HARVEST MIRACLE CAPITAL BERHAD
WHISTLEBLOWING POLICY

Purpose
To encourage employees or external parties to disclose any malpractice or misconduct (whistleblowing) of which they become aware and to provide protection for employees or external parties who report allegations of such malpractice or misconduct.

Scope
The Whistleblowing Policy applies to all employees and external parties, including full-time and part-time employees, suppliers, service providers, agents and affiliates of the Company.

Policy
The Whistleblowing Policy is designed to encourage employees or external parties to report alleged malpractice or misconduct, to ensure that all allegations are thoroughly investigated and suitable action taken where necessary. Any whistleblowing employee is protected against adverse employment actions (discharge, demotion, suspension, harassment, or other forms of discrimination) for raising allegations of malpractice or misconduct. An employee or external party is protected even if the allegations prove to be incorrect or unsubstantiated. Employees who participate or assist in an investigation will also be protected. Every effort will be made to protect the anonymity of the whistleblower; however, there may be situations where it cannot be guaranteed.

Below are some examples of malpractice or misconduct:

- A criminal offence
- The use of deception to obtain an unjust of illegal financial advantage, either for the Company or personally
- Intentional misrepresentations directly or indirectly affecting financial statements
- A failure to comply with any legal obligations
- A miscarriage of justice
- Danger to the health and safety of any individual
- A serious breach of fundamental internal control
- Serious non-professional or non-ethical behaviour
- The deliberate concealment of information tending to show any of the matters listed above.

A. Procedures for Employees

1. Reporting

   An employee who reasonably believes that inappropriate practices or conduct are occurring should raise the issue with his/her Head of Department. If the employee is not comfortable in reporting to his/her Head of Department, the malpractice or misconduct should be reported to a Designated Executive listed in **Appendix A**. It will be the responsibility of the Designated Executive to initiate the enquiry. To preserve anonymity, the whistleblower is not restricted to reporting the issue to the Designated Executive and may choose to report directly to the Directors instead.

   If the employee believes that there are inappropriate practices or conduct involving the Chairman, he/she should report such matter to Directors directly by email to datoliuhm@hmcap.my.

If the employee believes that there are inappropriate practices or conduct involving Board member, he/she should report such matter to the Chairman. However, if the employee believes that there are inappropriate practices or conduct involving the Chairman, then he/she should report to the Directors other than the Chairman by email to t113ling2018@gmail.com.

The Chairman will report to the Office Bearers all incidences of whistleblowing reported to a Designated Executive, who will report the occurrence to the Board of Directors.

2. Investigation

Once the claim of malpractice or misconduct is made, the Head of Department or Designated Executive will respond to the whistleblower within 10 working days setting out the intended investigation plan. An investigation may include internal reviews, reviews by external auditors, lawyers or some other external body.

Once the investigation is complete, the appropriate representative from the Company will inform the whistleblower of the results of the investigation as well as any corrective steps that are being taken.

Employees who believe they are being penalised in any way for whistleblowing or who believe that there has been cover up of the action disclosed or who do not consider that they have had a satisfactory response to their disclosure should write to the Company with the facts.

3. Safeguards

All reasonable steps will be taken to protect the anonymity of the whistleblower. However, under certain circumstances to assist with the investigation, the individual's identity may become known or needs to be revealed.

4. Disciplinary Action

If the claim of malpractice or misconduct is substantiated, appropriate disciplinary action will be taken against the responsible individual(s), up to and including termination of employment or terminate the supply of goods and services.

Any act of retaliation or victimisation against the whistleblower will result in disciplinary action, up to and including termination of employment.

However, the malicious use of the Whistleblowing Policy may result in disciplinary action against the whistleblowing complainant, up to and including termination of employment.

B. Procedures for External Parties

1. Reporting

An external party who reasonably believes that inappropriate practices or conduct are occurring should raise the issue with the Directors and the email addresses of the Directors will be provided in Harvest Miracle Capital Berhad's website. It will be the responsibility of the Directors to initiate the enquiry.

If the external party believes that there are inappropriate practices or conduct involving Board member, he/she should report to the Chairman by email to datoliuhm@hmcap.my. However, if the external parties believes that there are inappropriate practices or conduct involving the Chairman, then he/she should report to the Directors other than the Chairman by email to t113ling2018@gmail.com.

All incidences of whistleblowing have to be reported to the Board by the Directors.

2. Investigation

Once the claim or malpractice or misconduct is made, the Directors will respond to the whistleblower within 10 working days setting out the intended investigation plan. An investigation may include internal reviews, reviews by external auditors, lawyers or some other external body.

Once the investigation is complete, a representative of the Directors will inform the whistleblower of the results of the investigation as well as any corrective steps that are being taken.

External parties who believe they are being penalised in any way for whistleblowing or who believe that there has been a cover up of the action disclosed or who do not consider that they have had a satisfactory response to their disclosure should write to the Board with the facts.

3. Safeguards

All reasonable steps will be taken to protect the anonymity of the whistleblower. However under certain circumstances to assist with the investigation, the individual's identity may become known or needs to be revealed.

4. Disciplinary Action

If the claim of malpractice or misconduct is substantiated, appropriate disciplinary action will be taken against the responsible individual(s), up to and including termination of employment or terminate the supply of goods and services.

Any act of retaliation or victimisation against the whistleblower will result in disciplinary action, up to and including termination of employment or terminate the supply of goods and services.

However, the malicious use of the Whistleblowing Policy will result in disciplinary action against the whistleblowing complainant, up to and including the termination of the supply of goods and services.

C. Others

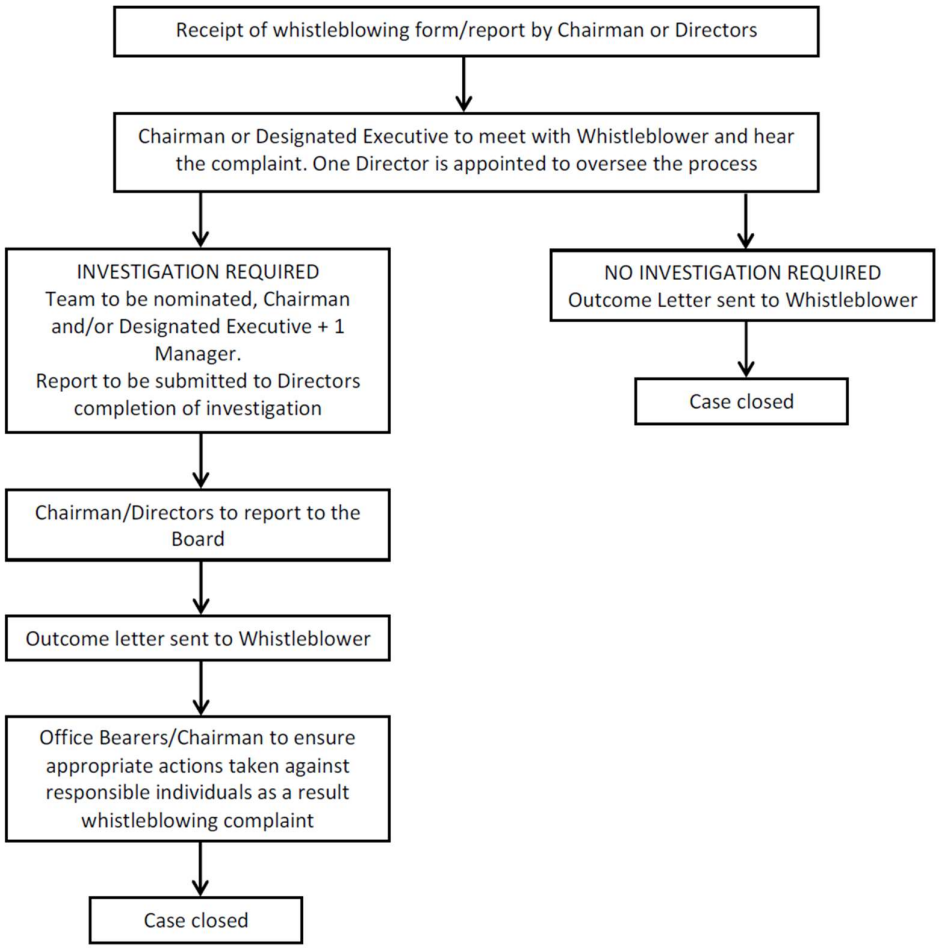
A process flowchart is also enclosed for the ease of reference. Please refer to Appendix B
July 2016

Designated Executive

- Chairman of the Board
- AC Chairman

Appendix B

WHISTLEBLOWING PROCESS FLOWCHART



[to be reproduced on the letterhead of HARVEST MIRACLE CAPITAL BERHAD]

STRICTLY CONFIDENTIAL

WHISTLE BLOWING FORM
(*) Denotes mandatory field
Your Contact Information

Name* _____
NRIC No.* _____
Phone No.* Office_____ Mobile_____
Home_____
Email address* _____
Employment details* _____
Position & department
(for employees only)

Your Disclosure*
Please include details of the person(s) involved, nature of allegation, where and when the alleged improper conduct took place (use additional sheets if necessary)

Please state the supporting documents, witnesses or evidence to substantiate your disclosure (if any) to facilitate investigation. You may also attach the relevant documents
(use additional sheets if necessary)

Declaration*
I hereby declare that all the information given herein are made voluntarily and are true to the best of my knowledge and I will ensure that my participation in this matter will be kept confidential. I do understand that Harvest Miracle Capital Berhad will use the information and material provided throughout the investigation process.

_____
(Signature*)
Name
Date*