

REDTONE INTERNATIONAL BERHAD

(Company No. 596364-U)

WHISTLE-BLOWING POLICY AND PROCEDURES

1. BACKGROUND AND PURPOSE OF WHISTLE-BLOWING POLICY

REDtone International Berhad (“Company” or “REDtone”) is committed to the values of transparency, integrity, impartiality and accountability in the conduct of its business and affairs, and in its workplace.

For this purpose, REDtone has developed procedures or mechanisms to facilitate:-

- (a) reports by Whistle-blowers of any suspected or actual wrongdoings on a confidential basis;
- (b) investigation of such reports by the Prescribed Officer; and
- (c) protection against reprisal to Whistle-blower who reported in good faith.

This Policy does not replace or affect the Company’s Code of Conduct or other policies and procedures established or to be established by the Company from time to time.

In this Policy, “Group” means REDtone International Berhad and its subsidiary companies and “Group Company” means any company within the Group; “Prescribed Officer” means the person authorised to receive reports on Whistleblowing matters; “Chief Executive” means the Group Chief Executive Officer of REDtone; “Board of Directors” means the board of directors of REDtone International Berhad; “Policy” means this Whistleblowing policy, as may be revised and amended from time to time.

2. REPORTING PROCEDURES

(a) Who can disclose

Any of the following persons (“Whistle-blower”) can make a report to the Company of any suspected or actual Wrongdoing committed:-

- the Group’s employees, including employees on contract, temporary or short term employees and employees on secondment (“Employee” or “Employees”);
- the Group’s third party service providers, independent contractors, vendors and suppliers; and
- members of the public.

(b) What to disclose

A report can be made if it relates to any conduct which if proved, constitutes a disciplinary offence or a criminal offence by any person in the conduct of REDtone’s business or affairs (“Wrongdoing”). Wrongdoing includes, but is not limited to:-

- taking or giving favours, kickbacks, bribes and privileges;

REDtone International Berhad
- Whistleblowing Policy and Procedures

- corruption or fraud;
- misappropriation of funds;
- misuse of funds or assets;
- theft or embezzlement;
- gross mismanagement;
- abuse of power by any Director or officer of any Group Company;
- serious financial irregularity or impropriety;
- serious breach of Company's Code of Conduct;
- act, omission, misrepresentation or concealment of information which lead to, cause or create a substantial or specific danger to the lives, health, or safety of the Group's Employees, the public or the environment;
- failure to comply with provisions of laws, regulations and directives where the wrongdoer knowingly or intentionally disregards compliance with such provisions;
- disciplinary offence or criminal offence;
- sexual harassment;
- breach of customer confidentiality or privacy; and
- knowingly directing or advising a person to commit any of the above Wrongdoing

Wrongdoing excludes matters which are:-

- trivial or frivolous in nature; and
- motivated by malice.

If an Employee is unsure whether a particular act or omission constitutes a Wrongdoing under this Policy, that Employee is encouraged to seek advice or guidance from his or her immediate superior or head of department.

(c) When to disclose

As soon as a Whistle-blower becomes aware and reasonably believes in good faith that a Wrongdoing is likely to happen, is being committed or has been committed, the Whistle-blower is encouraged to make a report of the Wrongdoing.

The Whistle-blower needs to demonstrate that the Whistle-blower has reasonable grounds for the concerns. However, the Whistle-blower is not expected to first obtain substantial evidence of proof beyond reasonable doubt when making a disclosure. If the Whistle-blower knows as a matter of fact that there are reasonable grounds of suspicion that a Wrongdoing is going to take place, such genuine concerns is encouraged to be raised at an early stage.

REDtone International Berhad
- Whistleblowing Policy and Procedures

(d) How to make a report

A disclosure of a Wrongdoing can be made to any of the following persons via email, by letter or online form submission as set out below:-

1. Audit Committee Chairman : Mr. Mathew Thomas A/L Vargis Mathews
2. Group Chief Executive Officer : Mr. Lau Bik Soon
3. The Prescribed Officer

i) Via email:

1. Audit Committee Chairman : thomas_m@mathewpartners.com
2. Group Chief Executive Officer : biksoon.lau@redtone.com
3. The Prescribed Officer : whistleblower@redtone.com

ii) Via letter addressed to the abovenamed persons and delivered to the Registered Office of the Company at Level 7, Menara Milenium, Jalan Damanlela, Pusat Bandar Damansara, Damansara Heights, 50490 Kuala Lumpur, Wilayah Persekutuan.

iii) Via submission of online form:

The screenshot shows the REDtone website's reporting interface. On the left is a navigation menu with links like HOME, CORPORATE, SERVICES, ANNOUNCEMENTS, CONTACT US, NEWS CENTRE, DOWNLOAD CENTRE, MY ACCOUNT, and ONLINE PAYMENT. Below the menu is a search bar and a sales hotline number (1800 87 7770). The main content area is a form titled 'KINDLY FILL IN THE FORM BELOW ON THE INFORMATION THAT YOU WISH TO BRING TO OUR ATTENTION.' The form includes a disclaimer: 'We will process your information as soon as possible and revert to you on the status. Please note that should you choose to remain anonymous, we will not be able to revert to you.' The form fields are: 'Name of person making the allegation/report' (text input), 'Contact Information' (text input), 'Email' (text input), 'Nature of allegation' (dropdown menu with 'Fraud' selected), and 'Description of allegations/reports: (Please provide as much details as possible, including evidence of your allegations/reports if any)' (text area). At the bottom of the form is an 'Attachment (Max: 5MB)' section with a 'Choose File' button and 'No file chosen' text. A red 'Online' button is located at the bottom right of the form area.

If the Wrongdoing involves the Chief Executive or a Director, the Whistle-blower is to report the matter in writing to any other Director of REDtone.

In order for the Company to investigate the Wrongdoing reported, the Whistle-blower is to provide the following particulars in the report:-

- particulars of Whistle-blower i.e. name, NRIC No., designation (if the Whistle-blower is an Employee of any Group Company) and contact particulars (email, telephone or mobile number and/or address);

REDtone International Berhad
- Whistleblowing Policy and Procedures

- details and description of the Wrongdoing, including, its nature, the date, time, and place of its occurrence and the identity of the alleged person(s) involved. A disclosure may be made even if Whistle-blower is not able to identify the identity of the person(s) involved;
- particulars of witnesses, if any; and
- particulars or production of documentary evidence, if any.

The personal details provided by the Whistle-blower will be kept confidential. The Whistle-blower may be asked to provide further clarification and information from time to time, during the course of investigation.

3. INVESTIGATION

- (a) The Prescribed Officer who receives the report will assess the report to determine whether it is related to a Wrongdoing or excluded from the scope of this Policy and shall make general recommendations to the Audit Committee (“AC”), who may designate any person, from the Group or external party, to conduct any investigation or to carry out any other process pursuant to this Policy (for instance, any meeting or an internal audit).
- (b) The Board of Directors has the authority to make the final decisions including, but not limited to, any of the following:-
- rejection of the report;
 - directing the concerns or any part thereof for consideration under other internal procedures or disciplinary procedures, if appropriate and applicable;
 - resolution without recourse to an investigation;
 - directing investigations on the report and any persons involved or implicated;
 - suspending the alleged wrongdoer or any other implicated person from work to facilitate any fact finding or to avoid any Employee’s exposure to threat or harm;
 - obtaining any other assistance (for instance, external auditors or legal advice); and
 - referral to the police or any other appropriate enforcement authority.
- (c) If the Wrongdoing involves the Chief Executive or a Director, the report shall be made to another Director of REDtone who shall refer this to the Board of Directors. The Board of Directors shall then authorise a REDtone Director to be responsible for the investigation and recommendation to the Board of Directors. The Board of Directors shall have the authority to make the final decisions regarding the disclosure of Wrongdoing.
- (d) It is intended that the disclosures by the Whistle-blower will be acted upon in a timely manner.

REDtone International Berhad
- Whistleblowing Policy and Procedures

- (e) The Whistle-blower and the alleged wrongdoer are expected to give their full cooperation in any investigation or any other process carried out pursuant to this Policy. They may be asked to attend a meeting to discuss the allegations and must take all reasonable steps to attend the meeting. They will be given an opportunity to answer the allegations at the respective meetings.
- (f) The Whistle-blower will be informed of the result of any investigation or action or decision taken by the Company as soon as practicable.
- (g) If the Whistle-blower is implicated or discovered to be or have been involved in any Wrongdoing, the Whistle-blower may also be investigated so as to complete the fact-finding process. An investigation in this instance is not and shall not be treated as a reprisal against the Whistle-blower, but to facilitate decision making.

4. PROTECTION UNDER THIS POLICY

- (a) Upon making a disclosure in good faith, based on reasonable grounds and in accordance with the procedure pursuant to this Policy:-
 - (i) the Whistle-blower shall be protected from Detrimental Action within the Group as a direct consequence of the Whistle-blower's disclosure.
"Detrimental Action" means:-
 - action causing injury, loss or damage;
 - intimidation or harassment;
 - interference with the lawful employment or livelihood of any person, including discrimination, discharge, demotion, suspension, disadvantage, termination or adverse treatment in relation to a person's employment, career, profession, trade or business or the taking of disciplinary action; and
 - a threat to take any of the above actions.
 - (ii) the Whistle-blower's identity shall be protected, i.e. kept confidential unless otherwise required by law or for the purpose of any proceedings by or against any Group Company.
- (b) If Whistle-blower (being an Employee), in good faith, reasonably believes he/she is being subjected to Detrimental Action from any person within the Group as a direct consequence of having made a disclosure under this Policy, he/she may consult the Prescribed Officer in confidence. The Company does not permit Detrimental Action of any kind against the Whistle-blower for complaints submitted hereunder that are made in good faith. Any such Detrimental Action shall in itself be considered a serious breach of this Policy. A Detrimental Action by any person against the Whistle-blower may result in disciplinary action against that person, including issuance of formal warning or reprimand, suspension or termination of employment or service with the Group Company.

- (c) The Company reserves the right to revoke the Whistle-blower protection accorded under this Policy if the Whistle-blower has, or is found to have:-
- participated in the Wrongdoing; and
 - made a disclosure not in accordance with the requirements of this Policy (for instance, false, dishonest, mischievous or malicious complaints).

In the event the revocation is exercised, the Company shall give written notice to the Whistle-blower of the revocation of protection. In addition, the Company reserves the right to take such legal or other actions or disciplinary measures against the Whistle-blower (if the Whistle-blower is an Employee), including issuance of formal warning or reprimand, suspension or termination of employment or services with the Group Company.

5. CONFIDENTIALITY

- (a) Reasonable steps will be taken to maintain the confidentiality of the Whistle-blower and report made by the Whistle-blower, unless:-
- the Whistle-blower expressly agrees otherwise, and provides his/her agreement in writing; or
 - otherwise required by law.
- (b) The Whistle-blower or any person who is involved in the investigation process, shall not disseminate to third parties information regarding the Wrongdoing or any part thereof, including the status or outcome of an investigation into it , except:-
- to those who are authorised under this Policy;
 - by lodging a report with an enforcement agency in accordance with the Whistleblower Protection Act 2010 or any other prevailing law;
 - if required by law; and
 - on a strictly confidential basis to a professionally qualified lawyer for the purpose of obtaining legal advice.
- (c) The Whistle-blower shall not:-
- contact the alleged wrongdoer to determine facts or demand restitution; and,
 - discuss the case, facts, suspicions, or allegations with anyone except to assist in the investigations.

6. REVIEW OF POLICY

This Policy may be reviewed and amended, at the Board of Directors' discretion from time to time, as and when necessary, to ensure its relevance and effectiveness in keeping with the Group's changing business environment, administrative or operational needs as well as changes to legislations. Changes to the Policy, if any, shall only be effective with the Board of Directors' approval.