



INTERCONTINENTAL SPECIALTY FATS SDN. BHD. (62068-U)

A member of The Nisshin OilliO Group, Ltd., Japan

# Whistleblowing Policy

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## TERMS AND CONDITIONS

Term	Definition
Bribery	Refers to the offering, promising, giving or accepting of an advantage as an inducement for an action, which is illegal, unethical or a breach of trust.
Business partner	<p>Any individual or entity that purchases products and services from or performs a business activity for or provides services, goods or deliverable to ISF. These typically include, but are not limited to, arrangements within:</p> <ul style="list-style-type: none"> <li>i) General service providers;</li> <li>ii) Information technology service and business process providers;</li> <li>iii) Human resources, recruiters, employment agencies and payroll services providers;</li> <li>iv) Contractors/ sub-contractors;</li> <li>v) Agents and brokers;</li> <li>vi) Joint venture partners;</li> <li>vii) Freight forwarders;</li> <li>viii) Utility service providers;</li> <li>ix) Outsourced service providers;</li> <li>x) Professionals such as lawyers, accountants, consultants, actuaries, tax advisors, and auditors; and</li> <li>xi) Other intermediaries.</li> </ul>
Conflict of Interest	A situation where business, financial, family, political or personal interests could interfere with the judgment of persons in carrying out their duties for the organization
Corruption	Refers to the abuse of entrusted power for private gain.
External Stakeholder	Third parties and business partners.
Internal Stakeholder (Employee or Employees)	An employee of ISF, or any person who is under employment of ISF. This includes directors, expatriates, managers, executive staff, non-executive staff (clerks, supervisors, and operators), secondees, interns, and individuals on direct hire.
Top Management	Refers to C-Suite Level i.e., Chief Executive Officer ("CEO"), Chief Technology Officer ("CTO") and Chief Marketing Officer ("CMO").

Term	Definition
Whistleblower	Any internal and/or external stakeholder who makes a disclosure of improper conduct or a potential improper conduct.
Whistleblowing	Formal process that allows employees and stakeholders of ISF (such as shareholders, customers, or suppliers) to voluntarily report or disclose, through designated channels, genuine and serious concerns about unethical behaviour, misconduct, malpractice, illegal acts, or breaches of regulatory requirements that they have observed, believe are occurring, or may occur in the future, with measures in place to protect the party, who report allegations of such malpractice /misconduct /wrongdoings.
Whistleblowing Committee  (Also known as “The Nisshin OilliO Group (Malaysian) Corporate Ethics Hotline Office”)	The official name of Whistleblowing Committee is “The Nisshin OilliO Group (Malaysian) Corporate Ethics Hotline Office”.  Refers to the competent unit/ person in charge of the management of all whistleblowing reports, which consists of:  i) Head of General Affairs Division; ii) NGRC CEO; iii) Head of Human Resources Department; iv) Head of Finance Division; and v) Head of Risk Management.

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## 1.0 INTRODUCTION

Intercontinental Specialty Fats Sdn Bhd (“ISF” or hereinafter referred to as the “Company”) is committed to adhere to the highest standards of integrity and ethics in the conduct of business and expects its all employees to adhere to the same standards, regardless of their position or seniority. As part of good corporate governance, ISF has established a Whistleblowing Policy (hereinafter referred to as the “Policy”) that sets out avenues for legitimate concerns made in good faith to be objectively investigated and addressed, whilst ensuring adequate retaliation protection to the Whistleblower.

### 1.1 Objectives

The objectives of this Policy are as follows:

- i) Promote standards of good corporate governance by enhancing ISF’s culture of accountability, integrity and transparency amongst its employees;
- ii) Guide all ISF’s internal and external stakeholders when faced with real or suspected unlawful conduct, unethical behavior or questionable practices;
- iii) Encourage all ISF’s internal and external stakeholders to raise concerns without fear of retaliation or discrimination;
- iv) Provide the necessary safeguards to protect the Whistleblower from retaliation for whistleblowing in good faith;
- v) Enable authorized parties to investigate each report without fear or favour; and
- vi) Enable the Top Management to be informed of any unlawful conduct, unethical actions or forms of corruption.

### 1.2 Scope and Applicability

This Policy is applicable to all internal and external stakeholders of ISF.

### 1.3 Other Policies, Guidelines, Laws and Regulations

This Policy supersedes the previous policy on whistleblowing **“The Nisshin OilliO Group Corporate Ethics Hot Line”**. This Policy is to be complied together with other policies, guidelines, and/or procedures issued by ISF, as well as any relevant laws.

Reference should be made, but not limited to the following:

- i) Malaysia Anti-Corruption Commission Act ("MACC") (January 2009) and its amendments in 2018.
- ii) Whistleblower Protection Act 2010
- iii) ISF Anti-Bribery & Corruption Policy
- iv) ISF Supplier Code of Conduct
- v) ISF Sustainability Palm Oil Policy

## 1.4 Review

1.4.1 The Policy shall be reviewed at least once every three (3) years, or when there is a change of law or circumstance, or when otherwise necessary.

1.4.2 Amendments to the Policy shall be reviewed and endorsed by the Board of Directors, before being reissued by the Risk Management Department.

## 1.5 Record Keeping

All whistleblowing reports received shall be recorded, stored and kept confidential for a minimum of seven (7) years by Risk Management Department.

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## 2.0 ROLES AND RESPONSIBILITIES

### 2.1 Whistleblower

- i. The whistleblower is expected to submit a report if he/she has reasonable suspicion or belief that an employee of the Company has committed a misconduct as specified in this Policy.
- ii. The whistleblower is not expected to prove the misconduct or provide substantial evidence with the report. However, the whistleblower should be ready to provide an explanation with reasonable grounds for his/her suspicion or belief.
- iii. The whistleblower should not submit a report if he/she reasonably believes that the information is false or unsubstantiated. Such a report, if done knowingly shall amount to a misconduct.

### 2.2 Whistleblowing Committee ("WC") / Corporate Ethics Committee ("CEC") of the Nisshin OilliO Group in Japan

- i. The WC/CEC is expected to ensure the confidentiality of the whistleblower's identity, and any other fact that may reasonably lead people to draw conclusions on the whistleblower's identity. This would include limiting the number of people that have access to the report.
- ii. The WC/CEC is obligated to assess the report promptly. Upon concluding the report's validity, WC/CEC shall begin the investigation process swiftly.
- iii. If the WC/CEC believes that additional help is needed for the investigation, the WC/CEC shall officially appoint whoever deemed fit to act as the investigation team. The WC/CEC is expected to keep the Top Management updated throughout the investigation.
- iv. The WC/CEC is obligated to protect the whistleblower from any potential risk and/ or considered risk of retaliation. If retaliation has already taken place, the WC/CEC is to report this to the Top Management, who will take necessary steps to protect the whistleblower.
- v. The WC/CEC is expected to update and report all findings to the Top Management.

## 3.0 POLICY

### 3.1 Types of Misconduct

The scope of the policy includes, but is not limited to the reporting of the following behaviors, real and/or suspected:

- i. Fraud and/or misappropriation
- ii. Bribery and/or corruption;
- iii. Abuse of Power and Position;
- iv. Criminal Breach of Trust;
- v. Improprieties and irregularities in accounting and financial reporting;
- vi. Conflict of Interest;
- vii. Theft or Embezzlement;
- viii. Misuse of the Company's Property and Confidential Information;
- ix. Discrimination;
- x. Harassment and/ or bullying of any kind;
- xi. Breaches of the Company's policies; and/or
- xii. Conduct which is detrimental to ISF that could cause financial/ non-financial loss.

However, information not related to corporate ethics/compliance will not be accepted by as valid report, such as:

- i. Information not related to corporate ethics/compliance;
- ii. Proposal/criticism of Top Management/business activities;
- iii. Defame of individual that is not related to corporate ethics/law adherence; and/or
- iv. Information related to private life outside of company.

### 3.2 Anonymity of the Whistleblower

- i. This Policy allows the whistleblower to identify themselves at their own will, or if the whistleblower wishes, to remain anonymous while making a report as well as during the investigation. However, anonymous reporting is not applicable for the reporting made directly to CEC (which strictly for employees within ISF only).
- ii. In the situation where a whistleblower decides to disclose his/her identity, ISF understands the whistleblowers' concerns and will protect the well-being of said person via of any of the following methods:
  - a. Advise the whistleblower to take leave while the case is in progress;
  - b. Reassign the whistleblower to another department/ location;
  - c. If necessary, report the concern to the relevant authorities; and/or
  - d. Any other method that the Company deems necessary to protect the whistleblower.

### 3.3 Confidentiality of Whistleblower's Identity

- i. Amongst the steps taken to protect the identity of the whistleblower, ISF will limit the personnel who have access to the whistleblower's identity and reports. The amount of contact with the whistleblower will be at a minimal.
- ii. ISF will maintain the confidentiality of the whistleblower's identity unless disclosure is required by law.
- iii. If the whistleblower decides to disclose his/her own identity publicly, ISF will no longer be obligated to maintain confidentiality of the whistleblower's identity.

### 3.4 Protection against Retaliation

- i. ISF will not tolerate any act of retaliation against a whistleblower and will provide adequate protection where necessary. If the whistleblower reasonably feels that there is a genuine risk of retaliation, or if retaliation has already occurred, or both, he/she must report this to the Whistleblowing Committee via any of the formal channels listed in **Section 4.0** of the Policy promptly.
- ii. The Company will take appropriate steps to protect the whistleblower from:
  - a. Unjustified termination, demotion, suspension and/or the withholding of salary or sums payable under a formal agreement with the Company;

- b. Harassment in the workplace;
- c. Discrimination; and/or
- d. Any other action that may be reasonably perceived as retaliation for making a report in good faith.

### 3.5 Whistleblowing Process

- i. All whistleblowing reports made via any of the formal channels described in **Section 4.0** of the Policy shall be assessed preliminarily by the WC. If found valid, the WC shall begin a formal investigation.
- ii. The reports and outcome of the investigation shall be reported to the CEC of the Nisshin OilliO Group in Japan and the Top Management.
- iii. If a misconduct is found, WC shall hand over the case to Administration Division who will engage in disciplinary actions.
- iv. If no misconduct is found, the WC shall dismiss the action.
- v. However, any whistleblowing reports made directly to CEC of the Nisshin OilliO by employees through formal channels described in **Section 4.0** shall be assessed preliminarily by CEC of the Nisshin OilliO Group, subsequently the CEC shall investigate, collect necessary information and gather the WC or form an investigation team for the investigation.

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## 4.0 WHISTLEBLOWING CHANNELS

Any employee, internal or external stakeholder or member of the public who has knowledge or is aware that any misconduct has been, is being, or is likely to be committed within ISF is encouraged to file a report using the prescribed Whistleblower Report Form and submit it through any of the following whistleblowing channels:

### i. Web-form

Whistleblowing may be done online via a webform found on the ISF website.

### ii. Post

The whistleblower shall refer to the Whistleblower Report Form found in **APPENDIX I** if report is to be submitted via post.

The whistleblower shall submit the complaint in a sealed envelope, clearly marked "**PRIVATE AND CONFIDENTIAL**" and posted to the Company's main office at the following address with the following recipient name:

**ATTN:** *Head of General Affairs; or  
Head of NGRC CEO; or  
Head of Risk Management*

**Address:** *Intercontinental Specialty Fats Sdn Bhd  
Lot 1, Lebuh Sultan Hishamuddin 2  
Kawasan 20, Bandar Sultan Suleiman,  
42000 Port Klang  
Selangor Darul Ehsan*

### iii. E-mail

The whistleblower shall attach the Whistleblower Report Form in the email or provide similar information as found in the Whistleblower Report Form found in **Appendix I**. Please send the email to the following address:

*Recipient's e-mail address:* [hotline@isfdkl.com.my](mailto:hotline@isfdkl.com.my)

**iv. Report directly to CEC** *(strictly for employees within ISF only)*

Any employees within ISF who has knowledge or is aware that any misconduct has been, is being, or is likely to be committed within ISF has an option to report directly to the CEC of the Nisshin OilliO Group in Japan via email, other than using the above reporting channel (i) to (iii). Anonymous reports are **NOT** acceptable.

Additionally, the report made directly to CEC must be written in **English** or **Japanese** language only. Please refer to the Whistleblowing Procedures for detailed information.

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## 5.0 APPENDIX 1: WHISTLEBLOWER REPORT FORM

<b>INTERCONTINENTAL SPECIALTY FATS SDN. BHD. (62068-U)</b> <b>WHISTLEBLOWER REPORT FORM</b>			
<b>Whistleblower Information</b> <i>(If this is an anonymous report, please leave this segment blank)</i>			
Name*			
Contact Number			
E-mail Address			
The following segment is intended for ISF Employees <b>only</b>			
Position*		Branch/ Division/Company*	
<i>Please tick the box below</i> <input type="checkbox"/> I choose to be anonymous. <i>Please note that those particular with " * " may be left blank.,</i> <input type="checkbox"/> I consent to having my information being disclosed if so required under any provision of law.			
<b>Nature of Complaint</b> <i>(Please answer the following questions with as much details as possible)</i>			
Who committed the alleged misconduct/ potential misconduct? (Name of party/ parties)			
What was/is the misconduct/ potential misconduct? (Please describe the misconduct)			
When did the alleged misconduct occur? (If it has already occurred)			
Where did the alleged misconduct occur? (If it has already occurred)			
Were there any other parties involved/ potentially involved in the misconduct? (Please name them)			
Do you have any other comments/ information that might help in the investigation?			
Please attach or provide any evidence available that might help in the investigation.			
<b>Whistleblower's Responsibilities</b> <i>Please tick the boxes below before proceeding</i> <input type="checkbox"/> I hereby declare that all the information provided above is given in good faith. <input type="checkbox"/> I recognize that any attempt to wrongly accuse someone will open the whistleblower up for disciplinary action.			
Date		Signature*	