



WHISTLEBLOWING POLICY

THREE-A RESOURCES BERHAD

199901006659 (481559-M)

THREE-A RESOURCES BERHAD (“**3A**”) and its subsidiaries (collectively known as “**3A Group**”) is committed to conducting its business professionally, ethically and with the highest standard of integrity. In line with good corporate governance practices and with the introduction of the Whistleblower Protection Act 2010, 3A Group has established a whistleblowing channel and the Board and Management of 3A Group encourage its Personnel and Business Associates to report any suspected and/or real misconduct, wrongdoings, corruption and instances of fraud, waste and/or abuse involving the resources of 3A Group.

1. OBJECTIVE

The objectives of this Whistleblowing Policy (“**Policy**”) are to:

- provide and facilitate a consistent and systematic process for managing any actual or potential improper conduct
- assist in ensuring that the misconduct, wrongdoings, corruption and instances of fraud, waste and/or abuse are identified and dealt with appropriately
- encourage all Personnel and Business Associates to raise genuine concerns and complaints on suspicious circumstances as early as possible in the knowledge that their concerns will be taken seriously and investigated as appropriate and that their confidentiality will be respected
- provide all Personnel and Business Associates with guidance as to how to raise those concerns
- reassure all Personnel and Business Associates that they should be able to raise genuine concerns without fear of reprisals, even if they turn out to be mistaken

2. SCOPE

2.1 This Policy applies to:

- Directors (both Executive and Non-Executive) and employees (including full time, probationary, contract and temporary employees of 3A Group (“**Personnel**”))
- any third party (person or entity) such as customers, suppliers, contractors, consultants and other stakeholders who may have a business relationship with 3A Group. Group (“**Business Associates**”))

2.2 This Policy covers not only possible improprieties in matters of financial reporting, but shall also include the following:

- Financial malpractice or impropriety or fraud
- Failure to comply with a legal or regulatory obligation
- Health and safety, or the environment
- Criminal activity
- Bribery and corruption acts
- Improper conduct or unethical behaviour
- Serious conflict of interest without disclosure
- Any other serious improper matters which may cause financial or non-financial loss to the Group or damage to 3A Group’s reputation
- Concealment of any of the above

3. PROTECTION AND CONFIDENTIALITY

- 3.1 This policy is designed to offer protection to those whistleblowers who disclose such concerns provided the disclosure is made:
- in good faith
 - in the reasonable belief of the whistleblowers making the disclosure that it tends to show malpractice or impropriety and if they make the disclosure to an appropriate person (see below)
- 3.2 3A Group will treat all such disclosures in a confidential manner. The identity of the whistleblower making the allegation may be kept confidential so long as it does not hinder or frustrate any investigation. However, the investigation process may reveal the source of the information and the whistleblower making the disclosure may need to provide a statement as part of the process or evidence required.

In the event 3A Group is faced with a circumstance where the identity is to be revealed, 3A Group will endeavour to discuss this with the whistleblower first.

Should the whistleblower choose to disclose his/ her identity either internally or externally/publicly, 3A Group is no longer obligated to maintain the confidentiality of the whistleblower.

- 3.3 This policy strongly encourages whistleblowers to put their name to any disclosures they make. However, whistleblowers may remain anonymous, if they choose to do so. Anonymous whistleblowers are encouraged to provide an email address or other contact information to facilitate proper investigation.

Whistleblowers are advised to provide sufficient information to enable 3A Group to conduct investigation. Additionally, the factors to be taken into account will include:

- The seriousness of the issue or concern raised
 - The credibility of the concern
 - The likelihood of confirming the allegation from attributable sources.
- 3.4 If a whistleblower makes an allegation in good faith, which is not confirmed by subsequent investigation, no action will be taken against that individual. In making a disclosure the whistleblower should exercise due care to ensure the accuracy of the information.

4. REVOCATION OF PROTECTION

The protection shall be revoked by the 3A Group, if:

- the Whistleblower himself/herself has participated in the improper conduct, wrongdoings, corruption, fraud, waste, and/or abuse
- the Whistleblower willfully made his/her disclosure, knowing or believing the information is false or untrue
- the disclosure is frivolous or vexatious
- the disclosure principally involves questioning the merits of government policy, including policy of a public body
- the disclosure is made solely or substantially with the motive of avoiding dismissal or other disciplinary action
- the Whistleblower, in the course of making the disclosure or providing further information, commits an offence under the Whistleblowing Act 2010

5. SCOPE OF MISCONDUCT

5.1 Improper Conduct

Any conduct which is proven, constitutes a disciplinary offence or a criminal offence.

5.2 Bribery and Corruption

3A Group has put in place the Anti-Bribery and Corruption Policy as a management system to consolidate various policies, procedures and processes in relation to bribery and corruption risks of the Company. Any non-compliance with or violations of any Anti-Bribery and Corruption Policy, procedures or processes is taken seriously and constitutes a misconduct.

5.3 Fraud

Fraud is the act of making false representations of material facts, whether by words or conduct, by concealing information, or by making misleading statements in order to obtain some benefit or payment that would otherwise not exist.

Fraud includes (but not limited to) any questionable accounting practices or irregularities in the Company's reported financial statements and non-compliance with the Company's internal financial controls.

These acts may be committed either for the wrongdoer's benefit or for the benefit of some other party. These acts must have been committed knowingly, willfully and intentionally.

5.4 Health and Safety

Any situation which possess a danger to any individual, health, safety or environment.

6. REPORTING PROCEDURE

Any disclosure can be made to any of the following reporting channels:

- Email to datojagjit@three-a.com.my or info@three-a.com.my;
- [Whistleblower Report Form](#)

To facilitate an investigation into the alleged wrongdoing, where possible and applicable, the following information should be included when making a disclosure:

- Brief description of the misconduct
- The date and location of the incidence
- The identity of the wrongdoer
- Particulars of witnesses, if any
- Supporting evidence and/or documents
- Details deemed to be useful to facilitate screening and action to be carried out

Where possible, the whistleblower is encouraged to disclose his/her personal details to enable the relevant parties conducting the investigation to contact the Whistleblower for further information:

- Name
- Contact details - email address and/or telephone number

7. INVESTIGATING PROCEDURE

The investigation process will be as follows:

- Full details and clarifications of the complaint should be obtained.
- Depending on the type / nature of reported case / complaint, the Audit Committee holds the highest authority to form an investigating panel which may consist of the relevant business division / personnel best-placed to address the reported issue.
- If appropriate, the investigating panel should consult with the relevant Managing Director / Chairman and, consider the involvement of the Company's internal auditors and/or the police at this stage.
- The allegations should be fully investigated by the investigating panel with the assistance where appropriate, of other individuals / bodies.
- A finding concerning the complaint and validity of the complaint will be made by the investigating panel. This finding will be detailed in a written report containing the findings of the investigations and conclusion of the finding. The report will be passed to the relevant Managing Director / Chairman, as appropriate.
- The relevant Managing Director / Chairman will decide what action to take. If the complaint is found to be valid, disciplinary or other appropriate procedures will be invoked.
- The whistleblower will be kept informed of the progress of the investigation, if appropriate, and of the final outcome.

If the whistleblower is not satisfied that his/her concern is being properly dealt with by the investigating panel, he/she has the right to raise it in confidence with the Audit Committee or one of the designated persons described above.

8. SAFE-KEEPING OF RECORDS

- 8.1 All concerns received in writing via the above-said channels together with the relevant investigation documents are to be forwarded to Human Resource Department and will be retained by 3A Group for a minimum period of 7 years.
- 8.2 All reports, its supporting evidence, findings of investigations and monitoring of corrective actions shall be maintained and monitored by Human Resource Department of 3A Group.

9. REVIEW OF POLICY

The Audit Committee or the Board of Directors of 3A Group can amend, modify or revise this policy unilaterally at any time without notice. Amendment, modification or revision may be necessary, among other reasons to maintain the compliance of the relevant laws and regulations and to accommodate organisational change within the 3A Group. Any amendment, modification or revision to this policy will be communicated to all Personnel of 3A Group.



THREE-A RESOURCES BERHAD

WHISTLEBLOWER REPORT FORM

Please provide the following details for any suspected serious misconduct or any breach or suspected breach of law or regulation that may adversely impact 3A and/or its subsidiaries. Please note that you may be called upon to assist in the investigation, if required.

WHISTLEBLOWER INFORMATION	
Name	
Designation	
Department	
Contact Number	
E-mail Address	
SUSPECT(S) INFORMATION	
Name	
Designation	
Department	
WITNESS(ES) INFORMATION (if any)	
INCIDENT / COMPLAINT	
What misconduct / improper activity occurred (eg. fraud, theft, conflict of interest, violation)?	
Who committed the misconduct / improper activity?	
When did it happen and when did you notice it?	
Where did it happen (please provide location)?	
Is there any evidence that you could provide?	
Are there any other parties involved other than the suspect stated above?	
Do you have any other details or information which would assist us in the investigation?	
Others:	
Date:	Signature: