

## WHISTLEBLOWING POLICY

### 1. INTRODUCTION

- 1.1 Southern Score are committed to conduct its business and operations with the highest professional standards of integrity. As such, the Board of Directors of Southern Score has developed this Whistleblowing Policy.
- 1.2 Southern Score encourages its employees to raise genuine concerns about suspected or possible violations of Southern Score's Code of Conduct, improprieties in matters of financial reporting, non-compliances with laws and regulations, non-compliances with Southern Score's policies and procedures and to disclose any Improper Conduct or other malpractices within Southern Score i.e., whistleblowing in an appropriate way.

### 2. GLOSSARY

Definitions. The following words are given the following definitions: -

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| "Audit and Risk Management Committee ("ARMC")" | means a committee formed by the Board of Southern Score.                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| "Board"                                        | means Board of Directors of Southern Score.                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| "Business Partner"                             | means vendors, suppliers, contractors, sub-contractors, consultants, agents, representatives, joint venture partners and others who are performing work or services for and on behalf of Southern Score.                                                                                                                                                                                                                                                                                                               |
| "Controlled Organisation"                      | means a Business Partner where Southern Score has the decision-making power over the organisation such that it has the right to appoint and remove the management. This would normally be where Southern Score has the controlling interest (>50% of the voting share ownership), but it could be where there is an agreement in place that Southern Score has the right to appoint the management, for example a joint venture where Southern Score has the largest (but still <50%) allocation of the voting shares. |
| "Directors"                                    | means any and all directors in Southern Score, including independent, non-independent, executive, non-executive and alternate, wherever located.                                                                                                                                                                                                                                                                                                                                                                       |
| "Employees"                                    | means employee who is employed by or work at Southern Score, whether in Malaysia or outside Malaysia, whether permanent, fixed term or temporary basis.                                                                                                                                                                                                                                                                                                                                                                |
| "Improper Conduct"                             | means any conduct which if proved, constitutes a disciplinary offence or a criminal offence and shall include but not limited to the following: <ul style="list-style-type: none"> <li>i. Criminal offence or unlawful act such as fraud, corruption/bribery, theft, embezzlement and blackmail;</li> <li>ii. Forgery or alteration of any document or account belonging to companies within Southern Score;</li> </ul>                                                                                                |

|                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
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|                               | <ul style="list-style-type: none"> <li>iii. Forgery or alteration of a cheque, bank draft, or any other financial document;</li> <li>iv. Misappropriation of Southern Score's funds, securities, supplies, or other assets;</li> <li>v. Impropriety in the handling or reporting of money or financial transactions;</li> <li>vi. Profiteering as a result of insider knowledge of Southern Score's activities;</li> <li>vii. Any conduct which is an offence or a breach of law;</li> <li>viii. Financial malpractice;</li> <li>ix. Breach of the Southern Score's code of conduct, policies and guidelines;</li> <li>x. Improprieties of tender and procurement activities;</li> <li>xi. Abuse of power and position for personal gain;</li> <li>xii. Any act that poses danger to health and safety;</li> <li>xiii. Any act that causes damage to environment;</li> <li>xiv. Concealment of any of the above; and</li> <li>xv. Any misconduct as stated in any of the Southern Score's established policies and manuals.</li> </ul> <p>The list of Improper Conduct under this section is not exhaustive and shall include any other act or omission, which if proven, will constitute an act of misconduct pursuant to the Code of Conduct and/or a criminal offence under the relevant law in force.</p> |
| "Investigator"                | means the senior management, the Chairperson of the ARMC and specific personnel directed by them                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| "MACC"                        | means Malaysian Anti-Corruption Commission Act 2009 and its amendments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| "Personnel"                   | means Employees and Directors.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| "Policy"                      | means this Whistleblowing Policy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| "Public Official"             | <p>means officers or employees acting on behalf of a government or public body or agency. It could also refer to officers or employees of a government international organisation. It also includes:</p> <ul style="list-style-type: none"> <li>i. employees, representatives or advisors of a political party;</li> <li>ii. candidates of political office; and</li> <li>iii. family members (including parents, sibling, spouse, child) of all the above.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| "Southern Score, us, we, our" | means Southern Score Builders Berhad [Registration No. 200301019817 (622237-D)] and its Controlled Organisation.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| "Website"                     | means <a href="http://www.southernscore.com.my">www.southernscore.com.my</a> and/or any website owned and/or managed by us, and/or by our Controlled Organisation, from time to time.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

|                  |                                                                                                                                                                                                                                                                                               |
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| “Whistleblower”  | means an individual who discloses any improper conduct or other malpractices within Southern Score in accordance with this Whistleblowing Policy.                                                                                                                                             |
| “Whistleblowing” | means deliberate, voluntary disclosure or reporting of an individual or organisational malpractice by any person (who has privileged access to information) on alleged, suspected, or known illegal activity or improper conduct within Southern Score based on his or her reasonable belief. |

## 2. OBJECTIVE AND SCOPE

2.1 The objective of this policy is set out below:

- a. to support the Southern Score’s Code of Conduct, Policies and Procedures and places high value of integrity and accountability where Southern Score conducts its businesses and operations.
- b. to provide an avenue for Employee and relevant stakeholders/ Business Partner to raise genuine concerns of alleged, suspected, or known illegal activity or improper conduct within Southern Score through proper channel without fear of retribution or detrimental action.
- c. to clarify behaviour that is deemed as illegal activity or improper conduct.
- d. to outline how to disclose, report or raise concerns on any alleged, suspected, or known illegal activity or improper conduct within Southern Score.
- e. to provide general guideline on the process of receipt, investigation and resolution of such disclosure.

2.2 Scope

- a. This Policy applies to all matters involving the Southern Score’s employees and any other stakeholders/ persons providing services to Southern Score, including Business Partner.
- b. This Policy does not apply to grievances concerning an individual’s terms of employment and such matters shall be dealt with in accordance with Southern Score’s Human Resource guidelines and policies.

## 3. WHO CAN WHISTLEBLOW?

3.1 Under this Policy, any of the following persons can be a Whistleblower:

- a. an Employees of Southern Score.
- b. any external party including without limitation to Business Partner, acting for or on behalf of Southern Score and members of public.

3.2 The Whistleblower is not expected to prove the truth of the allegation but should. in making the report, have the reasonable belief that an Improper Conduct or other malpractices was committed, is being committed or will be committed.

## 4. REPORTING PROCEDURES

4.1 The Whistleblower is encouraged to make written disclosure of information by using the **Whistleblower Form** as provided in **Schedule 1**. The Whistleblower Form is also available on the Website.

4.2 The form must be filled with relevant information and supporting documents (if any), and to be sent by email to the chairperson of the ARMC (“Chairperson”) via [humanresource@southernscore.com](mailto:humanresource@southernscore.com).

4.3 Reporting Anonymity

- a. Employees may choose to remain anonymous. However, maintaining anonymity may hinder investigation and deter liaison with the employee to seek further clarification or more information. Employees are encouraged to disclose their identity in making any report under this Policy, especially if further investigation is required.
- b. Employees' identities will not be disclosed without prior consent, unless required by law. Southern Score undertakes to treat all allegations in a confidential and sensitive manner and to protect the identity of the Whistleblower.

**5. HANDLING OF COMPLAINTS AND ACTION**

5.1 All matters reported will be investigated within a reasonable timeframe. Seriousness and complexity of the complaint as well as engagement of the external agency may result in extension of the investigation process.

5.2 The investigation process includes collation of information via interviews with all relevant witnesses and every attempt to gather all pertinent data and materials from all available sources.

5.3 Employees who fail to cooperate in an investigation, or deliberately provide false information during an investigation, shall be subject to strict disciplinary action up to, and including dismissal.

5.4 Pre-Screening

- a. The Chairperson will screen and assess the Whistleblower's disclosure to determine whether it constitutes an Improper Conduct or is excluded from the scope of this Policy. The Whistleblower may be required to provide additional information and clarifications if the need arises.
- b. Based on the initial findings; the Chairperson will instruct the Human Resources Department on the next course of action.
- c. The screening process should not take more than one (1) month from the day the Whistleblower Form is received.
- d. In the event that the Whistleblower's disclosure involves the Investigator, the implicated person(s) shall be excluded from the activities of screening and subsequent investigation.

5.5 Initial Investigation

- a. The Human Resources Department will conduct an initial investigation and report the preliminary findings to the Chairman.
- b. The Chairman will make the following decision based on the preliminary findings:
  - (i) No basis for further investigation – close the Whistleblower's disclosure;
  - (ii) There is basis for further investigation – initiate the formal investigation;
  - (iii) Senior Management or Human Resources Department is involved – refer the disclosure to the full ARMC;

- (iv) Possible criminal offence – refer the disclosure to the appropriate authorities such as the police force or the Malaysian Anti-Corruption Commission for further action.
  - c. Subject to legal constraints, the Whistleblower will be notified of the status of the disclosure based on the preliminary action taken by the ARMC.
  - d. The alleged wrongdoer will also be informed of the Whistleblower’s disclosure (but not of the identity of the Whistleblower) and be given the opportunity to respond to the allegations during the full investigation.
- 5.6 Formal Investigation
- 5.6.1 Only the Investigator has the rights to carry out the investigation under this Policy.
- 5.6.2 The Investigator may -
- a. appoint any person it deems appropriate and suitable to investigate the disclosure or report of any alleged, suspected or actual misconduct by any Personnel; and
  - b. require any persons it deems necessary to assist in the investigations into the disclosure or report of any alleged, suspected or actual misconduct by any Personnel.
- 5.6.3 The Investigator shall ensure as far as possible that all investigations into disclosures or reports of alleged, suspected or actual misconduct by any Personnel are conducted in a confidential, detailed, fair, impartial, professional and prompt manner.
- 5.6.4 The Investigator may resolve any disclosures or reports of alleged, suspected or actual misconduct by any Personnel by mutually agreed action, without the need for investigations. Disclosures or reports of alleged, suspected or actual misconduct by any Personnel affecting specific standard operating procedures (“SOP”) within Southern Score will be referred for consideration under such SOP.
- 5.6.5 Upon the completion of the formal investigation and where the Senior Management is not the alleged wrongdoer, the Senior Management shall review the investigation report. If the alleged wrongdoer is found to have committed the Improper Conduct, the Senior Management will recommend the disciplinary action to be taken against the alleged wrongdoer, based on the Southern Score’s Human Resource guidelines and procedures. This includes formal warning, reprimand, suspension or termination of employment with Southern Score.
- 5.6.6 In the case where the alleged wrongdoer is not the Senior Management, a report with the Senior Management’s recommendation will be tabled to the ARMC who will review the report and decide on the disciplinary action to be taken.
- 5.6.7 In the case where the alleged wrongdoer is the Senior Management, the ARMC shall review the investigation report and determine whether the allegation can be substantiated. In the event the allegations are found to be true, the ARMC will recommend the disciplinary action to be taken, based on the Southern Score’s Human Resource guidelines and procedures. A report with the ARMC’s recommendation will be tabled to the Board who will review the report and decide on the disciplinary action to be taken.

## **6. REPORTING OF OUTCOME**

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6.1 Subject to legal constraints, the Whistleblower and the alleged wrongdoer will be notified of the outcome of the investigation. The notification letter will be signed off by the Chairperson.

6.2 Human Resources Department will furnish a yearly report to the ARMC on the number and nature of cases reported by Whistleblower(s). The ARMC will review the report and submit a summary report to the Board for their information and/or action, where applicable.

## **7. PROTECTION OF WHISTLE-BLOWER AND CONFIDENTIALITY**

7.1 Anonymity.

Southern Score encourages Whistleblower to identify himself/herself when reporting. However, if the Whistleblower wishes, he/she may choose to remain anonymous when reporting suspected improper conduct.

7.2 Confidentiality.

The Whistleblower shall be accorded with protection of anonymity or confidentiality of identity, unless otherwise required by law. All reports or disclosures or such other details shall be kept confidential.

7.3 Assurance against reprisal or retaliation, and immunity from disciplinary action.

This Policy provides assurance that the Whistleblower, if an employee of Southern Score, shall be protected against reprisals or retaliation, and immunity from disciplinary action from the Whistleblower's immediate superior or department/division head or any other person exercising power or authority over the Whistleblower in his/her employment, provided that:

- a. only genuine concerns are reported, and the report is made in good faith and the Whistleblower has reasonable grounds and does not provide false or misleading information knowingly, negligently or recklessly in the report;
- b. the disclosure is not made with malicious intent or ill will;
- c. the disclosure is not frivolous or vexatious; and
- d. the report is not made for personal gain or agenda.

Any party that retaliates against someone who has reported a wrongdoing in good faith may be subject to appropriate action, up to and including legal action, where applicable. However, if allegations are proven to be malicious or not made in good faith, parties responsible may be subject to appropriate action, up to and including legal action, where applicable.

## **8. SAFEKEEPING OF RECORDS**

8.1 All reports, its supporting evidence, findings of investigations and monitoring of corrective actions shall be kept by the Human Resources Department. The Head of Human Resources may assign designated personnel in Human Resources Department to manage the records.

## **9. MONITORING AND REVIEW OF POLICY**

9.1 The ARMC conducts periodic reviews of this Policy to assess the performance, efficiency and effectiveness of this Policy. The reviews should also investigate whether this Policy has been appropriately implemented and enforced. The outcome of the review shall be a guidance for future improvements.

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- 9.2 The Senior Management monitors any patterns of reporting of similar behaviour, though the reporting may involve different people, in order to take pro-active steps, such as publicity and education, in an endeavour to decrease the incidence of such improper or unlawful conduct.

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**SCHEDULE 1**  
**WHISTLEBLOWER FORM**

*Please attach this Whistleblower Form in your email to [humanresource@southernscore.com](mailto:humanresource@southernscore.com) together with all relevant information and supporting documents (if any). Please note that you may be called upon to assist in the investigation, if required.*

| <b>SECTION 1: WHISTLEBLOWER'S PARTICULARS</b>                     |                                                                        |
|-------------------------------------------------------------------|------------------------------------------------------------------------|
| Name                                                              |                                                                        |
| Designation                                                       |                                                                        |
| Department                                                        |                                                                        |
| Company Name                                                      |                                                                        |
| Have you been a Whistleblower before?                             | <input type="checkbox"/> Yes <input type="checkbox"/> No               |
| Preferred method of communication & details (choose at least one) | <input type="checkbox"/> Mobile No.<br><input type="checkbox"/> Email: |

| <b>SECTION 2: ALLEGATION DETAILS</b> <i>(Briefly describe the misconduct 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)</i> |                      |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| Name                                                                                                                                                                                                                                             |                      |
| Designation                                                                                                                                                                                                                                      |                      |
| Department                                                                                                                                                                                                                                       |                      |
| Company Name                                                                                                                                                                                                                                     |                      |
| Contact Details                                                                                                                                                                                                                                  | Mobile No.<br>Email: |
| Incident Date & Time                                                                                                                                                                                                                             |                      |
| Incident Location                                                                                                                                                                                                                                |                      |
| Allegation Details                                                                                                                                                                                                                               |                      |
| Type of Allegation                                                                                                                                                                                                                               |                      |
| Other Parties Involved                                                                                                                                                                                                                           |                      |

| <b>SECTION 3: WITNESS'S PARTICULARS (IF ANY)</b> |                      |
|--------------------------------------------------|----------------------|
| Name                                             |                      |
| Designation                                      |                      |
| Department                                       |                      |
| Company Name                                     |                      |
| Contact Details                                  | Mobile No.<br>Email: |
| Name                                             |                      |
| Designation                                      |                      |
| Department                                       |                      |
| Company Name                                     |                      |
| Contact Details                                  | Mobile No.<br>Email: |



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**SECTION 4: DECLARATION BY WHISTLEBLOWER**

I declare that to the best of my knowledge and belief, all information given herein is reasonable, true and correct.

\_\_\_\_\_  
Signature:

Date:

**SECTION 5: FOR OFFICE USE ONLY**

Received By

\_\_\_\_\_  
Name:

Designation:

Date:

Investigation Required?

☐ Yes

☐ No (If No, please state the reason)

Investigated By

Investigation Result

Processed by

\_\_\_\_\_  
Name:

Designation:

Date: