



APPENDIX B

CAM RESOURCES BERHAD (535311-D)

WHISTLE BLOWING POLICY

1.0 Introduction

CAM Resources Berhad (**CAMRES**) is dedicated to conducting its operations with fairness, transparency and responsibility, adhering to the highest standards of professionalism, honesty, integrity, and ethics. In commitment to these principles, CAMRES aims to achieve and uphold elevated standards of integrity, openness, and accountability throughout its business and operations.

2.0 Objective

- 2.1 This policy serves as a formal and confidential channel for both CAMRES employees and the public to disclose, in good faith, serious concerns related to unethical behaviour, malpractices, illegal acts or non-compliance with regulatory requirements. These concerns may pertain to ongoing incidents, historical occurrences, or potential future situations that could negatively impact CAMRES, its subsidiaries, employees, shareholders, or the general public.
- 2.2 All disclosures made under this policy will be dealt with and individuals acting in good faith will not face reprisals when reporting such concerns.
- 2.3 The Policy ensures that robust arrangements are in place to facilitate independent investigation of the reported concern and for the appropriate follow up actions to be taken.

3.0 Scope

The policy and procedures apply to CAMRES and all its subsidiary companies (referred to as CAMRES Group or the Group), as well as to all employees, any individuals or business entities conducting work for CAMRES and relevant members of the public.

4.0 Reportable activity

The following shall constitute wrongdoings, or actions falling within whistleblowing definition under this policy, including but not limited to:

- i) Suspected or actual incidents of fraud or corruption;
- ii) Suspected or actual breaches of regulatory requirements, laws or acts;
- iii) Suspected or actual breaches of the Company's policies, practices, procedures or other rules of conduct;



- iv) Suspected or actual misleading or deceptive conduct of any kind, including conduct or representations that amount to improper or misleading accounting or financial reporting practices;
- v) Situations within the Company's control that pose severe danger to the health and safety of any person or significant damage to the environment;
- vi) Harassment and/or Sexual harassment;
- vii) Auditing matters, including non-disclosure or any subversion of the internal or external audit process;
- viii) Breach of confidentiality obligations; and
- ix) Any attempt to conceal or suppress information related to the above or other wrongdoings.

5.0 Reporting Process and Procedures

5.1 An employee or member of the public who becomes aware of an alleged wrongdoing is encouraged to make a disclosure as soon as possible.

5.2 The whistle-blower must disclose their identity to the appropriate party within the Group to provide the necessary safeguards and protection. While anonymous whistle-blower will not be entertained, the Group reserves the right to investigate details of the anonymous disclosure considering the severity and credibility of the whistleblowing complaint and the difficulties in the investigation. All concerns or irregularities raised will be treated with confidence and every effort will be made to ensure the confidentiality and protection of the whistle-blower throughout the process.

5.3 Whistleblowing complaints can be addressed to the existing Chairman of Audit Committee.

Name: Mr. Teh Sin Chay

Designation: Chairman of Audit Committee

Email: tsc@camres.com.my

The whistle-blower has the liberty to provide relevant information to enable proper investigation of the complaint.

Reports under this Policy can be made verbally or in writing via email or mail and forwarded in a sealed envelope to the abovementioned contact persons.

5.4 The whistleblower may also use the attached form provided in Appendix 1 when making the disclosure.

5.5 The Whistleblower shall not attempt to personally conduct any investigations, interviews or interrogations related to the matter being disclosed.

6.0 Investigation Procedures

6.1 Upon receiving a Whistleblowing report, the recipient shall promptly review and evaluate the disclosure to determine the next steps. This may involve gathering additional



information, initiating an investigation, filing a police report or notifying the relevant regulatory authority.

- 6.2 If the allegation involves any employee, the recipient will automatically be recused and excluded from participating in the investigation and decision-making process related to the allegation.
- 6.3 If an investigation is necessary, the recipient shall appoint a suitable employee/team/external investigator (“the Investigating Team”) to conduct the investigation and set a timeframe for completion.
- 6.4 The Head of Investigating Team or the recipient shall contact the Whistleblower to explain the actions taken or to be taken.
- 6.5 Reports received anonymously will be treated as confidential.
- 6.6 Subject to the whistle blower having identified himself in the Report or otherwise at the time of making the Report, the Head of Investigating Team or the recipient cannot disclose the Report and/or the identity of the whistle blower to any third party unless prior consent is received from the whistleblower. The identity of a whistle blower should be kept confidential to the extent possible, considering the legitimate needs of the law and the investigation.
- 6.7 The Investigating Team may schedule meetings with other persons suspected to have been involved or to have any knowledge of the alleged improper conduct. All such meetings shall be conducted confidentially and all matters discussed shall be documented by the Investigating Team.

7.0 Disclosure and Reporting of Investigations

- 7.1 The Head of the Investigating Team or the recipient shall not disclose the progress of the investigation to anyone other than the Audit Committee (AC) and the Board.
- 7.2 Upon completing the investigation, the Head of Investigation Team must submit the investigation report, including all relevant findings and evidence to the AC which will then report to the Board for a decision.

Where possible, steps will also be taken to prevent a similar situation from arising.

- 7.3 The Company Secretary shall retain, for and on behalf of the AC, all records relating to any serious accounting allegation and to the investigation of any such accounting allegation for a period of seven (7) years.



8.0 Protection under this policy

- 8.1 Employees of the Group or the public who submit a Report in good faith and in accordance with this Policy are protected against unfair dismissal, victimisation, demotion, suspension, intimidation, harassment, discrimination, any action causing injury, loss or damage or any other retaliatory actions (“Detrimental Action”).
- 8.2 CAMRES views such Detrimental Action extremely serious and will take appropriate measures, including disciplinary action and dismissal for employees.
- 8.3 Making a Report under this Policy does not absolve involvement in any improper conduct or unlawful activity alleged in a complaint. However, in some limited circumstances, a full and honest admission may be considered as a mitigating factor in any disciplinary or other action.
- 8.4 Whistleblowers making a report in bad faith, based on unfounded allegations or containing trivial, malicious, slanderous and frivolous or vexatious claims may be subject to disciplinary and/or legal action by CAMRES.

9.0 Review of this policy

This Policy was approved by the Board on 23.02.2024 and is subject to review at least once every three (3) years or as necessary, in response to changes in laws and regulations or as deemed necessary by the Board.

Whistleblowing Report Form

WHISTLEBLOWER'S INFORMATION			
Name		IC No/ Employee No	
Designation		Department	
Contact no		Email address	
INFORMATION OF THE SUSPECT/ PERSON INVOLVED IN THE IMPROPER CONDUCT			
Name		Department	
Designation		Email (if known)	
Contact no (if known)			
How do you know this Employee:			
Date and Time:			
Location:			
Details of Misconduct or Improper Activity (What and How): *Please submit supporting documents or evidence if available. *Please attach additional sheets if necessary			
Declaration: I hereby declare that the information provided herein is true to the best of my knowledge and belief and I have made this disclosure voluntarily. I understand that CAMRES Group will use the information provided for the investigation process. _____ Name: Date:			
For Use by the Chairman of the Audit Committee:			
Received by:		Received on:	
Investigation Required: Yes/No Please state the reason			
Investigation Undertaken By:			
Investigation Result:			
Action Taken:			