

# **DOLPHIN INTERNATIONAL BERHAD**

[Registration no. 201201016010 (1001521-X)]  
(Incorporated in Malaysia)

## **WHISTLE-BLOWING POLICY**

### **1. Purpose**

- 1.1. The Whistle-Blowing Policy (“Policy”) seeks to enhance corporate governance by helping to foster an environment where integrity and ethical behavior is maintained and any illegality, misconduct and / or wrongdoings in Dolphin International Berhad and its subsidiaries (“the Company”) may be exposed.
- 1.2. The purpose of this Policy is to provide a formal, confidential channel to enable Employees to report in good faith, serious concerns of any misconduct and / or wrongdoing that could adversely impact the Company and its internal / external stakeholders, e.g. employees and shareholders.

### **2. Scope**

- 2.1. This Policy applies to all Employees, stakeholders and public members.
- 2.2. This Policy covers all reports made against any Employee that has committed an misconduct.
- 2.3. A report of misconduct may be made by:
  - a) any Employee who has knowledge of a misconduct committed by another Employee; and
  - b) any external party that has knowledge of a misconduct committed by an Employee.
- 2.4. Misconduct is generally described as any conduct by an Employee which if proved constitutes a criminal offence or any conduct that constitutes a wrongdoing or malpractice and may include any of the following:
  - a) breach of any law, regulation or rule that is applicable to the Company.
  - b) any criminal act, including criminal breach of trust, extortion and sabotage.
  - c) any act that is likely to cause significant financial loss or costs to the Company including any intentional misrepresentation of the Company’s financial statements.
  - d) breach of ethics as described in the Code of Ethics and Conduct.
  - e) any other action that would cause significant harm to the Company or to any person(s).
  - f) the deliberate concealment of information concerning any of the matters listed above.

### **3. What is whistleblowing?**

- 3.1. Whistleblowing is defined as the deliberate, voluntary disclosure or reporting of individual or organisational malpractice by a person who has or had privileged access to data, events or information about an actual, suspected or anticipated misconduct within the Company.

### **4. Requirement of good faith**

- 4.1. Any person who intends to lodge any report of misconduct shall ensure that the report of misconduct is made in good faith.
- 4.2. Any person making an allegation of misconduct must have reasonable and probable ground before reporting such misconduct and must undertake such reporting in good faith, for the best interest of the Company and not for personal gain or motivation.
- 4.3. The element of good faith shall be deemed to be lacking when:
  - a) the person does not have personal knowledge or a factual basis for the report of misconduct; or
  - b) where the person knew or reasonably should have known that the report or any of its contents are false; or
  - c) where the report is frivolous or vexatious; or
  - d) there are any other circumstances that indicate that the report has been made with malicious intent, ulterior motive or for personal gain.
- 4.4. Any person that has not acted in good faith shall not be entitled to any protection under this Policy.
- 4.5. In addition, an Employee making allegations or reports that prove to have been made without good faith will be subject to disciplinary action (which may include termination of employment).

### **5. Protection against detrimental action**

- 5.1. Any Employee who makes a report of misconduct in good faith shall not be subject to unfair dismissal, victimisation, demotion, suspension, intimidation or harassment, discrimination, any action causing injury, loss or damage or any other retaliatory actions by the Company.
- 5.2. Any report of misconduct made in good faith, even if it is not subsequently confirmed by an investigation shall be eligible for protection under this Policy.
- 5.3. An Employee who takes any detrimental action against any Employee who has made a report of misconduct in good faith shall be subject to disciplinary action (which may include termination of employment).

## **6. Protection of confidential information**

- 6.1. Any person having knowledge of a report of misconduct shall make all reasonable efforts to maintain the confidentiality of the confidential information, in particular the identity of the Whistleblower.
- 6.2. However, there may be circumstances, during the course of the investigation where it will be necessary to disclose the identity of the Whistleblower. If such circumstances exist, designated personnel involved in investigations shall inform the Whistleblower that his / her identity is likely to be disclosed and to obtain his / her consent for the said disclosure.
- 6.3. In order not to jeopardise any investigation, the Whistleblower shall make all reasonable efforts to maintain the confidentiality of the confidential information, in particular, the fact that a report has been filed, the nature of the misconduct and the identify of the person(s) who have allegedly committed the misconduct.
- 6.4. Any person who obtains any confidential information in the course of any investigation of an allegation of misconduct shall not disclose any confidential information or any part thereof.

## **7. When protection may not be available**

- 7.1. The Employee may not avail him / herself to the protection against detrimental action mentioned in Section 5 above in the following circumstances:
  - a) if the report of misconduct is not made in good faith; or
  - b) if the Employee him / herself has participated in the misconduct reported; or
  - c) the Employee breaches his / her obligations of confidentiality under this Policy.

## **8. Lodging a report of misconduct**

- 8.1. Employee and stakeholders are advised and urged to report a misconduct as soon as he / she discover the commission or an intended commission of a misconduct or if you are instructed to participate in an activity that could lead to a misconduct.
- 8.2. Employee shall make a confidential report of misconduct in writing using the **Whistleblower Report Form** appended in this procedure as **Appendix 1**. The report must provide full details of the misconduct and, where possible, supporting evidence; and directed to either one of the following persons:
  - a) *Where the Reporting Individual is an Employee of the Company*  
Any concern should be raised to the immediate superior. The immediate superior should then raise the matter with the management as appropriate, i.e. up to the level of Group Managing Director / Director.

***b) Where the Reporting Individual is not an Employee of the Company (e.g. external stakeholders, business associates etc.), or the concern involves senior management***

Any concern should be raised directly Chairman of Audit Committee as follows:

Name : **Mr. Tan Ban Tatt**  
Designation : Chairman of Audit Committee  
Email : bernardtan32@yahoo.com  
Address : Dolphin International Berhad  
E-G-2, Block E, Oasis Square,  
No. 2, Jalan PJU 1A/7A,  
Ara Damansara,  
47301 Petaling Jaya,  
Selangor Darul Ehsan.

**Investigation and decision**

- 8.3. Upon receiving a report of misconduct, the Member of Audit Committee shall be informed and designated person shall be assigned to investigate the misconduct.
- 8.4. Upon completion of the investigation, designated person shall submit their full report together with recommendations including appropriate corrective and remedial actions to Board of Directors.
- 8.5. Where applicable, Management shall institute the appropriate controls to prevent any further wrongdoings or damage to the Company.

## DOLPHIN INTERNATIONAL BERHAD

### WHISTLEBLOWER REPORT FORM

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

*Note: Please follow the guidelines as laid out in the Whistle-blowing Policy.*

<b>Reporter's Contact Information</b>			
Name			
I/C No. / Passport No. / Staff No.			
Correspondence Address			
Telephone No.	Home		
	Office		
	Mobile		
E-mail Address			
Designation / Occupation			
Division/Section/Unit/Branch			
Preferred method of communication	<input type="checkbox"/> Mail	<input type="checkbox"/> E-mail	<input type="checkbox"/> Telephone / SMS
<b>Suspect's Information</b>			
<b>Individual 1</b>			
Name			
Designation			
Division/Section/Unit/Branch			
Contact Number		Email Address	
How do you know this personnel?			
<b>Individual 2</b>			
Name			
Designation			
Division/Section/Unit/Branch			
Contact Number		Email Address	
How do you know this personnel?			
<b>Individual 3</b>			
Name			
Designation			
Division/Section/Unit/Branch			
Contact Number		Email Address	
How do you know this personnel?			

Details of the misconduct		
<b>COMPLAINT:</b> Briefly describe the misconduct / 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.		
What misconduct / improper activity occurred?		
Who committed the misconduct / improper activity?		
When the misconduct / improper activity occur? And since when did you notice about it?		
Where did the misconduct / improper activity happen?		
Is there any evidence that you could provide to us?*		
Do you have any other details or information which would assist us in the investigation?		
If money involved, can you estimate the amount of money involved?	Yes	No
If YES, please indicate the estimated amount of money involved (cross X where applicable):		
Less than RM500	<input type="checkbox"/>	
RM501 to RM10,000	<input type="checkbox"/>	
RM10,001 to RM50,000	<input type="checkbox"/>	
More than RM50,001	<input type="checkbox"/>	
Have you lodged a complaint on this matter to another person / department / authority before?	Yes	No
If YES, please indicate the person / department / authority that the report was lodged (cross X where applicable and attach copy of the report made):		
Police	<input type="checkbox"/>	
Malaysian Anti-Corruption Commission	<input type="checkbox"/>	
Others, please indicate:	<input type="checkbox"/>	
Date of Report was made		
Status of report made		

<b>Declaration</b>	
I declare that all information provided in this Form is true, correct and complete to the best of my knowledge, information and belief.	
I hereby agree that the information provided herein to be used and processed for investigation purposes and further agree that the information provided herein may be forwarded to a department / authority / enforcement agency for purposes of investigation.	
Signature	
Name	
Date	

<b>For office use only</b>	
Record No.	
Receipt Information	Person receiving this report:
	Date Received:
	Acknowledgement of receipt sent on:
Investigation required (YES / No)? (If No please state the reason)	
Investigation Done By:	
Investigation Result:	
Action Taken / Conclusion:	
Reported to Audit Committee on:	
Signed off by:	