



APPENDIX A: FORM OF WHISTLEBLOWING REPORT

No	Questionnaires	Remark
1.	General	
a)	Do you wish to remain anonymous within MTD Group	: Yes / No
2.	Personal information	
a)	Your name	:
b)	Your phone number	:
c)	Your e-mail address	:
d)	Best time and method for communication with you	: Time: Method: Phone / E-mail / Physical
3.	Report of contravention	
a)	What is the concern you want to report / nature of the wrong doing	:
b)	Do you have a serious suspicion or are you sure	: Serious suspicion / I am sure
c)	Date of the wrongdoing occur or may occur	:
d)	Where did it occur / time and place of its occurrence	:
e)	Who are, in your opinion, the persons involved / the identity of the alleged wrongdoer	:
f)	What is, in your opinion, the potential damage (financially or otherwise) to MTD Group or other interested parties	:
g)	Do you think it will happen again	: Yes, when and why/ No, why
4.	Personal action	
a)	How did you become aware of the situation	:
b)	Do you know of any other person(s) who are aware of the situation, not being personally involved	: Yes / No
		: Yes / No



c) Do you have any evidence, which can be handed over e.g. documentary evidence?

5. Additional information :

Date:

Signature:



**APPENDIX B:
WHISTLEBLOWING HOTLINE**

The Whistleblowing Hotline is an anonymous, confidential and dedicated telephone line to receive and report any wrongful activities or wrongdoings.

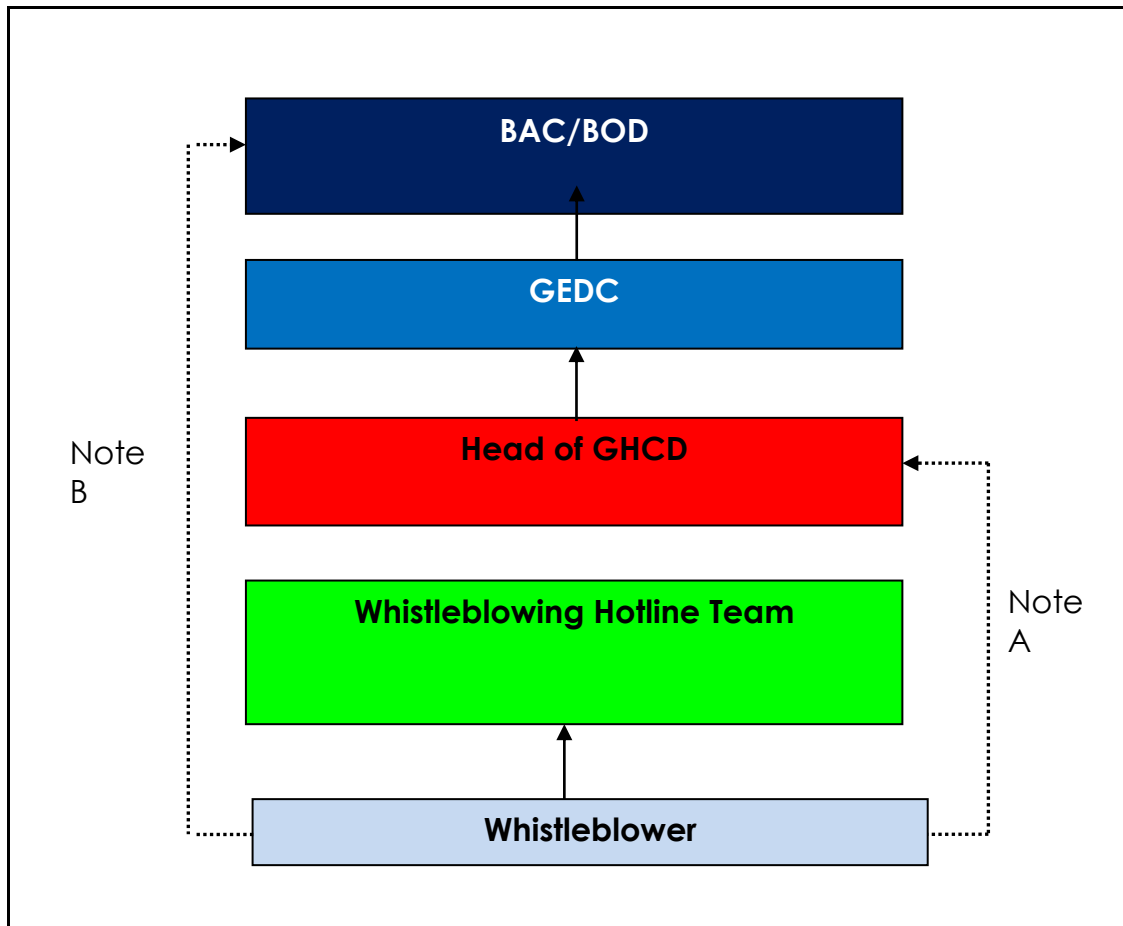
The particular of the Whistleblowing Hotline is as follows:

- Hotline number : 1. 03-61951111 ext 1230 Group Human Capital Division
2. 03-61951111 ext 1268 Group Internal Audit Department
- Offering hours : 9.00 a.m. to 6.00 p.m. on Monday to Friday
(excluding public holidays)
- Preparation required prior calling the hotline : To accomplish an effective call, you are expected to prepare information as specified in the Appendix A: Form of Whistleblowing Report, prior to calling the hotline
- Reference number : A reference number will be allocated for each case of disclosure / wrongdoing.

Kindly retain and refer to the reference number for future correspondence with the Whistleblowing Hotline Team.



**APPENDIX C
WHISTLEBLOWING REPORTING STRUCTURE**

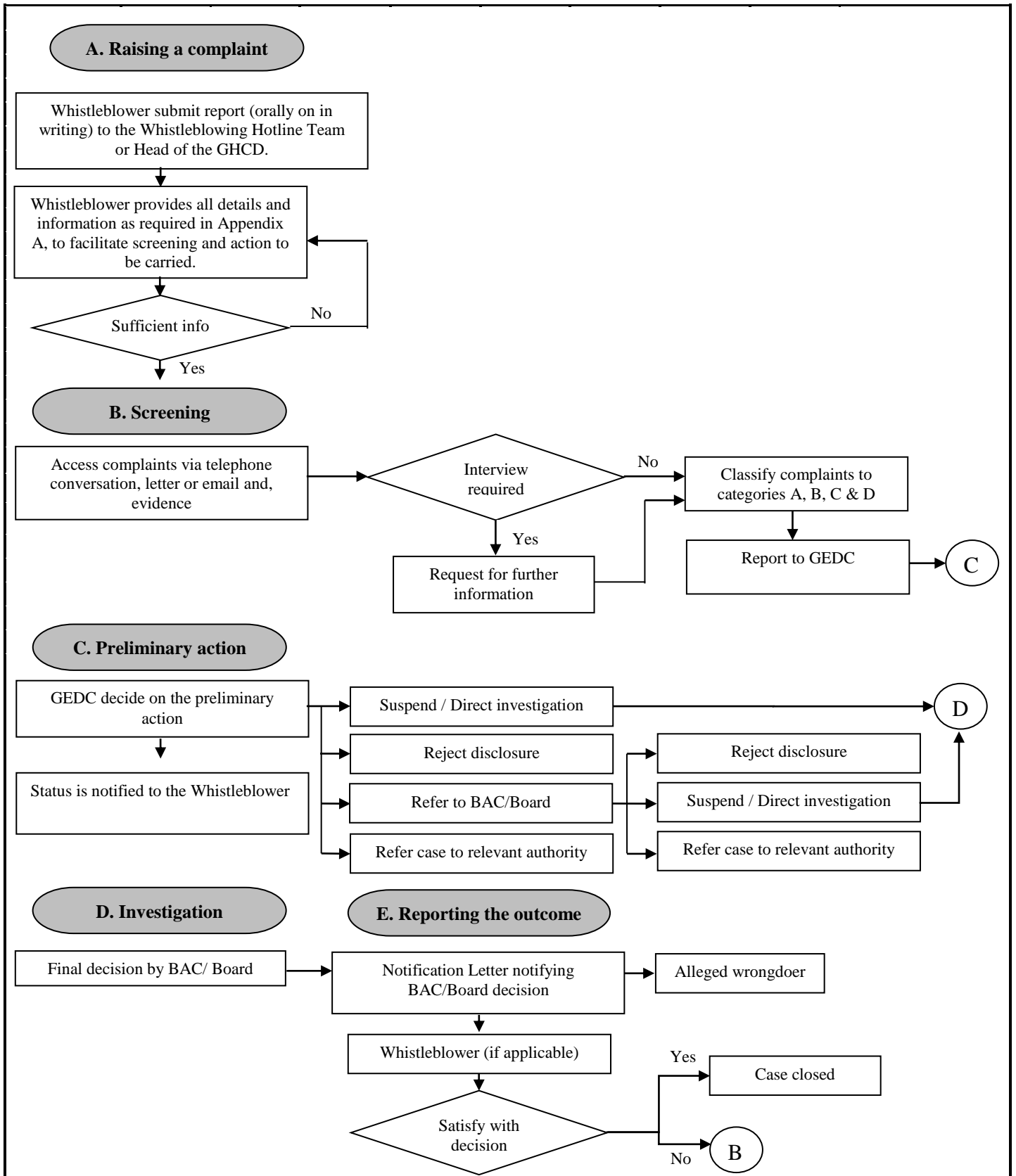


Note A : The Whistleblower can also report directly to the Head of GHCD when he or she has a reasonable belief that there is serious malpractice relating to any of the wrongful activities or wrongdoings and that it will not be adequately dealt with by reporting to the Whistleblowing Hotline Team.

Note B : If a Whistleblowing Report implicates the Head of GHCD, the Whistleblowing Hotline Team or GEDC/COO/ED, the Whistleblower may report in writing directly to the BAC/BOD.



APPENDIX D: REPORTING PROCESS AND PROCEDURES FLOWCHART FOR WHISTLEBLOWING





APPENDIX E: ROLES AND RESPONSIBILITIES

Roles	Responsibilities
BOD	<ul style="list-style-type: none"> ▪ Issue this Manual and communicate the requirements of this Manual; ▪ Maintain oversight of any major issue arising from this Manual and or other enquires into the conduct of this Manual; and ▪ Final decision on the investigation matters. <p><i>(The BOD may delegate some of the above responsibilities to any BOD committees as deemed appropriate).</i></p>
BAC	<ul style="list-style-type: none"> ▪ Act as a support to the BOD; and ▪ Provide recommendation of matters to be investigated.
GEDC	<ul style="list-style-type: none"> ▪ Monitor implementation of this Manual; ▪ Review preliminary reports and establish whether there are any grounds for further action; ▪ For issues that require immediate attention, make decision on the corrective or remedial actions, or (as the case may be) disciplinary actions or to pursue any legal actions, to be taken; when required; ▪ Initiate investigations when required; ▪ Review and report to the BAC/BOD the results of the investigations and recommendations for corrective or remedial actions, or (as the case may be) disciplinary actions or to pursue any legal actions, to be taken; and ▪ Timely submission of executive summary reports on a quarterly basis to the BAC/BOD.
Head of GHCD	<ul style="list-style-type: none"> ▪ Administer, implement and oversee ongoing compliance of this Manual; ▪ Assist the GEDC and/or BAC/BOD, in investigative work, if directed by the GEDC and/or BAC/BOD; ▪ Be accessible to persons who wish to discuss any matter raised in or in connection with a report; ▪ Work with the relevant personnel towards ensuring that all efforts are taken to protect the Whistleblower and persons who participate (or who intend to participate) in the investigation arising from a report from reprisal;



APPENDIX E: ROLES AND RESPONSIBILITIES (cont'd)

Roles	Responsibilities
Head of GHCD (cont'd)	<ul style="list-style-type: none"> ▪ Ensure that documents with regard to the Whistleblower's complaints and investigation reports are maintained confidential in a safe, secure and proper manner; ▪ Ensure that the corrective or remedial actions recommended by the GEDC and/or BAC/BOD are promptly executed; and ▪ Provide continuous education process.
Whistleblowing Hotline Team	<ul style="list-style-type: none"> ▪ Managing the telephone hotline based on the prescribed hours; ▪ Promptly receive, record (if the disclosure is made orally), and refer to the GEDC, a report and any matter arising there from or in connection therewith; ▪ Ensure that documents related to reports are retained in a safe, secure and proper manner; ▪ Attend, in confidence, to inquiries about this Manual and provide informal advice to persons who are considering making a disclosure under this Manual; ▪ Timely submission of monthly and quarterly whistleblowing report on the activities of the Whistleblowing Hotline; ▪ Review and update on this Manual, where required; ▪ Maintain awareness on the latest development and trends of whistleblowing policy and its guidelines in general; and ▪ Timely submission of a quarterly report to the GEDC stating the number and nature of complaints received the results thereof, follow up action and the unresolved complaints.
Whistleblower	<ul style="list-style-type: none"> ▪ Make a report orally or in writing and submit it to the Whistleblowing Hotline Team or the Head of the GHCD, if necessary; ▪ Assist in the information / evidence gathering stage; ▪ Assist in the investigation /domestic inquiry stage if required; and ▪ Appear as a witness if required.



APPENDIX F: CATEGORIES OF WHISTLEBLOWING REPORT

Category	Complaints rating	Description
A	Extreme	<ul style="list-style-type: none"> ▪ The complaints if not addressed immediately, could result in (but not limited to): <ul style="list-style-type: none"> – material financial losses to MTD Group; – negative public image that could disrupt the business operations for a long period of time or result in long term and/or permanent damage to the business reputation; – adverse local and/or international media coverage; – closure of business operations; – adverse impact to the share price; and – severe reprimand and/or material penalty from authority. ▪ Sustained significant adverse impact that would require <u>hard work</u> from Management to manage the issue. ▪ Complaints against the BOD, GEDC, COO or ED and/or respective Head of Divisions/Departments.
B	High	<ul style="list-style-type: none"> ▪ The complaints if not addressed within the reasonable period of time, could result in (but not limited to): <ul style="list-style-type: none"> – material financial losses to individual Company within MTD Group; – negative public image that could disrupt the business operations for a certain period of time or result in temporary damage to the business's reputation; – negative local media coverage; – temporary closure of business operations; and – issuances of warning letters from the authority. ▪ Sustained negative impact that would require <u>some work/planning</u> from Management to manage the issue. ▪ The issue is ongoing.



APPENDIX F: CATEGORIES OF WHISTLEBLOWING REPORT (cont'd)

Category	Complaints rating	Descriptions
C	Medium	<ul style="list-style-type: none"> ▪ The complaints if not addressed within the reasonable period of time, could result in (but not limited to): <ul style="list-style-type: none"> – minimal financial losses; – unfavourable information that could disrupt the business routine; – intra-industry knowledge; and – issuances of verbal warning from the authority. ▪ Impact can be absorbed/managed with <u>minimum management effort</u>. ▪ Issues can be resolved without the need to have an investigation.
D	Personal grievances	<ul style="list-style-type: none"> ▪ Personal grievances concerning an individual's terms and conditions of employment, or other aspects of the working relationship, conditions, complaints of bullying, or disciplinary matters. ▪ The complainant will be advised to direct the abovementioned issues to the Head of the GHCD.

The above list is not conclusive and may require the Whistleblowing Hotline Team to exercise judgement in deciding on the seriousness of the complaints.

Category D will be dealt with by the Head of the GHCD.



APPENDIX G: RESPONSE TIMING

Reporting process and procedures		Response timing		
		Category A	Category B	Category C
A	Raising a complaint			
	Acknowledgement of receipt of Whistleblowing Report	Within 2 working days	Within 3 working days	Within 3 working days
B	Screening	Completed within 10 working days after completion of process A	Completed within 15 working days after completion of process A	Completed within 20 working days after completion of process A
C	Preliminary action	Decision made by the GEDC within 5 working days after completion of process B	Decision made by the GEDC within 5 working days after completion of process B	Decision made by the GEDC within 10 working days after completion of process B
	Status update to the whistleblower	Within 5 working days after decision made by the GEDC	Within 5 working days after decision made by the GEDC	Within 5 working days after decision made by the GEDC
D	Investigation	Completed within 1 month after completion of process C.	Completed within 1 month after completion of process C.	Completed within 1 month after completion of process C.
		However, complex investigation that requires longer period will be notified to the GEDC and/or the BAC/BOD		

The above response timing is an estimate and may change depending on the severity of the individual cases.