

P.A. RESOURCES BHD (PA)

WHISTLEBLOWING POLICY

Policy Statement

PA is committed to the highest standard of integrity and accountability in the conduct of its business and operations. It aspires to conduct its business in an ethical, responsible and transparent manner.

In line with the abovementioned values, PA provides an avenue for all employees to disclose any improper conduct within PA.

Objective of the Policy

This policy is to provide an avenue for all employees to disclose any improper conduct in accordance with the procedures as provided for under this policy and to provide protection for employees who report such allegations.

Scope of the Policy

This policy is designed to facilitate employees to disclose any improper conduct or offence internally. Such misconduct or criminal offences include the following:

- i. Fraud;
- ii. Bribery;
- iii. Abuse of Power;
- iv. Conflict of Interest;
- v. Theft or embezzlement;
- vi. Misuse of Company's Property and Equipment;

The above list is not exhaustive and includes any act of omissions, which if proven, will constitute an act of misconduct.

Applicability of the Policy

This policy applies to all employees of PA and its subsidiaries. This policy also applies to members of the public, where relevant.

Procedure in Making a Disclosure

All disclosures are to be channelled in accordance with the procedures as provided under this policy.

Protection to Whistleblower

A whistleblower will be accorded with protection of confidentiality of identity. In addition, an employee who whistleblows internally will also be protected against any adverse and detrimental actions for disclosing any improper conduct committed or about to be committed provided that the disclosure is made in good faith. Such protection is accorded even if the investigation later reveals that the whistleblower is mistaken as to the facts and the rules involved.

Anonymous whistleblower

No anonymous whistleblower will be entertained. Any employee who wished to report improper conduct is required to disclose his identity to the Company. However, the Company reserves its right to investigate into any anonymous disclosure.

Notification

The whistleblower will be notified on the outcome of any investigation carried out as a result of his/her complaint.

PA reserves the right to amend this policy from time to time.