



APB Resources Berhad

Registration No.: 200101029080 (564838-V)

WHISTLEBLOWING POLICY

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The Whistleblowing Policy ("Policy") is intended to encourage Board members, staff (paid and volunteer) and others to report suspected or actual occurrence(s) of illegal, unethical or inappropriate events (behaviors or practices) without retribution.

1. The Whistleblower should promptly report the suspected or actual event to his/her supervisor.
2. If the Whistleblower would be uncomfortable or otherwise reluctant to report to his/her supervisor, then the Whistleblower could report the event to the next highest or another level of management, including to an appropriate Board committee or member.
3. The Whistleblower can report the event with his/her identity or anonymously.
4. The Whistleblower shall receive no retaliation or retribution for a report that was provided in good faith – that was not done primarily with malice to damage another or the organisation.
5. A Whistleblower who makes a report that is not done in good faith is subject to discipline, including termination of the Board or employee relationship, or other legal means to protect the reputation of the organisation and members of its Board and staff.
6. Anyone who retaliates against the Whistleblower (who reported an event in good faith) will be subject to discipline, including termination of Board or employee status.
7. Crimes against person or property, such as assault, rape, burglary, etc., should immediately be reported to local law enforcement personnel.
8. Supervisors, managers and/or Board members who receive the reports must promptly act to investigate and/or resolve the issue.
9. The Whistleblower shall receive a report within five business days of the initial report, regarding the investigation, disposition or resolution of the issue.
10. If the investigation of a report, that was done in good faith and investigated by internal personnel, is not to the Whistleblower's satisfaction, then he/she has the right to report the event to the appropriate legal or investigative agency.
11. The identity of the Whistleblower, if known, shall remain confidential to those persons directly involved in applying this policy, unless the issue requires investigation by law enforcement, in which case members of the organisation are subject to subpoena.

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COMPLAINT TYPES

A Whistleblower's complaint is information relating to improper conduct of any staff, consultant or contractor engaged by APB Resources Berhad ("the Company") and its subsidiaries ("the Group").

Improper conduct among others include below:

- Abuse of Authority
- Asset Misappropriation
- Breach of Legal Obligation
- Corruption
- Improper conduct by any employee
- Fraudulent Statements
- Misuse of Company Information
- Misuse of Company Properties
- Non-Disclosure of Internal or External Audit Process
- Theft
- Damage / Potential Damage to Environment
- Harassment / Bullying
- Impersonation of officials
- Money laundering
- Procurement fraud / suspicious dealings
- Dishonesty
- Anyone action of a discriminating nature that has had a direct / indirect effect on the person(s) involved
- Other criminal offences

PURPOSE

This Policy outlines the Company's commitment to ensure that anyone is able to raise concerns regarding any illegal conduct or malpractice without being subjected to victimisation, harassment or discriminatory treatment, and to have such concerns properly investigated.

The Policy applies to the Company and all its subsidiary companies. All employees, directors, shareholders, consultants, vendors, contractors, external agencies or any other parties having a business relationship with the Group are encouraged to confidently and professionally disclose any wrongdoings that may impact the Company. However, please do not misuse this opportunity as an avenue to seek revenge or as a retaliation channel.

REQUIRED INFORMATION

Your complaint has to be submitted together with the following information:

- Type of activity or conduct
- Details of the suspected personnel involved
- Details of incident (including place, date and time of incident, as well as names of those involved)
- Transaction amount and type (if it is known).
- Any document, information or physical evidences relating to the complaint.

PROTECTION

- All disclosures made under this policy will be dealt with in a confidential manner.
- The identity of all complainants will be kept confidential and protected.
- Whistleblowers are protected under the Laws of Malaysia Act 711: The Whistleblower Protection Act 2010.

Complaints or reports under this policy can be made through e-mail, fax or mail.

Disclosure of information by the Whistleblower can be made to one or more of the following persons within the Company:

- Audit Committee Chairman;
- Chief Executive Officer; or
- Company Directors

Complaints against the Senior Management of the Group can be made directly to the Audit Committee Chairman.

Employees are encouraged to use the following to report allegations of wrongdoings or for any improper activity:

Phone No.	03-78461389
Fax No.	03-78463795
Email address	ketc@apb-resources.com / anticorruption@apb-resources.com

All information received from the Whistleblower will be treated with utmost confidentiality.