 GOLDEN PHAROS BERHAD	
Policy & Procedure No: GPB-P-HRD-A01	<div style="background-color: #cccccc; padding: 2px; border: 1px solid black;">Controlled document stamp</div>	Page : 1 of 23

**TITLE:
EMPLOYEE CODE OF CONDUCT**

Prepared by	Verified by	Approved by
Human Resource Department 8/2017	Chief Executive Officer 8/2017	Chairman 8/2017



MANUAL TITLE

**POLICIES AND PROCEDURES
FOR**

Mandatory within

REVISION HISTORY

EMPLOYEE CODE OF CONDUCT

Company

1. Revision History date

- Original date:

2. Revision History

Policy No.	Types of Changes	Description of Revision /	Prepared
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INTRODUCTION

The Golden Pharos Berhad Employee Code of Conduct (“**the Code**”) shall be retrospectively applicable to all existing Employee of Golden Pharos Berhad (“**the Company**”).

1.0 Enforcement Date

The Code is coming into force and effective on 1 August 2017.

2.0 Publication of the Code

The Code will be available at Human Resources Department in the Company.

3.0 General Principles

The application of the Code is subject to the existing law of Malaysia or any other applicable law.

The appropriateness and effectiveness of the Code will be continuously monitored and appropriate agreed improvements and reporting procedures will be adopted where necessary.

The Company reserve its right to amend, alter, remove any sections of this code at any time as it is deemed fit.

4.0 Definitions

The following definitions shall apply throughout the Code unless otherwise expressly stated:-

Company : Golden Pharos Berhad

Company policy : Written or implied policy sets by the Company which may include circular, rules etc.

Criminal Activities : Any form of an activity that is illegal and unlawful in nature according to the Malaysian law and recognized International Law.

Employee : A person under the employment of the Company including

	permanent, contract, and temporary employment. Where an Employee is employed under contract, this Code is applicable subject to the difference terms and conditions available in the contract.
HRD	: Human Resource Department of the Company
Immoral Activities	: Any activities that contradicts to the Company good values and practices

GOLDEN PHAROS BERHAD EMPLOYEE CODE OF CONDUCT RECEIPT AND ACKNOWLEDGMENT

I,....., Employee ID
 hereby confirm the receipt of the Golden Pharos Berhad Employee Code of Conduct, which I
 acknowledge the contents and shall comply with all the provision stated herein.

Signature

Date

CODE OF CONDUCT

1.0 EMPLOYEE CONDUCT & CULTURE

1.1 Compliance with Law

All employees must protect our company's legality. They should comply with all environmental, safety and fair dealing laws. We expect employees to be ethical and responsible when dealing with our company's finances, products, partnerships and public image.

1.2 Respect in the workplace

All employees should respect their colleagues, in terms of their job and personal. We won't allow any kind of discriminatory behavior, harassment or victimization. Any kind of abusive and insulting words whether in workplace or social media are totally unacceptable and will be treated as misconduct and lead to disciplinary action. Employees should conform with our equal opportunity policy in all aspects of their work, from recruitment and performance evaluation to interpersonal relations.

1.3 Protection of Company Property

All employees should treat our company's property, whether material or intangible, with respect and care.

Employees:

- Shouldn't misuse **company equipment** or use it frivolously.
- Should respect all kinds of **incorporeal property**. This includes trademarks, copyright and other property (information, reports etc.) Employees should use them only to complete their job duties.

Employees should protect company facilities and other material property (e.g. company cars) from damage and vandalism, whenever possible.

1.4 Professional Conduct

- i. Employees shall observe and maintain the highest standard of professional conduct at all times in the workplace, business events, or any other Company related

functions. They should conduct themselves with integrity, propriety and decorum and must, not under any circumstances, commit any acts or omissions that would bring damage to the Company's reputation, property and general interests.

- ii. Employees are expected to have respect and tolerance for cultures and religions other than those of their own, whether locally or overseas and shall conduct themselves in accordance to the standard accepted behavior.
- iii. The Company does not tolerate any act of violence, aggression, insult, abuse and harassment whether verbal, physical or sexual and also among its Employees.

1.5 Dress Code & Personal Appearance

All Employees should be neatly, appropriately and decently attired during office hours or according to specific requirement in other department related to the work environment at all times. In the absence of specific requirements, all Employees must comply with Company's dress code policy.

1.6 Attendance & Punctuality

- i. All Employees must observe the stipulated working hours and leave policy of the Company.
- ii. Employees must inform their immediate supervisor at the earliest opportunity but not later than 10.00 a.m. if they are unable to commence work on time.
- iii. If an Employee is late to work for more than 3 occasions in a month, the Employee shall be subjected to an appropriate counseling session.
- iv. An Employee who is unable to come to work due to illness should submit a valid original medical certificate to the HRD on the day he/she returns to work.
- v. Unless an Employee is on medical leave, he/she will be required to apply for half-day leave if he/she intends to be absent from work for four (4) hours or less, or apply for a full day's leave if absent for more than four (4) hours.
- vi. Any Employee who is absent for three (3) consecutive days without obtaining prior approval from his/her superior or continue to be absent without any valid excuse may be subjected to disciplinary action.

2 HEALTH, SAFETY & ENVIRONMENT

2.4 Alcohol, Illegal Drugs & Substance

- i. Employees are strictly prohibited from drinking or being under the influence of any alcoholic beverages, illegal drugs or any other intoxicating substance during working hours.
- ii. Any Employee, who possesses, uses, takes or trades any illegal drugs and/or substance is considered as committing a serious offence and shall be terminated with immediate effect.
- iii. Any Employee who witness or suspects another Employee of using, taking, consuming, trading illegal drugs, he/she has a duty to inform the HRD of such activities.
- iv. If an Employee is taking medication which renders him/her unable to carry out his/her duties and/or will jeopardize the safety of himself/herself and/or other Employees, he/she must inform his/her respective supervisor or HRD accordingly.

2.2 Fraud

- i. The Company is committed to the highest standards of ethics, honesty and accountability. The Company takes a zero tolerance approach towards any form of fraud. All Employees therefore must take reasonable steps to prevent fraud or events leading to fraud. Hence, appropriate disclosures shall be made to the management whenever necessary.
- ii. An Employee who is found to commit, attempt to commit or abetting any act of cheating, embezzling, misappropriating or siphoning the Company's funds, shall be subjected to disciplinary actions and/or penalties.
- iii. Employees must ensure that all documents, whether finance or non-finance related are transparent and unambiguous. The Accounts Department shall maintain a record of payments or transfers, and ensure that it is accurately reflected in the records.
- iv. Employees are prohibited to use the company's documents for their personal interest.

2.3 Sexual Harassment

- i. For the purpose of this section, we adopt the definitions set in the Code of Practice on the Prevention and Eradication of Sexual Harassment in the Workplace which

defines “sexual harassment” as any unwanted conduct of a sexual nature having the effect of verbal, non-verbal, visual, psychological or physical harassment against the same or opposite gender:-

- a. that might, on reasonable grounds, be perceived by the recipient as placing a condition of a sexual nature on his/her employment; and
 - b. That might, on reasonable grounds, be perceived by the recipient as an offence or insult or humiliation, or a threat to his/her wellbeing but has no direct link to his/her employment.
- ii. Sexual harassment is divided into two categories, namely sexual coercion and sexual annoyance:
- a. Sexual coercion is sexual harassment that results in some direct consequence to the victim's employment. An example of sexual harassment of this coercive kind is where a superior, who has the power over salary and promotion, attempts to coerce a subordinate to grant sexual favours. If the subordinate accedes to the superior's sexual solicitation, job benefits will follow. Conversely, if the subordinate refuses, job benefits are denied.
 - b. Sexual annoyance, is sexual related conduct that is offensive, hostile or intimidating to the recipient, nevertheless has no direct link to any job benefit. However, the annoying conduct creates a bothersome working environment which the recipient has to tolerate in order to continue working. Sexual harassments by an Employee against a co-Employee fall into this category. Similarly, harassment by the Company's client against an Employee also falls into this category.
- iii. Sexual harassment in the workplace includes any employment related sexual harassment occurring outside the workplace as a result of employment responsibilities or employment relationships. Situations under which such employment-related sexual harassment may take place includes, but is not limited to:
- a. work-related social functions, conferences, training sessions, exhibitions and work travels;
 - b. the course of assignment outside workplace; and
 - c. phone conversations or through electronic media
- iv. It is essential to emphasize that sexual harassment refers to sexual conduct which is unwanted and unwelcomed to the recipient. It is also a sexual conduct which is imposed on and unsolicited or unreciprocated by the recipient.
- v. All Employees including supervisors and managers will be subjected to disciplinary action(s) including dismissal for engaging in sexual harassment.

- vi. Employees, who make false and malicious complaints of sexual harassment as opposed to complaints that are made in good faith, will also be subjected to disciplinary action(s).
- vii. An independent and thorough investigation in a manner that is as confidential as possible under the circumstances will be carried out on all complaints received alleging sexual harassment.
- viii. Due to the sensitive and personal nature of sexual harassment complaints, Employees who believe themselves to be aggrieved under this policy should, within seven (7) days from the date of the purported incident, direct his/her grievance to the HRD.

2.4 Immoral Activities

- i. All Employees shall not engage in any immoral activities/behaviors that may tarnish or cause damage to the Company's image during their employment with the Company. Immoral activities shall include posting or sending obscene materials through social networks or any electronic media.

Illustration: A and B are having an illicit sexual affair in the workplace. A and B have conducted an immoral act.

2.5 Criminal & Terrorism Activities

- i. All Employees shall not be involved in any form of criminal and/or terrorism activities. An Employee who knows or suspects another Employee of committing or attempting to commit criminal or terrorism activities must immediately inform the HRD or the local authority.
- ii. Employees are prohibited from using the Company's assets, resources and facilities for the purpose of financing or facilitating criminal or terrorism activities.

3 CONFLICT OF INTEREST

All Employees are expected to serve the Company and act in the best interest of the Company. Employees have a general duty of avoiding any conflict of interest whether financially, or politically.

- i. Any Employee with an authority to deal with the Company's affairs shall not place himself/herself in a situation where his/her decision making may be affected by any personal gain or interest.

- ii. An Employee must not, during the employment with the Company, engage in other employment or business, whether directly or indirectly, either by principal, agent, servant or broker without written consent from the Company.
- iii. In the event that any of an Employee's family members or relatives has a direct or indirect involvement with the Company dealings or business, the Employee shall declare to his/her superior and HRD.

4.0 BRIBERY & CORRUPTION

4.1 Bribery & Other Improper Payments

An Employee, in the course of carrying out his/her work for the Company shall not, whether directly or indirectly offer, give, take or accept any mode of payments, commissions or profit in return for any benefit, special treatment, services or business dealings throughout his/her employment with the Company for his/her, family, relatives and/or spouse.

4.2 Gifts, Favours & Entertainment

- i. It is the Company's policy that no Employee or his/her immediate family members/household shall accept any form of gift or favour from clients, customers, business partners, or any other party having business dealing with the Company. The policy includes accepting gifts for festival celebration.
- ii. Employees shall not accept any gratuitous entertainment from any of the Company's clients, customers, suppliers, contractors or any party with whom the Company has business dealings with.
- iii. Employees shall report all gifts received to their immediate superior by filling up a Gift Declaration Form and in case of doubt, shall consult the respective Managers and Executive Director the purpose or nature of the gift, favour or entertainment given. The manager, if decided such gift is not appropriate, may instruct the Employee to have it returned to the giver or anything that he thinks fit.

4.3 Money Laundering

- i. All Employees are expected to embrace and comply with the existing legislation on anti-money laundering and terrorism financing.

- ii. Employees shall not engage in channeling, distributing or separating illegal proceeds within the Company's accounts or safekeeping the illegal proceeds. Any suspicious fund transfers or financing activities should be reported to the respective managers or superiors.

5.0 CONFIDENTIALITY

- i. All Company information is generally not available to public and shall be treated with utmost confidence. No Employee is permitted whether during or after termination of their employment to divulge, disclose, discuss, or utilize any company confidential information without obtaining prior approval unless:-
 - a) such information has been made available for public access;
 - b) with expressed direction or approval by the Company; and
 - c) such disclosure is compelled by law.
- ii. Confidential information includes but is not limited to the Company's information of its business partners, Employees, business dealings, transactions, contracts and any other information classified as confidential according to the Company's policy.
- iii. All Employees must comply with the data protection requirement under Personal Data Protection Act 2010.

6.0 PUBLICATIONS

All Employees are not permitted to publish, release, distribute and/or share any printed or electronic form of news, articles, books, brochures, leaflets, etc. containing, directly or indirectly, company related information without obtaining prior approval from the Company.

7.0 PRESS RELEASE AND PUBLIC STATEMENTS

- i. All Employees must inform his/her immediate supervisor if a member of media approaches him for any information, statement or opinion concerning the Company. The supervisor shall provide guidance for an appropriate response to the media's request.
- ii. An Employee shall not make any public statement or comments on the policies or decisions of the Company whether verbally or in writing nor shall he/she circulate or cause to be circulated any such statements before obtaining consent and/or approval by from Company.

8.0 SAFEGUARDING COMPANY ASSETS & RESOURCES

Employees shall utilize Company assets and resources with responsibility and care. They must protect and safeguard company assets and resources which may include Company premise, vehicle, furniture, equipment, trademark, logo, materials, proprietary information, funds etc. Employees are not allowed to make use of or take liberty with the company's property or information whatsoever for personal use or personal gain.

9.0 DISCIPLINARY ACTION

Actions and procedures under this heading must comply with the current labour law and observe the best practices within the industry.

9.1 Misconduct

- i. Any Employee who commits misconduct or breach of rules shall be subjected to a disciplinary action.

- iii. Misconduct in employment may be broadly categorized into major misconduct and minor misconduct which may be related to duty, discipline and moral;

- iii. After due inquiry, depending on the gravity of the offence, the Employee may be subjected to the any of the following penalties:-
 - a) Dismissal without notice;
 - b) Downgrading of title/designation;
 - c) Suspension from work;
 - d) Suspension of wages/benefit;
 - e) Reduction of salary.

9.1.1 Inquires

- a) A panel appointed at the discretion of the Company shall conduct all inquiries. The inquiry panel shall not include a member(s) whose presence may affect the impartiality of the panel in its conduct of the proceedings and its recommendations.

- b) The proceedings of an inquiry shall be duly recorded by the panel for submission to the HR Manager or to the appropriate higher authority for decision.
- c) The Company may suspend an Employee for half day up to a period of not exceeding two (2) weeks pending an inquiry.

9.1.2 Action by the Company

All disciplinary actions taken by the Company shall comply with the Company's established procedures and current legislation. Where there is any conflict between the two, current legislation shall prevail.

9.2 Warning, Show-Cause & Caution Letter

- i. HRD, Manager or Executive Director may issue a caution letter, series of warning letters or show-cause letter, whichever appropriate in his opinion describing the event of misconduct or misbehavior.
- ii. Employees who receive a show cause letter shall respond by writing a letter of explanation answering to the allegation of misconduct within the required time stated in the letter. Failing to provide such explanation or unsatisfactory explanation may subject the Employee to a further process of inquiry or disciplinary action.

9.3 Consultation

- i. The Management may from time to time call upon any Employee for a consultation session whenever it thinks necessary.
- ii. The Employee may request for consultation session with their respective manager and/or Human Resource Manager for any grievance or complaint.

9.4 Domestic Inquiry

- i. The Company shall establish an ad hoc panel of committee sitting in a board of inquiry to conduct a domestic inquiry as early as possible upon receiving a complaint or report of misconduct and shall consider the charge through an appropriate disciplinary process and hearing.
- ii The proceedings of an inquiry shall be duly recorded by an appointed secretary and the panel shall make recommendation(s) to the management for appropriate action to be taken against the Employee.

- iii. The panel shall not consist of any person who is direct or indirectly related to the event and shall adhere to a principle of natural justice throughout the process by avoiding biased or impartial decision.
- iv. The Company may suspend an Employee on half pay for a period of not exceeding two (2) weeks pending an inquiry.
- v. After the domestic inquiry and the final decision finds the accused not guilty, the suspended wages will be refunded to the accused Employee.

9.5 Composition of Board of Inquiry

The board shall consist of a Chairman, 2 panel members and a secretary depending on the Employee's level of position/hierarchy as stated in the following:-

i) Hearing for Professional and Managerial Staff

Chairman – Chief Executive Officer/Manager
 Members - Two (2) co-opted Managers
 Secretary - Human Resource Officer

ii) Hearing for supervisory and Executive Staff

Chairman - Manager
 Members - Two (2) co-opted Executives/ Officers
 Secretary - Human Resource Officer

iii) Hearing of Other Staff

Chairman - Manager
 Members - Two (2) co-opted Supervisors
 Secretary - Human Resource Officer

9.6 Right to Appeal

An Employee who has been imposed on him/her a disciplinary action may appeal on the decision or the punishment within 30 days from the date of the decision/punishment communicated to him/her by writing to the following authority:

<u>Level</u>	<u>Authority</u>
(i) Manager/Executives	Chairman/Board of Director Members
(ii) Non-executives	Executive Directors

9.7 Grievance Procedure

- i. Employees should, whenever possible, try to resolve disputes and minor problems amicably and informally between themselves or together with their immediate supervisors.
- ii. If such informal means do not bring a resolution, the Employees may bring to the HR Manager's attention any grievance or complaint within fourteen (14) days from the date of occurrence of the event causing or giving rise to such grievance or complaint. The filing of formal grievance in writing should be done only if such grievances or complaints cannot be resolved through these informal discussions.
- iii. A member of the HRD shall be assigned by the HR Manager to attend the discussion of such grievances or complaints and offer suggestions for resolution. Due consideration shall be given to all grievances and complaints and the HRD shall make all efforts to resolve them promptly and fairly.
- iv. The HRD may at its discretion and depending on the seriousness of the grievances and complaints, bring the matter to the attention of the Chief Executive Officer of the Company for his consideration.

10.0 DISCIPLINARY PROCEDURES

i) Minor Offences

- a) For minor offences, the respective department Managers will issue the Employee under his/her charge, a first and second warnings for offences. If the behaviour continues, the HRD will issue a show-cause letter. All such warning letters and their replies (if any) shall be copied to the Human Resource Department.
- b) If the reply to the show-cause letter is satisfactory, the matter will be closed. Where the reply to the show-cause letter is unsatisfactory or where the show-cause letter has been unheeded, the Human Resource Department will inform the Manager concerned and prepare a charge on the Employee in the appropriate form.
- c) HRD shall inform and suspend the Employee and convene a Board of Inquiry (BOI).
- d) HRD will obtain decision from the management after the management has reviewed the results and recommendations from the BOI and later communicate the decision to the Employee.

ii) **Major/Serious Offences**

- a) In a serious misconduct, HRD may directly issue a show-cause letter and commence investigation while preparing the charge sheet.
- b) HRD will collect all information from Head of Department on the matter, including written warnings.
- c) HRD then informs the Employee of the charge, suspends the Employee and convenes a Board of Inquiry (BOI) and informs the Employee's Head of Department.

***Refer to the Disciplinary Process flow in Appendix 1 of this Code.**

11.0 WHISTLEBLOWERS POLICY

11.1 The Policy and its Purpose

- i. The Policy protects the whistleblower who lodged a report/complaint, provided the report is made in good faith ("**Whistleblower**"). Anyone engaging in retaliatory conduct against the whistle blowing employee will be subjected to enforcement action under Section 10 (6) of the Whistleblower Protection Act 2010 ("**WPA Act 2010**").
- ii. Any employee who has made report in good faith is protected against adverse employment actions which will affect his/her livelihood (e.g. discharge, demotion, suspension, harassment or other forms of discrimination) for reporting improper conduct.
- iii. An employee or any other party is protected even if the report made proved to be incorrect or unsubstantiated. The revocation of whistleblower protection can only be made in the event the conditions specified under Section 11 (1) of the WPA 2010 are met in the opinion of the Company namely:
 - (a) The Whistleblower himself has participated in the improper conduct disclosed.
 - (b) The Whistleblower wilfully made in his disclosure of improper conduct a material statement which he knew or believed to be false or did not believe to be true.

- (c) The disclosure of improper conduct is frivolous or vexatious.
- (d) The disclosure of improper conduct principally involves questioning the merits of government policy.
- (e) The disclosure on improper conduct is made solely or substantially with the motive of avoiding dismissal or other disciplinary action.
- (f) The Whistleblower, in the course of making the disclosure or providing further information, commits an offence under the WPA2010.

11.2 Scope

The Policy applies to the Company and all its subsidiary companies (if any). Employees (including permanent, contract, part time or casual employees), Directors, Shareholders, Consultants, Contractors, outside agencies or any parties with a business relationship with the Company or its subsidiaries (if any) are encouraged to disclose any wrongdoings that may adversely impact the Company.

11.3 Improper Conduct

The following shall constitute “**Improper Conduct**” under this Policy:

- i. Incidents of fraud, corruption or bribery;
- ii. Conduct or activity which breaches any law or regulatory obligation;
- iii. Breach of Company’s policies, practices, procedures or other rules of conduct;
- iv. Improprieties in matters of financial reporting;
- v. Situations which pose danger to the health and safety of any individual, or significant danger to the environment.

(The other Improper Conducts are as provided in **Appendix 2**).

11.4 Confidentiality of the Report

All reports and identity of the Whistleblower will be treated in a confidential and sensitive manner. A report will only be disclosed to those who are authorised to carry out investigation into matters relating to the report. The identity of the Whistleblower shall always be withheld in these circumstances. The whistleblowers shall be informed where a referral is made.

11.5 Mala Fide Report

- i. If the employee makes a report in good faith, which is not substantiated and confirmed by subsequent investigations, no action will be taken against the employee. In making a report, an employee must exercise due care to ensure the accuracy of the information given.

- ii. If, however, an employee makes mala fide report, disciplinary action may be taken against such employee. The onus is on the organization to prove that the said employee had made a mala fide report.

11.6 Disclosure of Report

- i. All employees are encouraged to make a report directly to any of the following authorized personnel in any format as they please :
 - a) Chief Executive Officer;
 - b) Executive Director;
 - c) Human Resources Manager;(Collectively be known as “**the Committee**”).
- ii. The report can be made verbally or in writing including emails, telephone conversations and letters addressed to one of the above personnel disclosing the following information:
 - a) Nature of wrongdoing;
 - b) The date of incidence;
 - c) Time and place of its occurrence;
 - d) The identity of the alleged wrongdoer;
 - e) Particulars of witnesses, if any;
 - f) Particulars or production of documentary evidence, if any.
- iii. The Whistleblower must have first-hand knowledge or information of the facts, i.e. information obtained from third party or ‘hearsay’ will not be entertained. However, the Whistleblower should not be discouraged from making a report because they are unsure whether there is sufficient evidence to support their allegations.
- iv. Employees who have raised concerns internally will be informed of who is handling the matter, how they can be in contact with them and if there are any further assistances required.

11.7 Procedure

- i. The Committee shall have the authority including but not limited to:
 - a) Determine the legitimacy of the report;
 - b) Direct further action(s); and
 - c) Determine who should conduct the investigation
i.e. engage external expertise.

- ii. If any of the Committee members is the suspect involved in the improper conduct, such member will be automatically be abstained from performing any activities relating to the report received from the Whistleblower including but not limited to attending meeting or involve in the investigation.
- iii. The assigned investigator must take all reasonable steps to ensure that investigations regarding the report is fair and unbiased.
- iv. The assigned investigator will keep detailed records of all evidence gathered, interviews conducted and all records received which may affect the outcome of the investigation.
- v. The Whistleblower may be asked to provide further clarifications and information from time to time in the course of investigation.
- vi. There may be circumstances where the Employee of the Company may be needed as a witness. Should this be the case, the Company will discuss the matter with the employee at the earliest opportunity.
- vii. In the course of investigation, the Company may need to share information with others on a “need to know” basis.
- viii. Upon conclusion of the investigation, the assigned investigator will present the outcome of the investigation to the Committee.

11.8 Post-Report Action

- i. If the Committee is satisfied with the outcome of the investigation, it will communicate to the management of the Company to proceed with action based on established policy and procedures for the necessary disciplinary action to be taken immediately. Instituting the disciplinary action will be the responsibility of HRD.
- ii. The management of the Company must also take into account recommendations contained in the investigation report to prevent the conduct from continuing or occurring in the future. Actions to be taken may also be directed to remedy any harm or loss arising from the conduct.

11.9 Confidentiality and Protection

- i. A Whistleblower must identify himself/herself when submitting any report. Upon making the report in good faith:

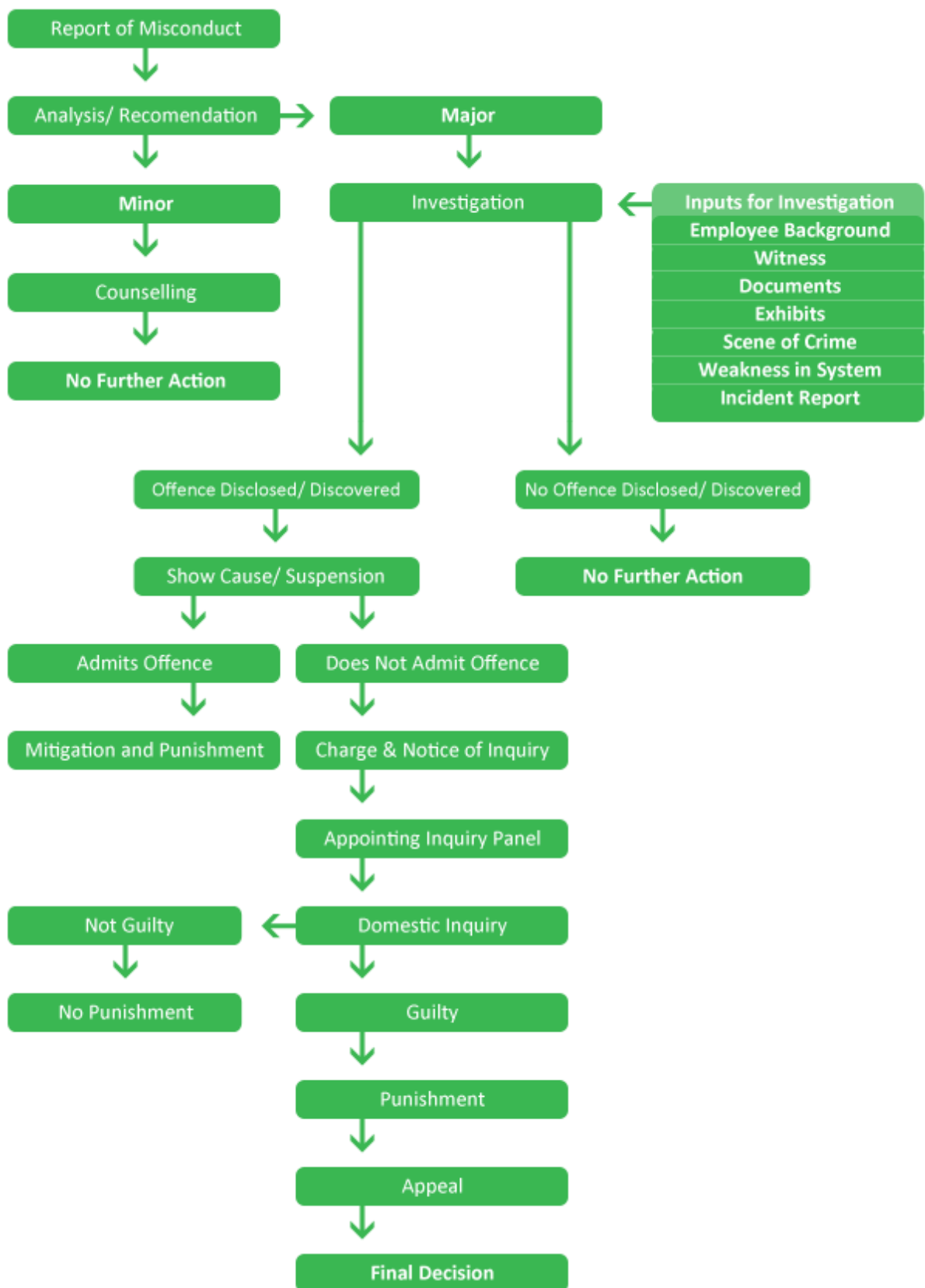
- a. The Whistleblower will be protected from any reprisal within the Company or its subsidiaries as a direct consequence of the report. Reprisal in this context means disciplinary measures, demotion, suspension or termination of employment or service;
- b. The Whistleblower's identity shall be protected i.e kept confidential unless otherwise required by law or for purposes of any proceedings by or against the Company; and
- c. The identity and personal information of the Whistleblower and the alleged wrongdoer may be revealed to persons involved in the investigations or any other process.

11.10 Review of Policy

This Policy can be modified unilaterally at any time without notice. Modification may be necessary among other reasons, to maintain compliance with law or regulation and/or accommodate organizational changes within the Company. However, no such amendment or modification will be binding on the Employees unless the same is notified to the Employee in writing or electronically.

Appendix 1

DISCIPLINARY PROCESS FLOW



Appendix 2

LIST OF MALPRACTICES UNDER WHISTLEBLOWER POLICY

As a guide, the types of malpractices covered under the Whistleblower Policy include the following examples:

1. Corruption or bribery.
2. Breaching of legal obligation.
3. Misuse of Company information.
4. Any dishonest or fraudulent act.
5. Any act of conflict of interest with Consultants, Contractors, outside agencies or any parties without a business relationship with the Company or its subsidiaries.
6. Forgery or alteration of any document or account belonging to the Company.
7. Forgery or alteration of cheques, bank drafts or any other financial documents.
8. Misappropriation or theft of funds, supplies or other assets.
9. Providing or accepting gifts of material value to/from customers, contractors, vendors or other persons doing or attempting to do business with the Company or its Group of Companies that are intended to influence a business decision or selection process.
10. Destruction, removal or inappropriate use of the Company's records, furniture, fixtures and equipment.
11. Falsifying payroll records or overtime claims.
12. Falsifying travel and entertainment expenses and/or utilizing Company funds to pay for personal expenses.
13. Fictitious reporting of receipts, delivery orders, etc. from suppliers or shipment to customers.
14. Misappropriation of Company-owned computer hardware, software, data, etc.
15. Acceptance of fictitious quotations from suppliers, vendors or contractors in favoring of a particular entity.
16. Inventory or asset theft.
17. Any other detrimental wrongdoing by which the nature of the wrongdoing is subjected to the absolute discretion of the Committee.