

## **AGRIA CORPORATION WHISTLEBLOWER POLICY**

### **1. PURPOSE**

To ensure that all the employees and other who deal with the company have a effective channel to report non-compliance of the company's Code of Ethics, Policy and Procedures without fear of retaliation. It is the policy of the Company to treat complaints about accounting, internal accounting controls, auditing matters, or questionable financial and commercial practices ("Complaints") seriously and expeditiously. The Company will abide by all laws that prohibit retaliation against employees who lawfully submit complaints under these procedures.

### **2. SCOPE**

This policy applies to all of Agria Corporation.

### **3. RESPONSIBILITY**

The Audit Committee (the "AC") of the Company is responsible for response to whistleblower submission. The AC and the Company are responsible for the compliance issues and the update of this Whistleblower Policy. In the event that the Company contracts with a third party to handle Complaints or any part of the complaint process, the third party will comply with these policies and procedures.

### **4. POLICY**

#### ***Reportable Events***

- This document describes the procedures to report non-compliance of the Company's Code of Ethics, Policies & Procedures. Any allegations raised under these procedures should be submitted to the email or hotline listed below.
- The report may cover any suspected events that employees consider due report, including the financial affairs, internal accounting control and auditing; that against Staffs Manual or Code of Ethic.
- Employees will be given the opportunity to submit for review by the Company confidential and anonymous Complaints, including without limitation, the following:

-fraud against investors, securities fraud, mail or wire fraud, bank fraud, or fraudulent statements to the U.S. Securities and Exchange Commission (the "SEC") or members of the investing public;

-violations of SEC rules and regulations applicable to the Company and related to accounting, internal accounting controls and auditing matters;

-intentional error or fraud in the preparation, review or audit of any financial statement of the Company;

-significant deficiencies in or intentional non-compliance with the Company's internal accounting controls;

-corruption or bribery in any form, including the offering or payment of bribes, kickbacks or any other improper benefits to actual or potential customers, agents, contractors, suppliers, government officials, employees of these entities or any other party; and

-any other conduct that is in violation of the Company's Code of Business Conduct and Ethics.

### ***Procedures for Submitting Complaints***

The Email will be directed to AC. The hotline will be recorded by and reported to AC. Any department manager or human resources director, upon receiving any complaint, shall report and file such complaint via email or hotline in accordance with the same handling procedure:

- Allegations of Suspected Fraudulent, Wrongful, or Improper Conduct by the Company's Personnel are to be reported to the AC.
- Allegations involving the chief executive officer, the chief financial officer, the CCO, the chief operating officer, or other senior officers of the Company (the "Senior Executives") should be reported directly to AC.
- Allegations of Suspected Wrongdoing or Complaints relating to the Company's accounting, internal controls, auditing, or financial reporting matters are to be reported to the AC.
- In all cases where an allegation has been made, the AC will acknowledge its receipt within no more than five working days (least three working days needed) upon receipt, if the allexer has provided their name, and make such allexer informed of the reporting number and keep a record in the form of ***Compliant log*** (Appendix II).

### ***Handling Procedures***

- All complaints shall be handled by AC in accordance with the procedures outlined in Appendix I attached hereto. Unless otherwise directed by the Audit Committee, a Complaint made under these procedures shall be directed to the compliance officer of the Company (the "Compliance Officer"), who shall report directly to the Audit Committee on such matters. The Board of Directors of the Company (the "Board") has appointed John Fulton, Chief Financial Officer, as the Compliance Officer for the Company. When investigation is considered necessary, the Compliance Officer or Audit Committee may assign an internal auditor, a legal counsel of the Company or a human resources personnel to launch an investigation to obtain more details of the Reportable Event and supporting evidence. The Compliance Officer may direct that any individual assigned to investigate Complaint work at the direction of or in conjunction with the Compliance Officer or any other attorney in the course of the investigation.
- Unless otherwise directed by the Compliance Officer, the person assigned to investigate

will conduct an investigation of the Complaint and report his or her findings or recommendations to the Compliance Officer. If the investigator is in a position to recommend appropriate disciplinary or corrective action, the investigator also may recommend disciplinary or corrective action.

- If determined to be necessary by the Compliance Officer or the Audit Committee, the Company shall provide for appropriate funding, as determined by the Compliance Officer or the Audit Committee, to obtain and pay for additional resources that may be necessary to conduct the investigation, including , but not limited to, retaining outside counsel and/or other advisor(s); provided that funding in excess of with respect to the investigation of any individual complaint must be approved by the Audit Committee. At any time with regard to any complaint, the Compliance Officer, after obtaining approval from the Audit Committee, may specify a different procedure for investigating and treating such a complaint.
- All allegations will be documented onto Compliant Log (Appendix II) in order to keep track of the proceeding status and results. The Compliant Log should be kept by the Audit Committee or in a confidential manner and access to the Log is restricted to members of Audit Committee. At least once per calendar quarter and whenever deemed necessary by the Compliance Officer, the Compliance Officer shall submit to the Audit Committee, and to any other member of Company management designated by the Audit Committee, a report that summarizes each complaint made within the last 12 months and shows specifically: (a) the complainant (unless anonymous, in which case the report will so indicate), (b) a description of the substance of the complaint, (c) the status of the investigation, (d) any conclusions reached by the investigator, and (e) findings and recommendations.
- The outcome of all allegations must also be notified by investigators to the complainant, if he or she has provided their names. The person or persons against whom an allegation is made must be informed of the allegation and the evidence supporting it and must be allowed to comment before the investigation is concluded.
- All allegations received must be reported to Audit Committee, of which the non illegal and non senior officers involved complaint events shall be summarized and reported monthly and the illegal and senior officers involved events shall be reported forthwith upon investigation.
- All allegations must be summarized and reported to the Board of Directors by Audit Committee, of which the non illegal and non senior officers involved complaint events shall be summarized and reported quarterly and the illegal and senior officers involved events shall be reported forthwith upon investigation.
- All allegations, including those dismissed after preliminary examination, and the progress, results of their investigation must be reported to the Board of Directors, of which the non illegal and non senior officers involved complaint events shall be summarized and reported quarterly and the illegal and senior officers involved events shall be reported monthly.
- If the complainant remains dissatisfied with the outcome of the investigation, he or she will have the authority to appeal to the Audit Committee where (1) he/she believes that the procedures have not been followed properly, or (2) he/she is convinced that the

decision is one which no reasonable person could have reached, s/he has a right to appeal to the Audit Committee (see contact information below).

- In the event that the reported fraud activity proved to be true after an adequate and proper investigation, the management will inform all employees the investigation results and corresponding punishment regarding the reported accidents.

#### 5. CONTACT INFORMATION

- Complaints should be submitted as follows:  
Audit Committee Email: [AC@agriacorp.com](mailto:AC@agriacorp.com)  
Hotline: +86 755 8256 7313

Employees submitting a complaint need not provide their name or other personal information and reasonable efforts will be used to conduct the investigation that follows from a Complaint from an employee in a manner that protects the confidentiality and anonymity of the employee submitting the Complaint.

#### 6. CONFIDENTIALITY STATEMENT

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation. The company prohibits anyone within the company to carry out any form of retaliations to the whistle blowers. If such actions occur and it is evidenced, the company will effect severe punishment. Vendors, customers, business partners and other parties external to the Company will also be given the opportunity to submit Complaints; however, the Company is not obligated to keep Complaints from non-employees confidential or to maintain the anonymity of non-employees.

Complaints and any resulting investigations, reports or resulting actions will generally not be disclosed to the public except as required by any legal requirements or regulations or by any corporate policy in place at the time.

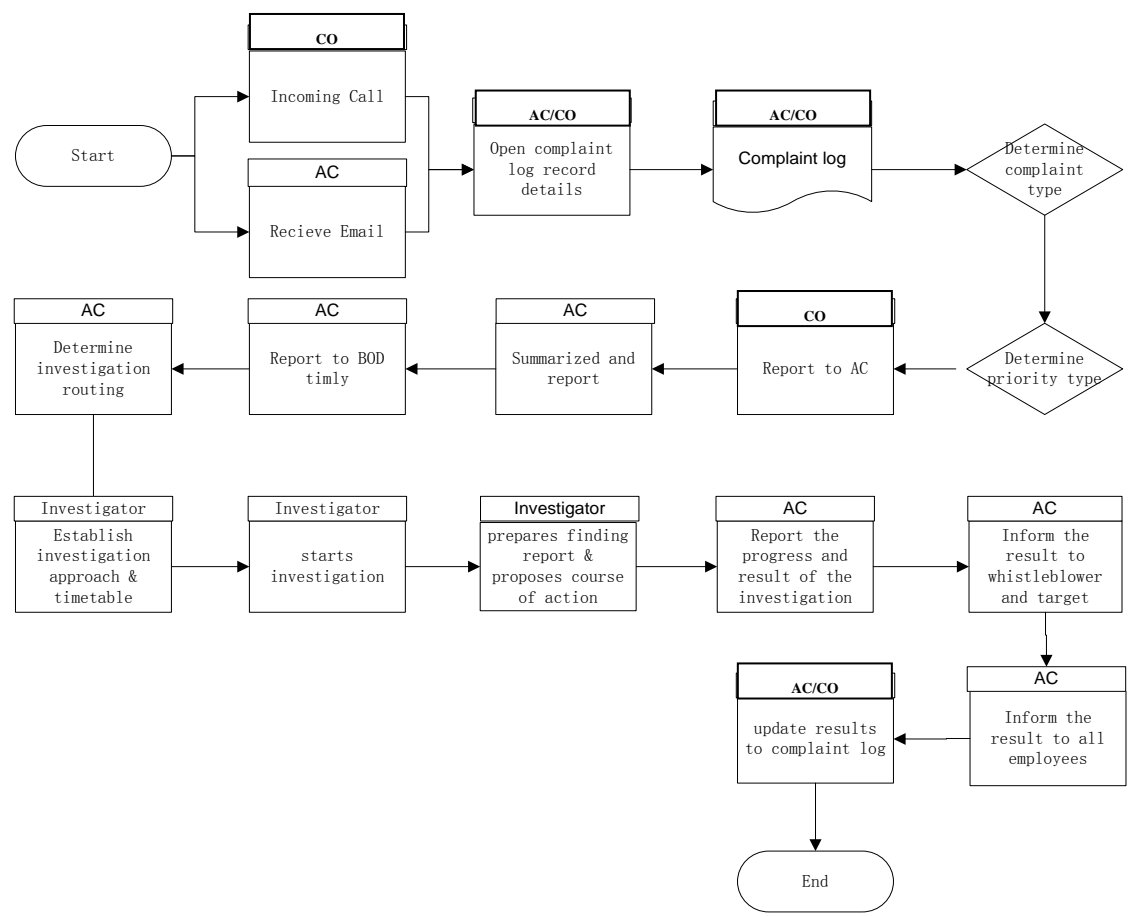
#### 7. RETENTION OF RECORDS

All Complaints and documents relating to such Complaints made through the procedures outlined above shall be retained for at least five years from the date of the complaint, after which the information may be destroyed unless the information may be relevant to any pending or potential litigation, inquiry, or investigation, in which case the information may not be destroyed and must be retained for the duration of that litigation, inquiry, or investigation and thereafter as necessary.

#### 8 OTHERS

- This policy should be re-evaluated annually by. Any amendment should be reported to CEO, CFO and AC and be approved by AC.
- CEO and CFO are responsible for communicating this policy to all the staffs in the company. All the staffs must to sign the annual confirmation to ensure they understand all the items and responsible described in this policy.

Appendix I Whistleblower Handling Procedure



Appendix II

  
AppendixII  
Complaint log.xls

This Whistleblower Policy is approved by the Audit Committee and becomes effective upon the approval.

Approved by Audit Committee:

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Name     Wah Kwong Tsang

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Date

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Name     Sean Shao

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Date

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Name     Joohai Lee

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Date