



Farmiera Group of Companies

WHISTLE BLOWING POLICY

1.0 OBJECTIVE

The objectives of this Standard Operating Procedures (SOP) are:

- 1.1 To uphold the highest standards of corporate governance within the Farmiera Group.
- 1.2 To encourage and enable all employees to report genuine concerns within the Farmiera Group, rather than turning a blind eye. Employees are reminded to conduct business in accordance with the highest ethical and legal standards.
- 1.3 To establish a procedure for all employees to report non-compliance with our Code of Conduct, regardless of their position, to an independent party for investigation and appropriate action.

2.0 SCOPE

- 2.1 This policy encompasses all Farmiera Group staff, including those under permanent, fixed-term, or part-time employment contracts.
- 2.2 Whistleblowing pertains to all incidents of non-compliance, violations of the Company's Code of Conduct, and any legal or statutory obligations.
- 2.3 This includes any revised or new policies, regulations, or other Codes of Conduct issued by the Company or the Government in the future.
- 2.4 As a key principle within this SOP, the Company reserves the absolute right and sole discretion to change, amend, edit, and update any parts of the SOP as and when deemed necessary.

3.0 DEFINITION

- 3.1 A whistle-blower is an individual who reports alleged dishonest, unethical, or illegal activities (misconduct) within a department or the Company to the Management or an authority figure. Misconduct may be categorized in various ways, such as a violation of a law, rule, regulation, or a direct threat to public interest, including fraud, health/safety violations, and corruption.
- 3.2 This procedure centers on raising, investigating, and reporting integrity concerns related to non-compliance. It adheres to the process outlined in the Farmiera Group's Code of Conduct and does not replace existing grievance procedures in the Employee Handbook concerning employment or people-related issues.
- 3.3 Head of Department (HOD) refers to the person in charge of a functional department with subordinates reporting to them.
- 3.4 Management encompasses the CEO of Farmiera and the Heads of Business Units.

4.0 RESPONSIBILITY

- 4.1 All employees are responsible for their conduct and professional behavior. Any violation of the Company's Code of Conduct should be promptly reported.
- 4.2 All HODs and Managers must foster an environment where employees feel comfortable raising their concerns openly without fear of reprimand.
- 4.3 The Head of Human Resources in Farmiera Group, who is alerted to concerns, is responsible for organizing an investigation into the alleged misconduct.
- 4.4 Appointed investigators are responsible for:
 - Listening and documenting the concerns raised by the whistle-blower
 - Ensuring thorough documentation of the investigation, findings, recommendations, and action plans
 - Gathering relevant codes and information to assist in the investigations
 - Protecting confidentiality
 - Maintaining communication with the whistle-blower whenever possible

5.0 POLICY

- 5.1 Farmiera is dedicated to conducting business according to the highest ethical and legal standards. All staff are required to comply with the Code of Conduct and other regulatory requirements by law. To uphold these standards, individuals are provided with a process to report non-compliance issues.
- 5.2 Employees are encouraged to report genuine concerns regarding unethical behaviour, malpractices, including improprieties in financial reporting or internal control, illegal acts, or failures to comply with the Company's Code of Conduct or regulatory requirements.
- 5.3 The Company recognizes that each individual may have their own perception and interpretation of issues and areas of concern that may differ. Therefore, every reported case must be thoroughly investigated with care.
- 5.4 Allegations found to be malicious or in violation of the Company's Code of Conduct will be referred for disciplinary action.
- 5.5 The Company will not subject employees who blow the whistle to any disadvantage, including disciplinary action if it is done in good faith. In the event of unfair treatment, employees can file a complaint with the Head of Human Resources or the CEO. However, if a report is proven to be made with malicious intent, disciplinary action may be taken against the employee.
- 5.6 To establish trust, individuals making disclosures are encouraged to identify themselves to the Head of Human Resources and the appointed investigators, especially when detailed information is needed. If necessary, the whistle-blower may be required to serve as a witness for the Company to ensure effective disciplinary action.

5.7 All information received will be treated with the utmost confidentiality.

6.0 PROCEDURES

6.1 If an employee believes it is necessary to report an integrity concern, they should complete the Whistle Blowing Report Form (see Appendix 1) and send it directly to the Head of Human Resources at Farmiera Head Office:

General Manager (Head), Human Resources
Farmiera Group of Companies
Human Resources Division
No 16-1 Jalan Kasuarina 10-KS07 Bandar Botanic 41200 Klang, Selangor
Direct Line Tel: +603-3319 9116
Email: elainefong@farmiera.com

6.2 Upon receiving a report of integrity concerns, the Head of Human Resources will initiate an independent investigation of the reported incident on a confidential basis.

6.3 The investigation officer will analyze and gather all related information, examine facts, interview witnesses, and assess evidence to determine if there is a breach of corporate governance or the Code of Conduct. During this information-gathering process, the identity of the employee who raised the concern will not be disclosed without their prior consent, and all provided information will be handled discreetly.

6.4 The investigating officer may seek legal advice whenever it is deemed necessary.

6.5 After considering all information and evidence, the investigating officer will compile a confidential report with findings, including an evaluation and recommendations, and submit it to the Head of Human Resources.

6.6 The Head of Human Resources will report to the CEO and Board of Directors to determine the appropriate further action, including potential disciplinary procedures.

6.7 In cases where the employee does not reveal their identity, the employee will be provided with a reference number to identify the issue should they wish to provide additional information in the future. The contact person will document the conversation to form the basis of the investigation, ensuring an accurate understanding of the key points at the end of the conversation.

6.8 Under certain circumstances, it may be necessary to request the whistle-blower to act as a witness to substantiate the case. In such cases, the employee is encouraged to fully cooperate for the betterment of the Company.

6.9 If requested by the employee, a report of the findings, including an evaluation and any recommendations, will be made available at a mutually agreed time. In these instances, the employee must reveal their identity.

6.10 If the investigating officer believes that immediate improvement measures need to be implemented, the report findings may also be shared with the relevant department.

7.0 TYPES OF CONCERNS/MISCONDUCTS (NOT EXHAUSIVE)

- Fraud
- Bribery and corruption
- Conflict of interest
- Misappropriation of assets
- Misuse of confidential information
- Damaging the environment
- Abusing or damaging Company property and resources
- Deliberately concealing evidence of unethical acts
- Deliberately misrepresentation of scientific findings
- Discrimination
- Insider dealing or improper accounting
- Harassment of any forms, including sexual harassment
- Endangering the health and safety of others
- Non-disclosure of gifts received from suppliers, customers, etc.
- Pressuring individuals to commit unethical acts
- Unlawful acts or a breach of law
- Acts or omissions which are deemed to be against the interest of the Company

8.0 CONFIDENTIALITY & PROTECTION

The company ensures strict confidentiality for all whistleblowers, maintaining the anonymity of those reporting concerns whenever possible. Non-retaliation is a core principle, prohibiting any adverse actions against individuals making good-faith reports. Whistleblowers are given the option to report anonymously, with the company committed to protecting them from any form of reprisal. Information is disclosed on a need-to-know basis, primarily for investigative purposes, and the company adheres to legal protections for whistleblowers. Training is provided to promote awareness, and any breach of confidentiality may result in disciplinary action. Regular oversight and reviews are conducted to enhance the effectiveness of these measures and ensure ongoing compliance.

9.0 RECORD

No	Type of Record	Retention Period	Responsibility	Location
a.	Approved on	From	HR	Malaysia

