



AEON BIG (M) SDN. BHD.

(242659-T)

**WHISTLEBLOWING
POLICY AND MANUAL**

1. Overview

AEON BIG (M) SDN. BHD. (AEON BIG) is committed to the highest standard of integrity, openness and accountability in the conduct of its business and operations. It aspires to conduct its affairs in an ethical, responsible and transparent manner.

Recognizing the abovementioned values, AEON BIG provides avenue for all employees of AEON BIG and members of the public to disclose any improper conduct within AEON BIG.

2. Definition

The word whistleblowing in the context of this Whistleblowing Policy and Manual refers to a situation where internal parties such as employees of AEON BIG, or external parties including members of public raise concerns at the earliest opportunity and in an appropriate way, of any attempted, suspected or actual wrongful activities or malpractices within AEON BIG.

The person who initiates or raises concerns of wrongful activities or any malpractices is referred to as a “whistleblower”.

3. Objective

This Policy and Manual is intended to outline the mechanism that has been put in place to enable employees of AEON BIG and members of the public to raise concerns on any wrongful activities or malpractices, receive feedback on the actions taken and assurance that they will be protected from possible reprisals or victimization.

4. Scope

This Policy and Manual is designed to facilitate whistleblowers to disclose any improper conduct (misconduct or criminal offence) through a designated channel. Such improper conduct includes the following: -

- i. Failure to comply with legal or regulatory obligations;
- ii. Corruption, bribery or fraud;
- iii. Money laundering;
- iv. Insider trading;
- v. Abuse of power;

- vi. Conflict of interest;
- vii. Theft or embezzlement; and
- viii. Misuse of AEON BIG's funds or property.

The above list is not exhaustive and includes any act or omissions, which if proven, will constitute an act of misconduct under AEON BIG's Code of Conduct and Business Ethics (CoBE) or any criminal offence under any relevant legislations in force.

All whistleblowing reports have to be made in good faith with reasonable belief that the information is true and not frivolously/maliciously and not for personal gain; otherwise, the necessary corrective action may be initiated against the whistleblower.

5. Protection & Confidentiality

The identity of the whistleblower and the information reported will be kept in a secure information management system. AEON BIG shall treat the report confidentially so as to protect the identity of the whistleblower and of others involved or referenced in the whistleblowing report on a "need-to-know" basis to facilitate the investigation.

A whistleblower will be accorded with protection of confidentiality of identity, to the extent reasonably practicable. In addition, an employee who whistleblows will also be protected against any retaliation, adverse and detrimental actions to the extent reasonably practicable, for disclosing any attempted, suspected or actual improper conduct committed within AEON BIG, or by persons acting for AEON BIG, provided that the disclosure is made in good faith. Such protection is accorded even if the investigation later reveals that the whistleblower is mistaken as to the facts and the rules and procedures involved.

Protection may still be given by AEON BIG at its discretion to a whistleblower who has participated in the improper conduct, wrongdoings, corruption or fraud.

AEON BIG views any harassments or retaliations in any form or manner by any person against a genuine whistleblower seriously and will treat such acts as major misconduct which if proven may lead to serious disciplinary action including the possibility of dismissal.

Suppliers / Vendors / Tenants / Contractors of AEON BIG and members of the public who become a whistleblower will also be protected by AEON BIG as to his/ her/ its identity in the same manner as provided in this Policy.

The information reported, identity, and personal information of the whistleblower, and persons involved or referenced in the report, including the alleged wrongdoer, may be revealed to persons who are involved in the investigation to assist with their investigation. Such information will also be revealed if required under any other processes or proceedings (i.e. if the evidence is required in court) on a “need to know basis”. However, the identity of the whistleblower will not be disclosed without his/ her/ its prior consent.

6. Procedures

The Whistleblowing Procedures outline AEON BIG's commitment to have a channel in which AEON BIG employees, suppliers, vendors, contractors and members of the public are able to report instances of unethical, unlawful or undesirable conduct of business within AEON BIG.

AEON BIG has established a Whistleblower Committee to carry out investigation(s) pertaining to reports or enquiries of improper conducts within AEON BIG, in which the process flow for whistleblowing procedure is appended under Appendix A herein.

The report, or any enquiries relating to attempted, suspected or actual improper conduct or weaknesses in AEON BIG's processes and procedures can be made by filling up the Form of Improper Conduct appended under Appendix B for submission via writing (mail), electronic mail (e-mail) or orally (phone) to: -

Name	Mr. Mohd Rizal Omar Head Human Resources AEON BIG
E-mail	mohd.rizal.omar@aeonbig.com.my
Mail	AEON BIG (M) SDN. BHD. 3rd Floor, AEON Taman Maluri Shopping Centre, Jalan Jejaka, Taman Maluri, Cheras 55100 Kuala Lumpur, Malaysia Attention : Mr. Mohd Rizal Omar Mark : Strictly Private & Confidential

If there is a need to contact someone other than Mr. Mohd Rizal Omar, the report may be addressed to the Managing Director of AEON BIG:

Name	Mr. Tsugutoshi Seko Managing Director AEON BIG
E-mail	seko.tsugutoshi@aeonretail.com.my
Mail	AEON BIG (M) SDN. BHD. 3rd Floor, AEON Taman Maluri Shopping Centre, Jalan Jejaka, Taman Maluri, Cheras 55100 Kuala Lumpur, Malaysia Attention : Mr. Tsugutoshi Seko Mark : Strictly Private & Confidential

The whistleblower should try to provide specific information regarding the type of activity or conduct with as much detail as possible. The whistleblower should also disclose the identity of the person(s) suspected as being involved, how the misconduct happened, when it occurred, and who was affected.

The whistleblower should not be discouraged from making a report due to insufficient evidence to support their report.

Although anonymous reporting will be considered by AEON BIG, a whistleblower is encouraged to disclose his/her identity so that AEON BIG is able to protect him/her pursuant to this Policy.

7. Reporting

All reports received will be analysed by the Audit and Risk Management Committee to decide on the next appropriate course of action.

In consequence of the investigation, the outcome will be tabled in summary at the Board of Director meetings. The Audit and Risk Management Committee shall then report to the Board of Directors (“Board”) on reports and findings that require the Board’s attention and approval.

8. Whistleblower Protection Act 2010

While we encourage you to use our whistleblowing channel, you have an alternative avenue to make a report to an enforcement agency under the Whistleblower Protection Act 2010 (“WPA”). Further information on the WPA can be obtained from the Malaysian Anti-Corruption Commission (“MACC”) website: <https://www.sprm.gov.my/index.php/en/prevention/prevention-strategy/197-perundangan-anti-rasuah/1061-whistleblower-protection-act-2010-act-711>

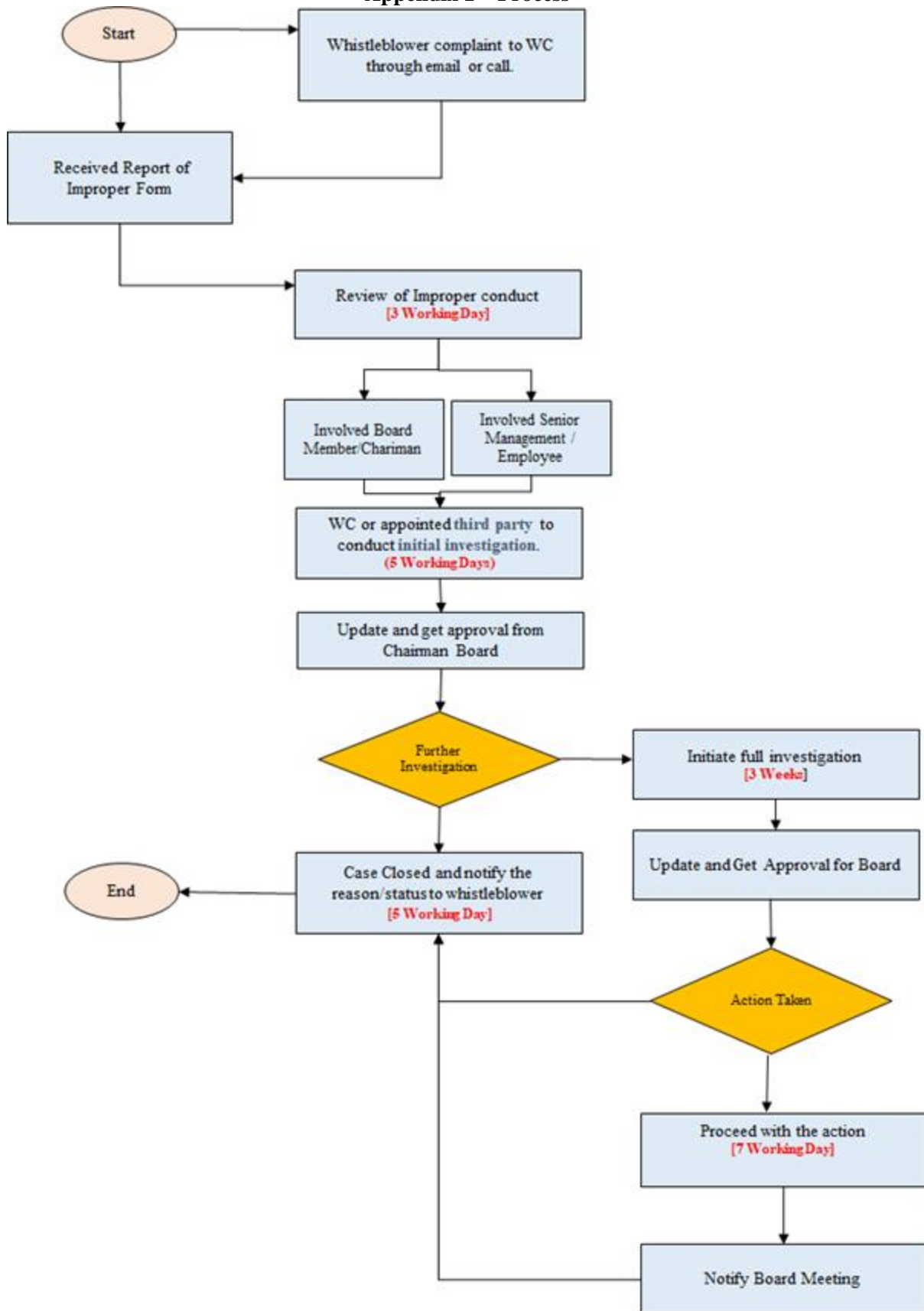
This Policy was approved and reviewed by the Board of Directors of AEON BIG on the following dates:

Version	Date
1	9 th July 2020

This policy shall be accessible at www.aeonbig.com.my

————— The End —————

Appendix 1 – Process



Details of Process Flow

- **Review of Complaint Improper Conduct:** Review the report/complaint and reject the complaint falls outside the scope of this policy.
- **Anonymous Report:** The Company shall not be expected to follow up on any anonymous reports. The Company may however consider investigating the allegations after considering the seriousness and credibility of the allegations and the impact of the allegations if confirmed.
- **Appointment of third party:** In the event the Whistleblower Committee is involved, the Chairman AEON's BIG BOD may select other personnel or an independent third party to conduct the full investigation. i.e., improper conduct on CEO, appointment of external parties shall be approved by AC.
- **Initial investigation:**
 - Gathering of documents and information and get approval from Chairman of AEON BIG Board.
 - Suspend the person implicated upon approved by Board Chairman.
 - The Whistleblower and witness identity shall be protected i.e. kept confidential unless otherwise required by law or for purposes of any proceedings by or against the Company;
- **Full Investigation:**
 1. Examine the evidence from the initial Investigation.
 2. Conduct interview/Inquiry with any relevant person e.g. witness.
 3. If Investigating Officer is appointed from within the company, the Officer Designation and/or Grade shall be higher than the employee(s) implicated in the Improper Conduct.
 4. All interview and activities carried out during investigation shall recorded and reduced to writing and filed.
 5. Obtain any other assistance from third parties such as obtaining legal advice and etc.
 6. The Investigating Officer shall have free and unrestricted access to all company record which is related to the case.
 7. The Investigating Officer shall submit the recommendation action and the outcome from the full investigation. The recommendation or step that:
 - (i) prevent the improper conduct from continuing or re-occurring in future; and
 - (ii) any further action taken by company including the disciplinary proceeding or referring matter to the appropriate external authority.
- **Revocation of whistleblower Protection if:** The protection may be revoked if the Whistleblower misuses or abuses the Policy or has participated in the Improper Conduct, willful disclosure of false statements etc.
- **Timeline:** The process is expected to complete in 60 days from the date of complaint was received. Nevertheless, if the investigation is unable to completed within 60 days, the AC

Chairman may extend the time for its completion but does not exceed the 120 days from the date complaint was received.

- **No Action:** No action will be taken against any employee or stakeholder who makes an allegation in good faith which is not confirmed by subsequent investigation.

Appendix B – Form of Improper Conduct

FORM OF IMPROPER CONDUCT

 Reference ID :

1. Details of Whistleblower			
Name :	<input type="text"/>	Staff ID/I.C No :	<input type="text"/>
Tel. No :	<input type="text"/>	Email Address :	<input type="text"/>
Position :	<input type="text"/>	Dept/Store/Mall/Company :	<input type="text"/>
2. Details of Employee/Director Involved in Improper Conduct			
Name :	<input type="text"/>	Staff ID or I.C No :	<input type="text"/>
Tel. No :	<input type="text"/>	Email Address :	<input type="text"/>
Position :	<input type="text"/>	Dept/Store/Mall/Company :	<input type="text"/>
3. Details of Witness Involved in Improper Conduct (if any)			
Name :	<input type="text"/>	Staff ID or I.C No :	<input type="text"/>
Tel. No :	<input type="text"/>	Email Address :	<input type="text"/>
Position :	<input type="text"/>	Dept/Store/Mall/Company :	<input type="text"/>
4. Details of Improper Conduct (Briefly describe the misconduct / improper activity and how you know about it)			
Date :	<input type="text"/>	Time :	<input type="text"/>
Location (specific) :	<input type="text"/>		
*Please attach supporting document(s) if available. If there is more than one allegation and space provided is insufficient, please number each allegation and use as many pages as necessary.			
5. Have you previously made a Complaint of the Improper Conduct to any internal or external parties or the authorities?			
YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
If Yes,			
(i) Name of person receiving the Complaint	<input type="text"/>		
(ii) Date of Complaint made	<input type="text"/>		
(iii) Status of the Complaint	<input type="text"/>		
6. Declaration (Please note that complaint made anonymous may not be processed or investigated unless the concern/allegation made is of sufficiently serious nature as determined by the Whistleblower Committee)			
Name :	<input type="text"/>	Signature	
Date :	<input type="text"/>	Time :	<input type="text"/>
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.			