

WHISTLEBLOWING POLICY

The Company is committed to the highest standard of fairness, transparency, accountability and ethics as embodied in the Standards of Business Conduct. In recognizing these values, the Company provide avenues for all employees to raise concerns and make appropriate suggestions regarding the business practices of the Company. Any suspected violations to the law as well as Company policies and/or internal controls may be raised at the earliest opportunity available. This policy however shall not be used to address personal grievances.

All disclosures must be channelled in accordance with the procedures provided under this policy.

- (i) All concerns relating to accounting, internal accounting controls, auditing matters or financial reporting matters will be referred to the General Counsel. The General Counsel will distribute all communications regarding accounting, internal accounting controls, auditing matters or financial reporting matters to the Internal Audit of the Company or the Audit Committee of the Board of Directors, as appropriate. Likewise, if it is unclear whether a communication involves accounting, internal accounting controls, auditing matters or financial reporting matters, it shall be directed to the Internal Audit of the Company, with a note to that effect. In each case and except as the Internal Audit of the Company or Audit Committee of the Board of Directors may otherwise request, the General Counsel shall provide original copies or records of all communications along with a summary of the communications. However, depending on the length and number of the communications received, the General Counsel may provide a summary of the communications along with the original copy or record of any communications deemed particularly important. The General Counsel will maintain a log of each communication received, the date such communication was distributed to the Internal Audit of the Company or Audit Committee of the Board of Directors and whether it was distributed in summary or original form.
- (ii) For concerns relating to accounting, internal accounting controls, auditing matters or financial reporting matters involving the General Counsel or suspected violations of the law or the Company's policies involving a director or executive officer, such concerns may be communicated to the General Manager, who shall likewise keep a log of each communication received. The General Manager (or officer designated by the General Manager) shall then forward such communications to the Internal Audit of the Company or Audit Committee of the Board of Directors, as appropriate.
- (iii) The General Counsel or General Manager, where appropriate, will determine whether any action or response is necessary, and they will take or direct such action as it deems appropriate. These determinations may be recorded based on the standard categories established, which may include: the communication is not a "complaint" or "concern", the communication is misdirected (such as communication involving employment dispute), no further action required as the communication can be analysed on its face, and further action required (with a record of the action taken and its outcome).
- (iv) For matters not concerning accounting, internal accounting control, auditing matters or financial reporting matters, it shall be addressed to and acted upon by the appropriate responsible supervisor or officer of the business units affected. In this connection, the supervisors have the responsibility to ensure that such concerns are properly acted upon. Should the employee be dissatisfied following review with the immediate supervisor, that employee is encouraged to request further reviews which may continue to a higher level of management appropriate to resolve the issue.

No one in the Company has the authority to make exceptions or waivers to the Company's policies. In cases of doubt, directors, officers and employees are expected to seek clarification and guidance. In those instances where the Company, after review, approves an activity or situation, the Company is not granting an exception or waiver but rather determining that there is no policy violation. Likewise, if the Company determines that there is or would be a policy violation, appropriate action will be taken.

All employees and other interested parties may communicate complaints, concerns and suggestions on an anonymous basis. All relevant parties responding to the employee's complaints, concerns and suggestions are expected to use appropriate discretion regarding anonymity and confidentiality, to the extent reasonably practicable.

A whistle-blower will be accorded with protection of confidentiality of identity, to the extent reasonably practicable. The Company does not tolerate retaliation in any form against a director, officer, employee or other third party, who, in good faith, raises a concern or reports any improper conduct committed or about to be committed within the Company, provided that the disclosure is made in good faith. Such protection will be accorded even if the investigation later reveals that the rules and procedures was mistakenly interpreted by the whistle-blower.