

BEHN MEYER

ANTI-BRIBERY AND CORRUPTION POLICY

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DEFINITIONS

- 1.1 **Behn Meyer** means entities presently or in the future forming the Behn Meyer Group in Malaysia, and includes Behn Meyer Malaysia Sdn Bhd, Behn Meyer AgriCare (M) Sdn Bhd, Behn Meyer Chemicals (M) Sdn Bhd, Behn Meyer Specialty Chemicals Sdn Bhd, Performance Additives Sdn Bhd, Behn Meyer R&D Services Sdn Bhd, Behn

Meyer AgriCare Properties (M) Sdn Bhd, Behn Meyer Specialties (M) PLT, and Behn Meyer (M) PLT.

- 1.2 **Board of Directors** means the Boards of Directors of Behn Meyer.
- 1.3 **Bribery** means the offering, promising, giving, accepting or soliciting of an undue advantage of any value (whereby the advantage could be financial or non-financial), directly or indirectly, and irrespective of location(s), in violation of applicable law, as an inducement or reward for a person acting or refraining from acting in relation to the performance of that person's duties.
- 1.4 **Business Associates** means an external party with whom Behn Meyer has, or plans to establish some form of business relationship, and can include vendors, suppliers, contractors, agents, consultants, joint venture, joint venture partners, distributors, outsourcing providers, sub-contractors, advisors, representatives, intermediaries and investors of Behn Meyer.
- 1.5 **Compliance Committee** is a committee established by the Board of Directors and governed by the Compliance Committee Terms of Reference.
- 1.6 **Conflict of Interest** is where business, financial, family, political or personal interests could interfere with the judgment of persons in carrying out their duties for Behn Meyer, leading to the interests of Behn Meyer being undermined or Behn Meyer being put at a disadvantage.
- 1.7 **Corruption** is where a party obtains, attempts to obtain a personal benefit or a business advantage through improper or illegal means. Corruption can be classified as grand, petty and political, depending on the amounts of money lost and the sector where it occurs. Corruption can include Bribery, extortion or kickbacks.
- 1.8 **Customers** means customers of Behn Meyer.
- 1.9 **Directors** means members of any of the Board of Directors of Behn Meyer and/or non-statutory directors of Behn Meyer.
- 1.10 **Employees** means the employees of Behn Meyer, whether permanent, temporary or on contract, and shall include interns and apprentices or persons undergoing training with Behn Meyer.
- 1.11 **Facilitation Payments** are an illegal or unofficial payment made in return for services that the payer is legally entitled to receive without making such payment.
- 1.12 **Family Member** includes spouse, children, parents, siblings, including adopted or step-children, step-parents or step-siblings, cousins, aunts, uncles, nieces, nephews, grandparents, grandchildren or any other person who is a member of the same household or who has a close personal relationship with the person in question.
- 1.13 **Gifts & Entertainment** means gifts, entertainment, hospitality, travel, discounts or other benefits.
- 1.14 **HOD** means Head of Department.
- 1.15 **Management Board** shall mean the board members of Behn Meyer AG Holdings.

- 1.16 **Managing Director** shall mean the Managing Director of each individual company in Behn Meyer.
- 1.17 **Policy** means this Anti-Bribery and Corruption Policy.
- 1.18 **Public Official** is a person holding a legislative, administrative or judicial office, whether by appointment, election or succession, or any person exercising a public function, including for a public agency or public enterprise or any official or agent of a public domestic or international organisation, or any candidate for a public office.

SCOPE

- 2.1 This Policy shall apply to all Employees, Directors, and Business Associates of Behn Meyer including those in Behn Meyer's branches. Certain parts in this policy also apply to Customers, where specified.
- 2.2 Such persons are required to comply with this Policy when acting for or on behalf of Behn Meyer, even outside of working hours.

PURPOSE & OBJECTIVE

- 3.1 Behn Meyer is committed to ethical business practices, free from Bribery and Corruption. Behn Meyer has therefore adopted a no tolerance stance to Bribery and Corruption in its business practices.
- 3.2 This Policy has the purpose and objective of:
- setting out Behn Meyer's position on Bribery and Corruption, whereby there is a no tolerance stance against Bribery and Corruption;
 - setting the tone from the top in promoting Behn Meyer's anti-bribery and corruption commitments;
 - setting out the collective duties, roles and responsibilities of Employees, Directors and Business Associates in detecting, preventing and reporting actual, suspected or attempted Bribery and Corruption; and
 - establishing adequate procedures pursuant to section 17A of the Malaysian Anti-Corruption Commission Act 2009.
- 3.3 Compliance with this Policy is mandatory. The Policy should be read together with Behn Meyer's other codes, processes, procedures and policies, including the Whistleblowing Policy, Code of Conduct and Business Ethics, Procurement Policy and the Code of Ethics for Business Associates.

ANTI-BRIBERY AND CORRUPTION COMMITMENT

- 4.1 Behn Meyer does not tolerate any form of Bribery or Corruption in its business practices, whether direct, or indirect. This is regardless of where such acts are committed. In line with the Malaysian Anti-Corruption Commission Act 2009, acts of Bribery or Corruption conducted outside of Malaysia will not be tolerated regardless of whether the conduct is accepted business practice in the country in question.
- 4.2 Employees, Directors and Business Associates of Behn Meyer are therefore prohibited from soliciting, receiving, procuring, offering, or giving bribes in any form, and are required to adhere to the laws of the country that they conduct business in.

- 4.3 Employees, Directors or Business Associates will not be penalised for their refusal to pay bribes or commit corruption, even if such refusal may result in Behn Meyer losing business.

PENALTY FOR NON COMPLIANCE

- 5.1 Employees, Directors or Business Associates who are found to be in breach of any applicable laws dealing with Bribery and Corruption, this Policy, or Behn Meyer's other policies that directly or indirectly deal with Bribery and Corruption may be subject to the following:
- disciplinary action including but not limited to dismissal of employment for Employees;
 - the termination of a business relationship for Business Associates; and/ or
 - civil action for any losses incurred by Behn Meyer.
- 5.2 Behn Meyer may also report any contraventions to the appropriate authorities if there are any breaches of the law.

COMPLIANCE COMMITTEE

- 6.1 The Compliance Committee of Behn Meyer shall be responsible for matters relating to Bribery and Corruption in Behn Meyer.
- 6.2 The scope of responsibilities of the Compliance Committee include:
- overseeing the design, implementation and further development of Behn Meyer's anti-bribery management system;
 - investigating, or arranging for the investigation of reports of Bribery or Corruption (including whistleblowing reports) by an independent party;
 - alerting, updating and briefing the Board of Directors of the relevant company regarding Bribery and Corruption issues or concerns;
 - updating and briefing the Board of Directors of the relevant company regarding Bribery or Corruption issues or concerns;
 - executing any directions from the Board of Directors regarding matters under the Compliance Committee's responsibility;
 - monitoring the use and compliance of anti-bribery and corruption policies and procedures by Employees, Business Associates or Directors to ensure their understanding and compliance with Behn Meyer's stance in their respective roles and functions;
 - periodically conducting risk assessments to evaluate, test and improve anti-bribery and corruption processes, policies and procedures;
 - working with business functions in Behn Meyer to promptly resolve, improve and correct any inadequacies with policies and procedures.
 - ensuring this Policy and, policies and procedures relating to whistleblowing are reviewed and updated at least once every 3 years;
 - working with business functions to ensure that any of Behn Meyer's other anti-bribery policies and procedures are reviewed and updated once every 3 years;
 - answering queries regarding Behn Meyer's anti-bribery policies and procedures and dispensing advice to Employees and Directors who are faced with a concern or situation involving Bribery and Corruption;
 - arranging for internal and external audits over Behn Meyer's anti-bribery and corruption framework at least once every 3 years;

- arranging for and conducting training and communication of policies and procedures to Employees, and where needed, to Business Associates or Directors; and
- dealing with any correspondences, queries, investigations or audits from Business Associates or regulatory authorities including the Malaysian Anti-Corruption Commission regarding anti-bribery and corruption controls in Behn Meyer.

6.3 The Compliance Committee can be contacted at antibribery@behnmeier.com.my if there are any queries, concerns, or declarations that have to be made pursuant to Behn Meyer's policies and procedures regarding Bribery and Corruption.

CONFLICT OF INTEREST

7.1 Employees, Directors and Business Associates are required to act in Behn Meyer's best interest rather than in their own or a third party's interest (such as their Family Members) when they represent Behn Meyer.

7.2 Conflicts of Interest creates the risk of Bribery or Corruption occurring. Therefore, precautions should be taken by to avoid any actual or perceived Conflict of Interest, and where this is not possible, to declare the Conflict of Interest as and when they arise, or as soon as it is known to:

- the Human Resource Department and the Managing Director for Employees;
- the Human Resource Department and the Board of Directors for the Managing Director; and
- the Compliance Committee for Business Associates.

7.3 Conflict of Interest that should be declared include where the Employee, Director or Business Associate or their Family Members have a personal or financial interest in a transaction outside of the formal arrangement or agreement with Behn Meyer.

7.4 Further information regarding Conflicts of Interest for Employees can be found in the Conflict of Interest Policy in the Code of Conduct, and the Declaration of Conflict of Interest available at Behn Meyer website at <https://www.behnmeier.com>.

7.5 Business Associates can find further information regarding their Conflict of Interest obligations and how to make a declaration in the Code of Conduct for Business Associates.

FACILITATION PAYMENTS

8.1 Facilitation payments are prohibited under this Policy and in Behn Meyer's Code of Conduct and Business Ethics, whether the payment is made within Malaysia or outside of Malaysia. This is even if it is an accepted practice in another jurisdiction.

8.2 Employees, Directors and Business Associates should be mindful of the limited exceptions to the rule against Facilitation Payments that will be considered by Behn Meyer. A Facilitation Payment will only be permitted if it is necessary to protect a life, a person's health, safety or liberty. In such circumstances, the Facilitation Payment must be immediately be reported to the Compliance Committee.

8.3 The Compliance Committee shall make and keep a record of the Facilitation Payment and the circumstances in which it was made. The Compliance Committee shall arrange for an investigation to be conducted and the matter shall be escalated to the Board of

Directors. The Compliance Committee will also assist the payer to lodge a report to the relevant authorities.

GIFTS, ENTERTAINMENT, HOSPITALITY, TRAVEL, DISCOUNTS & OTHER BENEFITS (“GIFTS & ENTERTAINMENT”)

- 9.1 Behn Meyer prefers to adopt a policy against giving or receiving Gifts & Entertainment, but we are cognisant that there are circumstances where Gifts & Entertainment are acceptable, subject to a declaration being made to Behn Meyer. The offering, giving or receiving of Gifts & Entertainment must be conducted in line with this Policy and the Code of Conduct and Business Ethics. Behn Meyer’s policy also applies to Gifts & Entertainment given or received by Employees or Directors in a *personal capacity*, outside working hours or during annual leave, to or from persons Behn Meyer has business dealings with or might in the future have dealings with.
- 9.2 Business Associates and Customers should also take care to ensure that they are mindful of Behn Meyer’s policies and procedures relating to Gifts & Entertainment. This includes where they are giving Gifts & Entertainment to Employees or Directors, and where they are receiving Gifts & Entertainment in their capacity as a Business Associate of Behn Meyer.
- 9.3 Care must be taken to ensure that no Gifts & Entertainment is given or received, (including to or by Family Members of an Employee, Director, Business Associate or Customer) that will or will appear to influence objective and fair business decisions. Gifts & Entertainment that can appear to influence business decisions are often those that are lavish in nature or beyond standard business courtesies or formalities.
- 9.4 The following should be adhered to or considered when arranging for travel or hospitality:
- (a) Travel and hospitality which is required for a business purpose should be arranged at a company-to-company level.
 - (b) Expenditure should be reasonable for the business purpose of the trip, such as accommodation, flights and reasonable meals.
 - (c) Extended sightseeing or travel should not be borne by either company.
 - (d) Where possible, the itinerary for the trip should be exchanged beforehand.
 - (e) Approvals are required from the relevant HOD and the Managing Director before such arrangements can be made.
 - (f) If the trip is sponsored by Behn Meyer, care should be taken to ensure that payment by Behn Meyer is not made for any third party who is not entitled to the trip.
- 9.5 Behn Meyer requires that social or leisure activities such as golfing or karaoke with Business Associates, including customers or prospective customers is infrequent. Pre-approval for such events should always be obtained from the Executive Director or Managing Director.
- 9.6 *Ang paos* to customers or potential customers or their Family Members shall only be given during special occasions or festive celebrations. The value of *Ang paos* should be in accordance with social norms for the venue and occasion.

- 9.7 Behn Meyer strictly prohibits the lending or borrowing of money:
- (a) by Employees/Directors to/from Business Associates (excluding licensed financial institutions); and
 - (b) between superior and subordinate Employees/Directors in Behn Meyer.
- 9.8 Gifts & Entertainment which are occasional or of low value, that is below the permitted value in Item 9.9, token gifts during events, gifts during festive or special occasions and gifts from social functions, and meals and entertainment of reasonable value are permitted to be received or given without any further approval or declaration. Behn Meyer is cognisant that the value of a socially appropriate Gifts & Entertainment may vary in accordance with occasion and the designation of the recipient.
- 9.9 Behn Meyer requires declarations to be made for all Gifts & Entertainment given or received that are above the threshold set out in the internal policy on giving and receiving Gifts & Entertainment. Declarations should be made via the Gift Declaration Form, or Entertainment Declaration Form which is to be submitted to the reporting manager and the Compliance Committee. However, the Gift Declaration Form or Entertainment Form need not be submitted if the Employee or Director has submitted an application for reimbursement from Behn Meyer for the Gifts & Entertainment given. Employees and Directors should be cognisant of the parameters set out in Behn Meyer's internal policy when giving or receiving Gifts & Entertainment.
- 9.10 Upon receiving a declaration, the Compliance Committee shall record the Gifts & Entertainment and assess if it is appropriate. The Compliance Committee shall consult with the Managing Director/ Board of Directors regarding recommended steps regarding the Gifts & Entertainment. If the recommendation is for the Gifts & Entertainment to be returned, the recipient may be required to return the Gifts & Entertainment with a polite explanation of Behn Meyer's policies on Gifts & Entertainment.
- 9.11 Pre-approval should be obtained from the reporting manager or reporting director or Compliance Committee for any Gifts & Entertainment that is anticipated to be given or received outside of the permitted scope (refer to Item 9.9 above).
- 9.12 Where Gifts & Entertainment received is capable of being shared, (such as a festive hamper) it should be distributed by the recipient Employee or Director and shared among Employees and Directors at Behn Meyer.
- 9.13 Gifts & Entertainment should not be sent or received at an Employee's or Director's house. Any Gifts & Entertainment delivered to an Employee or Director's residence in their capacity as an Employee or Director of Behn Meyer, should be immediately brought to Behn Meyer's premises and declared to the Compliance Committee. Business Associates who receive Gifts & Entertainment at their residence in their capacity as a Business Associate for Behn Meyer are required to declare the receipt of such Gifts & Entertainment to the Compliance Committee.
- 9.14 When in doubt, it is best to seek advice and clarification from the Compliance Committee.

DONATIONS & SPONSORSHIPS

- 10.1 Donations and sponsorship comprises of charitable contributions and sponsorship payments made to support the community.
- 10.2 Donations and sponsorships by Behn Meyer to any party, including for any foundation, corporate social responsibility or scholarship shall adhere to this Policy and the financial controls set by Behn Meyer and applied by the Finance Department.
- 10.3 When giving a donation or sponsorship for on behalf of Behn Meyer, the following shall apply:
- There should be a genuine purpose and justification for a donation or sponsorship.
 - There should be a paper trail for the request or communication regarding the donation or sponsorship.
 - Approval must be obtained from the relevant HOD of the department involved in arranging the donation or sponsorship and the Managing Director.
 - The Finance Department should ensure that the donation or sponsorship meets the pre-requisites in this Policy.
 - Checks should be conducted by the Finance Department to ensure that there is no actual or apparent Conflict of Interest when giving a donation or sponsorship. Where possible, there should be no ongoing tender or bid between Behn Meyer with the recipient of the donation or sponsorship, or with their related party. Where there is an ongoing tender or bid, this should be specifically highlighted to the Managing Director for their further evaluation.
 - Verification must be conducted to ensure that contributions are permitted by the relevant laws prior to any donation or sponsorship being made.
 - Donations and sponsorships should be reflected in Behn Meyer's records, including proof of the event or item sponsored.
- 10.4 Any suspected or actual issues of concern during or after a request for donation or sponsorship should be recorded and escalated immediately to the Compliance Committee for their further action.
- 10.5 Contributions to Public Officials or political parties in Behn Meyer's name is strictly prohibited without approval from the Board of Directors.

SECRET PROFITS, PAYMENTS OR DISCOUNTS

- 11.1 Commissions, introducer fees, discounts or other similar payments or benefits shall be based on the terms of conditions for employment with Behn Meyer, the terms of engagement of a Business Associate or internal policies and procedures as managed by the HODs.
- 11.2 Such payments shall be reflected accurately in records maintained by the Finance Department.
- 11.3 Employees, Directors and Business Associates are prohibited from making any secret profits from their role with Behn Meyer or from procuring secret discounts on Behn Meyer products for any third party such as their Family Members. Behn Meyer considers such action an act of Corruption, and in breach of the duty owed to Behn Meyer.

PROCUREMENT

- 12.1 Procurement shall be conducted in accordance with the policies and procedures relating to procurement, as managed by the HODs.
- 12.2 As part of Behn Meyer's controls, the following general principles should be adhered to:
- Due diligence should be conducted by HODs to ensure that the most suitable Business Associate is selected;
 - For major or ongoing projects, the due diligence should include checks on whether the Business Associate has appropriate anti-bribery and corruption controls, and there are no convictions or allegations of Bribery or Corruption against the candidate;
 - verification and periodic monitoring should be conducted by persons in charge of procurement in Behn Meyer; and
 - the procurement process should be conducted in an efficient, transparent, non-biased manner, whereby any persons with a Conflict of Interest should be removed from the selection process.

DEALINGS WITH EXTERNAL PARTIES

- 13.1 Dealings with external parties, such as regulatory authorities, Business Associates, or Customers, must be conducted in a transparent manner, arms-length manner, free from external influence.
- 13.2 As above, the procurement function in Behn Meyer shall be conducted by the respective procurement functions in Behn Meyer.
- 13.3 However, even after a candidate is selected, the Business Associates, transaction or project should be periodically monitored by the respective business functions in Behn Meyer for Bribery and Corruption.
- 13.4 Employees should continuously communicate and have engagement sessions with the Business Associates who represent them, particularly to regulatory authorities such as BOMBA, Customs or the Department of Environment, and where possible, obtain correspondences of Business Associates with regulatory authorities.
- 13.5 To assist with ensuring Behn Meyer's compliance with its anti-bribery and corruption obligations, Business Associates are expected to cooperate with Behn Meyer. Business Associates are required to:
- adopt Behn Meyer's anti-bribery and corruption stance, values and standards when representing or acting on behalf of Behn Meyer;
 - cooperate with any requests by the Behn Meyer for further documents, including of their anti-bribery controls;
 - read, understand and comply with Behn Meyer's policies and procedures relating to anti-bribery and corruption including the Code of Ethics for Business Associates;
 - immediately declare any actual or potential Conflict of Interest with Behn Meyer to the Compliance Committee;
 - comply with all laws within and outside of Malaysia relating to Bribery and Corruption as it applies to them or Behn Meyer;
 - escalate and immediately disclose any actual, attempted or suspected contraventions of Behn Meyer's anti-bribery and corruption controls;
 - keep accurate and up-to-date records of their discussions or communications with regulatory authorities and other third parties when representing Behn Meyer;

- design and build internal safeguards and controls to manage and prevent Bribery and Corruption including having an anti-bribery policy/ statement; and
- communicate Behn Meyer's anti-bribery and corruption requirements to their own employees and representatives.

13.6 Business Associates may be subject to inspections, audits and risk assessments and due diligence by Behn Meyer at its discretion, which shall include assessments on transactions and projects before a formal agreement is signed, or formal arrangement is established. Business Associates are required to cooperate with any such inspections, audits or assessment by Behn Meyer or a party appointed by Behn Meyer.

RECRUITMENT, PROMOTIONS, REMUNERATION & DEALING WITH EMPLOYEES

- 14.1 In managing existing Employees, the Board of Directors shall ensure that:
- any salaries, increments, bonuses, incentives or benefits are decided in a fair, transparent and independent manner;
 - proper evaluations are conducted before Employees are promoted or transferred to ensure that the move is appropriate; and
 - disciplinary processes due to breaches of Behn Meyer's policies, procedures or terms of employment are dealt with transparently.
- 14.2 Recruitment of Employees is to be conducted in accordance with Behn Meyer's policies, internal processes and procedures relating to recruitment as managed by the HOD for Human Resources, including ensuring:
- background checks may be conducted on successful candidates as part of Behn Meyer's due diligence to ensure that the candidate is the most qualified and suitable for the role and have not been involved in any form of Bribery or Corruption;
 - independence is maintained in the recruitment process, whereby any Conflict of Interest present in the recruitment process is declared and resolved beforehand; and
 - any potential Conflict of Interest or issues in the recruitment of a new Employee is declared, resolved and/or addressed before the person is employed.

WHISTLEBLOWING

- 15.1 Behn Meyer has a whistleblowing policy, available at Behn Meyer website at <https://www.behnmeyer.com>. Any suspected, attempted or actual breaches of this Policy, or of Behn Meyer's policies and procedures dealing with Bribery and Corruption can be reported via Behn Meyer's confidential reporting line, as stated in the Whistleblowing Policy.
- 15.2 Reports received shall be addressed and investigated to the extent possible with the information at hand.
- 15.3 Behn Meyer's Employees, Directors, Business Associates are required to report to the Compliance Committee at antibribery@behn Meyer.com.my, or in the alternative if for any reason the report needs to be made to a different party, to the Information Technology (IT) Director and Human Resource Manager at whistleblower@behn Meyer.com.my:

- any actual, suspected or attempted Bribery or Corruption that involves or can implicate Behn Meyer; or
 - any breach of or weakness in Behn Meyer’s anti-bribery and corruption controls.
- 15.4 Any other person, including members of the public are *encouraged* to channel such reports via the whistleblowing line for any actual, suspected or anticipated Bribery or Corruption that involves Behn Meyer, or any breach of or weakness in Behn Meyer’s anti-bribery and corruption controls.

FINANCIAL CONTROLS

- 16.1 Behn Meyer has financial controls in place to detect and prevent Bribery and Corruption from occurring.
- 16.2 The Finance Department plays the gatekeeping role for any outgoing payments, and exercises diligence in ensuring that no improper payments are made or authorised in Behn Meyer’s name. The Finance Department should be mindful of the following:
- whether approvals have been obtained by the HOD, MD, or Director to authorise a payment;
 - whether the appropriate limits of authority of approval for expenditure has been obtained;
 - the requirement for multiple signatories for transactions certain transactions;
 - the separation of duties and approval powers, whereby the transaction or payment was approved by the appropriate approving authority;
 - transactions that are above the spending or reimbursement limit of an Employee/ Director;
 - appropriate documentation showing proof of the transaction, such as Purchase Orders, Invoices, agreements;
 - the appropriateness of the spending or reimbursement, whereby certain Gifts & Entertainment may not be permitted by Behn Meyer.

TRAINING & COMMUNICATION

- 17.1 Behn Meyer recognises the importance of ensuring all persons representing them are aware of their stance on Bribery and Corruption as well as their obligations. Therefore, Behn Meyer’s anti-bribery policies and procedures shall be communicated in the following manner:
- during the recruitment process of Employees as part of the interview process;
 - during the induction session for new recruits;
 - upon the creation of a business relationship with Business Associates; and
 - at planned periods via email blasts, posters, letters, and meetings.
- 17.2 Policies and procedures shall be accessible by Employees and Directors on the Behn Meyer Corporate Intranet portal. Employees are required to read and be familiar with the various documents and their amendments.
- 17.3 Training on Behn Meyer’s anti-bribery policies and procedures shall be conducted periodically. Mandatory training shall be arranged by the Compliance Committee for Employees and Directors. The content of training shall be built around Behn Meyer’s periodical risk assessment of their Bribery and Corruption risks.

MAINTAINING PROPER RECORDS

- 18.1 Behn Meyer requires accurate, timely and reliable records to be maintained. Documents in Behn Meyer shall be maintained by the respective department involved in the business function relating to the document, in accordance with procedures set by the Compliance Committee. Such procedures are to ensure that records are kept in a secure, accurate and accessible manner.
- 18.2 The following records must be maintained by the respective departments in charge in Behn Meyer:
- anti-bribery and corruption policies, processes and procedures;
 - agreements and declarations such as Conflict of Interest declarations or Gifts & Entertainment declarations;
 - whistleblowing reports;
 - investigation papers;
 - Conflict of Interest checks;
 - anti-bribery and corruption due diligence reports;
 - training and communication materials and attendance sheets; and
 - invoices, receipts, approvals, minutes and documentation regarding payments.
- 18.3 Certain documents that are confidential in nature such as whistleblowing reports should be kept in a confidential and secure location accessible only to persons involved in the investigation.

CONTINUOUS IMPROVEMENT & REVIEW

- 19.1 Each department involved in the various business functions in Behn Meyer has the responsibility to continuously review and monitor and propose improvements to policies and procedures that are managed by their department. Any updates to the policies and procedures should be recorded and captured. Continuous improvement for these policies shall be overseen by the Compliance Committee.
- 19.2 The Compliance Committee shall periodically review the policies and procedures directly relating to Bribery and Corruption such as this Policy at least once every 3 years to ensure they are up to date with the laws of Malaysia, effective, and relevant to Behn Meyer's practices.

FEEDBACK

- 20.1 Behn Meyer encourages feedback regarding improvements to this policy and its anti-bribery and corruption controls, policies and procedures. Any suggestions for improvement can be channelled to the Compliance Committee at antibribery@behnmeier.com.my.

This Policy was reviewed and approved by the Board of Directors on the following dates:

- Version 1: 14 September 2020

BEHN MEYER

CODE OF ETHICS FOR BUSINESS ASSOCIATES

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DEFINITIONS

- 1.1 **Behn Meyer** means entities presently or in the future forming the Behn Meyer Group in Malaysia, and includes Behn Meyer Malaysia Sdn Bhd, Behn Meyer AgriCare (M) Sdn Bhd, Behn Meyer Chemicals (M) Sdn Bhd, Behn Meyer Specialty Chemicals Sdn Bhd, Performance Additives Sdn Bhd, Behn Meyer R&D Services Sdn Bhd, Behn Meyer AgriCare Properties (M) Sdn Bhd, Behn Meyer Specialties (M) PLT, and Behn Meyer (M) PLT.
- 1.2 **Board of Directors** means the Boards of Directors of Behn Meyer.
- 1.3 **Bribery** means the offering, promising, giving, accepting or soliciting of an undue advantage of any value (whereby the advantage could be financial or non-financial), directly or indirectly, and irrespective of location(s), in violation of applicable law, as an

inducement or reward for a person acting or refraining from acting in relation to the performance of that person's duties.

- 1.4 **Business Associates** means an external party with whom Behn Meyer has, or plans to establish some form of business relationship, and can include vendors, suppliers, contractors, agents, consultants, joint venture, joint venture partners, distributors, outsourcing providers, sub-contractors, advisors, representatives, intermediaries and investors of Behn Meyer.
- 1.5 **Compliance Committee** is a committee established by the Board of Directors and governed by the Compliance Committee Terms of Reference.
- 1.6 **Conflict of Interest** is where business, financial, family, political or personal interests could interfere with the judgment of persons in carrying out their duties for Behn Meyer, leading to the interests of Behn Meyer being undermined or Behn Meyer being put at a disadvantage.
- 1.7 **Corruption** is where a party obtains, attempts to obtain a personal benefit or a business advantage through improper or illegal means. Corruption can be classified as grand, petty and political, depending on the amounts of money lost and the sector where it occurs. Corruption can include Bribery, extortion or kickbacks.
- 1.8 **Directors** means members of any of the Board of Directors of Behn Meyer and/or non-statutory directors of Behn Meyer.
- 1.9 **Employees** means the employees of Behn Meyer, whether permanent, temporary or on contract, and shall include interns and apprentices or persons undergoing training with Behn Meyer.
- 1.10 **Facilitation Payments** are an illegal or unofficial payment made in return for services that the payer is legally entitled to receive without making such payment.
- 1.11 **Family Member** includes spouse, children, parents, siblings, including adopted or step-children, step-parents or step-siblings, cousins, aunts, uncles, nieces, nephews, grandparents, grandchildren or any other person who is a member of the same household or who has a close personal relationship the person in question.
- 1.12 **Gifts & Entertainment** means gifts, entertainment, hospitality, travel, discounts or other benefits.
- 1.13 **HOD** means Head of Department.
- 1.14 **Managing Director** shall mean the Managing Director of each individual company in Behn Meyer.
- 1.15 **Public Official** is a person holding a legislative, administrative or judicial office, whether by appointment, election or succession, or any person exercising a public function, including for a public agency or public enterprise or any official or agent of a public domestic or international organisation, or any candidate for a public office.
- 1.16 **Representatives** refers to the representatives of a Business Associate, including their own employees, suppliers, vendors, contractors, subcontractors, consultants, agents, joint venture partners, outsourcing providers, distributors, representatives, intermediaries and other business associates with whom they work with when conducting business with or on behalf of Behn Meyer.

SCOPE

- 2.1 This Policy shall apply to all Business Associates and their Representatives.
- 2.2 Such persons are required to comply with this Policy when acting for or on behalf of Behn Meyer, even outside of working hours.

PURPOSE & OBJECTIVE

- 3.1 Behn Meyer is committed to ethical business practices that adheres to ethical and legal requirements. This Code of Ethics for Business Associates (“Code”) represents such commitments.
- 3.2 In consideration for the continuing business relationship with Behn Meyer, all Business Associates are required to adhere to the principles and requirements of this Code in all business interactions and dealing with and on behalf of Behn Meyer.
- 3.3 This Code has the purpose and objective of:
 - setting out the obligations of Business Associates and their representatives when conducting business with or on behalf of Behn Meyer;
 - forming part of the binding terms of a business arrangement with Behn Meyer; and
 - establishing adequate procedures pursuant to section 17A of the Malaysian Anti-Corruption Commission Act 2009.
- 3.4 Business Associates have an obligation to ensure their Representatives understand and adhere to this Code when conducting business with or on behalf of Behn Meyer. As such, references to Business Associates in this Code will also capture their Representatives obligation to comply with this Code.
- 3.5 Compliance with this Policy is mandatory. The Policy should be read together with Behn Meyer’s other codes, processes, procedures and policies, including the Whistleblowing Policy, Code of Conduct and Anti-Bribery and Corruption Policy.

DECLARATIONS

- 4.1 All Business Associates, are required to read, sign and return the **Declaration in Attachment 1 to the Compliance Committee at antibribery@behnmeyer.com.my** within 30 days from the receipt of this Code.
- 4.2 By signing the **Declaration**, the Business Associate agrees that they acknowledge and certifies compliance with this Code. If the Business Associate does not sign and return a copy of the Declaration within 30 days of receipt, they are taken to have agreed to comply with this Code, and have no Conflict of Interest to declare.

ETHICAL PRACTICES AND COMPLIANCE WITH THE LAW

- 5.1 Business Associates are required to comply with all applicable domestic and international laws, rules, and regulations as well as industry standards. This includes but is not limited to compliance with:
 - anti-bribery and corruption laws;
 - competition laws;
 - international trade laws;
 - employment, child protection and labour laws;
 - immigration laws;

- environmental protection laws;
 - data privacy laws;
 - occupational safety and health; and
 - human rights.
- 5.2 Business Associates are to ensure that they adhere to all applicable laws and industry standards when conducting business in Malaysia and abroad.
- 5.3 Business Associates must ensure that all required licenses, permits or exemptions are obtained and maintained to operate and conduct their business.
- 5.4 In addition, Business Associates are required to comply with standards, controls, policies and procedures set by Behn Meyer, including without limitation, the Anti-Bribery and Corruption Policy.
- 5.5 Business Associates are required to conduct all business with the highest standards of integrity, including the following:
- Ensuring they do not offer, give, promise, request or authorise any bribe, Gifts & Entertainment, advantage, discount, or anything else of value, whether financial or non-financial, directly or indirectly to any party, in order to obtain a business advantage or improperly influence a business decision.
 - They do not make any Facilitation Payments except where life, health, safety or liberty of the payer or another person is at stake. Where a Facilitation Payment has been made to protect a life, a person's health, safety or liberty, this must immediately be reported to the Compliance Committee.
 - All Conflict of Interest when conducting business with or on behalf of Behn Meyer is detected, recorded and declared in the **Declaration** in Attachment 1.
 - They have adequate anti-bribery and corruption controls in place, in compliance with the Guidelines on Adequate Procedures, issued pursuant to subsection (5) of Section 17A of the Malaysian Anti- Corruption Commission Act 2009 and available at <http://giacc.jpm.gov.my/garis-panduan-tatacara/> .
 - They do not misrepresent or cause any misrepresentation to Behn Meyer.
 - Representatives are informed of and comply with the obligations in this Code.
 - No Representative conducting business with or on behalf of Behn Meyer has been convicted of any offence involving Bribery, Corruption, fraud, and to the best of knowledge is not subject or investigation, inquiry or legal proceedings for Bribery, Corruption or fraud. Where it is subsequently discovered that a Representative has been convicted or is subject to investigation, enquiry or enforcement proceedings, the Business Associate should inform the Compliance Committee immediately for their further action.
 - Proper records and accurate books are kept when conducting business with or on behalf of Behn Meyer.
 - They conduct themselves in a lawful, professional and responsible manner when marketing, advertising or using social media.

CONFLICT OF INTEREST

- 6.1 There is an expectation for Business Associates to act with Behn Meyer's best interest in mind rather than their own interest or the interest of third parties such as their Family Members. Business Associates should avoid actual, potential or appearance of Conflicts of Interest and where this cannot be avoided, immediately disclose the Conflict of Interest in the Declaration. This obligation extends to ensuring their Representatives avoid any Conflict of Interest with Behn Meyer and that declarations are made where the Conflict of Interest cannot be avoided.
- 6.2 If there is any doubt or require any clarification involving the requirement to declare an actual or potential Conflict of Interest, it is best practice to make the declaration for Behn Meyer's further assessment.
- 6.3 Behn Meyer may require further steps to be taken to eliminate or mitigate a Conflict of Interest. Business Associates are required to cooperate with Behn Meyer to eliminate or mitigate the Conflict of Interest.

GIFTS & ENTERTAINMENT

- 7.1 Business Associates are required to understand and observe the obligations of Employees and Directors in the Behn Meyer Anti-Bribery and Corruption Policy, and this Code regarding giving or receiving Gifts & Entertainment as well as their own obligations regarding giving or receiving Gifts and Entertainment.
- 7.2 As a summary, Behn Meyer prefers to adopt a policy against giving or receiving Gifts & Entertainment, but we are cognisant that there are circumstances where Gifts & Entertainment are acceptable, subject to a declaration being made to Behn Meyer. Employees and Directors are strictly prohibited from giving, receiving or requesting any Gifts & Entertainment except as allowed in Behn Meyer's policies and procedures.
- 7.3 Employees and Directors must at all times avoid giving or receiving any Gifts & Entertainment that creates the appearance of obtaining or retaining an improper business or personal benefit.
- 7.4 Gifts & Entertainment that are deemed as not given to influence the Directors' or Employees' performance of duties include normal business courtesies (meals or reasonable entertainment), token gifts, souvenir or nominal value gifts which are occasional, gifts during festive or special occasions and gifts from work or social functions attended by the Directors or Employees on behalf of the Group, are permissible provided they are of reasonable value and in accordance with social norms.
- 7.5 Business Associates are reminded to be mindful of their conduct when dealing with the Employees, Directors, Representatives, Public Officials, other regulatory authorities or their Family Members with and on behalf of Behn Meyer. Similar safeguards are expected to be enforced to prevent illicit Gifts & Entertainment.
- 7.6 Where any Gifts & Entertainment has been inadvertently given or received outside of what is permissible, it should be immediately declared to the Compliance Committee for their further action. When in doubt, Business Associates are encouraged to contact the Compliance Committee at antibribery@behnmeyer.com.my regarding permissible Gifts & Entertainment.

PROTECTION OF INTELLECTUAL PROPERTY, ASSETS AND CONFIDENTIAL INFORMATION

- 8.1 Business Associates are required to protect and maintain Behn Meyer's assets, whereby, any damages or losses to Behn Meyer's assets that have been entrusted to the Business Associate are required to be reported immediately to Behn Meyer, and the Business Associate will be expected to compensate Behn Meyer for any losses incurred where deemed appropriate by Behn Meyer.
- 8.2 There is a prohibition from making or circulating any public statement related to its dealings with Behn Meyer without prior written consent from Behn Meyer, including making reference to the Behn Meyer brand for advertising, branding or marketing purposes.
- 8.3 Business Associates are required to keep confidential and protect Behn Meyer's intellectual property, trade secrets, policies and procedures, and other confidential, proprietary or sensitive information.
- 8.4 The obligations of confidentiality shall survive the expiration or termination of an agreement with Behn Meyer or the business relationship with Behn Meyer.

COMMUNICATING THIS CODE

- 9.1 Business Associates are expected to communicate the requirements, expectations and principles of this Code to their Representatives and ensure this Code is implemented in their business operations. This will include training, or answering queries from their Representatives if necessary. Compliance Committee can assist with any queries from Business Associates regarding this Code.
- 9.2 Business Associates are required to ensure their representatives understand and comply with the requirements of this Code.

INSPECTIONS & AUDITS

- 10.1 Behn Meyer may conduct, or appoint a third party to conduct, unannounced audits, site visits, or inspections to verify compliance with this Code.

MAINTAINING PROPER RECORDS

- 11.1 Business Associates shall maintain records to demonstrate adherence to this Code. Business Associates shall provide Behn Meyer with reasonable access to such records upon Behn Meyer's request.

WHISTLEBLOWING

- 12.1 Business Associates who have any good faith suspicions or concerns regarding any improper conduct in Behn Meyer, or when conducting business with or on behalf of Behn Meyer (including breaches of this Code or Behn Meyer's policies and procedures) are required to make a report to the Compliance Committee via Behn Meyer's whistleblowing channel at antibribery@behnmeier.com.my. In the alternative the whistleblowing report can be made to the Information Technology (IT) Director and the Human Resource Manager at whistleblower@behnmeier.com.my.

- 12.2 Behn Meyer will safeguard the confidentiality of the whistleblower and the report made, as well as offer reasonable protection against retaliation or retribution for reports made in good faith. For further information, please see Behn Meyer's Whistleblowing Policy and Manual.

NON-COMPLIANCE

- 13.1 In addition to any contractual requirement Behn Meyer may have, Business Associates who do not comply with this Code, including the requirement to comply with Behn Meyer's policies and procedures may be subject to action by Behn Meyer, including:
- the suspension or termination of an agreement or the business relationship with Behn Meyer without compensation;
 - a report being made to relevant authorities where there is a breach of law or regulation; and
 - civil action where any damage has been incurred by Behn Meyer.

QUERIES

- 14.1 Queries regarding Behn Meyer's policies and procedures, including this Code can be directed to Compliance Committee.

REVIEW & REVISIONS

- 15.1 The Compliance Committee will periodically review this Code at intervals and may introduce changes or revisions.
- 15.2 Business Associates are expected to adhere to any revisions, changes and developments to this Code.

This Policy was reviewed and approved by the Board of Directors on the following dates:

- Version 1: 14 September 2020

ATTACHMENT 1: BUSINESS ASSOCIATES' DECLARATION

We understand that Behn Meyer Group of Companies in Malaysia ("**Behn Meyer**") is committed to the highest level of integrity and ethical practices in their business and have developed policies and procedures to combat Bribery and Corruption. Therefore, in consideration for the continuing business relationship with Behn Meyer, we, the undersigned, acknowledge or agree that:

1. we shall comply with any laws, regulations and guidelines including the anti-bribery and corruption requirements in the Malaysian Anti-Corruption Commission Act 2009 while conducting business with or on behalf of Behn Meyer;
2. we shall not offer, promise, give, accept, solicit or receive, to or from any person in Behn Meyer or any person representing Behn Meyer, business associates, public or government officials or private person, any payments, gifts, entertainment, hospitality and travel or other benefits that could reasonably be perceived as a bribe;
3. we shall exercise reasonable care to avoid any actual, potential or apparent Conflict of Interest and shall declare any Conflict of Interest to the Compliance Committee;
4. we have read, understood and shall comply with any Behn Meyer anti-bribery and corruption policies and procedures and we agree that non-compliance by us can result in action being taken by Behn Meyer, including:
 - (a) the suspension or termination of an agreement or the business relationship with Behn Meyer without compensation;
 - (b) a report being made to relevant authorities where there is a breach of law or regulation; and/or
 - (c) civil action where any damage has been incurred by Behn Meyer,
5. we shall utilise Behn Meyer's whistleblowing channel at antibribery@behnmeier.com.my or whistleblower@behnmeier.com.my to report any concerns, suspicions, or known breaches of the law or of Behn Meyer's policies and procedures;
6. we shall communicate the contents of the Behn Meyer's Anti-Bribery and Corruption Policy ("**the Policy**") and Code of Ethics for Business Associates ("**the Code**") to our Representatives and shall ensure their compliance with the Policy and the Code when conducting business with or on behalf of Behn Meyer; and
7. Behn Meyer has the right to revise and amend its anti-bribery and corruption policies and procedures.

SIGNED for and on behalf of:

Name and Company Stamp of Business Associate :
Name of Authorised Signatory :
Designation :
Passport/ NRIC :
Signature :
Date :

BEHN MEYER

WHISTLEBLOWING POLICY AND MANUAL

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DEFINITIONS

- 1.1 **Behn Meyer** means entities presently or in the future forming the Behn Meyer Group in Malaysia, and includes Behn Meyer Malaysia Sdn Bhd, Behn Meyer AgriCare (M) Sdn Bhd, Behn Meyer Chemicals (M) Sdn Bhd, Behn Meyer Specialty Chemicals Sdn Bhd, Performance Additives Sdn Bhd, Behn Meyer R&D Services Sdn Bhd, Behn Meyer AgriCare Properties (M) Sdn Bhd, Behn Meyer Specialties (M) PLT, and Behn Meyer (M) PLT.
- 1.2 **Board of Directors** means the Boards of Directors of Behn Meyer.
- 1.3 **Bribery** means the offering, promising, giving, accepting or soliciting of an undue advantage of any value (whereby the advantage could be financial or non-financial), directly or indirectly, and irrespective of location(s), in violation of applicable law, as an inducement or reward for a person acting or refraining from acting in relation to the performance of that person's duties.
- 1.4 **Business Associates** means an external party with whom Behn Meyer has, or plans to establish some form of business relationship, and can include vendors, suppliers, contractors, agents, consultants, joint venture, joint venture partners, distributors, outsourcing providers, sub-contractors, advisors, representatives, intermediaries and investors of Behn Meyer..

- 1.5 **Compliance Committee** is a committee established by the Board of Directors and governed by the Compliance Committee Terms of Reference.
- 1.6 **Corruption** is where a party obtains, attempts to obtain a personal benefit or a business advantage through improper or illegal means. Corruption can be classified as grand, petty and political, depending on the amounts of money lost and the sector where it occurs. Corruption can include Bribery, extortion or kickbacks.
- 1.7 **Customers** means customers of Behn Meyer.
- 1.8 **Directors** means members of any of the Board of Directors of Behn Meyer and/or non-statutory directors of Behn Meyer.
- 1.9 **Employees** means the employees of Behn Meyer, whether permanent, temporary or on contract, and shall include interns and apprentices or persons undergoing training with Behn Meyer.
- 1.10 **Improper Conduct** is as defined in Clause 4.2 of this Whistleblowing Policy.
- 1.11 **Managing Director** shall mean the Managing Director of each individual company in Behn Meyer.
- 1.12 **Whistleblower** is a person who reveals an Improper Conduct in accordance with this Whistleblowing Policy.
- 1.13 **Whistleblowing** the act of reporting Improper Conduct in accordance with this Whistleblowing Policy.

SCOPE

- 2.1 This Whistleblowing Policy shall apply to all Employees, Directors, and Business Associates, Customers of Behn Meyer and to members of the public.
- 2.2 Employees, Directors Business Associates and Customers have an obligation to report any actual, suspected or attempted Improper Conduct involving Behn Meyer, and can do so via the Whistleblowing channels in this Whistleblowing Policy.
- 2.3 Members of the public are strongly *encouraged* to report any Improper Conduct via the Whistleblowing channel.

PURPOSE & OBJECTIVE

- 3.1 All organisations face the risk of things going wrong or of unknowingly harbouring Improper Conduct. Behn Meyer takes Improper Conduct very seriously. We are committed to conducting our business with honesty and integrity and we expect all Employees, Directors and Business Associates to maintain these high standards as well. Behn Meyer encourages open communication and endeavours to create an environment where all persons feel secure about raising concerns.
- 3.1 This Whistleblowing Policy has the purpose and objective of:
- providing a secure and confidential method for raising good faith concerns regarding any actual, suspected or attempted Improper Conduct in Behn Meyer, including Bribery, Corruption or other unethical practices;

- providing a secure and confidential channel of alerting Behn Meyer of any inadequacies or weaknesses in Behn Meyer's policies and procedures;
- providing a confidential channel to suggest any improvements to Behn Meyer's policies and procedures; and
- achieving compliance with applicable laws and regulations regarding Bribery and Corruption, including the adequate procedures requirement of section 17A of the Malaysian Anti-Corruption Commission Act 2009.

3.2 The Whistleblowing Policy should be read together with Behn Meyer's other policies, processes and procedures including the Anti-Bribery and Corruption Policy.

IMPROPER CONDUCT

4.1 This Whistleblowing Policy has been created to enable good faith reports of actual, suspected or attempted Improper Conduct to be made.

4.2 Improper Conduct includes the following:

- criminal offences;
- breaches of any regulations, rules or conditions set by a regulatory body or authority;
- miscarriage of justice;
- danger to health and safety of the public or of any individual;
- damage to the environment;
- breach of any legal, professional or contractual obligation including obligations owed to Behn Meyer;
- failure to comply with professional standards;
- unauthorised use of Behn Meyer's funds;
- abuse of power;
- unfair appointments;
- failure to declare a conflict of interest;
- Bribery, Corruption, fraud;
- misappropriation or misuse of assets of Behn Meyer;
- discrimination, bullying, harassment or victimization, inappropriate or improper conduct;
- any other breaches of Behn Meyer policies and procedures;
- any other unethical conduct or practices; and
- deliberately concealing any of the above.

MAKING A WHISTLEBLOWING REPORT

5.1 Whistleblowing reports may be made to the Compliance Committee at antibribery@behnmeier.com.my. In the alternative, a whistleblowing report may be made to the Information Technology (IT) Director and Human Resources Manager at whistleblower@behnmeier.com.my.

ANONYMOUS REPORTS & CONFIDENTIALITY

6.1 While Behn Meyer will accept anonymous whistleblowing reports, Whistleblowers are encouraged to include their names and contact details in any report. Such details can assist Behn Meyer to conduct a thorough investigation and enable requests for further information to be made to a contactable source.

- 6.2 Reports made anonymously will still be explored provided that there is sufficient credibility to the concern or the Whistleblower can be contacted for further information if needed. However, Behn Meyer has the discretion to decide whether to take further action. Behn Meyer shall consider the following in deciding whether to take any further action on a report:
- the seriousness of the issue raised;
 - the credibility of the concern;
 - the likelihood of being able to verify or confirm the issue raised such as by contacting the Whistleblower; and
 - whether any supporting documentation or evidence has been forwarded by the Whistleblower.
- 6.3 All concerns raised will be treated in confidence and every effort will be made not to reveal the identity of the individual who raises the concern if that is their wish. The report and the identity of the Whistleblower (if disclosed) will only be revealed on a “need to know basis” to persons involved in the investigation, or as required by law.
- 6.4 However if disciplinary or other proceeding follow the investigation, it may not be possible to take action without the help of the Whistleblower. In such circumstances, the Whistleblower may be asked to come forward as a witness. If the Whistleblower agrees to this, he or she will be offered advice and support by Behn Meyer.

HANDLING A WHISTLEBLOWING REPORT

- 7.1 Upon receipt of a Whistleblowing Report, the receiving officer will assess the report to identify if any person should be excluded from the investigation or assessment of the complaint. Any person identified as conflicted or whom the allegation is against should not be involved in the subsequent process.
- 7.2 The receiving officer shall engage the Managing Director, or in the alternative, a Director to inform them of the Whistleblowing Report and to consult them on the appropriate steps to take. Appropriate steps shall include, opening an investigation, requesting for further information from the Whistleblower, or no further action if the report is frivolous, or unsubstantial and no further information can be obtained via reasonable means.
- 7.3 An independent person or team of persons from Behn Meyer (which can include the officer who received the report) shall be nominated by the Managing Director/Director to conduct the investigation and verification of the complaint in the Whistleblowing Report.
- 7.4 The investigating officer shall be given an appropriate timeline by the Managing Director/ Director to investigate. Once the investigation is complete, a report with further recommendations should be produced. The report should be presented before the Board of Directors who will give directions on the further action to be taken, if any.

PROTECTION & SUPPORT

- 8.1 Any person who raises a genuine concern in good faith must not suffer any detriment as a result of doing so, regardless of the outcome of the investigation. Behn Meyer assures all Whistleblowers and potential Whistleblowers that they will receive protection against retaliation should they make a report in good faith.

- 8.2 For Employees and Directors, this includes protection against harassment, demotion, dismissal or any disruption to their promotions, remuneration, benefits or allowances. Any person involved in such conduct may be subject to disciplinary action.
- 8.3 However, a person may be liable for disciplinary action or further action if they make a report:
- in bad faith;
 - without any reasonable belief in its truth;
 - that is frivolous, malicious; and/or
 - for personal gain.

RECORD KEEPING

- 9.1 Behn Meyer requires accurate, timely and reliable records to be maintained by the Compliance Committee regarding any query or suggestion made pursuant to the Whistleblowing Policy.
- 9.2 Whistleblowing reports, investigation papers, documents and related meeting minutes will be kept in a confidential and secure location by persons involved in the investigation, and accessible only to these persons.

CONTINUOUS IMPROVEMENT & REVIEW

- 11.1 The Compliance Committee of Behn Meyer shall periodically review the Whistleblowing Policy at least once every 3 years to ensure they are up to date with the laws of Malaysia, effective, and relevant to Behn Meyer's practices.

QUERIES

- 12.1 Queries regarding the application of the Whistleblowing Policy, should be directed to the Compliance Committee at antibribery@behnmeier.com.my.

This Policy was reviewed and approved by the Board of Directors on the following dates:

- Version 1: 14 September 2020