

ATTOCK REFINERY LIMITED

WHISTLE BLOWING

POLICY STATEMENT

The Management encourages whistle blowing culture in the organization and has adopted a culture to detect, identify and report any activity which is not in line with the company policies, any misuse of company's properties or any breach of law which may affect the reputation of the Company. The Company has adopted the best corporate policies to protect employee(s) who report corporate wrongdoings, illegal conduct, internal fraud and discrimination against retaliation. The Company promotes transparency and accountability through publication of accurate financial information to all the stake holders implementation of sound effective and efficient internal control system and operational procedures.

All employees have signed a code of conduct and the Company takes any deviation very seriously.

The Company encourages **Whistle Blowing** to raise the issue directly to Chief Executive provided that:-

- The **Whistle Blower** has sufficient evidence(s) to ensure genuineness of the fact after a proper investigation at his own end:
- The **Whistle Blower** understands that his act will cause more good than harm to the Company and he/ she is doing this because of his loyalty with the Company, and
- The **Whistle Blower** understands the seriousness of his /her action and is ready to assume his / her own responsibility.

The Management understands that through the use of a good **Whistle Blowing Plan**, they can discover and develop a powerful ally in building trust with its employees and manage fair and transparent operations. The Company therefore provides a mechanism whereby any employee who meets the above referred conditions can report any case based on merit without any fear of retaliation and reprisal.