

ORIGINAL




DUOPHARMA BIOTECH BERHAD

**WHISTLEBLOWING
PRELIMINARY EVALUATION &
INTERNAL INVESTIGATION
PROCEDURE**

DOCUMENT NO: DBB/GRMI/PROC/001-03


REVISION NO: 03

EFFECTIVE DATE : 25 FEBRUARY 2019
REVISION DATE : 8 NOVEMBER 2023

	DUOPHARMA BIOTECH BERHAD	DBB/GRMI/PROC/001-03 Effective Date: 8 November 2023 Rev No: 03
	WHISTLEBLOWING PRELIMINARY EVALUATION & INTERNAL INVESTIGATION PROCEDURE	

A. DEFINITIONS/ABBREVIATIONS

Investigation	-	A formal fact-finding enquiry to examine allegations of misconduct and wrongdoing in order to determine whether they have occurred and if so, the person or persons responsible.
Preliminary Evaluation	-	A preliminary evaluation is a professional fact-finding process initiated by Integrity Office for an organisation to establish the facts in relation to alleged or suspected wrongdoing, misconduct, or non-compliance (such as bribery, fraudulent activities, harassment, violence, or discrimination).
Allegation	-	A reasonable belief, based on factual information, that misconduct or other wrongdoing has or may have occurred.
Whistleblower / Complainant	-	An individual reporting, in good faith, information that misconduct or other wrongdoing has or may have occurred.
Conflict of Interest	-	A conflict of interest occurs when an individual or organisation is involved in multiple interests, one of which could possibly corrupt the motivation for an act in the other.
Evidence	-	Any type of proof which tends to establish or disprove a fact material to the case. It includes but is not limited to oral testimony of witnesses, including experts on technical matters, documents, electronic, audio, video records and photographs.
Investigator	-	A person who carries out a formal inquiry or investigation.
Subject of Complaint	-	An individual whose conduct is being investigated either by virtue of an allegation made or evidence gathered during an investigative process.
Witness	-	An individual who is aware sees, knows or vouches for something in conjunction with an alleged misconduct or other wrongdoing.
Duopharma	-	Duopharma Biotech Berhad
HGIA	-	Head of Group Internal Audit
HGRMI	-	Head of Group Risk Management & Integrity
GIA	-	Group Internal Audit
GRMI	-	Group Risk Management & Integrity
GMC	-	Group Management Committee
AC	-	Board Audit Committee
RMC	-	Board Risk Management Committee
MACC	-	Malaysian Anti-Corruption Commission
RMP	-	Royal Malaysia Police

	DUOPHARMA BIOTECH BERHAD	DBB/GRMI/PROC/001-03 Effective Date: 8 November 2023 Rev No: 03
	WHISTLEBLOWING PRELIMINARY EVALUATION & INTERNAL INVESTIGATION PROCEDURE	

1.0 INTRODUCTION

The Whistleblowing Preliminary Evaluation & Investigation Procedure hereafter referred to as an Investigation Procedure (IP) is prepared by the Group Risk Management & Integrity (HGRMI) of Duopharma Biotech Berhad (“Duopharma”) in consultation and agreement with the Head of Group Internal Audit Department (HGIA). Detailed Investigations are to be carried out under the authority provided by the Risk Management Committee (RMC) of Duopharma Biotech Berhad, as stipulated in the Audit Charter, approved by the Board of Directors of Duopharma Biotech Berhad.

The procedures describing the Terms of Reference and the applicable procedure in conducting investigations and preliminary evaluation of a whistleblowing report are primarily intended to guide the personnel responsible for conducting internal investigations.

A whistleblowing preliminary evaluation and/or internal investigation should be conducted in line with up-to-date regulations and applicable statutes and legislations in all applicable jurisdictions to ensure the legality of the investigation.

2.0 PURPOSE


The Investigation Procedure is intended as a practical guide for the conduct of preliminary evaluation and investigations thoroughly, objectively, and effectively in accordance with the Malaysian Anti-Corruption Commission Act 2009, Whistleblower Protection Act 2010, the Penal Code, the ISO 37008 Internal Investigations of Organisations — Guidance and other relevant and related laws, guidelines, and best practices. It is also to establish and document relevant facts, reach an appropriate conclusion based on the available information and evidence, and determine suitable responses.

It explains the purpose and establishes the methodology to be applied with respect to the initiation and conduct of investigations at Duopharma Group of Companies

An investigation does not extend to those areas for which separate provision has been made for review, including workplace-related conflicts, grievances, performance issues and performance-related disagreements, unless the whistleblower has a good reason to believe that the appropriate process is not being followed or will not be followed effectively, in which case the provisions of this policy shall apply in relation to that allegation.

3.0 SCOPE

The nature and scope of an investigation will depend on the circumstances of each case and any relevant statutory requirements that may apply.

	DUOPHARMA BIOTECH BERHAD	DBB/GRMI/PROC/001-03 Effective Date: 8 November 2023 Rev No: 03
	WHISTLEBLOWING PRELIMINARY EVALUATION & INTERNAL INVESTIGATION PROCEDURE	

4.0 PRINCIPLES FOR INVESTIGATORS

An internal investigation should be conducted by investigators who should have professional skills, knowledge, experience, attitude and capacity to ensure the quality of their work in meeting the expectation for a proper decision making process. An internal investigation should be conducted with integrity, fairness, truthfulness, tenacity and diligence and completed promptly.

An internal investigation should be free from conflict of interest, conducted objectively, and based on factual evidence. The investigation should not be influenced by personal feelings, interpretations, or prejudice. In the event of a real, potential, or perceived conflict of interest, the investigator shall raise the matter to the HGRMI or the RMC Chairman during the whistleblowing preliminary evaluation or during the conduct of a detailed investigation.


The fundamental principles for an investigator are as follows:

Objectivity

- i. Maintain objectivity, impartiality, and fairness throughout the investigative process and conduct their activities competently and with the highest levels of integrity and ethical conduct.
- ii. Perform their duties independently from those responsible for or involved in operational activities and from staff members liable to be the subject of investigations, and shall also be free from improper influence or fear of retaliation.
- iii. Shall avoid conflicts of interest and take appropriate action to avoid any perception of a conflict of interest.
- iv. Investigative activities must preserve confidentiality, respect individual rights and obligations, and others concerned must be conducted with strict regard for fairness, impartiality, and the presumption of innocence.

Confidentiality

- i. All persons involved in the investigation shall not communicate to any person on information or evidence in connection with an investigation, including the fact itself of an investigation, except to the HGRMI and the legal counsel, if any. A person may inform his/her supervisor that he/she will be interviewed by GRMI so as to obtain permission for an absence related to an investigation but may not give any information related to the investigation to his/her supervisor.
- ii. Investigators will remind all participants in their investigative activities that they are bound by confidentiality.
- iii. The HGRMI and designated investigators will protect the information gathered in the course of an investigation from unauthorised disclosure. However, GRMI is entitled to use such information insofar as it is required for the legitimate needs of the investigation or the organisation. In particular, GRMI may disclose information to specific individuals if this is necessary to proceed with the investigation.

	DUOPHARMA BIOTECH BERHAD	DBB/GRMI/PROC/001-03 Effective Date: 8 November 2023 Rev No: 03
	WHISTLEBLOWING PRELIMINARY EVALUATION & INTERNAL INVESTIGATION PROCEDURE	

- iv. In order to protect the reputation of a person whom allegations have been made, the disclosure of the identity of that person is restricted to a need-to-know basis, that is, it may only be disclosed if this is necessary for GRMI to proceed with its investigative activities or to protect the interests of the organisation.
- v. Each investigator is responsible for the confidentiality and security of their respective investigation case files and evidence collected and retained. This obligation of confidentiality shall not cease upon separation from Duopharma.
- vi. Other than the HGRMI, only the Malaysian Anti-Corruption Commission authorised officers, the Royal Malaysian Police or other enforcement agencies with a warrant have the legal and lawful rights to access and/or inspect the whistleblowing register, the investigation files, and records, and other related records.


Professionalism

- i. Each investigation will be conducted in accordance with the provision of the Internal Audit Charter, and the Preliminary Evaluation and Internal Investigation Procedure.
- ii. Each investigation must be conducted efficiently and effectively to ensure that the relevant issues are examined thoroughly.
- iii. Key elements of alleged misconduct will be prioritised by the investigator for fact-finding activity bearing in mind the time frames set by the HGRMI and available resources.

5.0 INVESTIGATION PROCESS

- i. All whistleblowing reports or requests for investigation must be forwarded to the HGRMI.
- ii. Each received report shall be immediately logged into the whistleblower register book maintained by the Integrity Manager / HGRMI and allocated a report number in a numerical running sequence.
- iii. The whistleblowing register shall be maintained to record the following information:

Report Received	Investigation Process	Closure
<ul style="list-style-type: none"> Report number Date received, mode, and location Correspondence details Affected entity / site Summary of Complaint 	<ul style="list-style-type: none"> Preliminary evaluation The outcome of the preliminary evaluation Decision process on whether to conduct a detailed investigation by the RMC Detailed Investigation commencement date Assigned Investigation Officer (IO) Date of the Investigation report Date deliberated to RMC RMC recommendation 	<ul style="list-style-type: none"> Date reported to the RMC Impact & monetary losses The decision of the RMC Chairman The outcome is communicated to the whistleblower.

	DUOPHARMA BIOTECH BERHAD	DBB/GRMI/PROC/001-03 Effective Date: 8 November 2023 Rev No: 03
	WHISTLEBLOWING PRELIMINARY EVALUATION & INTERNAL INVESTIGATION PROCEDURE	

- iv. No Department or Entity shall conduct its own investigation without the directive from the RMC or the AC, hence the need for expedient elevation of any whistleblowing reports to the HGRMI.

5.1 DELIBERATION OF REPORTS RECEIVED


- i. All whistleblowing reports or requests for investigation shall be duly assessed, regardless of the length of services, position/title, relationship, or connection of the parties involved to the Group.
- ii. The identity of the Reporting individual shall not be referred to in any deliberation.
- iii. If the report of misconduct is within the scope of this procedure, the HGRMI shall consider the authenticity, clarity, sufficiency of information, and impact of each report, and subsequently conduct the preliminary evaluation of the provided information.

Depending on the matter of each report, the HGRMI and the Integrity Manager should discuss the received report and formally document the discussion outcome in the whistleblowing register. In the event that the reported cases received are deemed as critical and / or sensitive, the RMC Chairman at his discretion may decide to immediately discuss with AC Chairman and Chairman of the Board to pursue for investigation.

5.2 PRELIMINARY EVALUATION

A preliminary evaluation is a process of collecting, preserving and securing basic evidence and the evaluation of the seriousness and credibility of the allegation presented. The evidence provided and evaluated is used to determine whether an investigation into the reported allegations of wrongdoing is warranted. The Integrity Office shall conduct the preliminary evaluation by considering the following process.

- i. The initial assessment shall be conducted on a covert basis by the Integrity Office within seven (7) working days from the date the whistleblowing report is received unless a longer assessment is required that must be approved by the HGRMI. A physical meeting with the HGRMI should be conducted on a weekly/periodic basis to update and determine the next course of action.
- ii. In the event multiple reports are received, the HGRMI shall exercise judgement in prioritising the assessment order.
- iii. The HGRMI has the responsibility to reassess the authenticity, clarity, sufficiency of information, and impact of each report to make a decision on whether there is a genuine case to be considered for further investigation.
- iv. The recommendation shall be directed to the RMC and deliberated on whether a detailed investigation is required or what will be the next course of action.
- v. In the event that the outcome of the initial assessment proves that the complaint is unjustified or does not provide sufficient information for a full investigation, the report will be classified as No Further Action ("NFA"), and be reported to the RMC. The relevant information and outcome shall be updated in the whistleblowing register.
- vi. The Integrity Manager / HGRMI shall conduct the preliminary evaluation based on the

 DUOPHARMA	DUOPHARMA BIOTECH BERHAD	DBB/GRMI/PROC/001-03 Effective Date: 8 November 2023 Rev No: 03
	WHISTLEBLOWING PRELIMINARY EVALUATION & INTERNAL INVESTIGATION PROCEDURE	

following required information:

- a. To record the complaint and establish the basic facts
- b. Determination of the legal standards applicable to the allegation(s);
- c. Examination of the evidence provided by the complainant and any relevant documents, records or data;
- d. Communication with and/or interview of the complainant in order to obtain further information or evidence;
- e. To identify any inconsistencies or outstanding questions; and
- f. To analyse the evidence to determine whether a detailed investigation into reported allegations of wrongdoing is justified.


The detailed preliminary evaluation form is attached in **Appendix 1**.

- vii. The preliminary evaluation should determine either the need for a formal internal investigation or for an alternative option, such as informal resolution by line management, referral to Group Human Resource Department or to the relevant Department, or no further action.
- viii. If the case is to be investigated further, the HGRMI or the Integrity Manager should obtain the relevant approval from the Risk Management Committee. However, in the event a case involves a member of Senior Management / Duopharma Board Chairman, and there is a need to conduct a detailed investigation, the HGRMI shall promptly inform the NRC Chairman after deliberation in the RMC. If the case involves a Board Member excluding the Duopharma Board Chairman, the HGRMI shall promptly inform the Board Chairman after deliberation in the RMC for the detailed investigation to be conducted.

5.3 DETAILED INVESTIGATION

Once HGRMI had conducted the assessment which include determining the risk exposure and preliminary investigation, HGRMI shall communicate with the RMC Chairman. The need to conduct a detailed investigation shall be communicated to HGRMI by the RMC Chairman. The deliberation of the RMC shall be furnished to the HGRMI along with the preliminary evaluation and the whistleblowing report, including all evidence, records, and documents. The preliminary evaluation results will be utilised to plan the investigation.

The HGRMI should appoint or authorise a person or team to conduct the investigation. In case the HGRMI or the Auditors has a conflict of interest, the RMC, in consultation with the AC Chairman, shall decide the next course of action, including considering the appointment of external investigators. However, should GRMI is unable to conduct the investigation due to any unforeseen circumstances or due to the current commitments, the HGRMI shall deliberate the matter immediately with the RMC Chairman, and a resolution must be reached. Suppose external expertise, including employees of Duopharma Biotech employees other than those from GRMI, is to be engaged in the investigation, in that case, approval shall be obtained from HGRMI, and he/she shall be briefed on the principles for an investigation.

	DUOPHARMA BIOTECH BERHAD	DBB/GRMI/PROC/001-03 Effective Date: 8 November 2023 Rev No: 03
	WHISTLEBLOWING PRELIMINARY EVALUATION & INTERNAL INVESTIGATION PROCEDURE	

Not having the capabilities to conduct internal investigations and/or failing to conduct an internal investigation could have adverse effects on an organisation, such as compromising the effectiveness of the compliance management system, failing to protect the reputation, and failing to detect and counter wrongdoing.

The RMC will have oversight of the investigation process. The RMC's role is not to direct the investigation.

The full investigation aims to determine whether there is evidence to substantiate or refute an allegation, identify perpetrators, and establish relevant surrounding circumstances. If and as necessary, the designated investigator will prepare an investigation plan, which will help establish the relevant facts, gather the necessary evidence, and ensure that the investigation is conducted efficiently and expeditiously.


From the beginning of the process, investigators must start to identify where relevant evidence may be stored. Upon completion of each investigation, a written report of the findings, evidence, and conclusions of the investigation shall be submitted to the RMC for deliberation.

An investigator must work with the relevant functions in the organisation to establish whether any key witness or investigated personnel is already in the process of leaving the organisation for whatever reason.

5.3.1 Evidence

In an investigation, the standard of proof is required to determine whether an allegation is substantiated, clear and has convincing evidence and facts of the case. The evidence given by the witnesses is kept confidential and used solely for the purpose of investigation.

- Physical evidence – tangible and intangible material relevant to the investigation, i.e. location, condition or other characteristics of an item of tangible evidence.
- Documentary evidence – records, logs, documents, letters, diaries, reports, diagrams, organisational charts and written statements.
- Electronic evidence – a label of the video recording: hour and date they were taken, a brief description of the location or area photographed or recorded, full name and rank of the photographer or videographer and full name and addresses of persons present when the photographs or video were taken.
- Forensic evidence – includes an examination of electronic data, physical objects such as disputed documents or fingerprints, DNA, indentations or identification of printing documents. (*Appointment of authorised external experts*)
- Testimonial evidence – direct and/or hearsay accounts of individuals who witnessed some event or issue relevant to the investigation.

	DUOPHARMA BIOTECH BERHAD	DBB/GRMI/PROC/001-03 Effective Date: 8 November 2023 Rev No: 03
	WHISTLEBLOWING PRELIMINARY EVALUATION & INTERNAL INVESTIGATION PROCEDURE	

5.3.2 Interviews

Interviews are aimed at obtaining testimonial evidence, that is, the recollection of individuals / witnesses who actually saw an event or have direct or indirect knowledge of anything relevant to the investigation. Inquiries and interviews must be conducted in a discreet manner and reasonable level of privacy.

- The investigators will identify themselves, explain in general terms the nature of the investigation and explain allegations that have been made.
- The interview should be flexibly adapted in response to the behaviour of the interviewee and the information provided.
- The investigator will ensure that relevant records will be available for production at the interview. Any records produced by the interviewee will be retained and stored securely with other evidence.
- Investigators should take notes for the entire interview. These notes should be detailed for the most relevant parts of the interview and in summary for less relevant parts.

5.3.3 Audio and Visual Recording

- All subject interviews will be audio-recorded with prior consent from the subject.
- Normally witness interviews will not be audio or visually recorded. However, in exceptional circumstances, the investigator may exercise his/her discretion to do so. The recording will be conducted openly with the knowledge of the witness.


5.3.4 Forensic Investigation & Evidence

- For alleged misconduct that may be so serious as to justify forensic analysis, the assigned investigator may seek a written authorisation of the HGRMI to request the authorised forensics experts to provide technical assistance to an internal investigation.
- For the forensic analysis of hard drives or other electronic databases, the investigator may use an external specialised company that is authorised by the authorities to undertake the task with written approval from the HGRMI.

5.4 SUPPORT FOR THE INTERNAL INVESTIGATION

The Board and the Senior Management should support establishing, implementing, maintaining and continually improving internal investigations, for which organisations should provide adequate resources. Resources can include but are not limited to personnel, financial and organisational infrastructure. These resources can be provided internally or externally.

The investigation will require cooperation for the investigation by relevant personnel. Employees should not intentionally or unintentionally delete, destroy, alter, transfer or conceal any form of information, data or records which may be used as evidence in the

	DUOPHARMA BIOTECH BERHAD	DBB/GRMI/PROC/001-03 Effective Date: 8 November 2023 Rev No: 03
	WHISTLEBLOWING PRELIMINARY EVALUATION & INTERNAL INVESTIGATION PROCEDURE	


process of the investigation.

Measures must be taken to avoid or stop any interference in the investigation. This can include interference from internal and external parties or other organisations. The lead investigator should report any relevant attempt to interfere in the investigation to the RMC Chairman and/or to HGRMI.

5.5 INVESTIGATION REPORTS


Investigation reports will contain a finding, conclusions, recommendations and a summary of the facts established during the investigation, fully supported by available evidence.

- i. The RMC shall convene a meeting to discuss all reports on the investigation that require the next course of action. The meeting shall be held no later than seven (7) working days from the issuance of the investigation report.
- ii. Depending on the matter of each report of wrongdoing, the RMC may discuss the report via physical meeting, email discussion or video-conferencing as appropriate to expedite any matter it needs to discuss.
- iii. The RMC shall, upon reviewing the investigation reports and findings, instruct the next appropriate course of action:
 - a. Disciplinary proceedings by Group Human Resource.
 - b. Actions to be taken under the law, i.e., report to the Malaysian Anti-Corruption Commission ("MACC") or Royal Malaysian Police ("RMP") for further investigations.
 - c. Pursuance of civil or criminal action.
 - d. Control enhancements by the respective GMC member where control gaps are identified.
 - e. Other measures or actions are deemed appropriate.
- iv. The HGRMI shall provide a status report to the RMC at its quarterly meeting detailing the number of investigation requests received, the status of the investigation, the closure of cases, and highlight any major concerns.

	DUOPHARMA BIOTECH BERHAD	DBB/GRMI/PROC/001-03 Effective Date: 8 November 2023 Rev No: 03
	WHISTLEBLOWING PRELIMINARY EVALUATION & INTERNAL INVESTIGATION PROCEDURE	

6.0 NOTIFICATION OF CONCLUSION

- i. Information relating to any report of wrongdoing or whistleblowing report and any related investigation must be managed and restricted internally on a “need to know” basis only.
- ii. Depending on the severity of the case, the HGRMI or Integrity Manager is responsible for communicating the outcome of the investigation to the whistleblower in writing.
- iii. The HGRMI or Integrity Manager should not notify the whistleblower if the allegation has been referred to the authorities for criminal prosecution, as further action will be taken by the prosecuting authorities.
- iv. The complainant does not ‘own’ the complaint, so does not automatically have a right to know the outcome of the investigation. It will generally be sufficient to say that the complaint has been substantiated (and referred to management for a decision on discipline) or that the complaint is not substantiated. When giving this explanation, the identity or the evidence of other witnesses should never be disclosed.

 DUOPHARMA	DUOPHARMA BIOTECH BERHAD	DBB/GRMI/PROC/001-03 Effective Date: 8 November 2023 Rev No: 03
	WHISTLEBLOWING PRELIMINARY EVALUATION & INTERNAL INVESTIGATION PROCEDURE	

7.0 INVESTIGATION PROCESS FLOWCHART

