Rev Asia Group is committed to the values of transparency, integrity and accountability in the conduct of its business and affairs.
- 3.2 In order to achieve and maintain these values, all employees are encouraged to report genuine concerns relating to any malpractice or improper conduct.
- 3.3 Any whistle blowing employees acting in good faith is protected from retaliation for raising such allegations i.e. protection against adverse employment actions such as discharge, demotion, suspension, harassment or other forms of discrimination.

4.0 PROCEDURES

4.1 Who can disclose

- 4.1.1 Employees currently or previously employed by Rev Asia Group.
- 4.1.2 A whistle blowing employee is called a whistle blower.

4.2 What to disclose

- 4.2.1 Examples of malpractice or improper conduct:
- Corruption or fraud
 - Criminal offense
 - Misappropriation of assets
 - Sexual harassment
 - Criminal breach of trust
 - Questionable or improper accounting practice
 - Misuse of confidential information
 - Breach of Group Authority Limits
 - Failure to comply with laws and regulations

- Damage to health & safety and environment

4.2.2 If a person is not sure if certain actions / doings are considered as malpractice / improper conduct, he/she should still disclose it. The relevant person in Rev Asia Group will decide if the allegation is covered under this Policies and Procedures. If the allegation is not covered under this Policies and Procedures, the allegation will be re-directed to respective department for their action.

4.2.3 A whistle blower should always act in good faith i.e. acting without malicious intentions, and in the better interest of Rev Asia Group. All information supplied should be given with reasonable belief that the information supplied is true.

4.2.4 If a whistle blowing employee is found to have made a disclosure not in accordance with 4.2.3 above (i.e. false, dishonest, mischievous or malicious complaints), disciplinary action will be taken against the whistle blower up to and including dismissal.

4.3 How to disclose

4.3.1 When an employee has reasonable grounds to believe there is any instances of malpractice or improper conduct, he/she may report the matter to his / her immediate superior. If for any reason, it is believed that this is not appropriate, the reporting can be done via the following channel.

4.3.2 Disclosure to be made in writing and forward to the Chairman of the Audit and Risk Management Committee of Rev Asia:

Name: Dato' Gan Nyap Liou @ Gan Nyap Liow

Email: pa2larryg@gmail.com

Address: Rev Asia Berhad
No. 45-7, The Boulevard Mid Valley City, Lingkaran Syed Putra
59200 Kuala Lumpur

4.3.3 Employment-related concerns can be reported to the Chairman of the Audit and Risk Management Committee of Rev Asia:

Name: Dato' Gan Nyap Liou @ Gan Nyap Liow

Email: pa2larryg@gmail.com

Address: Rev Asia Berhad
No. 45-7, The Boulevard Mid Valley City, Lingkaran Syed Putra
59200 Kuala Lumpur

Disclosures can be verbal or in writing and forwarded in a sealed envelope to the abovementioned contact person(s) labelling with a legend such as *“To be opened by the Chairman of ARMC only”*.

4.4 Investigation

- 4.4.1 Once an allegation of malpractice or improper conduct is received, an investigation will be carried out. The investigation may be carried out internally by the Management, external consultants, external legal advisers or some other external body depending on the nature of the allegation.
- 4.4.2 The whistle blower may be called upon as and when required to provide further information and clarification to assist in the investigation.
- 4.4.3 Once the investigation is complete, an appropriate representative of Rev Asia Group will inform the whistle blower of the result of the investigation and as well as any corrective steps that are being taken.

4.5 Protection for whistle blower

- 4.5.1 Any whistle blowing employees acting in good faith is protected from retaliation for raising such allegations i.e. protection against adverse employment actions such as discharge, demotion, suspension, harassment or other forms of discrimination.
- 4.5.2 If requested by the whistle blower, all reasonable steps will be taken to protect the anonymity of the whistle blower.
- 4.5.3 Irrespective of this, anonymity will be maintained as long as it's permitted by law or the whistle blower indicates that he/she no longer wish to remain anonymous.

5.0 MONITORING AND PERIODIC REVIEW OF POLICY

The Group must diligently monitor these procedures to ensure that they meet the objectives of relevant legislations and remain effective for the Group and, if necessary, implement changes subject to the approval of the Board of Directors. This policy will be reviewed periodically to assess its effectiveness.

Approved by the Board of Directors on 26 February 2018.