



**Nutrition  
Technologies**<sup>®</sup>  
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## NT Whistle Blowing Policy

<b>Policy</b>	<b>NT Whistle Blowing Policy</b>			<b>Designed by</b>	<b>Morgan Mohan</b> HR Director
<b>N°</b>	<b>HR/22/11</b>	<b>REVISION</b>	<b>Nil</b>	<b>Approved by</b>	<b>Tom Berry &amp; Nick Piggott</b> Co-CEO
<b>Effective Date</b>	<b>1 March 2023</b>			<b>Approval date</b>	<b>1 March 2023</b>
<b>Process</b>	<b>Human Resources Policy</b>			<b>Page</b>	<b>6 pages</b>

### **PURPOSE**

Nutrition Technologies is committed to running its business activities in an ethical and compliant manner. Through this Whistle Blowing policy Nutrition Technologies encourages employees, customers, suppliers, business partners to report any unethical or non compliant practices that are not in line with the Nutrition Technologies Code of Conduct and other company policies, laws and regulations.

The purpose of the whistle blowing policy provides the framework for the roles & responsibilities, process flow and steps in reporting unethical and non compliant practices. Individuals and entities who report in good faith are protected under this policy without the risk of retaliation.

However, Nutrition Technologies will not tolerate any report that is made with malicious intent and reserves the right to pursue any action deemed legally appropriate, including termination or prosecution. This policy provides guidance to whoever wishes to make a report (referred herein as 'reporter') and it also describes what the reporter can expect from Nutrition Technologies, upon lodging a report.

### **SCOPE**

This policy covers all streams of employees across all Nutrition Technologies locations and any individual who has direct business dealings or engagement with Nutrition Technologies. This includes full-time or permanent employees, part-time employees, employees on probation, trainees and interns, employees on secondment and personnel on fixed-term contracts as well as consultants on part time or full time.

## **UNETHICAL AND NON COMPLIANT PRACTICES**

Employees, customers, suppliers, and business partners may report any suspected unethical or non-compliant practices that are related to Nutrition Technologies.

The following is a non-exhaustive list of practices that are deemed unethical or non-compliant:

- Fraud
- Corruption/Bribery
- Violation of Laws and Regulations
- Conflict of Interest
- Breach of Code of Conduct
- Theft or Embezzlement
- Unethical Sales Practices
- Improper use of Company Resources
- Disclosure of Company Information and Trade Secrets
- Environmental, Health and Safety Violations
- Discrimination, Bullying or Harassment
- Other unethical, non compliance or malpractices not listed as above

## **KEY MATTERS AND SERIOUS MISCONDUCT**

Key Matters are defined as:

- Matters where Senior Management (C-Suite and Leadership Team) might be involved.
- Matters that could cause reputational damage to the company if not dealt with.
- Direct Financial Matters (e.g. fraud) that could exceed a value of USD10,000.

Serious Misconduct include the following:

- Fraud allegations (bribery & corruption, misappropriation of assets and financial statement frauds).
- Alleged competition law infringements.
- Alleged non-compliance with trade sanctions.
- Insider trading allegations.
- Infringement of data protection regulation.

## **GUIDELINES IN MAKING A REPORT**

### **1.) Whistleblowing Reporting Methods**

To facilitate easy reporting of concerns, a reporter can select any of the preferred methods to make a report:

A.) Lodge a report via email to a secured mailbox:

[whistleblowing@nutrition-technologies.com](mailto:whistleblowing@nutrition-technologies.com)

B.) Reach out and directly voice out to your Line Manager or the Business Unit Head for a verbal report.

Reports using the above methods enable the Reporter to remain anonymous, should they wish to do so.

### **2.) Important & Useful Information**

Detailed information relating to the suspected occurrence of unethical behavior, non compliant practices and malpractices should be provided as far as possible, with evidence wherever possible.

The reporter should have the following information prior to lodging a report:

- Description of the unethical behavior or non compliant act.
- Date(s) & location(s) of such act.
- Identity of the person(s) involved.
- Name and contact information of witnesses.
- Evidence and/or supporting documents etc.
- Other details deemed useful in facilitating the investigation.

A reporter is encouraged to provide his or her contact information (telephone number and/or email) to enable investigating personnel to contact him or her for further information. If the reporter chooses to report on a named basis, his or her identity will be kept confidential as far as possible, or with the prior consent of the reporter. However, a reporter may choose to remain anonymous.

### **3.) Roles & Responsibilities**

All allegations and subsequent investigations (if required) are coordinated by the NT Whistleblowing Committee. The Nutrition Technologies whistleblowing committee shall consist of the following members:

**Permanent members:** Co-CEO (chairperson), COO, and HR Director,

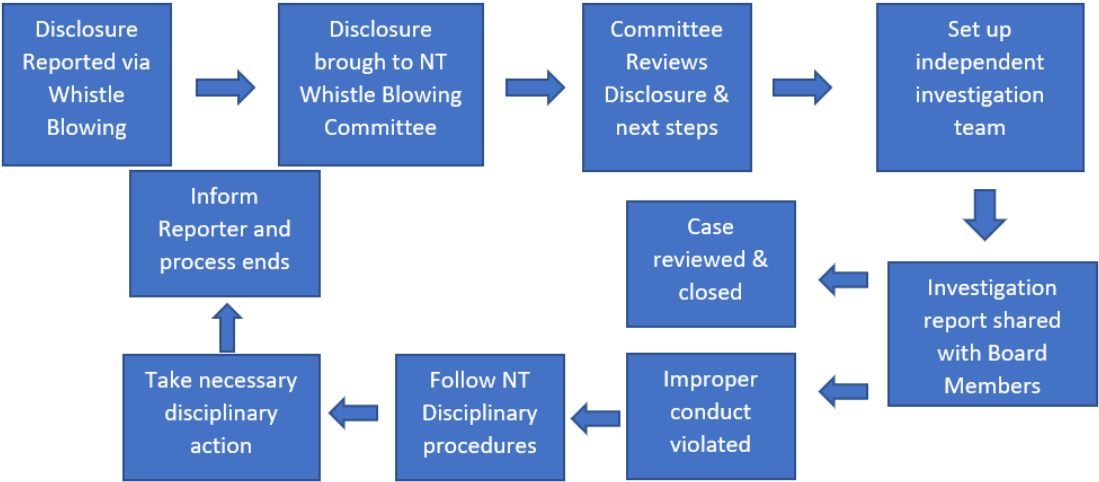
**Non permanent members:** to be appointed by the chairperson depending on the severity or nature of the allegations. This can be members from the C-Suite, Board of Directors, P and M stream staff.

The purpose of the whistleblowing committee is to review allegations reported, initiate an investigation team and oversee the investigation process. Upon completion of the investigation and satisfied with the findings, the whistleblowing chairperson shall present the investigation report to the board of members for review and decision.

If the concerns raised involves HR Director or Chief Executive Officers of the Company, the Whistleblowers may, at their own discretion, choose to report directly to the Chairman of Board of Directors via the following email address:

**Hian Goh:** [hian@openspace.vc](mailto:hian@openspace.vc)

**4.) Whistleblowing Investigation Flow:**





## **Process steps:**

- i.) All allegations reported and received through the whistleblowing reporting methods must be immediately referred to the HR Director for presentation to the whistleblowing committee.
- ii.) The whistleblowing committee shall make a preliminary review of the allegations and check its merits based on the submitted evidence and case facts.
- iii.) The whistleblowing committee chairperson shall keep the company board members informed of such allegations.
- iv.) An investigation team is formed and further investigation to be carried out as soon as possible. External parties/experts may be engaged on the discretion of the chairperson depending on the seriousness of the allegations. A lead investigator would be appointed by the chairperson which must be from Nutrition Technologies.
- v.) If the allegations are involving key matters or serious misconduct, the allegations must be immediately escalated to the Co-CEO or Board Members by one of the Whistleblowing Committee members for next course of action.
- vi.) Throughout the investigation, the lead investigator will provide periodic updates on the progress to the Whistleblowing Committee. Upon closure of the investigation, the lead investigator will report the investigation outcome, findings and recommendations to the Whistleblowing Committee.
- vii.) Subsequently, the Whistleblowing Committee will review and decide the course of action. If the Whistleblowing Committee deems the allegations are not substantiated with evidence and facts following the investigation carried out, the Whistleblowing Committee can drop and close the case.
- viii.) Alternatively, if the investigation proves a *prima facie* case and there are signs of violation to the Code of Conduct, the Whistleblowing Committee shall instruct for a disciplinary process to be carried out based on company disciplinary procedures.
- ix.) Disciplinary action shall be taken against the employee(s) and the reporter will be informed accordingly.

## 5.) Confidentiality

All disclosed information, including the reporter's identity, shall be treated with strict confidentiality as far as practically possible, unless otherwise required by law or for purposes of any legal proceedings. All personnel involved in the investigation shall strictly protect all the information in relation to the case, reporter and witnesses. The relevant records and documents must be properly retained by the HR Director.







## 6.) Approvals:

<b>Approval by</b>	<b>For Nutrition Technologies,</b>	
	 <hr/> <b>TOM BERRY</b> <b>Co-CEO</b> <b>1 March 2023</b>	 <hr/> <b>NICK PIGGOTT</b> <b>Co-CEO</b> <b>1 March 2023</b>

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