



Whistleblowing Policy

(incorporating amendments up to 21 February 2023)



1. Purpose

This policy is intended for N2N Connect Berhad ("N2N") and all subsidiary companies within the N2N Group ("the Group"). All employees of the Group play an important part in maintaining the highest level of corporate ethics within the Group, and have responsibility to disclose any known malpractices or wrongdoings (hereon referred to as "Concerns").

2. Safeguards

A person or entity making a protected disclosure is commonly referred to as a "Whistleblower". Whistleblowers provide initial information related to a reasonable belief that an improper activity has occurred. Whistleblowers are protected against being dismissed or penalised by the Group, and N2N will consider mitigating circumstances if the Whistleblower himself / herself is involved in the activity that he / she reports. A Whistleblower's right to protection from retaliation does not extend immunity for any complicity in the matters that are the subject of the allegations or an ensuing investigation.

3. Confidentiality

Every effort will be made to treat the Whistleblower's identity with appropriate regard for confidentiality. The Group gives the assurance that it will not reveal the identity of the Whistleblower to any third party not involved in the investigation or prosecution of the matter. The only exception to this assurance relates to an overriding legal obligation to breach confidentiality. The Group is obligated to reveal confidential information relating to a whistle-blowing report, if ordered to do so by a court of law.

4. Procedures

Impropriety

This policy covers improprieties or irregularities, suspected fraud or criminal offences, breach of confidentiality and failure to comply with legal or regulatory requirements.

Reporting

All employees shall report to the reporting channels or person(s) as stated below on any allegations of suspected improper activities or employment-related Concerns. Improper activities disclosures, including those relating to financial reporting, unethical or illegal conduct, may be reported directly to:

▪ **Whistleblowing matters:**

Email: whistleblower@n2nconnect.com

Mail: *Chairman of the Audit Committee*
N2N Connect Berhad
Wisma N2N, Level 9, Tower 2, Avenue 3, Bangsar South,
No 8, Jalan Kerinchi, 59200 Kuala Lumpur

- **Employment-related concerns can be reported to:**

Mail: *Managing Director*
N2N Connect Berhad
Wisma N2N, Level 9, Tower 2, Avenue 3, Bangsar South,
No 8, Jalan Kerinchi, 59200 Kuala Lumpur

- **Anti-Bribery and Anti-Corruption matters:**

Email: n2n_finance@n2nconnect.com

Mail: *Anti-Bribery and Anti-Corruption Programme Officer*
N2N Connect Berhad
Wisma N2N, Level 9, Tower 2, Avenue 3, Bangsar South,
No 8, Jalan Kerinchi, 59200 Kuala Lumpur

All reports pertaining to whistleblowing matters must be accompanied by the attached Whistleblower Reporting Form.

Handling of a reported allegation

The action taken by the Group in response to a report of Concern under this policy will depend on the nature of the Concern. The Chairman of the Audit Committee and/or Managing Director shall receive information on each report of Concern and follow-up information on actions taken.

5. Investigator

The Internal Auditor shall be the named Investigator unless the Chairman of the Audit Committee and/or Managing Director assigns / appoints another Investigator. Investigators must be impartial and independent of all parties concerned. The Investigator is required to report all Concerns raised, the status of all pending and on-going investigations, and any action taken or to be taken as a result of the investigations, to the Chairman of the Audit Committee and/or Managing Director.

6. Inquiries

Initial inquiries will be made to determine whether an investigation is appropriate, and the form that it should take. Some Concerns may be resolved without the need for investigation. If an investigation leads the Investigator to conclude that a crime has probably been committed, the results of the investigation shall be reported to the police or other appropriate law enforcement agency.

[End of document]

Whistleblower Reporting Form

Please provide the following details for any suspected misconduct and submit directly via email to whistleblower@n2nconnect.com or via mail to the Chairman of the Audit Committee. Please note that you may be called upon to assist in the investigation, if required.

<u>Whistleblower's Contact Information</u>			
Name:			
Contact Number:		Email Address:	
<u>Suspect's Information</u>			
Name:			
Functional Title:			
Division & Department (where applicable):			
Contact Number:		Email Address:	
<u>Witness(es) Information (if any)</u>			
Name (1):			
Division & Department:			
Contact Number:		Email Address:	
Name (2):			
Division & Department:			
Contact Number:		Email Address:	

Complaint:

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.

1) What was the Misconduct which had occurred?

2) Who had committed the Misconduct?

3) When did it happen and when did you notice it?

4) Where did it happen?

5) Is there any evidence that you could provide?

6) Are there any other parties involved other than the suspect stated above?

7) Do you have any other details or information which would assist us in the investigation?

8) Any other comments

For Whistleblowing Committee Use		Complaint No.
Received By:		Received On:
		Acknowledgement Sent On:
Investigation Required (Yes/No)? (If no, please state the reason)		
Investigation To Be Done By:		
Investigation Results:		
Action Taken/Conclusion:		
Signed Off By:	Name:	Division & Department:



N2N CONNECT BERHAD

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