

WHISTLEBLOWING POLICY

Policy Statement

NIOSH Certification ("NIOHCert") promotes good business conduct and maintains a healthy corporate culture engenders integrity, transparency, professionalism, and fairness in all business activities. As part of good corporate governance, NIOHCert establishes this whistleblowing policy that identifies avenues for objectively investigating and addressing legitimate concerns. This policy applies to all employees and related interested parties to disclose any irregularity, improper conduct, or about to be committed within NIOHCert. NIOHCert commits to ensuring that all disclosures are treated with strict confidence and confidentiality and without any risk of reprisal.

To express and in line with this commitment:

1. NIOHCert is committed to complying with all applicable laws relating to whistleblower protection in the countries where it does business.
2. NIOHCert applies this policy equally to its business dealings with commercial / industry (private sector) and government agency entities that operate nationally and internationally.
3. NIOHCert encourages employees and related interested parties to report genuine concerns about a breach of any irregularity or improper conduct as listed in this policy but not limited to the listing.
4. NIOHCert prohibits retaliation in any form against employees or personnel where the person has in good faith and integrity in reporting a violation of the policy and personnel that participate and assist in an investigation.
5. NIOHCert shall establish processes to ensure individuals can confidentially report concerns in good faith, the disclosure made free from malicious intent, not for personal gains or interest, while being protected from reprisals or victimization for whistleblowing.
6. NIOHCert commits to regular training and communication of its policy statement to all relevant interested parties.
7. NIOHCert reflects its core value in contributing to the progress and achievement of the related Sustainable Development Goals.

Following are irregularities and improper conduct that are covered under the scope of reporting of this policy but not limited to the listing:

1. Criminal offenses, unlawful acts, fraud, dishonesty, theft, embezzlement, insider trading, corruption, bribery, and blackmail;
2. Failure to comply with legal or regulatory obligations or breach of company policies and procedures;
3. Abuse of power, miscarriage of justice, and improper use of the company's funds, assets, or information;
4. Conflict of interest, unlawful or unethical behaviors in the event of business operation;
5. Danger to health and safety or environment, substantial wasting of company resources;
6. Bullying, intimidation, harassment, or violence;
7. The act of cover-up of any of the above mentioned.

Compliance Monitoring

NIOHCert shall establish an independent unit to oversight the implementation of compliance towards this policy. The team has the right to conduct due diligence, checking against potential risks to whistleblowers in the event reporting of violations and conducting investigations as deemed necessary based on the reasonable cause of suspicion with the committee. Any disclosure detected as not accurate, frivolous, misleading, or malicious intent is to be dealt with objectively with internal procedure for disciplinary action or other action. NIOHCert is also committed to continually improving its policy and enhancing the established procedures to maintain the highest standard of integrity in its business and reasonable steps to protect the whistleblower. All employees and related interested parties will communicate and adhere to this policy.



(SYAMSUL ZHRIN ZAINUDIN)

Chief Executive Officer

Date: 10 February 2023