



AFI WHISTLE-BLOWER POLICY

AFI requires directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of AFI, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

Reporting Responsibility

This Whistle-blower Policy is intended to encourage and enable employees and others to raise serious concerns internally so that AFI can address and correct inappropriate conduct and actions. It is the responsibility of all board members, officers, employees and volunteers to report concerns about violations of AFI's Integrity Pact, Modern Slavery Statement, Human Rights Policy, or suspected violations of law or regulations that govern AFI's operations.

No Retaliation

It is contrary to the values of AFI for anyone to retaliate against any board member, officer, and employee or volunteer, who in good faith reports an ethics violation, or a suspected violation of law, such as a complaint of harassment, or discrimination, or suspected fraud, or suspected violation of any regulation governing the operations of AFI. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment.

Reporting Procedure

AFI has an open-door policy and suggests that employees share their questions, concerns, suggestions or complaints with their supervisor. If you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with the HR Manager or Compliance Officer (Financial Controller). Supervisors and managers are required to report complaints or concerns about suspected ethical and legal violations in writing to the AFI's Compliance Officer (Financial Controller) or designated employee, who has the responsibility to investigate all reported complaints. Employees with concerns or complaints may also submit their concerns in writing directly to their supervisor, or the Executive Director responsible for overseeing AFI, or the organization's Compliance Officer (Financial Controller), or another designated person.

Compliance Officer

The AFI's Compliance Officer (Financial Controller) is responsible for ensuring that all complaints about unethical or illegal conduct are investigated and resolved. The Compliance Officer (Financial Controller) will advise the Executive Director and/or the Chief Executive Officer of all complaints and their resolution and will report at least annually to the Audit Committee on compliance activity relating to accounting or alleged financial improprieties.

Accounting and Auditing Matters

The AFI Compliance Officer (Financial Controller) shall immediately notify the Audit Committee of any concerns or complaint regarding corporate accounting practices, internal controls or auditing and work with the committee until the matter is resolved.

A handwritten signature in black ink, appearing to read 'Lim Song Kuan'.

Lim Song Kuan

Chief Executive Officer

29 November 2023