

Article 1. Introduction

All employees are encouraged to raise genuine concerns about possible improprieties in matters of financial reporting, compliance and other malpractices at the earliest opportunity, and in an appropriate way.

This policy is designed to :

- i) Support the Company's values;
- ii) Ensure employees can raise concerns without fear of reprisals; and
- iii) Provide a transparent and confidential process for dealing with concerns.
- iv) To promote good corporate governance, accountability and values of integrity;

This policy not only covers possible improprieties in matters of financial reporting, but also:-

- i) Fraud
- ii) Corruption, bribery or blackmail
- iii) Criminal offences
- iv) Failure to comply with a legal or regulatory obligation
- v) Miscarriage of justice
- vi) Endangerment of an individual's health and safety;
- vii) Money Laundering; and
- viii) Concealment of any or a combination of the above.

Article 2. Use of Terms and Interpretation

The term "*the Company*" is used in this Policy to refer to Focus Dynamics Technologies Berhad.

Article 3. Principles

The principles underpinning the policy are as follows:-

- i) All concerns raised will be treated fairly and properly;
- ii) The Company will not tolerate harassment or victimisation of anyone raising a genuine concern;
- iii) Any individual making a disclosure will retain anonymity unless the individual agrees otherwise;
- iv) The Company will ensure that any individual raising a concern is aware of who is handling the matter;
- v) The Company will ensure no one will be at risk of suffering some form of reprisal as a result of raising a concern even if the individual is mistaken. The Company, however, does not extend this assurance to someone who maliciously raise a matter he/she is untrue.

Article 4. Grievance Procedure

If any employees believes reasonably and in good faith that malpractice exists in the work place, the employee should report this immediately to the line manager. However, if for any reason the employee is reluctant to do so, then the employee should report the concerns to either the:

- 1) The Chairman of the Audit Committee;
- 2) The Senior Independent Non-Executive Director; or
- 2) Any member of the Audit Committee

Step 1

Employees concerned about speaking to another member of staff can speak, in confidence, to an independent third party by calling the telephone number :603-78037333 Ext No. 9008 or email his concern to email:seniorID@focusdynamics.net. The independent party will provide the employee counseling advice. Your concerns will be reported to the Company without revealing your identity.

Step 2

If Step 1 have been followed and employees still have concerns, or if employees feel the matter is so serious that it cannot be discussed with any of the above, they should contact the Senior Independent Non-Executive Director at :603-78037333 Ext No. 9008 or email to seniorID@focusdynamics.net, being the director identified in the Company's annual report as one to whom concerns may be conveyed or may write to the Senior Independent Non-Executive Director at the following address , marked "Confidential":-

Senior Independent Non-Executive Director
FOCUS DYNAMICS TECHNOLOGIES BERHAD
Lot 12.1 12th Floor Menara Lien Hoe
No. 8 Persiaran Tropicana, Tropicana Golf & Country Resort
47410 Petaling Jaya, Selangor.

Employees who have raised concerns internally will be informed of who is handling the matter, how they can make contact with them and if any further assistance required.

Employees' identities will not be disclosed without prior consent. Where concerns cannot be resolved without revealing the identity of the employee raising the concern (i.e. if the evidence is required in court), a dialogue will be carried out with the employee concerned as to whether and how the matter can be proceeded.

Article 5. Approving Authority

This policy is to be implemented with the approval of the Board of Directors of the Company. Any future amendment will require the approval of the Board of Directors of the Company.