



BRIGHT KINDLE RESOURCES & INVESTMENTS INC. WHISTLE BLOWING POLICY

(Approved by the Board of Directors on 23 October 2020)

I. Rationale

As a publicly listed company, **Bright Kindle Resources & Investments Inc.** (the “Company”) intends to promote integrity, transparency and accountability in the conduct of its operations by providing for a mechanism (the “Whistleblower Policy”) that is available to all individuals to raise concerns which they perceive as wrong, irregular and illegal within the organization.

The Policy encourages and allows any individual (“Whistleblower”) to promptly report any observed risk, danger, malpractice, wrong doing or any questionable business practice that may affect others, the Company or the Public without fear of discrimination, harassment and/or retaliation as a result of the disclosure, provided it is made in good faith and without malice.

II. Definitions

- a. **Whistleblowing** is the confidential disclosure by any individual of any concern in the workplace about perceived danger or wrongdoing.
- b. **Wrongdoing** includes but not limited to any of the following:
 - a. malpractice such as immoral, illegal or unethical conduct, gross misconduct;
 - b. possible violation of the Manual of Corporate Governance, policies and audit regulation;
 - c. moonlighting and/or acquiring for him/herself a business opportunity which should belong to the Corporation
 - d. inadequate accounting controls, questionable accounting practices, misleading or coercion of auditors
 - e. instances of corporate fraud
 - f. activities in violation of anti-corruption laws and governmental laws
- c. **Reprisal** means any adverse employment action taken against an employee who seeks advice on making a disclosure, or makes a disclosure or cooperates in an investigation of wrongdoing, or declines to participate in a wrongdoing. Examples of reprisal include dismissal, layoff, demotion or transfer, change of job location, wage reduction or reprimand.
- d. **Whistleblower** is the individual who exposes or discloses any kind of information or activity that is deemed improper, illegal, dishonest, unethical or irregular within the organization.



III. Guidelines

1. Any individual may raise a concern internally either orally or in writing to any of the various channels: (i) Immediate Supervisor (ii) Human Resources Department (iii) Legal Department or (iv) Audit/Internal Risk Audit Officer.
2. The individual should declare that he/she is making the disclosure within the term of the Whistleblowing Policy in order that the recipient of the disclosure shall treat the information in confidence and take the necessary action to investigate the disclosure and protect the Whistleblower's identity.
3. In instances where an unsatisfactory response is not received, any senior officer of the Company may be approached. Senior Officer include the Assistant VPs, VPs and managers.
4. In instances where an unsatisfactory response is not received from the senior officer, the Chairman of the Audit Committee of the Board of Directors of the Company may be contacted by mail, telephone, fax or email.
5. The Whistleblower is protected from reprisal or disciplinary action provided the disclosure is done in good faith and not made maliciously.
6. All information obtained from the Whistleblower shall be treated with utmost confidentiality including the identity of the Whistleblower.
7. While the Company encourages Whistleblower to identify themselves, anonymous calls, letters, emails or text messages will nevertheless be taken seriously and investigated fully.
8. The Whistleblower does not have the obligation to substantiate his observation. It is enough that he/she has a reasonable and honest belief that the information is substantially true.
9. There is no adverse consequence for anyone who reports in good faith however any individual found responsible for making allegations maliciously or in bad faith may be subject to disciplinary action.
10. The Company reserves the right to discipline any individual who makes an accusation without reasonable, good faith belief in the truth and accuracy of the information or knowingly provides false information or makes false accusations. All disclosures shall be investigated fully.