

**SPRITZER**

**SPRITZER BHD**

Registration No. 199301010611 (265348-V)  
(Incorporated in Malaysia)

**WHISTLEBLOWER  
POLICY**

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**Whistleblower Policy**

**1. INTRODUCTION**

Spritzer Bhd and its subsidiary companies (the Group) are committed to high standard of ethical and legal business conduct. The Group is also committed to present accurate and factual financial information to guide the Board of Directors of the Company, its shareholders, financial markets and other stakeholders in making informed decisions.

The Board of Directors and the Management the Group must maintain a workplace that practises good corporate governance and upholds integrity in all its operational activities and business dealings. The Group encourages its Board members, all levels of employees, contractors, suppliers, bankers, customers and business associates to report suspected or instances of wrongdoing in the conduct of its business, whether in matters of financial reporting or other malpractices, at the earliest opportunity and in an appropriate way.

**2. OBJECTIVES**

The objectives of this policy is (i) to provide/facilitate a mechanism for genuine whistleblower to report suspected or actual wrongdoing in the conduct of the Group's business, (ii) to provide protection to genuine whistleblower acting in good faith; and (iii) to provide for the reported matters to be investigated and dealt with.

**3. SCOPE OF WHISTLEBLOWER POLICY**

The primary purpose of this policy is to govern the reporting and handling of wrongdoing at Spritzer Bhd and its subsidiaries. This policy does not replace the Group's existing policy for handling employee grievances or similar complaints, which will continue to be administered by the Human Resources Departments of the companies in the Group.

**4. WRONGDOING**

Wrongdoing shall mean, but not limited to, reporting of fraudulent financial information, actual or suspected fraud, misappropriation of monies, misrepresentation, conceal facts or information with intention to mislead, violation of laws and regulations, endangerment of employees or public health and safety, violation of Group's policies, taking or giving kickbacks, bribes, favours, privileges, criminal offence and blackmailing.

**5. ACTING IN GOOD FAITH**

The Group expects all parties to act in good faith, have reasonable grounds and after due and careful enquiry when making a report. If allegations are made maliciously or knowingly to be false, the Group will take appropriate action against the parties concerned including dismissal and legal action, where applicable.

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### **6. ASSURANCE AGAINST RETALIATION AND REPRISAL**

The Group views retaliation or reprisal against the genuine whistleblower seriously. The Group provides assurance to the genuine whistleblower that he/she would be protected from retaliation or reprisal from his/her reporting superior, manager or department head.

The Group assures that no disciplinary action will be taken against the genuine whistleblower on condition that the information provided is accurate, factual and there is no element of malicious intent.

### **7. CONFIDENTIALITY**

All complaints reported to the Group are treated in strict confidence. Information will only be disclosed on need-to-know basis and with written permission from the Audit Committee Chairman of the Board.

The identity of the whistleblower will not be revealed unless it is required by law.

### **8. REPORTING WRONGDOING**

- a. The whistleblower should promptly report the suspected or instances of wrongdoing to the Group Risk Officer.
- b. If there is a need to contact someone other than the Group Risk Officer, the whistleblower may address the report directly to the Audit Committee Chairman of the Board.
- c. The report must be in writing, submit via post or email, to ensure that there is a clear understanding about the issue(s) raised. The report should be sealed in an envelope if sent via post with “**Strictly Confidential and to be opened by Addressee ONLY**” indicated and addressed to either:-

Mr. Sow Yeng Chong  
Group Risk Officer  
Spritzer Bhd  
Lot 898 Jalan Reservoir,  
Off Jalan Air Kuning,  
34000 Taiping, Perak,  
Malaysia.  
Email: [ycsow@spritzer.com.my](mailto:ycsow@spritzer.com.my)

Or:

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Dato' Ir. Nik Mohamad Pena Bin Nik Mustapha  
Chairman of the Audit Committee  
Spritzer Bhd  
Lot 85, Jalan Portland,  
Tasek Industrial Estate,  
31400 Ipoh, Perak,  
Malaysia.  
Email: [acchair@spritzer.com.my](mailto:acchair@spritzer.com.my)

- d. The Audit Committee Chairman or the Group Risk Officer who receives the report must promptly act to investigate and resolve the issue.
- e. The whistleblower shall be informed on the outcome of the investigation.
- f. All investigations shall be tabled to the Audit Committee of the Board that has the authority to ensure effective implementation of the Whistleblower Policy. The Audit Committee shall update the Board of Directors on reports that require their attention and approval.

**9. WHISTLEBLOWER PROTECTION ACT 2010**

In the event that there are discrepancies between this policy and the Whistleblower Protection Act 2010 (“Act”), the Act shall prevail.

This Whistleblower Policy has been adopted by the Board of Directors on 30 July 2015.

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**Report of Wrongdoing**

**A. Details of suspect**

1. Name of person alleged: \_\_\_\_\_
2. Designation of person alleged: \_\_\_\_\_
3. Name of Department or Subsidiary: \_\_\_\_\_
4. Please describe the alleged wrongdoing:-

5. Incident date: \_\_\_\_\_
6. Incident time: \_\_\_\_\_
7. Location of incident: \_\_\_\_\_
8. Please attach a separate narrative if necessary and provide any evidence or document that will support your claim.
9. Please provide information of any other parties that are involved and other information you may find relevant.

**B. Witness details**

Please provide the contact details of the witnesses to the alleged incident.

**Witness #1**

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

Phone : \_\_\_\_\_

Email : \_\_\_\_\_

**Witness #2**

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

Phone : \_\_\_\_\_

Email : \_\_\_\_\_

**C. Act in Good Faith**

Your act of reporting the wrongdoing committed by the alleged person signifies that you have read the Company’s Whistleblower Policy and you are making the report in good faith.

**D. Your Contact**

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

Your Phone : \_\_\_\_\_

Your Email : \_\_\_\_\_

If you decide to remain anonymous, please contact us within two weeks of your report as we may need additional information concerning the alleged wrongdoing.

**B. Declaration:** (including a whistleblower who wishes to remain anonymous)

I declare that this Report is made by me without malicious intent, not carelessly but is made after due and careful inquiry.

Signature:

Date: