

## Whistle-Blowing Policy

### Policy Statement

Atok-Big Wedge Co., Inc. is committed to detecting and correcting fraud, misappropriations, discrimination, sexual harassment, and other wrongful conduct (collectively “wrongful conduct”). The Company has policies addressing certain wrongful conduct and each designates the means with which employees can report violations of these policies. This particular policy establishes a reporting mechanism for employees who become aware of wrongful conduct committed by employees and former employees.

### Coverage

The policy applies to locally hired, full-time employees of the Company and its subsidiaries. It is the responsibility of all employees to follow the policies and procedures described herein. The General Administration and Support Department is responsible for ensuring the understanding and acceptance of this policy by the employees and for fair and consistent application thereof.

### Definition

This specific policy pertains to “whistle-blowing” which refers to the disclosure by covered employees who have personal knowledge of fraud, misappropriations, discrimination, sexual harassment and other wrongful conduct or illegal acts committed by employees at the Company.

### Guidelines

- 1. Reporting mechanism.** The Company shall designate a dedicated e-mail address for employees to freely communicate any fraud, misappropriations, discrimination, sexual harassment and other wrongful conduct committed by employees while working at the Company. Employees can report anonymously, if desired, on the said e-mail. This reporting mechanism is an addition to the existing system of reporting to a supervisor, a manager at a higher level, or the Office of the President, or others as specified in the individual policies.
- 2. Confidentiality of information reported.** Allegations of wrongful conduct will be taken seriously, and an investigation will be conducted under the direction of Human Resources. Reports will be kept confidential to the greatest extent possible, consistent with the need to conduct an investigation. The identity of the individual making the allegation will 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 individual making the disclosure may need to provide a statement as part of the evidence required.
- 3. Violations and actions that may be reported under this policy.** Reporting must be made in good faith. This policy is not intended to be a mechanism to communicate grievances against other employees of the Company or, unless such grievance is a wrongful conduct under existing policy.

Violations of existing policies and any other unlawful or questionable actions may be reported through the dedicated whistle-blowing phone line or e-mail address on the following matters such as but not limited to:

- Loss and fraudulent act or suspended fraudulent act,
- Criminal activity,
- Discrimination and sexual harassment,
- Violation of the codes of conduct and accountability,
- Acceptance of gift or other inducements,
- Conflict of interest,
- Ill treatment of a customer/client,
- Dangerous act affecting health and safety,
- Act causing damage to the environment,
- Breach of standing financial instructions,
- Showing undue favor to a vendor or client or to job applicant, or
- Information on any of the above that has been, is being, or is likely to be concealed.

This list is not exclusive and is merely a guide.

It should be emphasized that this policy is intended to assist employees who reasonably believed that they have personally witnessed any of the foregoing violations. It is not designed to question financial or business decisions taken by management nor should it be used to reconsider the decision on any matter which had already been rendered under the formal disciplinary and grievance procedures. Once the whistle-blowing procedures are in place, it is reasonable to expect employees to use them rather than air complaints outside the Company.

4. **Harassment or Victimization of a Whistle-blower.** No employee, who in good faith reports a violation, will suffer harassment or retaliation or bullying. The Company will not tolerate any harassment or victimization in whatever form or manner of a whistle-blower and will treat this as serious disciplinary offense, which will be dealt with under the Company's existing disciplinary rules and regulations.
5. **Anonymous Allegations.** This policy encourages the eventual disclosure of the individual reporting the allegation since concerns that are expressed anonymously are less credible and management action may be subjected to the assessment on the degree of allegation. The factors that may be taken into account will include:
  - Seriousness of the issue raised,
  - Credibility of the concern; and
  - Likelihood of confirming the allegation from attributable sources.
6. **Untrue Allegations.** If an employee makes an allegation in good faith which was proven to be false by subsequent investigation, no action will be taken against such employee. In making a disclosure, the employee should exercise due care to ensure veracity of the information. If, however, an employee makes malicious or retaliatory allegations, disciplinary action may be taken against that individual.
7. **Sanction to Employees who re found guilty for non-compliance with this policy.** The Human Resources Department will be primary responsible for imposing the sanction to

employees who have been proven guilty for not following this policy. The appropriate sanction shall be based on the Company's Code of Discipline.

- 8. Termination and Amendment of Policy.** The Company, in its sole discretion, may amend, modify or suspend or completely withdraw this whistle-blowing policy, in part or in whole, at any time.
- 9. Approvals.** All approvals for any amendment to this policy are vested with the President given the proper recommendation by the Human Resources, Internal Audit and Legal Departments.

### **Effectivity**

This policy supersedes any and all previous policy directives concerning whistle-blowing and is effective 30 July 2014.

### **End of Policy**