

# 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**

- 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.