



EITA RESOURCES BERHAD
[199601026396 (398748-T)]

WHISTLE BLOWING POLICY

INTRODUCTION

EITA Resources Berhad (“EITA” or “Company”) and its subsidiaries (“the Group”) are committed to the highest standard of corporate governance and business integrity.

In recognising the abovementioned values, the Group provides avenue for all employees of the Group and members of the public to raise concerns or disclose any improper conduct within the Group and to take appropriate action to resolve them effectively.

OBJECTIVE

The intended objectives of this policy are:

- a. To provide avenues for employees to raise genuine concerns or allegation through the appropriate channels upon discovery of possible misconduct.
- b. To enable Management to be informed at an early stage about acts of misconduct.
- c. To ensure the protection to individual who reports the concern or allegation in good faith in accordance with the procedures.
- d. To encourage and develop a culture of openness, accountability and integrity.

SCOPE OF THE POLICY

This Policy applies to the Group.

All Directors and employees of the Group working at all levels and grades, shareholders and any third parties associated with the Group, which may include but not limited to customers, suppliers, contractors, agents, consultants, outsourced personnel, distributors, advisers, government and public bodies including their advisors, representatives and officials are encouraged to report or disclose through established channels, concerns about any violations of the Code of Ethics and Conduct of the Group, including, but not limited to the following:-

- a. Fraud or Dishonesty;
- b. Breaches of Policies, Procedures and applicable laws and regulations;
- c. Bribery or Corruption;
- d. Abuse of Power;
- e. Conflict of Interest;
- f. Insider Trading;
- g. Criminal breach of trust;
- h. Sexual Harassment;
- i. Misuse of confidential information; and/or
- j. Or other acts of wrong doing.

ACTING IN GOOD FAITH

The Group expects all parties to act in good faith and have a reasonable belief that the information and any allegations in it, are sustainably true and not acting for personal gain. Any anonymous whistleblower will not be entertained. However, the Company reserves its right to investigate into any anonymous disclosure. If allegations are proven to be malicious, parties responsible may be subject to appropriate action, up to and including legal action, where applicable.

PROTECTION

The Group assures the whistleblower who raises issues of concern that he/she will be protected from any adverse impact on their employment or relationship with the Group as a result of his/her reporting, provided the report is made in good faith and without malice.

Any party that retaliates against whistleblower who has reported allegations in good faith may be subject to appropriate action, up to and including legal action, where applicable.

REVOCAION OF POLICY

The protection stated in above shall be revoked by the Group if:

- a. The whistle blower himself/herself has participated in the improper conduct, wrongdoings, corruption, fraud and/or abuse;
- b. The whistle blower made his/her disclosure without good faith;
- c. The disclosure was frivolous or vexatious; or

- d. The disclosure was made with the intention or motive to avoid dismissal or other disciplinary action against the whistle blower himself/herself.

CONFIDENTIALITY

The identity of whistleblower will be kept confidential. Consent of whistleblower will be sought should there be a need to disclose identity for investigation purposes.

REVERTING TO COMPLAINANT

EITA reserves the right not to inform the whistleblower of the precise action plan and/or the outcome of the investigation as this may infringe a duty of confidentiality owned to someone else.

ACTION

All reports will be investigated promptly by the person receiving the report or disclosure. If required, assistance from other resources within the Group can be sought.

Upon completion of investigation, appropriate course of action will be recommended to the Audit Committee of the Company for their deliberation. Decision taken by the Audit Committee will be implemented immediately. Where possible, steps will also be implemented to prevent similar situation arising.

WHISTLE BLOWING REQUIREMENTS

The reports should be submitted together with the following information:-

- a. Details of the whistle blower (strongly encouraged, even though whistle blower may choose to remain anonymous)
- b. Type of activity/conduct
- c. Details of suspected personnel involved
- d. Details of incident (including date, time and location of incident)
- e. Any supporting/documentary evidence

WHISTLEBLOWING CHANNEL

The established channels for whistle blowing reporting are as follows:

- a. Any concern should be raised with the immediate superior. If for any reason, it is believed that this is not possible or appropriate, then the concern should be reported to the Group Managing Director (“GMD”). The channel of reporting to the GMD is as follows:

By Email : jslim@eita.com.my

By Mail: **Strictly Confidential**
EITA Resources Berhad
Lot 4, Block A, Jalan SS13/7, Subang Jaya Industrial Estate,
47500 Subang Jaya, Selangor
Attention: The Group Managing Director

- b. If for any reason, it is believed that reporting to management is a concern or not possible or appropriate, then the concern should be reported to the Chairperson of Audit Committee. The channel of reporting to the Chairperson of Audit Committee is as follows:

By Email : Serena@eita.com.my

By Mail: **Strictly Confidential**
EITA Resources Berhad
Lot 4, Block A, Jalan SS13/7, Subang Jaya Industrial Estate,
47500 Subang Jaya, Selangor
Attention: The Chairperson of Audit Committee

REVIEW OF THE POLICY

This Policy will be reviewed at least once every three (3) years to ensure its effectiveness and consistency with the governing legislation and regulatory requirements, or more frequently should there be material changes to the said legislation and regulations or circumstance of the business, if any.

BOARD APPROVAL

This Policy (Version No. 3) was reviewed and revised by the Board of Directors of the Company on 22 November 2023.