

<p style="text-align: center; color: red;">Public</p> 	<p>WHISTLE BLOWING POLICY</p>	<p>POLICY NO: EKF/HR/POL/2026/06</p> <p>VERSION NUMBER:01</p> <p>ISSUE DATE: February 2026</p>
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1. Introduction

This Whistle Blowing Policy provides a structured process for reporting concerns about fraud, misconduct, unethical behavior, health and safety violations, and other unlawful practices within Eko Organic Food Industries Limited (EKOFIN). It ensures that employees and stakeholders can raise concerns safely, confidentially, and without fear of victimization or retaliation.

Whistleblowing applies to employees, contractors, customers, vendors, and other stakeholders who become aware of wrongdoing that may affect the Company’s operations, reputation, or compliance obligations.

2. Policy Statement

The whistle blowing policy (“the Policy”) will establish a compliance management framework to enable EKOFIN group effectively and efficiently manage the operations of the organization. The Board of Directors and the Management of EKOFIN are committed to the highest possible standards of conduct, openness, honesty, and accountability.

All staff are expected to report serious concerns regarding fraud, malpractice, unethical conduct, abuse of office, corruption, safety breaches, and other misconduct. These concerns will be treated confidentially and investigated appropriately.

This Policy works alongside the EKOFIN Code of Conduct and Anti-Bribery Policy to support ethical reporting, accountability, and protection of whistleblowers.

This Policy confirms that staff can express concerns without fear of victimization, retaliation, or unfair treatment

3. Objectives

- To support the EKOFIN values
- To ensure strict compliance with the Company’s policies, code of business conduct and ethics
- To eradicate unethical behavior in the workplace
- To minimize fraud and misconduct
- To promote clear communication and keep the organization’s goals in focus
- To encourage the staff of EKOFIN group to feel confident in raising serious concerns at the earliest opportunity and to question and act upon concerns about the issues being reported

 <p>Prepared by</p> <p>Human Resources</p>	 <p>Approved By</p> <p>Managing Director</p>	 <p>Released by</p> <p>Managing Director</p>
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- To provide avenues for anyone in the organization to raise concerns and receive feedback on action taken
- To protect the whistleblower from possible reprisals or victimization for any disclosure in good faith

4. Scope

This Policy applies to all Employees, Managers, Executive Management, Contract Staff, third-party personnel seconded to EKOFIN group and Business Partners in all the locations where the Company operates and all EKOFIN stakeholders.

5. Definition of Terms

5.1 Fraud and Misconduct

Fraud is defined as an intentional act of misrepresenting the truth or concealment of a material fact performed by an individual or a group of persons to gain an unlawful or unfair advantage directly or indirectly. Fraud involves a deliberate act of deception with an intent to conceal such action.

Fraud can occur internally or externally. Internal fraud or occupational fraud can be classified into three (3) categories as follows:

- Asset Misappropriation
- Corruption
- Financial Statements Misstatement

5.2 Whistleblowing

Whistleblowing refers to the disclosure of any information, which, in the reasonable belief of the person making the disclosure, relates to suspected fraud, misconduct or dangers at, and in the course of work at any EKOFIN entity. A whistleblowing channel provides a platform for whistleblowers to raise their concerns about suspected or confirmed malpractices, fraud, and misconduct.

5.3 Whistleblower

A person or entity making a protected disclosure about improper or illegal activities is commonly referred to as a whistleblower. Whistleblowers may be employees of EKOFIN group, applicants for employment, vendors, contractors, customers, or public.

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6. Who Can Blow the Whistle?


- Employees
- Managers
- Executive Management
- Directors
- Contract Staff
- Shareholders
- Volunteers
- Third-party personnel seconded to any EKOFIN entity
- Business partners i.e., Clients, Customers, Vendors etc.
- Government agencies and personnel

7. Types of Concerns to be Raised

This includes but is not limited to:

- Crimes
- Fraud, bribery and corruption
- Contravention of the code of business conduct & ethics
- Abuse of office or responsibility
- Compromise of Company’s Health, Safety and Environment Quality procedures
- Sexual or physical abuse
- Serious breaches of internal control activities
- Immigration issues
- Deliberate concealment of information
- Other unethical behaviour
- Disclosures related to miscarriages of justice
- Racial, sexual, disability or other discrimination
- Health and safety of the public and employees
- Damage to the environment
- Unauthorized use of Company funds or other resources
- Possible fraud and corruption
- Neglect or abuse of clients, or other unethical conduct

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8. How to Raise a Concern

Concerns should be raised verbally or in writing with the immediate supervisor or manager. Where the concern involves the immediate supervisor or manager, it should be raised with the Head of Human Resources, or designated authority.

Where disclosure is extremely serious, the whistleblower may write directly to the Assigned Board Members (Dr. Johannes Flosbach and Philippa Osakwe)

Reports can also be made through designated email addresses approved by Management (conduct@ekofinnigeria.com)

Written reports should include:

- Background and history of the concern
- Relevant dates
- Nature of the incident and people involved
- Date(s) of incident
- Place of occurrence
- How the incident occurred
- Any other useful information

9. Response Time

Where a concern is reported internally and the whistleblower is known, Management shall acknowledge receipt of the report within two (2) working days of the disclosure being made.

The acknowledgment shall include:

- Confirmation that the concern has been received
- An indication of how the matter will be handled
- An estimate of the time required to provide a final response
- Information on whether initial enquiries have been made
- Information on whether further investigation will take place and if not, the reasons why
- Where applicable, details of any support available to the whistleblower

The Company shall ensure that the concern is reviewed promptly and fairly. While the exact time for concluding an investigation may vary depending on the nature and complexity of the matter, every effort shall be made to resolve the issue within a reasonable period.

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Where necessary, the whistleblower may be contacted for additional clarification or supporting information to aid the investigation.

Although the Company may not always be able to disclose full details of the outcome due to confidentiality, the whistleblower shall be informed that the matter has been appropriately reviewed and necessary action taken where required.

10. Investigation of Allegations

Once a concern or allegation has been reported, the recipient of the disclosure shall carry out an initial review to determine whether there are sufficient grounds for further investigation.

The purpose of the preliminary review is to assess the seriousness of the concern, establish whether there is credible information to support the allegation, and determine the appropriate level of investigation required.

Depending on the nature of the issue raised, the matter may be:

- Investigated internally by the appropriate department such as Human Resources, Legal, Compliance, or Senior Management
- Referred to the Assigned Board Members where the matter is highly sensitive or involves senior leadership
- Escalated to relevant regulatory bodies, law enforcement agencies, or external authorities where required by law or where the seriousness of the matter demands external intervention

All investigations shall be conducted fairly, objectively, and confidentially to protect both the whistleblower and the person(s) against whom the allegation is made.

The whistleblower may be invited to provide further clarification or supporting evidence where necessary to aid the investigation.

If investigations confirm misconduct, appropriate disciplinary, corrective, or legal action shall be taken in accordance with Company policy and applicable laws.

Where an allegation is made in good faith but is not substantiated after investigation, no action shall be taken against the whistleblower.

However, where it is established that a report was made maliciously, knowingly false, or with intent to mislead, disciplinary action may be taken against the person making such false allegation.

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11. Retention of Records

All records relating to whistleblowing disclosures, investigations, findings, and actions taken shall be maintained in a secure and strictly confidential manner.

The Human Resources Department, in collaboration with Legal/Compliance and Senior Management where necessary, shall be responsible for ensuring proper documentation and safekeeping of all whistleblowing records.

Such records shall include:

- Details of the disclosure made
- Date the concern was reported
- Nature of the allegation
- Persons involved
- Investigation process and findings
- Actions taken and final resolution
- Correspondence and supporting evidence related to the case

All records shall be retained for a minimum period of seven (7) years, or longer where required by law, regulatory requirements, or ongoing legal proceedings.

Access to these records shall be restricted to authorized personnel only and handled in accordance with confidentiality requirements and applicable data protection obligations.

The Company shall ensure that records are protected against unauthorized access, alteration, disclosure, or destruction.

12. Responsibility for this Policy

This Policy shall be communicated to all employees and relevant stakeholders including contractors, vendors, customers, service providers, consultants, shareholders, and other business partners of Eko Organic Food Industries Limited (EKOFIN).

The Board of Directors has overall responsibility for establishing this Policy and ensuring that appropriate mechanisms are in place for reporting fraud, unethical behaviour, misconduct, and breaches of Company policies and values.

Senior Management is responsible for promoting a culture of integrity, transparency, accountability, and openness across the organization, while ensuring that all concerns raised are handled fairly, promptly, and confidentially.

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The Human Resources Department, in collaboration with Legal/Compliance and other relevant functions, shall be responsible for:

- Creating awareness of this Policy across the organization
- Ensuring employees understand the reporting channels available
- Supporting the proper handling and documentation of reported concerns
- Monitoring compliance with the Policy
- Recommending updates where necessary to align with regulatory and business requirements

All employees and stakeholders are expected to comply with this Policy and are encouraged to report genuine concerns in good faith.

This Policy shall be reviewed every two (2) years or earlier where required by changes in law, regulation, or business operations.

13. Protection of Whistleblowers

EKOFIN is committed to protecting any employee or stakeholder who raises a genuine concern under this Policy from victimization, retaliation, discrimination, harassment, or any form of unfair treatment.

The Company recognizes that whistleblowing is an important part of maintaining ethical business practices and encourages individuals to report concerns without fear.

13.1 Anonymity

The identity of the whistleblower shall be treated with the highest level of confidentiality and shall only be disclosed where necessary for investigation purposes or where required by law.

Anonymous reports may also be made and shall be considered based on the seriousness of the issue raised and the credibility of the information provided.

13.2 Safety

No employee shall suffer dismissal, demotion, intimidation, harassment, threats, loss of benefits, or any form of retaliation for making a genuine disclosure in good faith.

The Company shall take appropriate steps to ensure the protection and welfare of whistleblowers throughout the investigation process.

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13.3 Your Confidence

All concerns raised under this Policy shall be treated seriously, fairly, and confidentially. Information shall only be shared with persons directly involved in the investigation and resolution process.

13.4 Malicious Accusations

The Company will not tolerate abuse of this Policy through deliberately false, malicious, or misleading accusations made with intent to harm another person or the organization.

Such actions may result in disciplinary measures, including termination of employment or contractual relationship where applicable.

13.5 Retaliation

Any employee, manager, or stakeholder found to have retaliated against a whistleblower shall be subject to disciplinary action in line with Company policy and applicable laws.

Retaliation includes intimidation, victimization, exclusion, discrimination, threats, or any action intended to discourage reporting.

13.6 Untrue Allegations

Where a concern is raised honestly and in good faith, but investigation later proves the allegation to be unsubstantiated, no action shall be taken against the whistleblower.

The Company values the intention to protect the organization and encourages responsible reporting of concerns.

15. Contact Details

For any questions, concerns, or reports relating to this Policy, please send mail to conduct@ekofinnigeria.com

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