



Updated: - 22 April 2022

BOPP PLC Group Policy:

Whistle Blowing Policy



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BOPP PLC Whistle Blowing Policy

This Policy establishes a whistle blowing framework where employees of BOPP PLC may, in confidence, raise concerns about possible corporate improprieties in matters of financial reporting or other matters and to ensure that arrangements are in place for the independent investigations of such matters and for appropriate follow-up actions.

1. Introduction

- 1.1 Employees are often the first to realise that there may be irregularities within a company. However, employees may not express their concerns for fear of being disloyal to their colleagues or to the Company. They may also be afraid of discrimination or harassment. In such circumstances employees may feel that it is best to ignore the concern rather than report.
- 1.2 External parties who have dealings with the company (such as customers and suppliers) may also avoid raising a concern of potential irregularities for the same reasons.
- 1.3 BOPP PLC is committed to a high standard of compliance with accounting, financial reporting, internal controls and auditing requirements and any legislation relating thereto. In line with this commitment, the Whistle blowing Policy ("**Policy**") aims to provide an avenue for employees and external parties to raise concerns and offer reassurance that they will be protected from reprisals or victimisation for whistle blowing in good faith.
- 1.4 The Policy is intended to conform to the guidance set out in the Code of Corporate Governance which encourages you to raise concerns, in confidence, about possible irregularities.

2. Definition

- 2.1 For the purpose of this Policy, whistle blowing is defined as:

"a deliberate, voluntary disclosure of individual or organisational malpractice by a person who has or has had privileged access to data, events or information about an actual, suspected or anticipated wrongdoing within, or by members of the BOPP PLC, who are within its ability to control."

3. Who is Covered by this Policy

- 3.1 This Policy applies to all employees of the BOPP PLC.
- 3.2 It also applies to all external parties who have a business relationship with BOPP PLC. External parties include customers, suppliers, contractors, and anyone who is a stakeholder of the Company.



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4. Aim of this Policy

- 4.1 The Policy provides proper avenues for you to raise concerns about actual or suspected improprieties in matters of financial reporting or other matters and receive feedback on any action taken.
- 4.2 The Policy aims to assure you that such acts will be protected from reprisals or victimisation for whistle blowing in good faith.

5. Reportable Incidents

- 5.1 Some examples of concerns covered by this Policy include (this list is not exhaustive):-
 - Concerns about the Group's operational, accounting, internal controls or auditing matters;
 - Impropriety, corruption, acts of fraud, theft and/misuse of the Group's properties, assets or resources;
 - Conduct which is an offence or breach of law;
 - Serious conflict of interest without disclosure;
 - Breach of the Group's policies or code of conduct;
 - Concealing information about any of the above malpractice or misconduct;
 - fraud against investors, or the making of fraudulent statements to the Ghana Stock Exchange, Securities & Exchange Securities Commission, members of the investing public and government or state authorities;
 - distinct effort to mislead, deceive, manipulate, coerce or fraudulently influence any internal or external accountant or auditor in connection with the preparation, examination, audit or review of any financial statements or records of the company; and
 - Any other serious improper matters which may cause financial or non-financial loss to the Company, or damage to the Company's reputation.

The above situations are only examples and may expanded or changed as events may dictate.

6. Protection Against Reprisals

- 6.1 If you raise a genuine concern and "Whistle Blow" under this Policy, you will not be at risk of losing your job nor suffer retribution or harassment as a result; provided that, you are acting in good faith, it does not matter if you are mistaken.
- 6.2 However, the Company does not condone any frivolous, mischievous or malicious allegations. Employee(s) making such allegations shall face disciplinary action in accordance to the Disciplinary Procedures.



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7. Confidentiality

- 7.1 BOPP PLC encourages you to identify yourself when raising a concern or providing information. All “Whistle Blowing” will be treated with strict confidentiality.
- 7.2 However you should be aware that there may be circumstances, when information provided by you or your action to disclose such information, can or may not be treated with strictest confidentiality, these typically include:-
- where the Company is under a legal obligation to disclose information provided by you;
 - where the information is already in the public domain;
 - where the information is given on a strictly confidential basis to legal or auditing professionals for the purpose of obtaining professional advice; and
 - where the information is given to the Police for criminal investigation.
- 7.3 In the event that we are faced with a circumstance not covered by the above, and where your identity is to be revealed, we will endeavor to discuss this with you first.

8. Concerns and Information Provided Anonymously

- 8.1 Concerns expressed anonymously are much less persuasive and may hinder investigation as it is more difficult to look into the matter or to protect your position. Accordingly, BOPP PLC will consider and investigate anonymous reports, but any concerns expressed or information provided anonymously would be investigated on the basis of individual merits of each circumstance.

9. How to Raise a Concern or Provide Information

Who to Report To:

- 9.1 **Option One** : Report to your immediate supervisor.
- 9.2 **Option Two**: This Toll-free line +233 (0) 800 312 312
- 9.3 **Option Three** : If the concern involves your immediate supervisor, manager or Head of Department, or for any reason you would prefer them not to be told, you may report to:-



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Mr Jeremy Goon
The Executive Director
Wilmar International
Email address: Jeremy.goon@wilmar.com.sg

How to Make the Report:

- 9.4 Concerns or information are preferably raised or provided in writing (letter or email). Ideally, BOPP PLC recommends any report to be detailed in setting out the background and history of events and the reasons for your concern.
- 9.5 If you are not comfortable about writing in, you may telephone or meet the appropriate officer in confidence, at a time and location to be determined together.

10. Important Points to Note

- 10.1 The earlier your concern is raised, the easier it is for the Company to take action.
- 10.2 Wilmar expects you to provide your concern in good faith, and to show to the appropriate officer that there are sufficient grounds for your concern.
- 10.3 All reports will be treated in strict confidence while the identity of the whistle blower would be kept confidential subject to disclosure requirements stipulated by law.
- 10.4 Whistle blowers are protected from reprisal in the form of termination of employment or defamation if such complaints are made in good faith, while malicious and unfounded allegations will be accorded appropriate disciplinary action.



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11. How BOPP PLC Will Respond

When a concern is raised or information is provided:

11.1 BOPP PLC assures you that any concern raised or information provided will be investigated, but consideration will be given to the following factors:

- seriousness of the issue raised;
- credibility of the concern or information; and
- likelihood of confirming the concern or information from attributable sources.

Investigating a concern raised or information provided:

11.2 Depending on the nature of the concern raised or information provided, the investigation will be conducted involving one or more of the following persons or entities:

- the Audit & Risk Committee;
- the External Auditor;
- Forensic Accountants; and/or
- the Police.

11.3 The amount of contact between the whistle blower and the person(s) investigating the concern raised and information provided will be determined by the nature and clarity of the matter reported. Further information provided may be sought from the whistle blower during the course of the investigation.

What happens after the investigation is completed?

11.4 The investigating officer(s) will communicate the findings of the investigation(s) to the Audit and Risk Committee for their necessary action.

11.5 The investigating officer(s) will communicate the conclusion of all findings to the whistle blower, as a matter of policy for closure.



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Whistle Blower Complaint Response

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Incident Data

Date/Time:		Completed by:	
Nature of Violation Reported	Theft, Fraud, Conflict of Interest, Insider Dealing, Violation of Law or Safety Regulation. Others: _____		
Complaint details Name:	<i>Anonymous (___)</i>	Contact:	

Status of Key Information

Allegation of improper activity?	<i>Please describe in detail.</i>		
Where & when did the event(s) take place?	<i>Indicate place, date, time, and frequency.</i>		
Are there other witnesses?	<i>If so, what are their names and positions</i>		
Is there any evidence?	<i>Describe the evidence that can be examined or what documentation exists and where it can be found</i>		
How do you know about the improper action?	Did you see it occur? Yes _____ No _____ Did you see documentation indicating it occurred? Yes _____ No _____ Did you hear about it from someone? Yes _____ No _____ Who did you hear it from? Name/Contact: _____		
Have you filed a complaint with this Office previously?	Yes _____ No _____ <i>(Please provide Details)</i>	Is this complaint now pending with any other Agency?	Yes _____ No _____
Remarks/Notes:			
Initial		Date:	

* If additional space is needed, continue on back and use additional sheets as necessary. All reports will be kept strictly confidential.

Attachments:

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Internal Analysis

Company	
Completeness of Information provided	Least 1 2 3 4 5 Most
Credibility of concern/information source	Least 1 2 3 4 5 Most
Likelihood of confirming concern	Least 1 2 3 4 5 Most
Potential/Estimate loss/damage	USD _____ (estimated)
Immediacy of Response required	Act Now Defer No Action Ignore
Follow up action	Reply to : Investigation:
	Recommended Follow up
	Report to Audit & Risk Committee: Report to External Agency: Date/Person i/c
Initial: Samuel Avaala Awonnea (GM)	Date: 22 April 2022