



## MMCS GROUP Whistleblowing Policy

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### 1. Policy Statement

This policy applies to all employees, directors, contractors, suppliers, and stakeholders of MM COMPUTER SYSTEMS SDN. BHD. ("MMCS") and its subsidiaries, which include Micro Technology Solution Sdn Bhd ("MTS") and SMIND Sdn Bhd ("SMIND") (the "**Group**"). It covers any concerns related to unlawful, unethical, or improper conduct, including but not limited to:

- Fraud, bribery, or corruption.
- Misuse of company assets.
- Violation of laws or regulations.
- Endangerment of health and safety.
- Discrimination or harassment.
- Any other unethical or improper conduct.

The purpose of this Whistleblowing Policy is to provide a clear framework for employees, contractors, and other stakeholders of MMCS to report suspected wrongdoing or misconduct in good faith, without fear of retaliation. MMCS is committed to maintaining the highest standards of integrity, transparency, and accountability in all its operations.

### 2. Definition

**Audit Committee (AC):** Means the board committee established by the Board of Directors under Articles 57 and 76A, herein to which the Board of Directors's duties in relation to internal audit functions are delegated.

**Stakeholder:** A person, group or organization that has interest or concern in the Group.

**Whistleblower:** The stakeholder (including employees) disclosing or reporting the misconduct cases.

### **3. Roles and Responsibilities**

#### **3.1 Whistleblowing Committee (WC)**

The WC is comprising representatives from Internal Audit, HR, Legal/Compliance, and a representative from the Senior Management. The WC is responsible for:

1. Reviewing whistleblowing reports received.
2. Determining initial assessment and investigation approach.
3. Assigning independent investigators as required.
4. Escalating material or high-risk cases to top-level management or the Board.
5. Ensuring protection of whistleblowers.
6. Submitting reports on whistleblowing cases and trends to the Board.

#### **3.2 Designated Recipient(s)**

The designate recipients may include the Head of HR, Compliance Officer, or General Manager (as defined by the company). They are responsible for:

1. Receiving the whistleblowing report through designated channels.
2. Ensuring initial logging, acknowledgment, and safeguarding of report content.
3. Forwarding to the Whistleblowing Committee for review.

#### **3.3 Investigators / Relevant Departments**

- Appointed by the WC based on the nature of the concern.
- Must conduct a fair, independent, and confidential investigation.
- Required to document findings and recommendations.
- Report back to WC within the stipulated time frame.

### **4. Policy and Procedures**

#### **4.1 Making A Report / Disclosure**

A Whistleblower may make a disclosure on an improper conduct via e-mail to [whistleblowing@mmcs.com.my](mailto:whistleblowing@mmcs.com.my) or Whistleblowing E-Form, accessible from the Company's website.

The disclosure shall include:

- i) a description of the improper conduct and the person(s) involved;

- ii) a background of the incident, including the relevant dates and location of occurrence;
- iii) how the improper conduct was detected;
- iv) reason(s) why the Whistleblower is particularly concerned about this (e.g., it may result in loss of the Group's assets / funds); and,
- v) particulars or production of documentary evidence and witnesses, if any.

A Whistleblower may identify him/herself when submitting a disclosure, which includes his/her name, contact details, and department / company name.

Anonymous disclosures may be considered at the discretion of the Recipients. In exercising this discretion, the factors to be considered include:

- i) the seriousness of the alleged issue;
- ii) the credibility of the concern; and,
- iii) the likelihood of confirming the allegation from other sources.

Although the Whistleblower is not expected to prove beyond reasonable doubt the truth of the disclosure, the Whistleblower shall need to demonstrate that there are reasonable grounds for his/her concern(s) and provide sufficient information for the Group to take appropriate steps.

The Whistleblower shall not attempt to personally conduct any investigations, interviews, or interrogations related to the matter being disclosed.

The Whistleblower who wishes to withdraw his/her disclosure shall do so in writing to AC while providing reason(s) for the withdrawal. Nevertheless, the Company reserves the right to continue with investigations relevant to the disclosure.

## 4.2 Notification

Upon completion of the whistleblowing process, the whistleblower will be notified by the AC on the outcome of his/her disclosure.

## 4.3. Investigation Process and Escalation

1. **Acknowledgment:** Whistleblower receives acknowledgment within 5 working days (if identity is known).
2. **Assessment:** WC performs preliminary review to determine validity, risk level, and urgency.
3. **Investigation:** Assigned investigator(s) proceed with fact-finding and interviews.
4. **Escalation:** High-risk cases involving senior personnel or material financial impact are escalated to the Managing Director and/or Board Audit Committee.

5. **Closure:** WC reviews investigation findings, decides on corrective actions, and closes the case.
6. **Reporting:** Quarterly whistleblowing summary presented to the Board (with case numbers, trends, action status).

#### **4.4 Protection of the Whistleblower**

Protection for Whistleblowers MMCS is committed to protecting whistleblowers from retaliation, discrimination, or any form of adverse treatment resulting from their disclosure. This protection is extended provided that:

- i) The disclosure is made in good faith.
- ii) The whistleblower has reasonable grounds to believe the information disclosed is true.

Anyone found retaliating against a whistleblower will face disciplinary action, up to and including termination of employment.

#### **5. Record-Keeping and Documentation**

All whistleblowing reports must be documented and assigned a unique case ID. A central registry shall be maintained securely by the Compliance/HR department.

Each report file shall include:

- Initial disclosure
- Acknowledgment record
- Investigation report
- Outcome and corrective actions
- Communication and follow-up records
- Records shall be retained for at least **7 years** in accordance with MMCS's document retention policy.

#### **6. Confidentiality**

Confidentiality All reports and the identity of whistleblowers will be treated with strict confidentiality. MMCS will only disclose information as required by law or to facilitate a thorough investigation.

## **7. Investigation Tools**

Investigation process upon receiving a report, the following steps will be undertaken:

- i) Acknowledgment: The report will be acknowledged within five (5) working days.
- ii) Assessment: An initial review will be conducted to determine the validity and scope of the report.
- iii) Investigation: A thorough and impartial investigation will be carried out by the Compliance Team or an appointed investigator.
- iv) Outcome: The whistleblower will be informed of the investigation's outcome, where permissible, within a reasonable timeframe.

False Allegations MMCS takes all reports seriously. However, malicious or knowingly false allegations may result in disciplinary action against the reporter, including termination of employment.

## **8. Protection and Confidentiality**

Whistleblowers acting in good faith will be protected from retaliation, discrimination, or harassment. Any retaliatory action is subject to disciplinary action, including dismissal. All reports will be treated with the strictest confidentiality unless disclosure is required by law.

## **9. Policy Review**

This policy will be reviewed annually or as required to ensure its effectiveness and alignment with legal and regulatory requirements.

## **10. Contact Information**

For questions or further information about this policy, please contact:

- Compliance Officer: [whistleblowing@mmcs.com.my](mailto:whistleblowing@mmcs.com.my)
- HR Department: [hr@mtsm.com.my](mailto:hr@mtsm.com.my)

## **11. Approval and Acknowledgment**

This Whistleblowing Policy has been approved by the Board of Directors of MMCS on 1st August 2025. All employees and stakeholders are encouraged to familiarize themselves with its content and adhere to its guidelines.

**APPENDIX 1: WHISTLEBLOWER REPORTING FORM**

**1. Whistleblower’s Information**

*Optional – You may remain anonymous, but providing contact details will help in follow-ups.*

Full Name	
Designation (if applicable)	
Department (if applicable)	
Phone Number	
Email Address	

I wish to remain anonymous

**2. Details of Misconduct**

*Nature of Misconduct (Select one or more)*

<input type="checkbox"/> Fraud / Financial Misconduct	<input type="checkbox"/> Violation of Company Policies
<input type="checkbox"/> Bribery / Corruption	<input type="checkbox"/> Harassment / Discrimination

## 2. Details of Misconduct

*Nature of Misconduct (Select one or more)*

Abuse of Power

Conflict of Interest

Other (please specify)

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Name of Individual(s) Involved (if known)

Department / Position (if known)

Date & Time of Incident

Location of Incident

Brief Description of Misconduct  
*(Please provide as much detail as possible, including evidence if available)*

Supporting Evidence (if any)

Documents  Emails  Photos/Videos

Witness Statement

Others (please specify):

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### 3. Declaration & Confidentiality

I declare that the information provided is true and made in good faith. I understand that MMCS will investigate this report confidentially and take necessary action in accordance with company policies and the law.

**Whistleblower's Signature** *(if not anonymous)*:

**Date** :

### 4. Submission Instructions

Please submit this form via:

**Email** : [whistleblowing@mmcs.com.my](mailto:whistleblowing@mmcs.com.my)

**Feedback Form** : <https://forms.gle/VtVN4kafH7mUBqUR8>

Thank you for helping MMCS maintain a safe and ethical workplace.

**MMCS Whistleblowing Committee**