

6. WHISTLEBLOWING POLICY

To reinforce the culture of good business ethics, the Group has also introduced a whistleblowing framework and policy to provide an avenue for stakeholders and employees to raise genuine concerns internally or report any suspected breach or wrongdoing, which includes fraud, misappropriation of assets, breach of any law or regulation, including the Group's policies and procedures, to the Group MD and/or Chairman of Audit and Risk Committee without fear of reprisals.

Procedure

Any concerns should be raised with immediate superior. If for any reason, it is believed that this is not possible or appropriate, then the concern should be reported to the Group MD:

Name : Dato' Roslan bin Hamir
Via Email : whistleblowing@fima.com.my
Via Mail : Kumpulan Fima Berhad
Suite 4.1, Level 4, Block C, Plaza Damansara
No 45, Jalan Medan Setia 1, Bukit Damansara
50490 Kuala Lumpur
Attention : Group Managing Director (*to mark as "Strictly Confidential"*)

In the case where reporting to management is a concern, then the report should be made to the Chairman of Audit and Risk Committee. Channel of reporting to the Chairman of Audit and Risk Committee is as follows:

Name : Encik Azizan Bin Mohd Noor
Via Email : ac_chairman@fima.com.my
Via Mail : Kumpulan Fima Berhad
Suite 4.1, Level 4, Block C, Plaza Damansara
No 45, Jalan Medan Setia 1, Bukit Damansara
50490 Kuala Lumpur
Attention : Chairman of Audit and Risk Committee (*to mark as "Strictly Confidential"*)

The above mechanism protects employees and stakeholders who contemplate to "blow the whistle" against victimization or harassment. The confidentiality of all matters raised and the identity of the whistleblower are protected under the policy. As of FYE2019, there is no case reported under whistleblowing.

7. REVIEW OF THE STATEMENT BY EXTERNAL AUDITORS

Pursuant to paragraph 15.23 of the Bursa Listing Requirements, the external auditors have reviewed this Statement for inclusion in the Annual Report for the financial year ended 31 March 2019 and reported to the Board that nothing has come to their attention that causes them to believe that this Statement is inconsistent with their understanding of the process adopted by the Board in reviewing the adequacy and integrity of the system of internal control.

This statement has been reviewed and approved by the Board of Directors on 26 June 2019.

AZIZAN BIN MOHD NOOR

Chairman of Audit and Risk Committee