



EMPOWER CONSULTING LIMITED
EASY SOLUTION

ECL-CMP-005 REV.00

WHISTLEBLOWING POLICY

1. PURPOSE

This Whistleblowing Policy establishes the principles and commitments adopted by **Empower Consulting Limited** to encourage the reporting, in good faith, of conduct, actions or omissions that may be contrary to applicable laws, the Company's ethical principles, its corporate policies, or that may compromise the integrity, reputation or proper conduct of its business activities.

Empower Consulting Limited recognizes that an effective whistleblowing system is a fundamental element in promoting an organizational culture based on integrity, transparency, accountability and compliance with applicable legal and regulatory requirements.

The Company encourages all individuals covered by this Policy to promptly report any conduct that may constitute a violation or irregularity, thereby contributing to risk prevention and the continual strengthening of its Corporate Compliance Framework.

Empower Consulting Limited is committed to ensuring that all reports are handled with impartiality, confidentiality and professionalism, while respecting the rights of all individuals involved and providing appropriate protection to those who make reports in good faith.

This Policy forms an integral part of Empower Consulting Limited's Corporate Compliance Framework and should be read in conjunction with the Code of Ethics and Business Conduct, the Anti-Bribery & Anti-Corruption Policy, the Information Security Policy, the Supplier Code of Conduct, and all other applicable corporate policies.

2. SCOPE

This Policy applies to all employees, directors, consultants, contractors, suppliers, subcontractors, business partners and any other individual or legal entity engaged in a professional or commercial relationship with Empower Consulting Limited.

The provisions of this Policy apply regardless of the nature of the contractual relationship, the duration of the engagement or the geographical location where the activities are performed.

The Company encourages all individuals covered by this Policy to report, in good faith and on the basis of reasonable grounds, any conduct that may constitute a violation of applicable laws, the Company's ethical principles, internal policies or contractual obligations.

Empower Consulting Limited regards its whistleblowing system as an important tool for risk prevention, continual improvement and the strengthening of its corporate governance, promoting a culture in which responsible reporting contributes to the protection of the organization and its stakeholders.

3. PRINCIPLES OF WHISTLEBLOWING

Empower Consulting Limited promotes a working and business environment in which every individual is encouraged to report, in good faith, any conduct or situation believed to be inconsistent with the Company's principles or with applicable legal and regulatory requirements, without fear of retaliation or discriminatory treatment.

The Company's whistleblowing system is based on the following principles:

- Good Faith, by encouraging reports made on the basis of reasonable grounds and information believed to be accurate and truthful.
- Confidentiality, by ensuring the confidential handling of information and the identity of the reporting person, to the extent permitted by applicable law.
- Impartiality, by ensuring that every report is assessed objectively, independently and free from conflicts of interest.
- Protection of the Reporting Person, by prohibiting any form of retaliation, discrimination or adverse treatment against individuals who make reports in good faith.
- Responsibility, by promoting the proper use of the reporting system and discouraging reports that are knowingly false, malicious or submitted for improper purposes.

Empower Consulting Limited considers whistleblowing to be a shared responsibility that supports the timely identification of risks and contributes to the continual improvement of its Corporate Compliance Framework.

4. REPORTABLE CONCERNS

Empower Consulting Limited encourages the timely reporting of any conduct, action, omission or circumstance that, based on reasonable grounds, may constitute a violation of applicable laws, the Company's ethical principles, internal policies or contractual obligations.

Without limitation, reportable concerns may include:

- Violations of applicable laws and regulations.
- Acts of bribery, attempted bribery, fraud or other unlawful conduct.
- Undeclared or improperly managed conflicts of interest.

- Misuse, misappropriation or damage to company assets and resources.
- Administrative, accounting or financial irregularities.
- Breaches relating to the protection of personal data and privacy.
- Violations of health, safety and environmental requirements.
- Breaches of the **information security policy** or the improper use of company information.
- Discrimination, harassment, human rights violations or any other conduct inconsistent with the company's values.
- Breaches of the **code of ethics and business conduct**, the **anti-bribery & anti-corruption policy**, the **supplier code of conduct**, or any other applicable corporate policy.
- Any other circumstance that may expose **empower consulting limited** to legal, operational, financial or reputational risks.

Reports shall be made in good faith and supported by reasonable grounds that enable an objective assessment of the facts. This Policy shall not be used for personal grievances, knowingly false allegations or disputes relating exclusively to private matters, unless such circumstances involve a breach of applicable laws or Company policies.

5. REPORTING PROCESS

Empower Consulting Limited provides appropriate reporting channels to enable concerns to be raised in a secure, confidential and timely manner.

Where possible, reports should include sufficient information to allow an appropriate assessment of the facts, including, where available, a description of the event, the period in which it occurred, the individuals involved and any supporting documentation or other relevant evidence.

Reports may be submitted through the reporting channels established by the Company. Where permitted by applicable law, anonymous reports may also be accepted, provided they contain sufficient information to enable an appropriate assessment of the reported circumstances.

Empower Consulting Limited encourages reporting persons to provide accurate, complete and truthful information, avoiding intentionally false, misleading or defamatory statements or reports submitted for improper purposes.

The Company reserves the right to update or modify its reporting channels in response to organizational needs or regulatory developments, while ensuring their continued accessibility, confidentiality and effectiveness.

The whistleblowing system shall be used responsibly, in good faith and in accordance with the principles of fairness and respect for the rights of all individuals involved.

6. CONFIDENTIALITY AND PROTECTION OF THE REPORTING PERSON

Empower Consulting Limited is committed to ensuring that all reports are handled with the highest level of confidentiality, in accordance with applicable legal requirements and the principles of fairness, impartiality and personal data protection.

The identity of the reporting person, together with any information from which that identity may be directly or indirectly determined, shall be protected and disclosed only to authorized individuals and solely to the extent necessary for the management of the report or where disclosure is required by law.

The Company does not tolerate any form of retaliation, discrimination, intimidation, penalty or other adverse treatment against individuals who make reports in good faith or who cooperate with verification or investigation activities.

The same protections apply to individuals involved in the management of reports and to all persons who, in any capacity, cooperate in the assessment or investigation of reported matters.

The protections provided under this Policy do not apply to reports made maliciously, in bad faith or with knowledge that the reported information is false, without prejudice to any rights or protections established under applicable law.

7. MANAGEMENT OF REPORTS

Empower Consulting Limited ensures that all reports received are handled with impartiality, objectivity, confidentiality and in accordance with the principles of fairness and good faith.

Every report is subject to a preliminary assessment to determine its relevance, credibility and whether sufficient information is available to initiate the appropriate verification activities.

Where a report is considered credible or warrants further examination, the Company may initiate the necessary assessment or investigation activities, adopting an approach proportionate to the nature and seriousness of the reported matters while ensuring respect for the rights of all individuals involved.

Verification or investigation activities shall be conducted in accordance with the principles of independence, impartiality, confidentiality and personal data protection, restricting access to information exclusively to authorized individuals and only to the extent necessary for the proper management of the report.

Where verification or investigation activities identify breaches of applicable laws, Company policies or contractual obligations, **Empower Consulting Limited** may implement the corrective, preventive or, where appropriate, disciplinary measures considered necessary, in accordance with applicable legal requirements and the Company's internal procedures.

The Company is committed to managing reports promptly and professionally, promoting an approach focused not only on addressing individual cases but also on the continual strengthening of its Corporate Compliance Framework and overall risk management processes.

8. REVIEW AND CONTINUAL IMPROVEMENT

This Whistleblowing Policy is subject to periodic review to ensure its continued suitability, effectiveness and alignment with the evolution of the Company's business activities, applicable legal and regulatory requirements, and internationally recognized best practices in business ethics, Corporate Compliance and whistleblowing.

Any revisions to this Policy shall be approved by the Managing Director and communicated to the relevant stakeholders through the Company's appropriate communication channels.

Empower Consulting Limited considers the continual improvement of its whistleblowing system to be a fundamental element of its Corporate Compliance Framework, promoting a corporate culture founded on integrity, transparency, accountability and mutual trust.

DOCUMENT INFORMATION

Document Title	Whistleblowing Policy
Document Code	ECL-CMP-005
Revision	REV.00
Effective Date	15TH May, 2026
Document Owner	Managing Director
Approved By	Managing Director
Classification	Public
Review Period	Every two years or whenever significant legal, regulatory or organizational changes occur.