



1. Introduction

PandA is committed to maintaining an open and transparent work environment that encourages all employees, contractors, suppliers, and stakeholders to report concerns, complaints, or suspicions related to misconduct, violations, or unethical behaviour within our organization. This Reporting Mechanisms Policy outlines the channels and procedures for reporting such issues, ensuring confidentiality, and protecting whistleblowers from retaliation.

2. Policy Objectives

- a. To provide clear and accessible reporting mechanisms for employees and relevant stakeholders to raise concerns about potential misconduct or violations.
- b. To ensure that all reports are handled promptly, fairly, and confidentially.
- c. To protect whistleblowers from any form of retaliation for making good-faith reports.

3. Reporting Channels

a. Internal Reporting Channel:

PandA will establish an internal reporting channel, accessible to all employees and representatives, through which they can report concerns, complaints, or suspicions related to misconduct, violations, or unethical behavior. This channel can be in the form of a dedicated email address, hotline, or an online reporting platform.

b. Confidential Reporting:

The internal reporting mechanism will be designed to maintain the confidentiality of the whistleblower's identity to the extent allowed by law. Whistleblowers will have the option to remain anonymous if they choose.

c. Anonymous Reporting:

PandA encourages anonymous reporting to protect whistleblowers who may fear potential retaliation for speaking up.

4. Non Retaliation and Protection of Whistleblowers

- a. PandA strictly prohibits any form of retaliation against individuals who report concerns, complaints, or suspicions in good faith. Retaliation is a serious violation of our company policy and will result in disciplinary action against the perpetrator.
- b. Whistleblowers who identify themselves will be protected from retaliation to the fullest extent permitted by law.

5. Reporting Process

- a. Whistleblowers are encouraged to provide as much detail as possible when making a report, including the nature of the concern, relevant individuals involved, dates, and any supporting evidence.
- b. Reports will be reviewed promptly and investigated thoroughly by the appropriate department or designated personnel.



c. Whistleblowers will receive acknowledgment of receipt of their report, along with information on the investigation process and estimated timelines for resolution

6. Confidentiality

All reports and related information will be treated with strict confidentiality, and access to such information will be limited to those involved in the investigation and resolution process.

7. Non-Retaliation Policy

PandA's No Retaliation Policy ensures that any form of retaliation against whistleblowers is strictly prohibited and will be met with appropriate disciplinary action.

8. Communication and Awareness

PandA will regularly communicate and promote the Reporting Mechanisms Policy to all employees, contractors, and relevant stakeholders. Training and awareness programs will be conducted to ensure that everyone is aware of their right to report concerns without fear of reprisal.

9. Policy Review

This policy will be reviewed periodically to ensure its effectiveness and alignment with changing laws, regulations, and best practices.

By implementing this Reporting Mechanisms Policy, PandA emphasizes its commitment to fostering a culture of transparency,

accountability, and ethical conduct, and ensures that all individuals associated with the company can raise concerns without hesitation.

This policy is effective from 20 July 2023.

