



AVILLION
BERHAD

**(Formerly known as Reliance Pacific Berhad)
(244521 A)
(Incorporated in Malaysia)**

WHISTLEBLOWING POLICY & PROCEDURES

1.0 OVERVIEW

- 1.1 In line with good corporate governance practices, Whistle Blower Protection Act 2010 and all applicable laws and regulations of the domicile company or subsidiary, the Board of Directors and Management of Avillion Berhad’s (AVI) encourage all employees and vendors, suppliers and other stakeholders to report any suspected concerns on matters including fraud, unethical practices and other malpractices within the Company in a timely, responsible and appropriate manner.
- 1.2 For AVI’s employees, they are encouraged to resolve the matter noted by discussing with the relevant head of department or line manager before resorting to the whistleblowing procedure.

2.0 OBJECTIVES

- 2.1 Objectives of this policy are to :-
- a) promote an ethical and disciplined work culture
 - b) formulate a transparent and confidential avenue or mechanism for AVI’s stakeholders to raise genuine concerns on any unethical practices or other malpractices for timely and appropriate actions to be taken
 - c) accord assurance to the whistleblower(s) that they will be protected from possible reprisals or retaliations and status of his / her disclosure subsequently
 - d) provide the alleged wrongdoer an opportunity to respond to the allegations before deliberating next appropriate course(s) of action

3.0 SCOPE

- 3.1 This Whistleblowing Policy and Procedures apply to Avillion Group and its subsidiaries.
- 3.2 Whistleblowing reports must be factual, not speculative and made in good faith with reasonable belief that the information and allegations are true without any frivolous / malicious intentions for personal gain / interests. Otherwise appropriate disciplinary or legal actions may be initiated against the whistleblower(s).
- 3.3 A whistleblower will be accorded confidentiality of identity including to the extent, reasonably practicable. However, the Audit Committee has the ultimate discretion to reveal the whistleblower’s identity with prior consent to the parties involved in the investigation and other proceedings on a confidential and ‘need to know’ basis.
- 3.4 In the event if a whistleblower is implicated or noted to be or have been involved in any wrong doing, he / she may be also investigated to obtain necessary evidence and mitigating circumstances for validating the allegation. An investigation shall not be treated as a reprisal against the whistleblower but to facilitate decision making.
- 3.5 A whistleblower’s role is a reporting party and not an investigator nor a fact finder. He or she cannot determine or recommend the appropriate corrective or remedial actions to be taken.

3.6 Unethical practices or malpractices include but not limited to :-

- a) Fraud (misappropriation, embezzlement or theft) of the company’s funds or assets, corruption, improprieties and irregularities in accounting and financial reporting, bribery or blackmail
- b) Disregard or serious non compliances with financial, legal or regulatory obligations
- c) Acts, omissions or concealments of wrong doing knowingly, willfully and intentionally which are detrimental to the company’s interests or reputation
- d) Money laundering
- e) Insider trading
- f) Conflict of interest, abuse of authority and discrimination
- g) Unauthorised disclosure or use of confidential information
- h) Act or omission which creates a substantial or specific danger to the health and safety of employees or other individuals
- i) Collaborating with a person(s) to commit any of the above wrongdoings

3.7 Personal grievances should be not be pursued by whistleblowing but through line managers or other appropriate channels.

4.0 WHISTLEBLOWING CHANNELS

4.1 The whistleblower(s) is encouraged to complete the prescribed Whistleblower Form which can be obtained from the company’s website at www.avillionberhad.com and post it to the company’s postal address **(Appendix 1)**.

4.2 Other whistleblowing channels include :-

- a) Email : whistleblower@avillion.com
- b) Filing verbal or written report with the relevant Head of Department

Telephone calls, emails and faxes will be immediately directed to the Company Secretary for further actions.

5.0 REVIEW OF REPORT

5.1 Upon receipt of the Report, the Company Secretary shall, within 5 working days, convene a meeting for the review of the Report.

- 5.2 The Audit Committee (AC) shall review credibility of the Report received in the Company Secretary’s presence based on :-
- a) Significance and implications of the matter
 - b) Likelihood of verifying and confirming the allegation from credible sources
- 5.3 If an investigation is required, the AC shall nominate an independent Investigation Team to review the matter objectively ie. external party, management or internal audit.
- 5.4 Upon completion of the investigation, the Investigation Team shall table a report on outcome of the investigation with recommended course of actions at the Audit Committee (AC) Meeting for their deliberation.
- 5.5 The AC Chairman shall then report to the Board of Directors (‘Board’) on matters reported which require the Board’s approval.

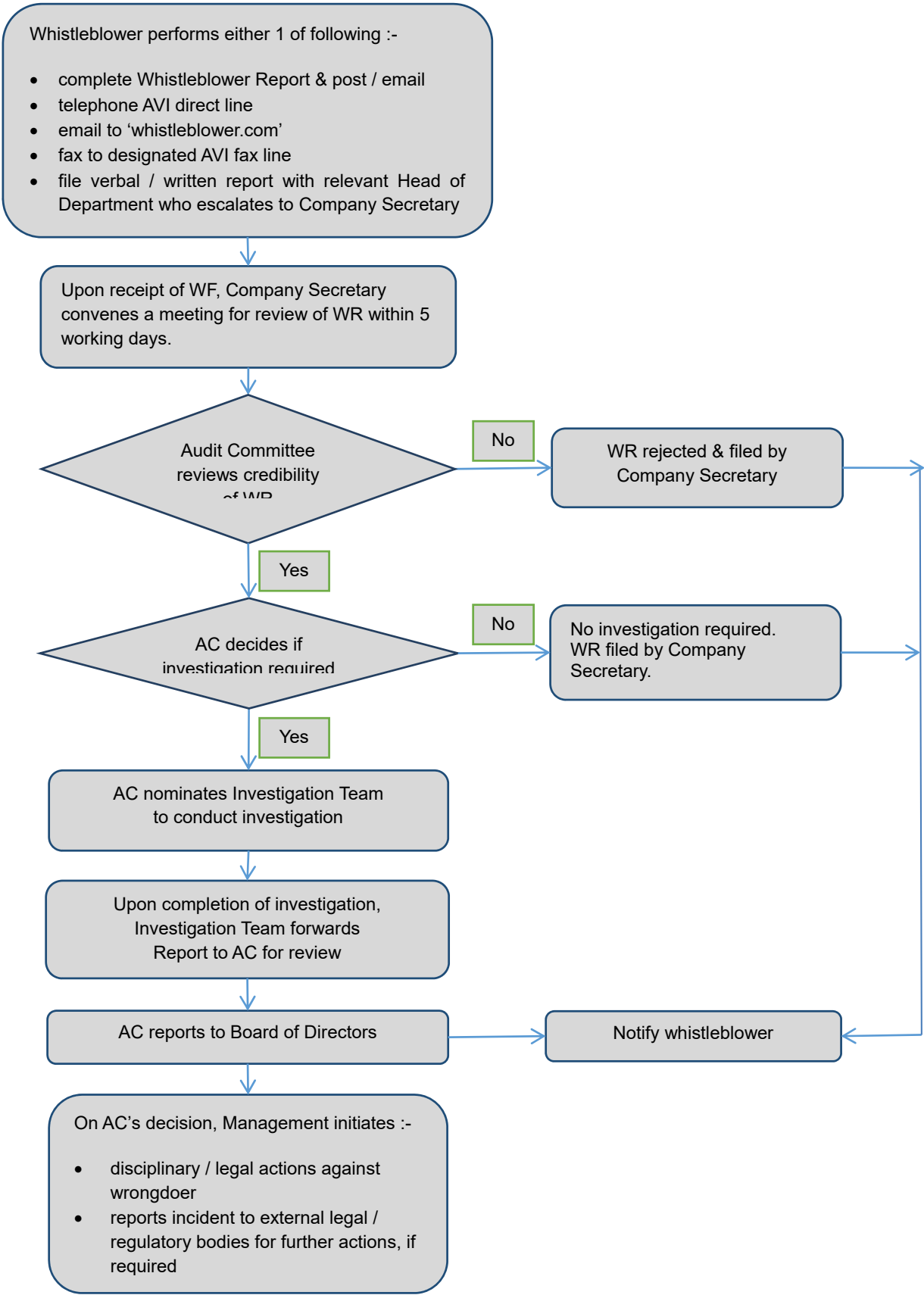
6.0 DECISION ON REPORT

If an investigation concludes that an improper conduct has been committed, the matter shall be handled in accordance with the company’s existing disciplinary procedures and applicable laws and regulations of the domicile company or subsidiary. Improper conduct refers to illegal act, malpractice, unethical conduct or other forms of wrongful conduct, which if proven, constitutes a disciplinary or criminal offence.

7.0 APPROVAL & REVIEW OF POLICY

- 7.1 The Audit Committee shall review and update this Policy with the Management annually before forwarding to the Board of Directors for approval. This Policy is subject to updating / modifications from time to time to be in line with applicable laws and regulations and organizational changes within the Group. All employees and stakeholders shall be informed by email or in writing.

WHISTLEBLOWING FLOWCHART



APPENDIX 1

WHISTLEBLOWING REPORT (Pg 1 of 2)

A	Particulars of Whistleblower(s)		
1	Name		
2	NRIC No.		
3	Employee No. (If applicable)		
4	Position (If applicable)		
5	Department (If applicable)		
6	Correspondence Address		
7	Contact No.		
8	Email Address		
9	Relationship of Whistleblower to Alleged Person(s)		
B	Particulars of Alleged Person(s)		
1	Name		
2	Position (If applicable)		
3	Department (If applicable)		
4	Correspondence Address		
5	Contact No.		
6	Email Address		
D	Description of Alleged Incident(s)		
	Date / Time / Location of Incident	Details of Incident	
1			
2			
3			

APPENDIX 1

WHISTLEBLOWING REPORT (Pg 2 of 2)

I / We hereby declare that I / we have read AVI's Whistleblowing Policy and after due careful consideration, lodge this Report in good faith and without any frivolous, malicious or vexatious intentions.		
Name		
Signature		
Date		
Telephone		
Email		
To be Completed by Company Secretary		
File Ref No.		
Received by		
Date		

Note :-

- a) If the spaces in this Report are not sufficient, please use a separate blank sheet.
- b) Please :-
 - i) attach supporting documents on alleged incident(s), if any.
 - ii) submit the completed Report in a SEALED envelope and marked 'PRIVATE & CONFIDENTIAL – To be Opened by Addressee only' on the top right hand corner of the sealed envelope
 - iii) forward the envelope to following address :-

**Company Secretary
Avillion Berhad
Unit 8E, Level 8, Wisma YPR,
No. 1, Lorong Kapar, Off Jalan Syed Putra,
58000 Kuala Lumpur.**