

Whistleblower Policy

Review and Amendment Procedures

1. Purpose

To establish procedures for the periodic review and amendment of the Whistleblower Policy to ensure its effectiveness, compliance with current laws and regulations, and alignment with organizational values.

2. Review Frequency

The Whistleblower Policy shall be reviewed at least once every two years, or more frequently if required by significant regulatory changes or organizational restructuring.

3. Responsibility

The Compliance Officer, in coordination with the Legal and Human Resources departments, is responsible for initiating and managing the review process.

4. Review Process

- Identify relevant updates in laws, regulations, and best practices.
- Solicit feedback from stakeholders, including employees, management, and, where appropriate, external advisors.
- Analyze the effectiveness of the current policy based on reported cases and outcomes.
- Draft proposed amendments and present them to senior management for consideration.
- Submit recommended changes to the Board of Directors (or equivalent governing body) for final approval.

5. Communication

Upon approval, the amended policy shall be communicated promptly to all employees and made available through accessible channels (e.g., employee portal, intranet).

6. Version Control

All versions of the Whistleblower Policy must be documented, indicating dates of revision and a summary of key changes.

Important Notes

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- This document should be reviewed in conjunction with local laws and regulations concerning whistleblower protections.
- Confidentiality and non-retaliation must be strictly upheld throughout the review process.
- Policy amendments should be clearly communicated to prevent misunderstandings.
- Retention of earlier policy versions is essential for transparency and future reference.