



Tune Protect Group Berhad

(Registration No.: 201101020320 (948454-K))

Group Whistleblowing Policy

TABLE OF CONTENTS

<u>No.</u>	<u>Subject</u>	<u>Page</u>
1.0	Purpose.....	3
2.0	Scope.....	3
3.0	Definition.....	4
4.0	Responsibilities	4
5.0	Policy Statement.....	6
6.0	How to Make a Whistleblowing Complaint.....	6
7.0	Investigation of Whistleblowing Complaint	6
8.0	Confidentiality & Safeguards.....	7
9.0	Dissemination and Awareness of this policy	7
10.0	General Information about Whistleblowing and Whistleblower Protection.....	7
11.0	Associated Documents	8
	Appendices	9

1.0 Purpose

Group Whistleblowing Policy is based on practice of integrity and good corporate governance that provides the foundation for us to receive, assess, address and conclude investigations. The whistleblowing policy and procedure therefore aims to provide a platform and internal mechanism for both Tune Protect Group and all its subsidiaries' Personnel and external parties to report information relating to malpractice, misconduct, illegal activities and omissions that are against the rules of the company, industry regulations and legal requirements which may be committed by Tune Protect Group Personnel. The policy aims to achieve the following objectives:

- i. To encourage personnel, consultants, agents, interns, contractors, vendors, business partners, joint venture partners and other third parties / stakeholders to observe **ZERO TOLERANCE AGAINST BRIBERY AND CORRUPTION** by reporting all perceived and / or actual unethical or illegal conduct of directors, employees, management and other stakeholders across the Group in a confidential manner via the Tune Protect Whistleblowing channel provided herein, without any fear of harassment, intimidation or reprisal by anyone for raising concern(s) under this policy.
- ii. To protect individuals who report, in good faith, any improper, unethical or illegal conduct including bribery, corruption, fraud, money laundering, abuse of power and misconduct on a confidential basis.
- iii. To provide assurance that all disclosures will be appropriately investigated objectively and confidentially.
- iv. To provide a consistent, systematic, corporate-wide process for managing any suspected improper, unethical or illegal conduct including bribery, corruption, fraud, money laundering, abuse of power and misconduct.
- v. To help promote and develop a culture of openness, accountability and integrity.

2.0 Scope

This Policy applies to all employee and other third parties / stakeholders of the Tune Protect Group Berhad and all its subsidiaries (collectively referred to as the "Tune Protect Group") and third parties dealing with the Tune Protect Group and should be used if you have a concern (perceived and / or actual) about bribery, corruption, fraud, money laundering, abuse of power and misconduct within Tune Protect Group in the following areas:

- i. Improprieties in matters of financial reporting (e.g., falsification or destruction of business / financial records; misrepresentation / suppression of financial information; non-adherence to internal financial reporting policy/controls including management overrides; and auditor independence concerns).
- ii. Suspected fraudulent activity (e.g., theft; defalcation; unlawful or improper payments).
- iii. Conduct or activity that constitutes breach of the company's policies, procedures, practices or other rules of conduct (e.g. corrupt practice of giving or receiving bribes or improper benefits; abuse of authority; breach of client's confidentiality or privacy; conflict of interest concerns; other violations of governing laws and regulations; and non-adherence to internal compliance policies) including but not limited to the following:
 - Tune Protect Group Anti-Bribery & Corruption Policy
 - Tune Protect Group Fit and Proper Policy
 - Tune Protect Group Code of Conduct
 - Tune Protect Group Code of Business Conduct for Third Parties
 - Tune Protect Group Sustainability Policy
 - Malaysian Anti-Corruption Commission Act 2009
 - Whistleblowers Protection Act 2010 (Act 711)
 - Anti-Money Laundering, Anti-Terrorism Financing and Proceeds of Unlawful Act 2001
 - United Nations Convention Against Corruption Provisions
 - All other applicable laws in Malaysia, Thailand, United Arab Emirates and other relevant jurisdictions that apply.
- iv. Deliberate concealment of information tending to show malpractice or misconduct in any of the above.
- v. Retaliation or reprisal against an employee / third party who reports a concern (e.g., statements, conduct or actions involving discharging, demoting, suspending, harassing or discriminating against an individual reporting a concern in good faith in accordance with the Guidelines).

The scope of the Guidelines does not include grievances or complaints in relation to normal work-related issues for which specific procedures have been established.

3.0 Definition

Abbreviation	Meaning
Code of Conduct	Tune Protect Group Code of Conduct
Personnel	Anyone engaged by or associated with Tune Protect Group and includes all permanent interns, agents or contracted staff (whether full-time or part-time).
Whistleblowing	Deliberate, voluntary disclosure or reporting of an individual or organizational malpractice by any person (who has privileged access to information) on actual (past or present) or suspected improper conduct within the Group or organization based on his or her reasonable belief.
Whistleblower	Person who reports/alerts the serious concerns of improper conduct.
Third Party	Agents, consultants, contractors, customers, interns, investors, suppliers, shareholders, vendors and other business partners which have direct or indirect business dealings with the Tune Protect Group.
Improper Conduct	Unethical behavior, malpractice, illegal acts or any other wrongful or improper conduct within Tune Protect Group which if proved, constitutes a disciplinary offence or a criminal offence. This includes, without limitation, any actual, attempted, or suspected bribery, corruption, fraud, money laundering, abuse of power, misconduct or non-compliance with applicable laws, the ABC policy documents, and all the Associated Documents listed in 2.0 and 12.0.

4.0 Responsibilities

Party	Responsibility
Board of Directors (BoD), Executive Committee (ExCom) and all personnel	i. The BOD, ExCom and all personnel shall be familiar with this policy in order to safeguard Tune Protect Group against bribery, corruption, fraud, money laundering, abuse of power and misconduct. ii. The BOD, ExCom and all personnel shall report any concerns or allegations. iii. The BOD also assesses risk from all aspects and provides valuable directives and guidance to minimize or mitigate risk. iv. In the event, where there is an actual, potential, or perceived conflict of interest involving the Audit Committee Chairperson and/or any Audit Committee member, the Chairman of the BoD will review and approve the preliminary assessment outcome, including decision on whether the matter should proceed to a formal investigation or no further action is required, as well as appointing an independent investigation v. Unless otherwise explicitly stated, references to the Audit Committee ('AC') and Audit Committee Chair ('AC Chair') in this Policy refer to the Tune Protect Group Berhad Audit Committee and the Tune Protect Group Berhad Audit Committee Chair, respectively. vi. Whistleblowing matters shall be reported and deliberated directly with the Board of Directors. The TPG AC Chair shall oversee the administration and assessment process on behalf of the Board and provide recommendations to the Board for deliberation and decision. vii. If a whistleblowing report involves any other entity within the Group, the TPG AC Chair has the discretion to invite the AC Chair of the relevant entity to jointly oversee the investigation or to participate as a member of WBC, where appropriate. The investigation report shall be presented at the relevant Entity's Board for deliberation and decision prior to the presentation to TPG Board.
Audit Committee (AC)	i. The Audit Committee (AC), led by the AC Chair, is the primary committee that oversees the assessment and action to be taken including investigations (where relevant) for all Whistleblowing Reports received via the Tune Protect Whistleblowing Channels.

Audit Committee Chair (AC Chair)	The AC Chair will be the first to receive all Whistleblowing Reports: - To assess the whistleblowing report, determine if an investigation is necessary and decide whether to refer the case to the WBIT for further investigation or further action. - The AC Chair shall promptly escalate any Whistleblowing report that may materially impact a subsidiary to the respective Subsidiary AC Chair. - To assess and direct Head of IA on the next course of action and / or investigation. - To oversee the investigation of reports conducted by the Head of IA supported by Whistleblowing Investigation Team (WBIT). The WBIT, which comprises IA staff or other independent investigators, will be assigned by Head of IA. - To update the Tune Protect Group's Board on all reports received, the actions taken and the outcomes reached. - At his/her discretion, may convene a Whistleblowing Committee (WBC) when deemed necessary, taking into consideration the nature, complexity, materiality, sensitivity and potential conflicts of interest associated with the whistleblowing report.
Whistleblowing Committee (WBC)	The AC Chair may, at his/her discretion, convene a Whistleblowing Committee (WBC) where deemed necessary, taking into consideration the nature, complexity, materiality, sensitivity and potential conflicts of interest associated with the whistleblowing report. Nature of Complaints - Complaints or reports involving an apparent conflict of interest. - Complaints or reports involving bribery, corruption, fraud, money laundering, abuse of power, misconduct or any other offences committed in breach of applicable laws, Tune Protect Group policies, codes, rules and regulations. - Complaints that may require involvement from ExCom Team Members based on the nature of the matter and the expertise required. Trigger for Convening the WBC Upon completion of the preliminary assessment, the AC Chair may determine whether a WBC should be established to oversee the matter. Composition of the WBC The presiding WBC shall not include any member of the BoD, AC or ExCom who is implicated in the relevant complaint. The WBC shall comprise: - Minimum of two (2) directors from any entity within the Tune Protect Group of companies, appointed by the TPG AC Chair (BoD Chairperson to be in charge if TPG AC Chair is conflicted) provided that such directors are independent of and not implicated in the matter under review. - Additional members, which may include the Chief Executive Officer and/or relevant ExCom Team Members, as deemed appropriate by the AC Chair based on the nature of the matter and the expertise required. Roles and Responsibilities of the WBC - Review and deliberate on the Whistleblowing Complaint Report received. - Determine the appropriate course of action and provide direction in accordance to "Receive, Assess, Address and Conclude" the matter satisfactorily. - Provide oversight to ensure the investigation process is conducted independently, objectively, and in accordance with governance and regulatory expectations
Whistleblowing Investigation Team (WBIT)	The WBIT reports to the AC Chair and the following are its members: - Head of Internal Audit - Internal Auditors involved with the investigation - Appointed independent investigator (where a conflict of interest exists within the WBIT or the AC Chair, or where specialised expertise is required) In the event a WBIT investigator needs to exclude himself / herself from the investigation process because of a potential / actual conflict, the WBIT reserves the option to invite a suitable C-Suite member or any other personnel relevant with the requisite expertise and / or experience to stand in as a WBIT investigator temporarily.

	All Whistleblowing investigations are to be conducted by the WBIT, internally to safeguard the confidential nature of this channel. The WBIT has the following responsibilities: - To investigate into reports received with the highest standards of integrity and confidentiality. - To invite other parties with the requisite experience / expertise to assist as WBIT investigations on a need basis. - To interview witnesses and concerned parties during the fact-finding exercise. - To record all facts and interviews. - To provide periodic investigation updates to the AC Chair. - To report findings to the Board with recommendations and / or action plans. - To oversee closing matters amicably to all parties' satisfaction, where possible, within a reasonable time frame.
Internal Audit (IA)	IA staff will be part of WBIT; therefore, they will assume responsibilities that are consistent with the duties performed by WBIT personnel.
Head of Internal Audit	The Head of IA leads and oversees the overall function of the WBIT application of the Group Whistleblowing Policy.
Whistleblower	- The Whistleblower makes the report in good faith based on perceived and / actual facts, direct evidence, documentary and reliable witness statements and NOT on hearsay. He/she needs to provide all relevant information to facilitate an investigation. - The Whistleblower has a shared responsibility to uphold the highest standards of integrity and confidentiality in order to protect themselves from unwarranted repercussions, retaliation or vengeance. Maintaining confidentiality is also essential for safeguarding Tune Protect Group from negative social media coverage, adverse press and unnecessary public scrutiny or criticism that could arise from a Whistleblower failing to respect this confidentiality.

5.0 Policy Statement

Tune Protect Group is committed to maintaining the highest standards of ethical, moral, and legal business conduct across all aspects of its operations. In line with this commitment, this Policy is established to encourage and facilitate the reporting of Improper Conduct while protecting individuals who make such reports in good faith. The Group is firmly committed to safeguarding the confidentiality, anonymity, and privacy of whistleblowers. All reports will be handled with the strictest discretion, and the identity of the whistleblower will be protected to the fullest extent permitted by law. No whistleblower will be required to reveal their identity unless legally mandated, and all information provided will be securely managed and accessible only to authorized personnel. This commitment ensures a safe environment where concerns can be raised without fear of retaliation, exposure, or adverse consequences.

6.0 How to Make a Whistleblowing Complaint

All personnel, third parties / stakeholders, shall, in good faith, report their concern on perceived and / or actual acts of bribery, corruption, fraud, money laundering, abuse of power, misconduct, based on facts, direct evidence, documentary evidence, reliable witness statements but NOT on hearsay, at the earliest opportunity so that corrective action can be taken as soon as possible. Reports may be directed to the Tune Protect Group Audit Chairperson may be submitted through any of the following channels:

- Whistleblowing Email:** Via the official whistleblowing address: whistleblowing@tuneprotect.com.
- Direct Reporting:** Through verbal communication or direct engagement with the Audit Chairperson.
- Written Correspondence:** By letter addressed to the Audit Chairperson and delivered to the Company's registered office.

The person making a Whistleblowing Complaint needs to complete the Whistleblowing Complaint-Form which can be found in **Appendix 1** and send it via the channels above. The form is also available in the Tune Protect website: <https://www.tuneprotect.com/my/corporate/group/investor-relations/corporate-governance-group/>

A Whistleblowing Complaint may be made on an anonymous basis. However, insufficient details in the Whistleblowing Complaint may impede the investigation and resolution of the concerns.

7.0 Investigation of Whistleblowing Complaint

7.1 Preliminary Analysis and Investigation

- 7.1.1 Upon receipt of a Whistleblowing complaint, the AC Chair shall conduct a preliminary review of the information provided to determine the legitimacy of the complaint and if it requires further investigation. The AC Chair will evaluate the sensitivity and potential materiality of the complaint, as well as whether it involves accounting allegations, violations of law, violations of policy or other misconduct. The AC Chair has fourteen (14) working days from notification date to deliberate and decide whether an investigation should proceed.
- 7.1.2 Based on the preliminary analysis performed, AC Chairman may:
- Close the Whistleblower's case file if the preliminary review conducted indicates that the complaint or report has no basis or merit or if it is not a matter to be dealt with under this Policy, in which case it will be redirected to the appropriate department/channel where applicable.
 - Request Head of Internal Audit to initiate a more detailed investigation and requests or recommends and appoint additional investigator(s) to join the WBIT in the event the relevant expertise or experience is required or WBIT has to be excluded from the investigations because any potential / actual conflict-of-interest and / or if implicated in the report personally. WBIT shall complete the investigation within thirty (30) working days, upon notification from AC Chair. If an investigation is expected to exceed the original completion date, a preliminary investigation update shall be provided to the AC Chair. A revised targeted completion date shall also be proposed, discussed, and agreed with the AC Chair.
- 7.1.3 The assigned independent investigator (either internal or external) shall outline the terms of reference and detailed procedures for the investigation. The investigator shall have the right to call for any information or documents and to examine any employee of the Tune Protect Group or any other person(s) as it may deem appropriate for the purposes of conducting its investigation of the complaint.
- 7.1.4 All allegations shall be assessed and investigated accordingly, and appropriate corrective action shall be recommended to the Group CEO / Entity CEO and other relevant ExCom member(s), where applicable. Where immediate action is necessary to prevent further loss, misconduct, regulatory breach, or other material harm, management may implement interim corrective measures pending Board deliberation. Any such measures shall be reported to the Board as soon as practicable. The investigation findings along with the recommendations and any corrective actions implemented shall subsequently be presented to the Board for deliberation in accordance with Clause 7.2.
- 7.1.5 Complaints, investigations and the identity of whistleblower shall be kept confidential to the extent possible, consistent with the need to conduct a proper investigation. The WBIT may consult with any staff member whom they believe has expertise or information to assist in the investigation. The WBIT shall periodically report on the investigation to the AC Chairperson, except to the extent that such individuals are the subject of the investigation.

7.2 Resolution of the Complaint

The WBIT shall present their findings and recommendations to the Board for deliberation, including any corrective action plan. If deemed appropriate, the Board may request the WBIT to provide a summarized report of the investigation to the whistleblower, if their identity is known. The WBIT shall report periodically (or earlier upon request) to the Board on the progress of implementing the corrective action plan until its fully completed.

7.3 Recordkeeping

- 7.3.1. Upon completion of any investigation, the Head of Internal Audit and WBIT shall maintain the records of the matter as confidential.
- 7.3.2. Please refer to **Appendix 2** for a summary of the procedures.

8.0 Confidentiality and Safeguards

All Whistleblowing complaints or reports will be treated as confidential to the extent reasonably practicable. This Group Whistleblowing Policy offers protection within the limits of the law and to the extent reasonably practicable to the person who submits the Whistleblowing Complaints in good faith, even if the allegations prove to be unfounded or mistaken.

9.0 Dissemination and Awareness of this policy

For the Whistleblowing mechanism in this Policy to be effective, there must be proper dissemination and awareness conducted. It is the responsibility of the Internal Audit to ensure effective dissemination of this Policy. To reinforce employee commitment to this policy, the Internal Audit will periodically conduct an awareness training program to all relevant parties within the Group. This Policy shall be distributed via the following channels:

- i. Tune Protect Website

- ii. Email to all employees
- iii. Tune Protect Library
- iv. Publication of messages on Tune Protect's communication platform
- v. Incorporated in the induction and onboarding program for new employees
- vi. Refresher programs in conjunction with the Code of Conduct training for existing employees

It is the joint responsibility of the Internal Audit and Heads of Departments to ensure timely dissemination within their respective department/team and for all employees to acknowledge conformance to the Group Whistleblowing Policy.

10.0 General Information about Whistleblowing and Whistleblower Protection

- i. Whistleblowing is a specific means by which a Whistleblower can report or disclose through established channels, his concerns in respect of Improper Conduct.
- ii. Only genuine concerns of a serious or sensitive nature should be reported under the whistleblowing procedures stipulated in this policy. This policy is not intended for petty, trivial or frivolous complaints nor is it intended for complaints which are dealt with vide procedures which are currently put in place for grievances. The complaint should be made in good faith with a reasonable belief that the information relating to the same is substantially true. The complaint shall not be made for personal gain. A complaint can be made even if the Whistleblower is not able to identify a particular person to which the Improper Conduct relates.
- iii. All confidential information obtained from Whistleblower in connection with the complaint and the ensuing investigation will not be disclosed to any third party without the prior consent of Whistleblower, to the extent permitted by law or required for purposes of making a report to the relevant authorities.
- iv. No reprisal action will be taken by Tune Protect Group against a Whistleblower in respect of any complaint made in good faith. However, if the complaint is made with malicious intent or in bad faith by the Whistleblower, this will be viewed seriously by Tune Protect Group and will be treated as misconduct which may subject the Whistleblower to disciplinary action in accordance with Tune Protect Group's rules, policies and procedures.
- v. A person against whom a complaint is made shall not commit, threaten to commit and / or incite any person to commit / threaten to commit any improper conduct against the Whistleblower.
- vi. The protection accorded to a Whistleblower is not limited or affected in the event that a complaint-made by the Whistleblower in good faith does not lead to any corrective action taken against the person(s) against whom the complaint has been made.
- vii. Remedial actions to the Whistleblower or any employee(s) affected by the improper conduct (if any) may include:-
 - Reinstatement of the Whistleblower or the employee(s) to the same position or to an equivalent position;
 - Compensation for lost wages, remuneration or any other benefits; and/or
 - Any other actions deemed appropriate by the Board and Group CEO / Entity CEO.
- viii. Pursuant to the Whistleblower Protection Act 2010, no action will be taken against Whistleblower making a complaint in good faith, including:
 - Dismissing or threatening to dismiss the Whistleblower
 - Taking disciplinary actions, suspending, or threatening to discipline or suspend the Whistleblower.
 - Subjecting Whistleblower to any form of harassment or abuse
 - Imposing any penalty, directly or indirectly, on the Whistleblower
 - Discharging, demoting, suspending, threatening, harassing or in any manner discriminating against the Whistleblower.

11.0 Associated Documents/Reference

- Tune Protect Group Anti-Bribery & Corruption Policy
- Tune Protect Group Fit and Proper Policy
- Tune Protect Group Code of Conduct
- Tune Protect Group Code of Business Conduct for Third Parties
- Tune Protect Group Sustainability Policy
- Malaysian Anti-Corruption Commission Act 2009
- Whistleblowers Protection Act 2010 (Act 711)
- Anti-Money Laundering, Anti-Terrorism Financing and Proceeds of Unlawful Act 2001
- United Nations Convention Against Corruption Provisions
- All other applicable laws in Malaysia, Thailand, United Arab Emirates and other relevant jurisdictions that apply.

[The rest of this page is intentionally left blank]

Appendix 1**WHISTLEBLOWER COMPLAINT FORM**

Thank you for reaching us at the official Tune Protect Whistleblowing channel. This is a confidential reporting platform for anyone who wants to report any perceived / actual act of bribery, corruption, fraud, money laundering, abuse of power, misconduct or improper activity.

As confidentiality is a shared responsibility that Tune Protect commits to observing with you, we ask for you to do the same and refrain from discussing the matter openly and publicly that may attract social and media attention or any other attention that may prejudice any effort to investigate into the matter confidentially.

Please make your report in good faith, based on facts, direct / documentary evidence and reliable witness testimony that will be important with the investigation into the matter. Please do NOT provide hearsay evidence that will be very difficult to verify.

Please provide the following details for any suspected misconduct or any breach or suspected breach of law or regulation that may adversely impact the Company. Please note that you may be called upon to assist in the investigation, if required.

Please refer to the Group Whistleblowing Policy for further information:

Briefly describe the act of bribery, corruption, fraud, money laundering, abuse of power, misconduct and / or improper activity and how you know about it. Specify what, who, when, where and how. If there is more than one allegation, number each allegation and use as many pages as necessary.
1. What act of bribery, corruption, fraud, money laundering, abuse of power, misconduct and / or improper activity allegedly occurred?
2. Who (including individuals who colluded to) committed the alleged act of bribery, corruption, fraud, money laundering, abuse of power, misconduct and/or improper activity?
3. When and how did you discover it?
4. Where and when did the alleged incident occur?
5. Are there any other external parties involved other than the suspect stated above?
6. Do you have any other details, evidence or supporting information which would assist us in the investigation?
7. Do you like to be notified of the investigation outcome? Do you have any suggestions to improve the whistleblowing process?

WHISTLEBLOWER'S CONTACT INFORMATION (This section may be left blank if the Whistleblower wishes to remain anonymous)
NAME
DESIGNATION
DEPARTMENT/AGENCY
CONTACT NUMBER
EMAIL ADDRESS
SUSPECT'S INFORMATION
NAME
DESIGNATION
DEPARTMENT/AGENCY
CONTACT NUMBER
EMAIL ADDRESS

WITNESS' INFORMATION (if any)
NAME
DESIGNATION
DEPARTMENT/AGENCY
CONTACT NUMBER
EMAIL ADDRESS
REPORT DATE

Appendix 2

Whistleblowing Investigation Process Flow

