

WHISTLEBLOWER POLICY



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1. Introduction

1.1 Objective

The objective of this Policy is to facilitate open communication across the Company by providing an avenue for employees to raise concerns with senior management and to assure employees that they will be protected from reprisals or victimization for whistleblowing.

1.2 Scope

This Policy covers the following areas:

- 1) Concerns which may be raised;
- 2) Process for reporting a concern; and
- 3) Process for handling the concern.

1.3 Frequency of Review

This Policy will be reviewed as and when required.

1.4 Exception

All exceptions are to be approved by the Board of Directors.

1.5 Intent

The Company reserves the right to change this Policy or withdraw it in full at any time without assigning any reason.

1.6 Applicability

This Policy is applicable with effect from 24 February 2014.

2. Standard Operating Procedures

2.1 Policy

2.1.1 Concerns Which May Be Reported

The employee may report a concern related to:

- 1) Incorrect financial reporting;
- 2) Unlawful activity;
- 3) Unfair treatment by the line manager or Head of Department;
- 4) Activities that are against the Code of Conduct Policy;
- 5) Harassment or abuse of authority; and
- 6) Activities which otherwise amount to improper misconduct.

2.1.2 Harassment or Victimization

An employee who in good faith reports a concern shall not suffer harassment, retaliation or adverse employment consequences from other employees or the Company.

2.1.3 Confidentiality

- Every effort will be made to keep the complainant's identity confidential.
- If an employee's report contains comments or allegations made to other employee(s), the employees shall not discuss allegations outside of the reporting and investigation process.

2.1.4 Anonymous Allegations

The employees are encouraged to put their names to allegations since appropriate follow-up questions and investigation may not be possible unless the source of the information is identified. Concerns expressed anonymously will be explored based on the following considerations:

- 1) The seriousness of the issue raised;
- 2) The credibility of the concern; and
- 3) The likelihood of confirming the allegation from credible sources.

2.1.5 Bad Faith Allegations

Allegations in bad faith will result in strict disciplinary action, up to and including termination of the employee.

2.2 Procedure for Reporting a Concern

- A concern will be reported through the Whistleblower Disclosure Statement attached to this policy. If the employee has written evidence in support of his/her concern, it shall be attached to the Whistleblower Disclosure Statement.
- The concern will be reported to any one of the following:
 - 1) President/CEO;
 - 2) Head of HR.
- The employee shall report the concern without any delay to ensure that the remedial action is taken at the earliest possible time.

2.3 Handling the Concern

- The person to whom the concern has been reported will determine if the concern can be resolved without an investigation. If an investigation is required, an appropriate person will be nominated to carry out the investigation.
- The action to be taken by the Company in response to a report of concern will depend on the nature of the concern.
- The amount of contact between the complainant and the person(s) investigating the concern will depend on the nature of the issue and the clarity of information provided.
- Further information may be sought from or provided to the person reporting the concern.
- Upon completion of the investigation, a report will be submitted to the President/CEO and Head of HR by the person responsible for the investigation. Remedial action will be taken accordingly.

3. Attachment

3.1 Whistleblower disclosure statement

WHISTLEBLOWER DISCLOSURE STATEMENT

Personal Information

Name: _____ Email Address: _____

Location: _____

Are you requesting confidentiality? _____

Incident Information:

Date(s): _____

Name of suspected employee(s):

Witness(es):

Do you have any evidence supporting the allegation? Yes / No

If yes, please describe:

Please describe any physical evidence in support of the allegation:

Description of the alleged violation (please be as specific as possible and attach additional sheets as necessary):

Certification:

I have read and understand the Whistleblower Policy. I represent that the facts outlined above are true and accurate to the best of my knowledge.

Signature

Date

This disclosure statement has been received by the President / CEO / Head of HR on the date noted below, and I am in custody of any evidence noted above.

Signature

Date