



**EITA RESOURCES BERHAD**  
**[199601026396 (398748-T)]**

---

**WHISTLE BLOWING POLICY**

**1. 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.

**2. 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.

**3. 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. other acts of wrong doing.

#### **4. 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 may not be entertained if there is no sufficient information. 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.

#### **5. 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.

#### **6. REVOCATION 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.

#### **7. 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.

#### **8. 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.

#### **9. WHISTLEBLOWING WORKING GROUP**

The Whistleblowing Working Group will oversee whistleblowing reports and investigations. It comprises:

- (i) Group Managing Director (GMD) – Oversees whistleblowing cases unless the report involves senior management.

- (ii) Chairperson of the Audit Committee – Ensures independent oversight, particularly for cases involving senior management or sensitive matters.
- (iii) Head of Human Resources – Assists in internal investigations and ensures appropriate disciplinary actions.
- (iv) Company Secretary – Maintains documentation and ensures adherence to corporate governance policies.

## **10. STEPS FOR MAKING A REPORT**

Whistleblowers should submit reports 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

Reports can be submitted through the following channels:

1. Immediate superior; if inappropriate, report directly to:
2. Group Managing Director (“GMD”)

By Email : jslim@eita.com.my

By Mail: **Strictly Confidential**  
No. 6, Jalan Astana 1/KU2,  
Bandar Bukit Raja,  
41050, Klang, Selangor Darul Ehsan.  
Tel : +603-3341 2112  
Fax: +603-3341 1221  
Attention: Group Managing Director

3. Chairperson of Audit Committee; if reporting to the Management is not appropriate”-:

By Email : Serena@eita.com.my

By Mail: **Strictly Confidential**  
EITA Resources Berhad  
No. 6, Jalan Astana 1/KU2,  
Bandar Bukit Raja,  
41050, Klang, Selangor Darul Ehsan.  
Attention: Chairperson of Audit Committee

## **11. INVESTIGATION PROCESS**

### **1. Acknowledgment of Report**

- Upon receiving a whistleblowing report, an acknowledgment will be sent to the whistleblower within seven (7) working days (if contact information is provided and approved by the Whistleblowing Working Group).

### **2. Preliminary Assessment**

- The Whistleblowing Working Group will review the report within seven (7) working days to determine whether:
  - The case warrants an investigation.
  - Additional information is required from the whistleblower.
  - The matter should be referred to another department.

### **3. Investigation Process**

- If an investigation is required, the following steps will be taken:
  - Appointment of Investigators: An Investigation Team, led by a designated officer, will be assigned.
  - Collection of Evidence: Reviewing documents, conducting interviews, and gathering necessary information.
  - Timeline: The investigation should be completed within four (4) weeks, subject to case complexity.

### **4. Reporting & Review**

- A detailed investigation report will be submitted to the Audit Committee and Board of Directors.
- The Audit Committee will determine appropriate action, which may include:
  - Disciplinary action against involved parties.
  - Legal proceedings if necessary.
  - Implementation of preventive measures.

### **5. Communication of Outcome**

- The whistleblower will be informed of the case closure after seeking approval from the Board of Directors, but detailed outcomes may be withheld due to confidentiality.

### **6. Decision and Actions Taken on Investigation Outcome**

- Depending on the severity of the case, EITA reserves the right to make any decision based on the findings and the recommended actions by the AC and/or Board of Directors of EITA.
- If an investigation results in a recommendation to terminate the employee, the decision to terminate will be made in conjunction with Group Human Resources and, if necessary, the Legal Counsel.

**12. 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.

This Policy (Version No. 4) was reviewed and revised by the Board of Directors of the Company on 20 May 2025.