OMANI EURO FOOD INDUSTRIES SOAG

Whistleblower Policies and Procedures Manual

Document Control

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Revision No.	Section(s) Changed	Details of Section Amendments	Date approved	Date Superseded
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Document Approval

Approver	Name	Signature	Date

Revision History

The following is a summary of the revisions to this document.

Date	Issue	Reason for change

Contents

1 Introduction

This Whistleblower Policy (the "Policy") is established to provide a confidential and secure mechanism for all stakeholders to report, in good faith, any actual or suspected Wrongdoing within **Omani Euro Food Industries SAOG** (the "Company") without fear of retaliation.

The policy is designed to comply with applicable Omani laws and regulations, including but not limited to the **Commercial Companies Law (CCL)**, the **Securities Law** (and its Executive Regulations/Decisions), and the governance requirements set forth by the **Capital Market Authority (CMA)**.

1 Purpose

This policy is intended to:

- Encourage all employees, directors, contractors, suppliers, customers and other stakeholders to raise concerns about misconduct or violations of laws, regulations, internal policies or ethical standards.
- Provide a clear and confidential mechanism for reporting such concerns.
- Ensure reported concerns are investigated appropriately and remedial action taken where necessary.
- Protect whistle-blowers from retaliation or detrimental treatment for making such reports in good faith.
- Support compliance with the Oman Securities Law (Decree No. 46/2022), the Commercial Companies Law, and other applicable regulations and governance requirements in Oman. (STA Law Firm)

2 Scope

This policy applies to:

- All employees (permanent, fixed-term, temporary) of **Omani Euro Food Industries SAOG**, including executive management and the Board of Directors.
- Contractors, suppliers, customers, consultants, service providers or any other external party who become aware of potential wrongdoing involving the Company.
- Customers, shareholders, and other external stakeholders.
- All areas of the Company's operations in Oman and any overseas branches or subsidiaries controlled by the Company.

3 Definitions

Definition of Wrongdoing (Reportable Concerns)

A **"Wrongdoing"** or **"Reportable Concern"** includes, but is not limited to, any conduct that constitutes a violation of:

- Omani laws and regulations (including CMA regulations, CCL, Securities Law, Anti-Money Laundering, and Anti-Corruption laws).
- The Company's Code of Conduct, internal policies, and procedures.
- Accounting, internal control, or auditing deficiencies.
- Fraud, corruption, bribery, or financial misconduct.
- Theft or misuse of Company assets.
- Acts endangering the health or safety of employees or the public or causing environmental damage.
- Manipulation of financial data, corporate records, or disclosures to the CMA and investors (as per Securities Law disclosure requirements).
- Concealment of any of the above.

4 What to Report

You should raise concerns when you reasonably believe there is misconduct, including but not limited to:

- Fraud, bribery, corruption, mis-appropriation of assets.
- Violation of the Securities Law (e.g., insider dealing, misuse of undisclosed information) or CMA regulations. (STA Law Firm)
- Breach of internal policies or the Code of Conduct.
- Misuse of company resources, deliberate misstatement of financial records.
- Ethical breaches such as harassment, discrimination, abuse of authority.
- Health, safety or environmental violations that pose serious risk.
- Any attempt to conceal or cover up any of the above.

5 How to Report

You may report concerns via any of the following channels:

The Company has established clear and independent reporting channels to facilitate disclosures:

Reporting Channel	Recipient/Responsible Body
Primary Channel (Internal)	Head of Internal Audit and/or the Compliance Officer
Secondary Channel (Independent)	Chairman of the Audit Committee of the Board of Directors (for reports involving senior management or the Internal Audit/Compliance function)
Dedicated Contact	**Email:** Itab.Admin@oefi.om
	Hotline: +968- 98892591
External Channel	Capital Market Authority (CMA) or other relevant Omani regulatory/law enforcement bodies (as per CMA rules for external reporting)

Reports should be in writing and include as much specific detail as possible, such as:

- The nature of the alleged Wrongdoing.
- The individuals involved (who, when, where).
- The time and location of the incident(s).
- Any supporting evidence, witnesses, or documentation.

6 Confidentiality & Anonymity

- **Confidentiality:** All reports will be handled with the strictest confidentiality to the extent possible, consistent with the need for a thorough and fair investigation, and the Company's legal obligations. The identity of the Whistleblower, if known, will not be revealed without their consent, unless legally required.

- **Anonymity:** Individuals may choose to report concerns anonymously. While the Company investigates anonymous reports, the lack of identity may impede the investigation if further information or clarification is required. The Company will consider the seriousness, credibility, and likelihood of confirming the allegation from independent sources.

7 Protection Against Retaliation

Omani Euro Food Industries SAOG is committed to protecting any individual who reports a concern **in good faith** from any adverse employment action, unfair treatment, harassment, or retaliation.

- **No Retaliation:** Any form of retaliation against a Whistleblower will not be tolerated and will result in disciplinary action, up to and including termination of employment, and may result in civil or criminal action as per Omani law.
- **Good Faith:** A report is made in "good faith" if the Whistleblower has a reasonable belief that the information provided is true and indicates a Wrongdoing. A report made in good faith does not require the allegation to be proven true.

Malicious Reporting: Any individual who knowingly and in bad faith reports an untrue or frivolous incident will be subject to appropriate disciplinary action.

- If you believe you have been retaliated against for reporting a concern, you should immediately contact the Audit & Risk Committee or the Whistle-blowing Officer for remedial action.
- The Company will take reasonable steps to protect the reporter and ensure fairness during any investigative process.

8 Investigation and Resolution Procedures

1. **Receipt:** The designated recipient (Internal Audit or Audit Committee Chairman) will log and acknowledge receipt of the report, where the Whistleblower's identity is known.

2. **Assessment:** The recipient will assess the report, determine if it falls within the scope of this Policy, and decide whether a formal investigation is warranted.

3. **Investigation:** If investigation is required, it will be carried out in a timely, fair and objective manner:

    - Investigators will gather relevant evidence, interview witnesses and maintain confidentiality.

    - The whistle-blower may, where appropriate, be updated on the progress or outcome (subject to confidentiality).

    The investigation will be conducted in a fair, independent, and timely manner by the Internal Audit function, the Audit Committee, or an independent external party appointed by the Board/Audit Committee.

4. **Action:** If a Wrongdoing is confirmed, appropriate corrective and disciplinary action will be taken, in line with Company policies and Omani law. This may include remedial actions, disciplinary proceedings, recovery of losses, and/or referral to legal authorities (CMA, Public Prosecution, etc.). If allegations are unsubstantiated and were made in good faith, no adverse action will be taken against the whistle-blower. However, malicious or deliberately false reports may lead to disciplinary action.

5. **Feedback:** The Whistleblower (if not anonymous) will receive general updates on the investigation's progress and outcome, subject to legal and confidentiality restrictions.

9 Record-Keeping & Reporting

- The Company shall retain records of all reports and investigations for a minimum period of [e.g., 5 years] ensuring confidentiality in accordance with applicable data protection and regulatory requirements.
- The Audit Committee will review the number, type and outcome of reports periodically, and report to the Board of Directors on major findings and actions taken.

10 Roles & Responsibilities

Board of Directors

- Approve and oversee this policy; ensure appropriate resources are allocated for its implementation.

Audit Committee

- Monitor whistle-blowing process, ensure independence of investigations, review major outcomes.

Whistle-blowing Officer / Ethics Officer

- Receive reports, conduct assessments and coordinate investigations.

Management / Supervisors

- Promote awareness of this policy within their teams; ensure no retaliation against whistle-blowers.

Employees & Stakeholders

- Act responsibly and report concerns in good faith; cooperate with investigations when requested.

11 Training & Communication

- The Company shall provide regular training and communication to employees on the existence of this policy, how to report concerns, and its protection mechanisms.
- This policy shall be made publicly available (on the Company website or intranet) and incorporated into induction programs.

12 Review

This Policy shall be:

- Approved by the Company’s Board of Directors.
- Published on the Company's internal and external websites to ensure awareness among all stakeholders.
- Reviewed periodically (at least annually) by the Audit Committee for effectiveness and compliance with Omani laws.