	ROSADO TRADELINE SDN BHD	Doc. No.	RT-G008
	WHISTLE BLOWING	Rev. No.	-
Eff. Date		01/10/2025	

RT-G008

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REVISION HISTORY

Rev No.	Effective Date	Affected Section	Change Descriptions
00	01/10/2025	Nil	Initial Release

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1.0 INTRODUCTION

Rosado Group is committed to promote and maintain high standards of transparency, accountability, corporate governance and business integrity practices. Accordingly, Rosado Group provides avenue for all employees within Rosado Group and members of the public to raise concerns or disclose any improper conduct involving Rosado Group's directors or employees.

2.0 OBJECTIVE

The objectives of the establishment of Policy are as follows:

- (a) To ensure Rosado Groups' business is conducted in compliance with the law;
- (b) To promote and cultivate an environment of honesty and integrity;
- (c) To enhance the employees' awareness of Rosado Group's stand on illegal, unethical and dishonest acts and the consequences of such acts; and
- (d) To create employees' awareness of their roles, rights and responsibilities pertaining to illegal, unethical and dishonest acts.

3.0 SCOPE


This Policy applies to all directors and employees of Rosado Group, shareholders and any third parties associated with Rosado Group, which may include but not limited to customers, suppliers, contractors, agents, consultants, outsourced personnel, distributors, advisers, government and public bodies including their advisors, representatives and officials are encouraged to report or disclose through established channels, concerns about any violations of the Code of Ethics and Conduct of Rosado Group, including, but not limited to the following:

- (a) Abuse of power or position;
- (b) Breaches of Rosado Group's policies, procedures and applicable laws and regulations;
- (c) Bribery or Corruption;
- (d) Conflict of Interest;
- (e) Criminal breach of trust;
- (f) Fraud or dishonesty;
- (g) Insider Trading;
- (h) Misuse of confidential information;
- (i) Sexual Harassment;
- (j) Theft or embezzlement of funds or assets; and/or
- (k) Other acts of wrong doing.

4.0 PROTECTION FOR WHISTLEBLOWER

A person or entity making a protected disclosure is commonly referred to as a whistleblower. The identity of the whistleblower will be kept confidential and protected, unless otherwise required by any applicable law or consent has been obtain from the whistleblower. Rosado Group assures that all reports will be treated in the strictest of confidence and will be promptly investigated. Any party that retaliates against whistleblower who has reported allegations in good faith may be subject to appropriate action, up to and including legal action, where applicable

In circumstances where the whistleblower is an employee of Rosado Group, the employee will be protected against retaliation and immunity from disciplinary action from the whistleblower's immediate supervisor or department/division head or any other person exercising power or authority over the whistleblower in his/her employment. However, whistleblowers making a report in bad faith or based on unfounded allegations or containing trivial and malicious claims maybe subjected to disciplinary actions by Rosado Group.

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5.0 WHISTLEBLOWING COMMITTEE

All whistleblowing reports and investigations will be overseen by the Whistleblowing Committee. Members of this committee comprises of:

- (a) Managing Director (“MD”) – Oversee the whistleblowing case(s) unless the report relates to persons connected to the MD or senior management.
- (b) Chairman of the Audit Committee – To provide an independent oversight of the investigation, especially if it involves senior management or sensitive matters.
- (c) Chief Corporate Officer – Assist in internal investigation and ensures appropriate disciplinary actions.
- (d) Company Secretary – Maintains documentation to ensure compliance to corporate governance policies.

6.0 REPORTING PROCEDURE

Whistleblower may use the Whistleblower Form as set out in “Appendix 1” to provide the details required. Alternatively, the whistleblower may submit any written letter containing as much specific, factual information as possible to allow for proper assessment of the nature, extent and urgency of the matter, including, without limitation and to the extent possible, the following information:

- (a) his/her name, current address and contact numbers;
- (b) basis or reasons for his/her concerns, for instance, its nature, the date, time, and place of its occurrence;
- (c) identity of the alleged wrongdoer;
- (d) particulars of witnesses, if any; and
- (e) particulars or the production of documentary evidence, if any.

The Whistleblower may be asked to provide further clarification and information from time to time, for example, if an investigation is conducted.

The whistleblower can submit his/her report to Chairman of Audit and Risk Management Committee (“**ARMC Chair**”) – Attention to Ms Sylvia Koo and email to wkkooslyvia@gmail.com.

7.0 INVESTIGATION PROCEDURE


7.1 Acknowledgment of report

Upon received the whistleblower’s report, the report recipient (i.e. immediate supervisor, MD or AC Chair) shall send an acknowledgment to the whistleblower within seven (7) working days. The report recipient shall inform the Whistleblowing Committee through email during the seven (7) working day period.

7.2 Preliminary assessment

The Working Committee will convene within three (3) working days after the report recipient has submitted whistleblower’s report to the Working Committee. The Working Committee will review and assess, among others, the following:

- (a) Whether the report requires an investigation;
- (b) Whether additional information or documents is required from the whistleblower;

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- (c) Whether the investigation, if any, will be undertaken internally or by external parties; and
- (d) To separate distinct components of the allegation and define the investigation scope.

7.3 Investigation process

(a) Investigation planning

- (i) An investigation team will be established and a lead investigator will be designated. The team may consist of internal employees from different department(s), and/or external experts/specialist.
- (ii) The objectives, scope, and timeline of the investigation will be defined, taking into account the complexity of the case.

Maintaining confidentiality and protecting the whistleblower's identity are of utmost importance, and communication about the investigation is limited to individuals on a need-to-know basis.

(b) Evidence Collection and interviews

The core phase of the investigation involves a thorough review of documents, records, emails and/or financial statements relevant to the allegation. The investigation team will conduct interviews with the whistleblower (where possible), the alleged wrongdoer, witnesses, and other pertinent stakeholders. Detailed minutes of each interview including the dates, participants and their accounts of events will be recorded.

To preserve the integrity of the case, all relevant evidence and documentation will be securely stored with access restricted to members of the investigation team.

(c) Analysis and findings

The investigation team will collectively analyse the evidence gathered to determine whether the allegation(s) are substantiated. The investigation team will also evaluate the severity and impact of any proven misconduct.


(d) Report of findings

An investigation report will be prepared by the lead investigator, setting out the findings and providing recommendations. This report will be submitted to the Whistleblowing Committee for review to ensure the thoroughness and adequacy of the investigation conducted.

Upon being satisfied with the investigation thoroughness and adequacy, the Whistleblowing Committee will submit the detailed report to the Audit Committee and Board of Directors ("**Board**"). The Audit Committee will recommend appropriate action, which may include:

- (i) Disciplinary actions, including termination of employment or contract, against the wrong doer;
- (ii) Legal proceeding, if necessary; and/or
- (iii) Implementation of measures to prevent or mitigate recurrence of similar incidents.

(e) Communication of outcome

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With the Board's approval, the whistleblower will be informed that the investigation has been completed. However, details of the investigation and its findings may be withheld to maintain confidentiality.


(f) Follow-up actions

Depending on the severity of the case, Rosado Group reserve the right to make any decision based on the findings and the recommended actions by the Audit Committee and/or Board.

If the investigation results in a recommendation for employee termination, the decision to terminate will be made in conjunction with Human Resources and, if necessary, legal counsel.

8.0 REVIEW OF THIS POLICY


This Policy shall be reviewed by Rosado Group periodically and at least once in three years.

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APPENDIX 1

WHISTLEBLOWING REPORT FORM

WHISTLEBLOWER CONTACT INFORMATION	
Name	:
Department / company	:
Contact Number	:
E-mail address	:
SUSPECT'S INFORMATION	
Name	:
Position	:
Department	:
Contact Number	:
E-mail address	:
WITNESS INFORMATION (if any)	
Name	:
Position	:
Department / company	:
Contact Number	:
E-mail address	:
NATURE OF MISCONDUCT	
<i>(Kindly describe the incident, specify date, time, venue, person(s) involved and enclosed any supporting evidence. If there is more than one allegation, number each allegation and use as many pages as necessary).</i>	

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Signature	:	
Date	:	