



FUJI OFFSET PLATES MANUFACTURING LTD
(Company Registration No. 198204769G)
(Incorporated in Singapore)

**POLICY AND PROCEDURES FOR REPORTING POSSIBLE IMPROPRIETIES IN
MATTERS OF FINANCIAL REPORTING OR OTHER MATTERS**

1. DEFINITIONS

The following words as used in this document shall have the meaning ascribed here:

- 1.1 **“this Document”** means this Policy and Procedures
- 1.2 **“the Company”** means Fuji Offset Plates Manufacturing Ltd or FOP
- 1.3 **“the Group”** means FOP and its subsidiaries
- 1.4 **“Possible Improprieties”** means, *inter-alia*, any activity, breach of business conduct and ethics or omission by any employee within the Group or any concerns regarding accounting or auditing matters, internal controls or internal accounting controls and other operational matters that are questionable or not in accordance with generally accepted accounting practices or trade practices prescribed by the Group, corruption, misappropriation or blackmail, any criminal offence or failure to comply with a legal or regulatory obligation; endangerment of the health and safety of an individual;
- 1.5 **“Obstructive Action”** means the use or attempted use of force, authority, intimidation, threats, undue pressure or any other action or behavior by any person which tends to or in fact does obstruct, influence or otherwise interferes with another person’s exercise of his right to report any **Possible Improprieties** or which may discourage other person from so doing in the future.
- 1.6 **“Complaint”** means any complaint alleging either **Possible Improprieties** or **Retaliatory Action**.
- 1.7 **“Complainant”** means any person who has filed a Complaint.
- 1.8 **“Retaliatory Action”** means the use or attempted use of force, authority, intimidation, threats, undue pressure of any sort or any other negative or other inappropriate action, by any person, against the **Complainant**.
- 1.9 **“Complaints Register”** means a register to record details of all **Complaints** lodged.

2. POLICY

2.1 General

It is the desire and aim of the Company to develop, promote and maintain high standards of corporate governance within **the Group**.

In pursuit of this objective, FOP adopts as its best practices the Code of Corporate Governance 2012 issued by the Monetary Authority of Singapore, as may from time to time be amended.

2.2 Scope of the policy

The policy applies to

- (i) all directors, officers, employees, including full-time, part-time and contract employees of the Group; and
- (ii) all shareholders, vendors, customers, and other stakeholders of the Group.

2.3 Reporting of Possible Improprieties

FOP believes that it is in the best interest of **the Group** to promote an environment conducive for employees or external parties, in confidence, to raise or report genuine concerns about **Possible Improprieties** in matters of financial reporting or other matters (please refer to item 1.4) they may encounter, without fear of **Retaliatory Action**.

2.4 Authority to receive Complaints

It is hereby determined for the purposes of **the Group**, all Complaints shall be reported to the Audit Committee ("AC") of **the Company**.

The contact details of the AC are given on Page 5 of **this Document**.

2.5 Right to file Complaint

Every employee or stakeholder of the Group shall have unfettered right to file a **Complaint** and shall not be restricted in the exercise of such right.

2.6 Prohibition of Obstructive Action

The Company objects to and does not tolerate nor condone any **Obstructive Action** being taken against the **Complainant** who wishes or intends to, or who is in the process of filing a **Complaint**, and may institute disciplinary action or assist the said **Complainant** in taking a legal action, as it deems appropriate, against any person found to have taken such **Obstructive Action**.

2.7 Prohibition of Retaliatory Action

The Company objects to and does not tolerate nor condone any **Retaliatory Action** taken against any **Complainant** alleging **Possible Improprieties** and may institute disciplinary action or assist the said **Complainant**, against any person found to have taken such **Retaliatory Action**.

However, this assurance does not extend to any person who intentionally files **Complaints** which they know or reasonably believe to be untrue.

Any complaint alleging **Retaliatory Action** shall be received, reviewed and investigated by **the Company** in the same manner as any complaint alleging **Possible Improprieties**.

3. PROCEDURES

3.1 Procedures for handling Complaints

The procedures for the receipt, retention and treatment of a **Complaint** are set out below and shall be fully complied with.

3.2 Submission of Complaint

Every **Complaint** shall be lodged with any member of the AC.

3.3 Confidentiality of Identity

The identity of the **Complainant** shall be confidential save where:

- 3.3.1 the identity of the **Complainant**, in the opinion of the Audit Committee, is material to any investigation.
- 3.3.2 it is required by law, or by the order or directive of a court of law, regulatory body or by the Singapore Exchange or such other body that has the jurisdiction and authority of the law to require such identity to be revealed.
- 3.3.3 the AC with the concurrence of the Board of Directors opined that it would be in the best interests of the Group to disclose the identity.
- 3.3.4 it is determined that the **Complaint** was frivolous, in bad faith, or in abuse of these policies and procedures and lodged with malicious or mischievous intent.
- 3.3.5 the identity of such **Complainant** is already public knowledge.

3.4 Registration of Complaints

The AC shall maintain or caused to be maintained a **Complaints Register** for the purposes of recording all **Complaints** received, the date of such **Complaint** and nature of such complaint.

The AC shall approve making the **Complaints Register** available for inspection upon any request by investigating authorities.

3.5 Dissemination of Documents

The respective HR Departments shall make available to all employees a copy of **this Document** including the latest update of the contact details of the AC. This Document shall be made available to the external parties via the Company's website.

3.6 Review and Investigation by Audit Committee

Upon receipt of any **Complaint**, the AC shall:

- 3.6.1 conduct its own investigation or review;
- 3.6.2 Instruct the Internal Auditor to conduct further investigations or review;
- 3.6.3 instruct the relevant management to take such remedial action as it deems appropriate;
- 3.6.4 engage such third parties as the AC may determine, to take remedial or legal action, to commence or conduct further investigations or review, as deem appropriate; and/or
- 3.6.5 take any other action as AC may determine in the best interest of the Group.

4. CONSISTENCY WITH LAWS AND REGULATIONS

This Document shall be read in conjunction with any laws, regulations, rules, directives or guidelines that the Singapore Exchange Securities Trading Limited (the “SGX-ST”), the Companies Act and/or Securities and Future Act (the “SFA”) may from time to time prescribe or issue on the receipt, retention and/or treatment of **Complaints** regarding accounting, internal accounting controls or auditing matters or any matters governed by this policy.

In the event that any policy or procedure herein is inconsistent or in conflict with the SGX-ST, Companies Act or SFA or any part thereof, the SGX-ST, Companies Act or SFA shall prevail to the extent of such inconsistency or conflict.

Under Item 2.4 of the aforementioned Policy & Procedures, employees of the Company or external parties may file a **Complaint** to the Company Secretary via any of the following channels:

Via Email	Via Telephone (Office)	Via Letter
kelly.kiar@boardroomlimited.com	(65) 6230 9655 (Office hours from 8:30am to 5:30pm)	c/o Fuji Offset Plates Mfg Ltd 2 Jalan Rajah #06-28 Golden Wall Flatted Factory Singapore 329134