

Policy No: ASIA-HR-PO-003
Process Area: Human Resources

1 Purpose

This document is the property of City Facilities Management Group of Companies (Asia) which includes the following:

No.	Country	Company Name
1.	Malaysia	City Facilities Management Sdn. Bhd.
2.	Singapore	City Facilities Management (SGP) Pte. Ltd.
3.	Hong Kong	City Facilities Management (HKG) Limited
4.	Macau	City (Macau) Limited

City Facilities Management Group of Companies (Asia) and its related bodies corporate (collectively “City”) are committed to the highest standards of conduct and ethical behaviour.

The standards of conduct and behaviour expected by the City are outlined in the Employee Handbook which includes the Code of Conduct and other policies adopted by City which have been developed to ensure that City observes the highest standards of fair dealing, honesty and integrity in its business activities.

This Whistleblower Policy (“Policy”) supports the Code of Conduct and is designed to promote and reinforce City’s culture of honest and ethical behaviour.

2 Scope

This policy is designed to provide a mechanism which encourages concerns to be raised about misconduct, malpractice, irregularities or any other behaviour which is corrupt, illegal or inconsistent with any of City’s values or policies (including the Code of Conduct), without the person raising the concern being subject to detrimental treatment.

This policy outlines the process for individuals to raise concerns about Reportable Conduct (as defined below) and the protections that are available for individuals who make these reports. We may collect your Personal Data in many ways including correspondence, by telephone, by e-mail, via our apps, from media and publications, from other publicly available sources and from third parties.

3 Policy

3.1 Who does this Policy Apply to?

This Policy applies to an individual who is (or has been):

- a) a team member or officer of an entity in City; or
- b) a supplier of services or goods (whether paid or unpaid) to an entity in City including an individual who is or has been employed by such a supplier.

A disclosure made by a relative, spouse or dependent of an individual identified above will also be handled in accordance with this policy and the protections in this policy will apply to such individuals.

An individual covered by this paragraph is described as an “Eligible Whistleblower” in this Policy.

3.2 Matters That Should Be Reported

3.2.1 Reportable Conduct

It is not possible to provide an exhaustive list of the activities that should be reported for the purposes of this Policy (“Reportable Conduct”).

However, by way of general guidance, Reportable Conduct includes any conduct of any entity in City or any team member or officer of an entity in City, which an Eligible Whistleblower has reasonable grounds to suspect is:

- a) misconduct or an improper state of affairs (for these purposes misconduct includes fraud, negligence, default, breach of trust and breach of duty) in relation to an entity in City;
- b) dishonest, corrupt or illegal (including theft, drug sales/use, violence or threatened violence and criminal damage against property);
- c) misleading or deceptive conduct (including practices or representations which amount to improper or misleading accounting or financial reporting practices);
- d) an offence under local laws;
- e) unethical behaviour (either representing a breach of the Code of Conduct or generally);
- f) an unsafe work practice which presents a serious health and safety risk;
- g) a danger to the public or the financial system; or
- h) likely to cause financial or non-financial loss to any entity in City or that is otherwise detrimental to the interests of any entity in City.

Reportable Conduct also includes conduct of the nature outlined above engaged in by a person outside of City but who has a business connection with City (e.g. a supplier, contractor or other business partner) where the conduct could have legal implications for City or materially impact the reputation of City.

3.2.2 Personal Work-Related Grievances

Personal work-related grievances are not generally considered Reportable Conduct under this Policy and should be reported through the other mechanisms City has established to receive these complaints (see below). Personal work-related grievances are issues or concerns which have or tend to have implications for the discloser personally. Examples include:

- a) an interpersonal conflict between the discloser and another team member;
- b) a decision relating to the engagement, transfer or promotion of the discloser;
- c) a decision relating to the terms and conditions of engagement of the discloser; and
- d) a decision to suspend or terminate the engagement of the discloser, or otherwise to discipline the discloser.

These types of complaints should be raised with the People & Safety Department and addressed in accordance with the applicable Policy (e.g. Grievance Policy, Bullying Policy, Harassment Policy).

There may be some instances where a personal work-related grievance also has significant implications for an entity in City. When this is determined to be the case, your report will be considered to be Reportable Conduct and handled in accordance with this Policy.

Further, any complaint of alleged detriment or victimisation against a person in contravention of this Policy should be made under this Policy and will be considered to be Reportable Conduct and addressed in accordance with this Policy.

3.3 Resources & Protections

3.3.1 Protections for Eligible Whistleblowers

City is committed to ensuring that an eligible Whistleblower making a report in accordance with this Policy (“Whistleblower Report”) will not suffer detrimental treatment or be disadvantaged as a result of making that report, even if the report is subsequently determined to be incorrect or is not substantiated provided there were reasonable grounds for making the report.

All reasonable steps will be taken by City to ensure that an eligible Whistleblower who makes a Whistleblower Report (“Reporting Person”) does not suffer detrimental treatment and is not subject to any form of victimisation because they have made a report in accordance with this Policy.

Detrimental treatment includes dismissal, injury, demotion, discrimination, harassment, intimidation, disciplinary action, bias, threats or other unfavourable treatment because the Reporting Person made a Whistleblower Report.

A person who subjects a Reporting Person to detrimental treatment because they have made a Whistleblower Report will be in breach of this Policy and will be dealt with under City’s disciplinary procedures. This is a serious matter which may expose the person to civil and criminal sanctions.

3.3.2 Support for Eligible Whistleblowers

City is committed to providing appropriate support to Reporting Persons. The nature of the support that may be offered will depend on the nature of the Reportable Conduct reported and the personal circumstances of the Reporting Person.

However, examples of the support provided for Reporting Persons include:

- a) a fair and objective investigation process in accordance with section 3.5;
- b) handling Whistleblower Reports on a confidential basis in accordance with section 3.6; and
- c) support from human resources where reasonably required by a Reporting Person.

If you have any further questions about the support available, you should contact the People & Safety Department.

3.4 Making Report

3.4.1 How to Make a Report

A Reporting Person may make a Whistleblower Report in the following ways:

- a) via email: whistleblower@cityholdings.asia;
- b) via post addressed to the following:

Country	Attention To	Company Address
Malaysia	Country Manager	Unit A-9-2 & A-9-3 Level 9, Tower A Menara UOA Bangsar No.5 Jalan Bangsar Utama 1 59000 Kuala Lumpur

Singapore	Country Manager	152 Beach Road #11-03/04A Gateway East Singapore 189721
Hong Kong	Country Manager	37F AIA Tower Landmark East 100 How Ming Street Kwun Tong, Hong Kong

The heading of the letter should make it clear that the letter is being sent as a report made under this Policy; or

- c) to an appropriate person: a Reporting Person may also make a report to any management personnel of an entity in City. The management personnel designated for receiving reports include the Chief Operating Officer, Country Directors, any of Company Directors and Head of People & Safety. The subject of any email to one of these management personnel should make it clear that the email is being sent as a report made under this Policy.

Information received from a Reporting Person will be kept confidential to the extent possible in accordance with section 3.6 below, subject to the need to meet legal and regulatory requirements. In particular, City may disclose the information received to appropriate regulatory authorities or other governmental agencies. City may also disclose the information received to a legal practitioner for the purpose of obtaining legal advice in relation to the operation of the statutory Whistleblower protections.

3.4.2 Supporting Documentation

While City does not expect a Reporting Person to have absolute proof of Reportable Conduct, a report should show the reasons for their concerns and make full disclosure of the relevant details and supporting documentation.

3.4.3 Anonymous Reports

A Reporting Person may elect to make a report anonymously. City will respect the Reporting Person's right to not identify themselves. However, electing to make a report anonymously may hinder City's ability to fully investigate the matter. While Reporting Persons can choose to make an anonymous report, City encourages Reporting Persons to disclose their identity so their report can be fully investigated and City can ensure the person is provided with the support and protections contemplated by this Policy.

3.5 Investigation Report

3.5.1 Process for Investigation Report

All investigations will be conducted in a thorough and fair manner. The investigator will be independent of the Reporting Person and other persons alleged to be involved in the Reportable Conduct.

The team member who receives and takes note of a report under this policy must pass the information in the report (without disclosing the identity of the Reporting Person without the Reporting Person's consent) as soon as is reasonably possible to the appropriate designated investigating officer.

To avoid jeopardising an investigation, a Reporting Person is required to keep the fact that they have made a Whistleblower Report and the information contained in the report strictly confidential (subject to any legal requirements).

Due to the varied nature of these type of events, which may involve internal or external investigators and/or the Police, it is not possible to prescribe precise timescales for such investigations. The investigating officer will ensure that the investigations are undertaken as efficiently as possible without affecting the quality and depth of those investigations.

The investigating officer will send a written acknowledgement of receipt of the concern to the Reporting Person and thereafter report back to them, in writing, the outcome of the investigation and the action that is proposed. If the investigation is prolonged, the investigating officer will advise the Reporting Person when it is likely to be concluded.

3.5.2 Investigation Process



Figure 1: Investigation Process

Step 1 (Allegation Received): Typically, an allegation of wrong doing may take the form of:

- a) A report may come from an individual to the complainant's line manager or more senior person.
- b) A report from the police or other law enforcement agency / regulatory body.
- c) An internal audit report or loss prevention report.
- d) Others.

The allegation will then be evaluated by management in order to assess its credibility.

Formation of Investigation Team

The make-up of the investigation team will vary depending on experience, the type of allegation being investigated and against whom the allegation is made. Investigators must have no perceived or actual conflict of interest. Normally the investigation should be led by legal if it is regulatory or compliance issue; Legal / IT if it is cyber security; People & Safety as abusive behaviour and occupational health; and IA or loss prevention if it is fraud, corruption or theft.

- a) Complaints against a particular team member will be investigated by an independent senior manager.
- b) Complaints against a senior manager should be passed to a Director for referral.
- c) In the case of a complaint which is any way connected with, but not against a senior manager, the Head of People & Safety will nominate a senior manager to act as the alternative investigating officer.
- d) Complaints against a Director should be passed to the Chief Operating Officer, Country Director or Head of People & Safety, who will nominate an appropriate investigating officer.
- e) The Reporting Person has the right to bypass the line manager structure and take their complaint direct to the Chief Operating Officer, Country Director or Head of People & Safety. The Chief Operating Officer, Country Director or Head of People & Safety has the right to refer the complaint back to line manager if they feel that the manager, without any conflict of interest, can more appropriately investigate the complaint.
- f) There may be occasions where external advisers are used to conduct investigations.

Step 2 (Evaluation of Allegations): As a guideline, investigators should:

- a) Evaluate the nature, validity and seriousness of the issues;

- b) If necessary, recommend interim precautionary measures to prevent further risk of misconduct, harm, or to protect a party to the investigation (e.g. stop payments, staff suspension etc.);
- c) Consider immediate actions if required to preserve information or records (e.g. CCTV footage is at risk of being lost, destroyed, or deleted); and
- d) Plan investigative strategy (e.g. identifying the key witnesses in the case and to prepare the questions that will be asked in the interviews).

Step 3 (Investigate)

A systematic approach to the collation of evidence must be taken and a record maintained to preserve the integrity of that evidence. Key principles when collating evidence:

- a) Evidence must be collated in a form that can be presented in an internal proceeding or court of law as appropriate;
- b) Evidence must be collected lawfully. Attention should be paid in relation to the rights of suspects / witnesses, particularly with regard to data protection and privacy issues; and
- c) Evidence should be gathered discreetly so as not to spread awareness of the investigation unnecessarily.

Conducting Interviews

Before every interview, witnesses should be assured that their responses will be kept confidential and they should be made comfortable to share what they know without any repercussion.

The interviews should be conducted by two people where possible. The main interviewer will be the one managing the interview and asking the questions, while the secondary interviewer is responsible for taking notes during the interview and assist whenever needed.

At the conclusion of the interview, the interviewee should be reminded that they should keep in confidence the content of the interview and that they should not divulge any information relating to the matters under investigation.

Step 4 (Conclude)

At the end of the investigation process, an investigation summary report must be produced to present the facts in a concise, logical and understandable manner.

A good report consists of the following:

- a) An outline of the circumstances of the case, with factual events presented in a chronological manner;
- b) Details of witnesses and a brief summary of the evidence that they provided;
- c) Details of other evidences;
- d) Key investigative findings;
- e) Statements / notes from the interviews and other relevant evidences annexed to the report;
- f) The report should be objective and take a balanced view. All conclusions derived by the investigators should be based on, or inferred logically from, and substantiated by facts gathered;
- g) Corrective actions recommended should be aligned with company policies.

All cases reported, regardless of the findings of the investigation process, shall be recorded in the investigation report maintained by (person in charge of business ethics).

3.5.3 Fair Treatment of Team Members

City is committed to ensuring the fair treatment of any City officer or team member who is mentioned in a disclosure made pursuant to this Policy by:

- a) maintaining the confidentiality of information contained in Whistleblower Reports in accordance with the requirements of this Policy;
- b) applying the investigation process in section 3.5.1 and 3.5.2 above; and
- c) providing access to human resources support as necessary.

3.6 Confidentiality

City is committed to ensuring that Whistleblower Reports are managed with appropriate confidentiality and in accordance with statutory confidentiality regimes where applicable.

Subject to compliance with any legal reporting requirements, when implementing any process under this Policy, City will:

- a) not disclose the identity of a Reporting Person other than in accordance with this Policy;
- b) ensure that information contained in a Whistleblower Report is only disclosed to the extent necessary to conduct an investigation or administer this Policy or where required for the purpose of obtaining legal advice; and
- c) take reasonable steps to reduce the risk that the Reporting Person will be identified as part of any process conducted under this Policy.

If a Reporting Person discloses their identity, the only people who will know their details will be the designated investigating officer, any team member who (with the Reporting Person's consent) has been designated to ensure compliance with the protections and supports for Eligible Whistleblowers outlined in section 3.3, and a restricted number of other people who have access to information recorded under this Policy as outlined in this section. All information received from a Reporting Person, as well as the fact that a Reporting Person has made a disclosure and any record produced as part of an investigation, is held securely. Access will be restricted to those persons required to access the records for the purpose of this Policy or as part of City's information technology processes necessary to administer its IT platform or any third party hosting these records. By making a report under this Policy a Reporting Person consents to their information being recorded and being accessible by these people including their identity (unless the Reporting Person elects to remain anonymous).

If a Reporting Person chooses to disclose their identity, their identity will not be disclosed to anyone else unless:

- a) an entity in City is legally obliged to disclose their identity;
- b) disclosure is necessary to prevent or lessen a threat to a person's health, safety or welfare; and
- c) the Reporting Person consents to the disclosure.

Other than in circumstances required by law, any unauthorised disclosure of information without consent of the Reporting Person will be a breach of this Policy and will be dealt with under City's disciplinary procedures. It may also be an offence subject to penalties under the appropriate legislation.

3.7 Availability of This Policy

This Policy is available in Information Centre to all employees of City Facilities Management Group of Companies (Asia).

3.8 Monitoring & Review of This Policy

This policy will be reviewed at least once every two years by the Senior Management.

We will continue to review the effectiveness of this policy to ensure it is achieving its stated objectives and legal obligations.

4 Document Control

Approval

	Title	Name
Administrator	Head of People & Safety, Asia	Tan Kien Lok
Approver	Chief Operating Officer, Asia	Mark Bradley

Electronic approval maintained on file

Document History

The following table lists the changes made to this document:

Version	Date	Amended By	Brief summary of changes
1	16/10/2025	Kwan Siew Lei	Formatted in new template. Previously HR-PO-003 dated 01/04/2024