DUOPHARMA BIOTECH BERHAD

GUIDE ON ATTENDING TO MALAYSIAN ANTI-CORRUPTION COMMISSION ("MACC") WHISTLEBLOWING CASE

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19 February 2025	New Document	01	Wan Ahmad Nizam Bin Wan Mohd Salleh
14 May 2026	Insert the role of Group Chief Executive Officer to align with the current organisational structure	02	Zarinah Japar

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Guide on Attending to Malaysian Anti-Corruption Commission ("MACC") Whistleblowing Case

Introduction

This guide provides essential information for Duopharma Biotech Berhad in attending to whistleblowing cases that have been reported to the Malaysian Anti-Corruption Commission ("MACC"). In the event that MACC approaches Duopharma Biotech Berhad for any Whistleblowing cases, then there should be a process which may need to be considered as to approach the request appropriately.

This guide will help Duopharma Biotech Berhad navigate and establish procedures for responding to the MACC's request for documentation, ensuring compliance with the investigation process and safeguarding the company's interests throughout. However, should the MACC decide to carry out their searches or investigation without any warning, then this guide shall also be read together with the Dawn Raid Guidelines which outline the intended process.

Purpose

The purpose of this guide is to outline the steps Duopharma Biotech Berhad should take in response to the MACC's whistleblowing case, including how to properly handle the submission of requested documents and cooperate with the pre-investigation process. It aims to provide clear instructions on how to ensure transparency, facilitate the investigation, and maintain a cooperative relationship with the MACC. Additionally, the guide addresses the need to ensure legal compliance, protect the integrity of the company, and provide necessary information while adhering to whistleblower protection laws.

Scope

This guide covers the process which Duopharma Biotech Berhad may need to adhere to in attending to the whistleblowing cases raised by the MACC, beginning with the submission of the required documents and continuing through the pre-investigation process. It includes guidance on how to manage internal communications, preserve confidentiality, and ensure that all relevant information is provided accurately. The guide also outlines the potential next steps, such as the possibility of MACC officers requesting further information or engaging with company officers i.e. Integrity

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Officers. Additionally, it addresses the legal framework surrounding whistleblower protection and the company's obligations during the investigation, if confirmed that there is a genuine case.

1. **Understand the Legal Framework**

MACC Act 2009: Familiarize oneself with the Malaysian Anti-Corruption Commission Act 2009, which governs the operations of the MACC. Be aware of the Whistleblower Protection Act 2010.

Corporate Governance & Compliance: Ensure that we understand the Duopharma 's internal compliance policies related to whistleblowing, corruption prevention, and anti-bribery measures. These should align with MACC's investigations.

2. **Acknowledge and Respond to the MACC's Request**

Initial Acknowledgment: Acknowledge the receipt of MACC's letter or notice, confirming that we understand their intention and briefing, and will cooperate with the investigation process. We may need to designate a representative such as Head of Group Risk Management & Integrity ("HGRMI") or the Integrity Manager or unless both are not available, then upon the discretion of the Management, the legal advisor or competent officer to represent the Company to liaise with MACC. Keep a copy of any documents furnished by the MACC and share it only with relevant internal personnel i.e. Board members. HGRMI or any officers approached by the MACC shall brief in writing the chronology event of the session with MACC for information and understanding.

Designate a Point of Contact: Appoint a primary liaison within Duopharma who is responsible for communicating with MACC throughout the investigation. This could be the Integrity officers, or unless they are available, then it can be attended by an internal legal team, or other competent officer appointed by Duopharma at the discretion of the Group Managing Director (GMD)/Group Chief Operating Officer (GCEO).

Obtain contact person from MACC: Request and record the details of the MACC officers which we interacted with in order to ease the process of communication in future.

3. **Internal Coordination and Preparation**

Gather Key Personnel: Assemble the relevant internal teams, including Integrity, legal, and GMC members, to handle the investigation requirement from MACC whenever required. This group will ensure that all communication with MACC is coordinated and complies with the law.

Review Internal Documents: Collect and review any internal data, information and records that may be relevant to the investigation. These could include:

- Internal reports (such as the whistleblower's report or any investigation documents)
- Financial records, contracts, and vendor transactions
- Email correspondence and other communications

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Ensure Confidentiality: Maintain confidentiality throughout the process to protect the integrity of the investigation. This is crucial to prevent any tampering with evidence and to uphold privacy rights, particularly for whistleblowers.

4. **Cooperate with the MACC's Investigation**

Provide Requested Information: Respond promptly and fully to any requests from the MACC. Ensure the accuracy and completeness of all documents and information provided. Whenever in doubt, we shall clarify the request with the MACC officer in-charge to avoid providing insufficient or wrong documents / evidence.

Facilitate Interviews: If MACC requests interviews with staff or executives, assist them in facilitating these meetings. Ensure that employees understand their rights during interviews, including the right to legal representation.

Cooperate without Obstruction: Avoid obstructing the investigation in any way. Non-cooperation can be a criminal offense and could lead to further legal complications including detailed investigation.

Legal Advice: If unsure about any aspect of the investigation, consult with legal advisors to ensure that Duopharma complies with all applicable laws and protects its interests.

5. **Handling Confidentiality and Whistleblower Protection**

Protect the Whistleblower: Safeguard the identity and protection of the whistleblower, only if the whistleblower is known, as required by law. If the whistleblower has provided information under the Whistleblower Protection Act, ensure that no retaliation occurs. Duopharma will not be able to protect any unanimous whistleblower or whistleblower who we believe to have been reporting with bad intention towards Duopharma's Board members or employees.

Confidentiality Agreements: Ensure that all employees involved in the investigation sign confidentiality agreements to prevent leaks of sensitive information. Should there be private and confidential documents that were yet being requested at the pre-investigation stage such as an independent report from an external consultant, we may reserve not to share those with the MACC as yet unless it was clearly requested or mentioned by the MACC at their full investigation stage.

6. **Evaluate Potential Legal Implications**

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Legal Implications for the Company: Assess any potential legal consequences or reputational risks for the company arising from the investigation. This could include exposure to fines, sanctions, loss of reputation, affecting FTSE4Good rating, MACC risk rating or even criminal charges.

Employee Accountability: Identify the employees or executives potentially involved in the alleged misconduct, and review the internal disciplinary procedures. Ensure that employees' rights are respected during the investigation.

7. **Transparency and Documentation**

Document All Actions Taken: Keep thorough records of all actions and communications related to the investigation, including correspondence with MACC, internal discussions, and any steps taken to address the allegations.

Cooperation with Integrity Team: Work closely with Integrity team and if necessary, to ensure that all documentation provided to MACC is accurate and complies with company policy.

8. **Risk Management**

Aside from the potential investigation process over misconduct, the potential risk of such an event shall be assessed to determine areas where the threat could potentially be exposed. Among the risk events to be considered, but not limited to the following:

Operational Risk: Identify any operational weaknesses or vulnerabilities that may have led to the misconduct. Take proactive steps to prevent future issues, such as strengthening internal controls, revising procedures, or conducting further audits.

Financial Risk: Evaluate any financial impact resulting from the investigation, including potential penalties, compensation claims, or reputational damage. Implement measures to address any identified gaps in financial reporting.

Reputational Risk: Address potential reputational damage by ensuring transparency throughout the investigation and issuing public statements as necessary, after consulting with your Management team or legal advisor(s).

9. **Communication with Stakeholders**

Internal Communication: Inform relevant internal stakeholders, including employees and board members, about the investigation's progress while maintaining confidentiality and compliance with legal obligations.

External Communication: If necessary, prepare a communication strategy for external stakeholders, including investors, clients, and the public. Ensure that any public statements are carefully crafted to avoid damaging the Duopharma's reputation.

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10. **Post-Investigation Review**

Review Findings and Implement Corrective Actions: After the investigation concludes, review the findings and take corrective actions to address any identified issues. This may involve disciplinary actions, policy changes, or internal training programs.

Engage with MACC: If the investigation leads to any enforcement actions, cooperate with MACC in terms of settlements, penalties, or corrective measures. Work with legal and Integrity teams to ensure that the company is fully compliant with any final determinations.

Conclusion

Cooperating with MACC's investigation requires careful planning, full transparency, and strict adherence to legal and ethical standards. Ensure that Duopharma addresses the investigation with integrity, protects all parties involved, and takes appropriate steps to remedy any identified issues. The outcome of this process can significantly impact Duopharma's operations, reputation, and compliance standing, so handling it carefully is essential.

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