

Whistleblowing Policy & Procedures	Effective Date: 24/03/2022
	Reviewed Date: 09/04/2024

1. OBJECTIVE

- 1.1. In line with good corporate governance practices, all employees and stakeholders of Sunway University (“Reporting Individuals”) are encouraged to report suspected inappropriate behaviour or misconduct relating to fraud, corrupt practices and/or abuses involving Sunway University’s resources.
- 1.2. This policy and procedure aims to provide a mechanism for all levels of employees and stakeholders of Sunway University to report concerns about any suspected wrongdoing, inappropriate behaviour or misconduct relating to fraud, corrupt practices and/or abuse on a timely basis for management action.
- 1.3. This whistleblowing procedure is intended as an ultimate remedy if no other means are available to address the matter. For Sunway employees, if you wish to raise a specific concern, you are encouraged to try to solve the matter through existing procedures and discuss the matter first with your line supervisor(s) or head of department before using the whistleblowing procedure.

2. SCOPE

- 2.1 The types of wrongdoing, inappropriate behaviour, and misconduct specifically covered under this policy are fraud, corrupt practices and abuse (as defined in Section 3 below).
- 2.2 The fraudulent conduct defined in Section 3 below is considered to apply equally to staff, members of management, suppliers, customers, subsidiaries, associates and any other individuals or organisations who have dealings with Sunway University.

3. DEFINITIONS

3.1 **Fraud** is “any intentional act or omission designed to deceive others, resulting in the victim suffering a loss and/or the perpetrator achieving a gain”.

In the context of the Sunway University, fraud is also defined to include: -

- a) Any action deliberately designed to cause loss to Sunway University or to obtain any unauthorised benefit, whether or not this is received personally or by others;
- b) **Occupational Fraud / Misappropriation of Assets** - i.e. use of one’s occupation for personal enrichment through the deliberate misuse or misappropriation of Sunway University’s resources or assets and/or the act of making false representations of material facts, whether by words or conduct, by concealing information, or by making misleading statements to obtain some benefit or payment that would otherwise not exist;
- c) **Fraudulent Financial Reporting** – i.e. intentional manipulation of financial statements, intentional misstatements and false disclosure of financial information; and
- d) Any other acts committed knowingly, willfully and intentionally which violate Sunway University’s employment terms and conditions either for the person’s benefit or for the benefit of some other party.

3.2 **Corrupt practices** are operationally defined as using entrusted power for private gain.

3.3 **Abuse** consists of any other practices that cause unnecessary losses or costs to a company. Abuse may be similar to fraud, except that it is not possible to prove that abuse was performed knowingly, willfully and intentionally.

3.4 **Whistleblower**

A whistleblower is a person or entity making a protected disclosure of wrongdoing, inappropriate behaviour, or misconduct. Whistleblowers may be Sunway employees, vendors, contractors or the general public. The whistleblower’s role is as a reporting party. They are not investigators or finders of fact, nor do they determine the appropriate corrective or remedial action that may be warranted.

4. POLICY & PROCEDURES

4.1 Anonymity & Confidentiality

- a) The University recognises that providing anonymity to any individual/employee who willingly comes forward to report a suspicion of fraud is a key to encouraging such reporting.
- b) However, to prevent false, malicious reporting, poison letters and abuse of the reporting channel, all reporting individuals (“whistleblowers”) must identify themselves and provide contact information in their reports, which will be helpful for the following purposes:
 - i. To enable the independent investigation panel to verify each report and to obtain further information, if required;
 - ii. To facilitate any further investigations by auditors or the authorities where the identity of the informer is required by law; and
 - iii. To facilitate the communication of the investigation results to the whistleblower.
- c) The University will treat all reports and information provided as sensitive and only reveal them on a “need-to-know” basis to investigate the reports.
- d) The same shall apply if the “whistleblower” is not an employee of the University.

4.2 Assurance against reprisal and/or retaliation

- a) The reporting individual shall be **protected against reprisals and/or retaliation** from their immediate supervisor or head of department/division as a result of the report.
- b) The reporting individual will be subject to the Whistleblower Protection Act 2010 provisions.
- c) In addition, the University assures that **no disciplinary action can be taken** against the reporting individual if they do not provide false information in the report “**purposely, knowingly or recklessly**” (i.e. if the report is made with malicious intentions).
- d) Making a false report would result in consequences for the employee, and he/she may be held liable for damages by anyone affected by a false report.

4.3 Procedure for reporting fraud, corrupt practices and/or abuse

- a) A reporting individual/ whistleblower can report a concern to the HR Department.

- b) The reporting individual may complete the ‘Whistleblowing Report Form’ provided in the Appendix of this document. This form will aid the reporting individual in providing adequate information to the HR Department. The HR Department will begin an investigation upon receiving the Whistleblowing Report Form

4.4 Procedure for handling Whistleblowing Reports

- a) The Director of HR will record the complaints and track their receipt, investigation and resolution.
- b) The Director of HR will review each claim and pursue it to the extent that the information received allows and is based on the available evidence. The HR Department will then begin preliminary investigations to establish whether the claim has merit and can be substantiated.
- c) The HR Department will investigate each claim independently based on the set policies and procedures. After completing each investigation, the HR Department will prepare a report to the Management for further action.
- d) Where required, the HR Department will involve the Sunway Group Internal Audit Department in the investigation process.

5 APPLICABLE REFERENCES

4.4 “Managing The Business Risk of Fraud: A Practical Guide” sponsored by the Institute of Internal Auditors (IIA), The American Institute of Certified Public Accountants (AICPA) and the Association of Certified Fraud Examiners (ACFE).

6 ROLES, RESPONSIBILITIES, AND DELEGATIONS

Policy owner: Human Resources Department
 Approving Committee: SEG EXCO
 Frequency of review: 3 years
 Related policy: none

7 LOG OF CHANGES AND REVIEWS

Date	Clause	Brief description of changes
24/03/2022		Policy adoption
09/04/2024		Inclusion of responsibility and frequency of review

8 APPENDIX

Whistleblowing Report Form

Type or complete in ink and send this form to:

Director - Human Resources
Sunway University,
No. 5, Jalan Universiti,
Bandar Sunway,
47500 Selangor Darul Ehsan
Malaysia

Tel No.: +603 7491 8622
E-mail: hr@sunway.edu.my

1. Name of the division/department in which that person works.

2. Name of the division/department in which that person works.

3. Please summarise the alleged fraud, corrupt practices and/or abuse you report. Briefly describe the misconduct/ improper activity and how you know about it. Specify what, who, when, where and how. If there is more than one allegation, number each allegation and use as many pages as necessary

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4. Please attach a separate narrative, if necessary, and documentation to support your claim. Please note that you should not attempt to obtain evidence for which you do not have an access right since whistleblowers are “reporting parties” and not “investigators”.

5. Please provide the contacts of the witnesses, if any, and/or the best way to contact them.

Witness	Witness
Name: _____	Name: _____
Phone: _____	Phone: _____
E-mail: _____	E-mail: _____

(Please add to the list if there are more witnesses)
Any additional information concerning these witnesses:

6. Please provide dates (month, day, year) when the alleged activity occurred.

7. Please explain why you believe the person you report has knowingly, willingly and intentionally committed these acts.

8. We would like to know how the alleged activities came to your attention (if you have not already done so in the summary); however, disclosing this information is optional.

9. Please provide any other information that could help us investigate.

Reporter's contact information

Name: _____ (See Note)

Phone: _____

Email: _____

Note* It is necessary to provide your name and contact number so we can contact you for additional information on the reported concern.