

SHH RESOURCES HOLDINGS BERHAD

(Company No: 304227-U)

WHISTLEBLOWING POLICY

1. Objective

- 1.1. SHH Resources Holdings Berhad (“Company”) and its subsidiaries (“Group”) is committed to the highest standards of openness, integrity and accountability. This policy and procedure aim to provide and facilitate a mechanism to enable staff and other members of the Group to voice concerns in a responsible and effective manner.
- 1.2. It should be emphasised that this policy is intended to assist individuals who believe they have discovered malpractice or impropriety. It is not designed to question financial or business decisions taken by the Group nor should it be used to reconsider any matters which have already been addressed under harassment, complaint, disciplinary or other procedures.

2. Scope of Policy

- 2.1. This policy is designed to enable employees to raise concerns internally and at a high level and to disclose information which the individual believes shows malpractice or impropriety. This policy is intended to cover concerns which are in the public interest and may at least initially be investigated separately but might then lead to the invocation of other procedures e.g. disciplinary. These concerns may include, but are not necessarily limited to the following areas:
 - Failure to comply with applicable laws, legal regulations and obligations
 - Breach of trust, financial malpractice or impropriety or fraud
 - Dangers to health and safety or the environment
 - Criminal activity
 - Improper conduct or unethical behaviour
 - Attempts to conceal any of these

3. Confidentiality

- 3.1. The Company will treat all such disclosures in a confidential and sensitive manner. The identity of the individual making the allegation may be kept confidential so long as it does not hinder or frustrate any investigation.

4. Procedures of Reporting

- 4.1. Any concerns should be raised with the immediate superior. On receipt of a complaint of malpractice, the member of staff who receives and takes note of the complaint, must pass this information as soon as is reasonably possible, to the appropriate designated investigating officer.

- 4.2 However, if it is believed that this is not possible or appropriate, the complainant has the right to bypass the line management structure and take their complaint direct to the Senior Independent Director or the Company Secretary at the registered office of the Company. The channel of reporting to Senior Independent Director is:-

Name: Dato' Haji Obet bin Tawil

E-mail: obettawil@shh.com.my

5. Actions

- 5.1 The investigating officer should obtain the full details and clarifications of the complaint. The investigating officer should consider the involvement of the Company internal or external auditors and should consult with the Senior Independent Director or the Managing Director. The allegations should be fully investigated by the investigating officer with the assistance where appropriate, of other individuals / bodies.
- 5.2 Upon completion of investigation, a written report containing the finding of the investigation and reasons for judgement will be passed to the Managing Director/ Senior Independent Director. If appropriate, a copy of the outcome will be passed to the Company's auditors to enable a review of the procedures.