

1. Overview

- 1.1. REVENUE Group Bhd and its group of companies (REVENUE) are committed to conducting our business and operation with the highest possible standards of ethical, moral, and legal business conduct and practices, in all aspects of its business.

2. Scope

- 2.1. This policy is applicable for all employees of REVENUE and REVENUE's suppliers, consultants, contractors/vendors, customers and members of the public to disclose any improper conduct of REVENUE employees in accordance with the procedures as provided in this policy and to give assurance that such information from the whistleblower will be treated in strict confidence without risk of reprisals on the whistleblower.

3. Misconduct

- 3.1. A complaint of improper conduct should be made in good faith with reasonable belief that the information relating to the same is substantially true, and not for personal gain.
- 3.2. Should the employees are not able to identify a particular person to which the improper conduct relates to, they can still make a report of improper conduct through the whistleblowing channel with the information that they have.
- 3.3. Improper conduct means any conduct which constitutes a disciplinary or criminal offence, and may include but not limited to:
- Incidents of fraud, corruption or bribery
 - Conduct or activity which breaches any law or regulatory obligation
 - Incidents or situation which pose a danger to the health, safety or the environment.
 - Theft or embezzlement
 - Conflict of interest with suppliers, vendors or customers.
 - Intimidation or harassment

4. Disclosure Channel

- 4.1. A complaint or report may be made verbally or in written form through the following whistleblowing channel:

Whistleblowing Committee:

E-mail	Groupcompliance@revenue.com.my
Letter	Group Compliance, Revenue Group Bhd. 7, Jalan 51a/223, section 52, 46100 Petaling Jaya, Selangor
Chairman of Audit and Risk Management Committee	krishnan.dorairaju@revenue.com.my
Chief Compliance Officer	jason.teohks@revenue.com.my
Executive Directors	Cheehoe.teh@revenue.com.my / francis@revenue.com.my

- 4.2. Whistleblowers are encouraged to include the following information in the disclosure to facilitate investigations but not limited to:

- Name of person(s) involved;
- Date and time of the event;
- Nature of the event;
- Witness to the event, if any;
- Evidence of the event, if any

5. Confidentiality and Safeguards

- 5.1. The identity of the whistleblower making the disclosure may be kept confidential so long as it does not hinder or frustrate any investigation. The whistleblower and alleged wrongdoer will be treated fairly. The alleged wrongdoer will be given opportunity to respond to concern/issue raised at an appropriate time.

6. Procedure

- 6.1. Upon receipt of a complaint, the initial inquiry of the complaint will be determined its genuineness and the severity of the concern/allegation.
- 6.2. If the inquiry made by whistleblower indicates that the complaint has no basis or merits under this policy, it may be dismissed by REVENUE, notification will be given to the whistleblower of such dismissal.
- 6.3. If the inquiry indicates that further investigation is necessary, the whistleblowing committee (as above table mentioned) will carry out a thorough investigation into the complaint and shall appoint other officers or personnel as necessary to assist in carrying out the investigation. Such investigations will be conducted in a fair manner as a neutral fact-finding process and without any presumption of guilt.
- 6.4. All findings after due investigation will be documented by the whistleblowing committee and the whistleblower shall be notified of the outcome of the investigation.
- 6.5. All reports of suspected or real anti-corruption complaints will be escalated to the board of directors of REVENUE and notify to the relevant enforcement authorities for the whistleblower and the information disclosed to receive protection under the Whistleblower Protection Act 2010 and/or any other relevant legislation.

7. Consequences

- 7.1. The Board of Directors of REVENUE will take serious and consistent action against internal and external parties who commit an improper conduct such as, but not limited to the following:
 - 7.1.1.Reprimand, take disciplinary action, impose punishments as appropriate,
 - 7.1.2.Termination or suspension of employment or any other arrangement with the Company,
 - 7.1.3.Report to the relevant authorities (if applicable)
 - 7.1.4.Any other action deemed appropriate by REVENUE