



DUOPHARMA BIOTECH BERHAD

INVESTIGATION PROCEDURE

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A. DEFINITIONS/ABBREVIATIONS

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| 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. |
| Allegation | - | A reasonable belief, based on factual information, that misconduct or other wrongdoing has or may have occurred. |
| 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 Group Internal Audit & Integrity |
| GIA | - | Group Internal Audit & Integrity |
| AIC | - | Audit & Integrity Committee |
| MACC | - | Malaysia Anti-Corruption Commission |
| RMP | - | Royal Malaysia Police |

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1.0 INTRODUCTION

The Investigation Procedure (IP) is prepared by the Group Internal Audit & Integrity Department (GIA) of Duopharma Biotech Berhad, hereafter referred to as Duopharma. Investigations are carried out under the authority provided by the Audit and Integrity Committee (AIC) of Duopharma Biotech Berhad, as stipulated in the Audit Charter, approved by the Board of Directors of Duopharma Biotech Berhad.

The procedures describe the Terms of Reference and the applicable procedure in conducting investigations and is primarily intended as a guide to the personnel responsible for conducting internal investigations.

2.0 PURPOSE


The Procedures is intended as practical guide for the conduct of investigations thoroughly, objectively and effectively. It explains the purpose and establishes methodology to be applied with respect to the initiation and conduct investigations at Duopharma Group of Companies. It is also to establish and document relevant facts, reach appropriate conclusion based on the available evidence, and determine suitable response.

The purpose of this document is to provide the guidelines for conducting investigation and to ensure that investigation activities are conducted thoroughly, objectively and effectively, in accordance with the Malaysian Anti-Corruption Commission Act 2009, Whistleblower Protection Act 2010, Penal and other best practices. It is also to establish and document relevant facts, reach appropriate conclusion based on the available information and evidence, and determine suitable response.

Investigation does not extend to those areas for which separate provision has been made for review, including workplace-related conflicts and grievances and performance issues and performance-related disagreements, unless the whistleblower has 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.

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4.0 PRINCIPLES FOR INVESTIGATORS

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 the 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 so involved shall not communicate to any person information or evidence in connection with an investigation, including the fact itself of an investigation, except to their legal counsel, if any. A person may inform his/her supervisor that he/she will be interviewed by GIA 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 HGIA and designated investigators will protect the information gathered in the course of an investigation from unauthorized disclosure. However, GIA is entitled to use such information insofar as it is required for the legitimate needs of the investigation or the organization. In particular, GIA may disclose information to specific individuals if this is necessary to proceed with the investigation.
- 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 GIA to proceed with its investigative activities or to protect the interests of the organization. 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.

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Professionalism

- i. Each investigation will be conducted in accordance with the provision of internal Audit Charter, and the Detail Investigation Procedures.
- 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 HGIA and available resources.

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- ii. Depending on the matter of each report of wrongdoing, the AIC may discuss the report via physical meeting, via email discussion or via teleconferencing as appropriate to expedite any matter it needs to discuss.
- iii. The AIC shall, upon reviewing the investigation reports and findings, instruct the next appropriate course of actions:
 - 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 deemed appropriate.
- iv. The HGIA shall provide a status report to the AIC at its quarterly meeting detailing the number of whistleblowing reports received, status of investigation, closure of cases and highlight any major concerns.

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 Integrity Manager is responsible to communicate the outcome of the investigation to whistle-blower in writing.
- iii. The investigator should not notify the whistle-blower 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.

7.0 INVESTIGATION PROCESS FLOWCHART

