

Whistleblowing Policy

FDT-POL-002-2

09 December 2024



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Revision History Log

Ver. No	Section	Section Name	Page	Details of Amendments	Effective Date	e-Circular No.
1	All	All	All	Document published	20 Nov 2020	FDT/CIR/002
2	All	All	All	Refer Summary of Change	09 Dec 2024	FDT/CIR/004

Glossary

Term	Description
“act in good faith”	Means acting under honest belief without malicious intentions and in the best interest of the Foundation
“BOT”	Refers to OSK Foundation’s Board of Trustees
“CEO”	Refers to OSK Foundation’s Chief Executive Officer
“Employee”	Includes permanent, temporary/voluntary, contract and part-time employee as well as intern
“Improper Conduct”	Refers to any conduct which if proven, constitutes a disciplinary offence or a criminal offence
“Management”	Comprises of the Chief Executive Officer of OSK Foundation and individuals as approved by OSK Foundation’s Board of Trustees
“the Foundation”	Refers to OSK Foundation
“WB Policy / Policy”	Refers to this Whistleblowing Policy
“WB Coordinator”	Refers to personnel who are appointed by the Foundation’s Board of Trustees to undertake the role of coordinating all whistleblowing related activities
“Whistleblowing”	Refers to an act where any employee of the Foundation or member of the public raises concern(s) about any Improper Conduct occurring within the Foundation
“Whistleblower”	Refers to any employee of the Foundation or member of the public who raises concern(s) about any Improper Conduct occurring within the Foundation
“Whistleblowing Case”	Refers to a case arising from whistleblowing

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A. OVERVIEW

- 1. Introduction**
1. OSK Foundation is committed to achieving and maintaining a high standard of integrity, accountability and ethical behaviour in its conduct of its charitable activities and operations.
 2. In line with the above, OSK Foundation has established this Whistleblowing Policy (herein referred to as “WB Policy”) to provide an avenue for all Employees of OSK Foundation or members of the public to raise concerns about any suspected and / or known Improper Conduct that they may observe, occurring within OSK Foundation.
- 2. Objectives**
1. WB Policy is designed to:
 - 1.1. Support OSK Foundation's values; and
 - 1.2. Ensure that Employees or members of the public can raise concerns of Improper Conduct without fear of reprisals, unfair treatment or practices.
- 3. Coverage**
1. Any Employees of OSK Foundation or member of the public who raised his / her concerns on any suspected and / or known Improper Conduct is referred to as “Whistleblower”.
 2. Improper Conduct includes, but is not limited to the following:
 - 2.1. fraud;
 - 2.2. corruption, bribery or blackmail;
 - 2.3. theft, embezzlement and unauthorised use of the Foundation's assets;
 - 2.4. act of conflict of interest with suppliers, vendors, contractors, consultants or any other third parties dealing with the Foundation;
 - 2.5. gross mismanagement;
 - 2.6. abuse of power by any Trustee or Employee;
 - 2.7. unauthorised disclosure or distribution of confidential information of the Foundation;
 - 2.8. improprieties in matters of financial reporting;
 - 2.9. providing deceptive, misleading or false information on any Foundation-related transactions, including suppression of material information;

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- 2.10. acts or omissions which are deemed to be against the interest of the Foundation, laws, rules and regulations;
- 2.11. failure to comply with legal or regulatory obligation;
- 2.12. endangering or threats to endanger a fellow Employee's health and safety, which has been reported to Management but not acted upon;
- 2.13. harassment, bullying, acts of indecency, sexual harassment or other unacceptable behaviours with or towards another Employee, beneficiary(ies) or person with whom the Employee has dealings;
- 2.14. harassment or victimisation of any Employees or member of the public who has raised a genuine concern;
- 2.15. conduct which may cause financial and/or reputational loss to the Foundation or bring it to severe public disrepute or ridicule or is otherwise detrimental to the Foundation's interests;
- 2.16. circulating disinformation concerning the Foundation; and
- 2.17. assisting or directing a person to commit any of the above Improper Conduct and deliberate concealment of any of the above matter or other acts of wrongdoing.

3. All Employees must report any suspected and / or known Improper Conduct.

Note: Refer to [B1.1 Guiding Principles](#).

4. Reference

1. WB Policy should be read in conjunction with the following:
 - 1.1. Whistleblower Protection Act 2010;
 - 1.2. OSK Foundation's Anti-Bribery and Anti-Corruption Handbook
 - 1.3. OSK Foundation's Operations Manual

5. Intended Audience

1. This WB Policy shall be read and adhered to by all Employees of OSK Foundation.

6. Review and Notice

1. WB Policy does not replace any other existing corporate complaints' policy and / or procedures.
2. In the interests of maintaining best practice, the contents of this WB Policy shall be reviewed every three (3) years, or earlier, if necessary.
3. This WB Policy shall be circulated to all existing and new members of the BOT and Employees of the Foundation through Human Resources department. This Policy is also published on OSK Foundation's corporate website.

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B. POLICIES

B1. Whistleblowing

1. Guiding Principles

- 1. The principles underpinning the WB Policy are as follows:
 - 1.1. All concerns raised via the predefined channels shall be treated fairly and properly;
 - 1.2. Harassment or victimisation of any Employees or member of the public who has raised a genuine concern shall not be tolerated and shall be deemed as wrongdoing or misconduct;
 - 1.3. A Whistleblower making a disclosure shall retain anonymity unless he or she agrees otherwise or to such extent permitted under the applicable law;

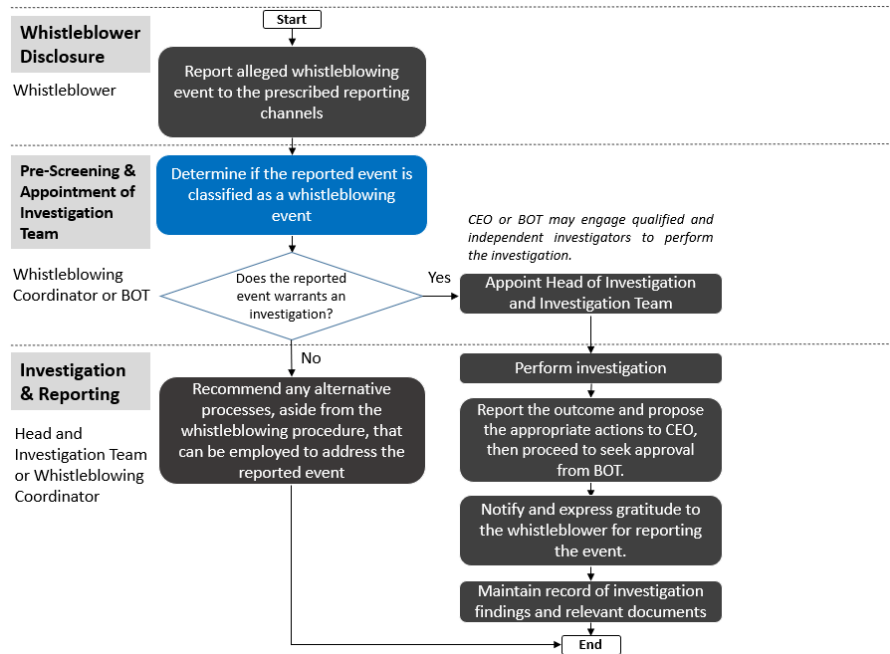
Note: Identity of the Whistleblower shall be disclosed to the BOT or CEO on a need-to-know basis, for the purpose of identifying a suitable person to conduct the investigation.

Refer to [B1.6 Anonymous Whistleblower](#) for further details.

- 1.4. All Whistleblowers who have acted in good faith shall be conferred with the following protection:
 - 1.4.1 Protection of confidential information; and
 - 1.4.2 Protection against any detrimental action.
 - 1.5. OSK Foundation shall ensure that any Employee or member of the public raising a concern is aware of the procedures involved in handling the matter.
- 2. WB Policy is not set up to deal with staff grievances, for which separate procedures exist.

2. Whistleblowing Procedures

1. The following diagram summarises the flow for the Whistleblowing Procedure:



3. Reporting Channels

1. Whistleblowers can lodge a suspected and / or known Improper Conduct by submitting the following information through the prescribed reporting channels:
 - 1.1. Name of Whistleblower
 - 1.2. Contact number of Whistleblower
 - 1.3. Details of person(s) involved
 - 1.4. Nature of concern(s)
 - 1.5. When and where the incident took place and provide evidence, if possible
2. The prescribed reporting channels are as follows:
 - 2.1. Email to Whistleblowing Coordinator via the dedicated email, whistleblowing@oskfoundation.com; or
 - 2.2. contact the Whistleblowing Coordinator directly through the dedicated hotline number at 03-21610662;
 - 2.3. Email to Board of Trustees (“BOT”) via the dedicated email, bot@oskfoundation.com; or
 - 2.4. Post to Whistleblowing Coordinator at the following address:

Attn: Whistleblowing Coordinator
 OSK Foundation,
 Level 11, Plaza OSK, Jalan Ampang,
 50450 Kuala Lumpur, Malaysia.

3. Information on reporting channels is made available on OSK Foundation’s corporate website for ease of reference.

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4. In event that the Whistleblowing Case relates to the Management, the Whistleblower may opt to direct his / her concern to the BOT.

**4. Protection
Afforded**

1. The Whistleblower shall be protected from unfair treatment or practices including but is not limited to:
 - 1.1. retaliation or harassment;
 - 1.2. victimisation, threat or intimidation of termination / suspension of service;
 - 1.3. disciplinary action;
 - 1.4. transfer;
 - 1.5. demotion;
 - 1.6. withholding of promotion or bonus; and
 - 1.7. any direct or indirect use of authority to obstruct the Employee's right to continue to perform his / her duties / functions, including making further disclosures.
2. If a Whistleblower raised a concern on Improper Conduct in good faith, but the concern is not able to be confirmed following an investigation, no action shall be taken against the Whistleblower.
3. Investigator(s) and person(s) involved in the investigation and who have acted in good faith and with propriety shall also be accorded the same protection as the Whistleblower.
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.
5. The Whistleblower is deemed not to be acting in good faith, if based on investigation or in the course of investigation, it is found that:
 - 5.1. the Whistleblower has participated in the Improper Conduct raised;
 - 5.2. the Whistleblower wilfully raised the concern on the Improper Conduct which he / she knew or reasonably should have known that is false;
 - 5.3. where the Whistleblower raised a concern on Improper Conduct frivolously, maliciously, for personal gain or self-interest; or
 - 5.4. the report of Improper Conduct is made solely or substantially with the motive of avoiding dismissal or other disciplinary action.
6. In the event where it is determined, based on investigation or in the course of investigation, that the Whistleblower or any individual assisting with the investigation has deliberately abused the protections afforded as stipulated in this WB Policy, the Foundation reserves the right to revoke the protection.
7. Should any incident of abuse of protection be brought to the Management's attention, WB Coordinator shall assess and report the said incident to CEO or the BOT. CEO or the BOT shall decide

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on the revocation of protection afforded.

- 5. Confidentiality**
1. All reported concerns shall be confidentially treated and are to be kept protected against any unauthorised use and access. However, confidentiality shall be maintained to the extent possible within the limitations of law and the legitimate needs of the investigation.
 2. Individuals who are involved in or who were or are, assisting with an investigation in any capacity are also required to uphold strict confidentiality.
 3. In instances where the Foundation is compelled to disclose the Whistleblower's identity in accordance with the relevant laws, Court Order or written directive issued by a regulatory body (whether local or foreign), OSK Foundation may disclose the information to the extent required by the relevant laws, Court Order or regulatory body.

- 6. Anonymous Whistleblower**
1. Any Employee or member of the public who wishes to raise concern on Improper Conduct is required to disclose his / her identity (which shall be kept confidential) to the WB Coordinator or BOT in order for the Foundation to accord the necessary protection to him / her.
 2. The identity of the Whistleblower shall be disclosed to the BOT or CEO on a need-to-know basis, partly to avoid any conflict or prejudice to all involved and for the purpose of identifying a suitable and impartial person(s) to conduct the investigation. The BOT or CEO must procure that the person(s) who are appointed to conduct the investigation must similarly uphold strict confidentiality.
 3. Anonymous reports are not encouraged as any follow up to ascertain the facts or to obtain further information for investigation purposes will be very difficult.
 4. The Foundation may, however, consider investigating an anonymous report after having considered the following:
 - 4.1 The seriousness of the concern;
 - 4.2 The credibility of the concern;
 - 4.3 The likelihood of confirming the concern from credible sources;
 - and
 - 4.4 The implication / materiality should the incident be true.

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- 7. Safekeeping of Records**
1. All concerns received in writing together with the relevant investigation documents must be retained by the Foundation for a minimum period of 7 years.
 2. All reports, its supporting evidence, findings of investigations and monitoring of corrective actions shall be maintained and monitored by WB Coordinator.
 3. Disclosure of any of the investigation documents / information to individuals who are not involved in the investigation shall be viewed as a serious disciplinary offence which may result in disciplinary action, including termination of employment or dismissal.
- 8. Rewards**
1. OSK Foundation may consider offering a reward to a Whistleblower who may be a member of the public or an Employee, at the Management's sole and absolute discretion.
 2. In this regard, the decision of whether to offer a reward, and the quantum of the reward shall be determined based on the significance of the case and its impact on OSK Foundation, the amount of information provided by the Whistleblower and the level of assistance and co-operation offered by the Whistleblower.
- 9. Duties and Functions of BOT in Relation to Whistleblowing**
1. BOT shall provide oversight function over the administration of this WB Policy.
 2. In relation to Whistleblowing, BOT is given the authority to:
 - 2.1 Ensure that appropriate infrastructure, resources and systems are in place for effective implementation of the Whistleblowing practices;
 - 2.2 Recommend appropriate guidelines on the conduct of investigation and inquiry into the Whistleblowing Case received;
 - 2.3 Ensure that the confidentiality of information received in relation to the Whistleblowing Case and confidentiality of the Whistleblower's identity is maintained to the fullest extent possible;
 - 2.4 Establish procedures for reporting and handling Whistleblowing Cases, including but is not limited to:
 - 2.4.1 Designating a WB Coordinator responsible for receiving and documenting Whistleblowing reports;
 - 2.4.2 Developing a system to confirm that reported Whistleblowing Case fall within the scope of this Policy;
 - 2.4.3 Appointing a leader for the Investigation Team responsible for investigating Whistleblowing Cases; and
 - 2.4.4 Appointing external adviser(s), as needed, to support and assist in the investigation of reported Whistleblowing Case.

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- 2.5 Obtain the progress, findings and recommendation that require the BOT's attention and approval from WB Coordinator;
- 2.6 Oversee appropriate corrective actions to be taken based on the outcome of investigation; and
- 2.7 Ensure no detrimental action is taken by the Foundation against any Whistleblower in reprisal for a disclosure of Improper Conduct made in good faith.

End