



Tanmiah Food Company Whistleblower Policy

In accordance with our Core Values, Tanmiah Food Company (the “Company”) has established this Whistle Blower Policy (this “Policy”) to define formal procedures for our colleagues and other interested parties, to confidentially and anonymously bring to the attention of the Internal Audit and / or Audit Committee any material or significant concerns or complaints without fear of dismissal or retaliation of any kind. We are guided by the following core values:

- Integrity
- Passion
- Respect
- Forward Thinking
- Teamwork

1. Introduction

TFC Management requires all colleagues in all the divisions to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Our colleagues and representatives of TFC must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations in the countries in which TFC or any of its subsidiaries are present.

This document details the Whistleblowing guidelines established within TFC. In this regard, a Whistleblower can be defined as any individual who has noticed or observed (a) material breach(es) of the Code of Conduct as well as malpractice or fraudulent activity and has reported using methods defined in this policy.

2. Scope

This policy is applicable to all TFC’s staff members, including seconded and outsourced colleagues and volunteers, including any consultants or persons working with TFC. This policy may be used by any individual who is part of TFC including TFC customers and suppliers and would like to report a malpractice or fraudulent activity.

3. Objectives

The objective of the Policy is to establish guidelines and procedures for:

- The submission of concerns regarding questionable matters by our colleagues, directors, officers, and other stakeholders of TFC, on a confidential and anonymous basis.
- The receipt, retention, and treatment of complaints received.
- The protection of Whistleblower from retaliatory actions.

4. Violations Reporting

A Whistleblower shall be encouraged to report information relating to illegal practices or violations of TFC's policies (a "Violation") that such person in good faith has reasonable cause to believe is credible. Information shall be reported to the Head of Internal Audit unless the report relates to the Head of Internal Audit or the CEO, in which case the report shall be made to the Chairman of the Audit Committee of Tanmiah Food Company.

Following are potential violations that should be reported:

1. A breach of professional conduct, unethical behavior by colleagues including any dishonest or fraudulent act or attempted act by colleagues of the Company.
2. Not declaring a conflict of interest (e.g. a person using his position in the Company to further his own interest or those of others).
3. Disclosing confidential and proprietary information to third parties without authorization.
4. Forgery or alteration of any TFC official records including forging of signatures.
5. Unauthorized alteration, alteration, addition, or removal of information from TFC's manual records or Information systems.
6. Fraudulent financial reporting including manipulation of accounting data.
7. Misappropriation or misuse of funds, supplies, or other assets.
8. Impropriety in the handling or reporting of money or financial transactions.
9. Destruction, removal, or inappropriate use of official records, furniture, fixtures, and equipment.
10. Financial malpractice (including false expense claims or misuse of valuables).
11. Paying false (or inflated) invoices, either self-prepared or obtained through collusion with suppliers.
12. Providing undue privileges to suppliers, or granting business to favored suppliers, for kickbacks/favors.
13. Accepting or seeking anything of material value from suppliers of TFC.
14. Non-compliance with established internal controls.
15. Non-compliance with regulatory requirements.
16. Sale of expired products.
17. Sale of Proprietary Products to external non-proprietary customers.
18. Teeming and Lading (Invoicing to wrong customer and falsifying collection records).
19. Alleged involvement with customer to defraud the Company.
20. Threat to staff health and safety.
21. Discrimination on grounds of gender, race, disability, or age.
22. Misuse of delegated powers or authority.
23. Cover up in relation to any of the above matters; and
24. Any similar or related Violation.

5. Authority of the Audit Committee

All reported violations will be forwarded to the Audit Committee by the Head of Internal Audit. The Audit Committee shall oversee that material violations are investigated, and appropriate remediation is defined and executed.

6. Protection of the Whistleblower

This Policy is intended to encourage and enable TFC colleagues to raise violations within TFC for investigation and appropriate action. Accordingly, no director, volunteer, or colleague who, in good faith, reports a violation shall be subject to retaliation or, in the case of a colleague, adverse employment consequences.

Moreover, any colleague or volunteer who retaliates against someone who has reported a violation in good faith is subject to disciplinary actions as per TFC disciplinary policies.

7. Reporting Process

TFC encourages colleagues to discuss the violations with their Line Managers who shall be responsible for reporting to the Head of Internal Audit. If the Whistleblower is not comfortable in reporting to his/her line manager, the Whistleblower shall report the matter directly to the Head of Internal Audit.

Based on the merit of the information, the Audit Committee decides to commence investigations or otherwise. The Whistleblower shall report violations through the following methods:

- Direct Meeting: The Whistleblower may opt to report a Violation to the Head of Internal Audit / Head of Compliance personally.
- Email: Whistleblower discovering / encountering a Violation can raise the concern by submitting an email to whistleblowerpolicy@tanmiah.com.
- TFC Head of Compliance and Head of Internal Audit could be reached at lamees.altuwaijri@tanmiah.com and ahmed.alsulaimani@tanmiah.com respectively.
- Chairman of Audit Committee could be reached at wbchairmanac@tanmiah.com.

Confidentiality of all communication will be respected and maintained.

The Head of Internal Audit and Audit Committee will manage all reports in the strictest confidence to protect the rights of any party subjected under investigation.

8. Malicious Allegations

Whistleblowers are discouraged from making false and malicious allegations. Any malicious use of this policy will result in disciplinary action against the Whistleblower, up to and including termination of employment.