

Appendix for Whistle Blowing Policy

- AUROUS CONSULTANCY's Whistleblowing Policy is aimed at achieving and maintaining high standards of conduct at work, openness and accountability.
- Employees and stakeholders, including suppliers are encouraged to report genuine concerns about any misconduct without fear of reprisals should they act in good faith.
- Whistle blowers are encouraged to put their names to allegations because relevant follow- up enquiry and investigation may not be possible unless the source of information is identified.
- AUROUS CONSULTANCY will take all reasonable steps to protect the whistle blower against any discrimination, retaliation or harassment. Party that retaliates against someone who has reported a wrongdoing in good faith may be subject to appropriate action, up to and including legal action, where applicable.
- If the subsequent investigation reveals that the disclosure was made with malicious intent, appropriate action will be taken against the whistle blower.
- 'Misconduct' means any unethical behaviour, malpractice, illegal act or failure to comply with AUROUS CONSULTANCY's policy and procedures, including but not limited to:
 - a) Concerns about AUROUS CONSULTANCY's accounting treatments, internal controls or auditing matters
 - b) Impropriety, corruption, act of fraud and theft
 - c) Misuse of AUROUS CONSULTANCY's property, assets or resources
 - d) Conduct which is an offence or miscarriage of law
 - e) Abuse of power of authority
 - f) Gross mismanagement within AUROUS CONSULTANCY
 - g) Serious conflict of interest without disclosure
- A whistle blower may report his/ her concerns to the following designated officers:
 - Office admin of Aurous @ admin@aurousconsultancy.com
 - Audit Committee @ audit@aurousconsultancy.com
- A misconduct can be also reported by submitting the Whistleblowing Incident Report Form (WIRF) with the designated officer. The sample of the WIRF is appended in the Appendix.

Whistle blower Incident Report Form (WIRF)

- **Reporting Misconduct**

You should share your concerns of misconduct with the Chief Admin @ admin@aurousconsultancy.com. If it is inappropriate to report to the CEO, you can report your concerns to the Audit @ audit@aurousconsultancy.com. If your concerns involve a Director, CEO, Chairman of the Company, you can report your concerns to the CEO.

Date of Report: _____

Person reporting the actual or suspected misconduct.

(Do not complete this section if you wish this to be an anonymous report)

Appendix

Name:

Email address:

Telephone number:

Person against whom the report of actual or suspected misconduct is being made.

Name:

Email address:

Telephone number:

Note:

Use the back of this form or additional sheets of paper to describe the alleged misconduct. Please include specific facts and documentation, if any, as well as the names of any individual at AUROUS CONSULTANCY with whom you have discussed your concerns.