

1. Purpose and Scope

1.1 Purpose

The purpose of this Whistleblowing & Ethics Reporting Policy is to establish a structured, secure, and transparent framework for reporting unethical, illegal, or improper conduct within NMT. The policy reinforces the organization's commitment to integrity, ethical behavior, and responsible corporate governance. By enabling safe reporting mechanisms, NMT ensures that individuals can raise concerns without fear of retaliation, contributing to a culture of accountability and ethical decision-making.

1.2 Scope

This policy applies globally to all NMT employees, contractors, consultants, third-party partners, vendors, and suppliers. The policy covers any conduct occurring within or affecting NMT operations, irrespective of geographical location, employment status, or reporting relationship.

2. Guiding Principles

2.1 Confidentiality

NMT is committed to maintaining strict confidentiality for all reports submitted under this policy. The identity of the reporter will remain protected to the fullest extent possible, and disclosures will occur only if legally required or essential for the investigative process.

2.2 Non-Retaliation

No individual who reports a concern in good faith will face retaliation. NMT prohibits acts such as demotion, harassment, exclusion, or any adverse employment action resulting from ethical reporting.

2.3 Independence

Investigations will be conducted independently of any individuals or departments involved in the reported concern. NMT ensures objectivity, neutrality, and absence of conflicts of interest throughout the investigative process.

2.4 Fairness

All parties involved in a reported concern will be treated with fairness and due process. Respondents will have the opportunity to provide their perspective, while reporters will receive acknowledgment and reasonable updates on case progression.

2.5 Transparency

Within the limits of confidentiality, NMT will communicate the progress and closure of investigations to the reporter, ensuring clarity on outcomes and corrective actions.

3. Definitions

- **Whistleblowing:** The act of reporting suspected unethical, illegal, or improper conduct occurring within NMT.
 - **Ethics Violation:** Any behavior or decision that contravenes NMT's ethical standards, corporate policies, or legal obligations.
 - **Retaliation:** Any direct or indirect adverse action taken against an individual for reporting a concern in good faith.
 - **Anonymous Reporting:** Submission of concerns without disclosing personal identity.
 - **Investigation:** The structured review of a concern to determine its validity and identify corrective or disciplinary actions.
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4. Types of Reportable Concerns

Reportable concerns include, but are not limited to:

- Fraud or financial misconduct
 - Bribery, corruption, or unethical business practices
 - Harassment or bullying
 - Discrimination or favoritism
 - Conflicts of interest
 - Workplace health or safety violations
 - Data privacy breaches or unauthorized information disclosure
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5. Reporting Channels

Concerns may be reported through the following channels:

- **Internal Hotline/Email:** Direct reporting to designated compliance contacts for urgent concerns.
 - **Anonymous Web Platform:** Secure portal allowing confidential and anonymous submissions.
 - **Direct HR or Compliance Contact:** Employees may report directly to HR, Compliance, or any designated ethics officer.
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6. How to Submit a Report

- Identify and clearly describe the concern, ensuring accuracy and completeness.
- Select a preferred reporting channel, with the option to remain anonymous.

- Provide supporting details such as dates, individuals involved, locations, and relevant documentation.
 - Submit the report through the chosen channel.
 - Await acknowledgment, which will be provided within the stated timeframe.
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7. Process Flow

- Intake of report and acknowledgment within five business days
 - Initial assessment to determine whether a full investigation is required
 - Investigation initiated by qualified internal or external investigators
 - Documentation of findings, recommendations, and corrective actions
 - Opportunity for appeal if the reporter or respondent disputes the outcome
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8. Rights & Responsibilities

Reporters

- Right to confidentiality and protection from retaliation
- Responsibility to provide truthful, accurate, and complete information

Respondents

- Right to fair and unbiased treatment
- Responsibility to cooperate with investigative procedures

Investigators

- Right to access relevant information and personnel
 - Responsibility to conduct impartial, confidential, and timely investigations
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9. Protections Against Retaliation

Retaliation is strictly prohibited. Any individual found to have engaged in retaliatory behavior against a whistleblower will face disciplinary action, which may include termination. Reports made in bad faith, however, may be subject to corrective measures.

10. Role of HR, Compliance, and Audit

- **HR:** Provides training, awareness, and supports individuals raising concerns.
- **Compliance:** Oversees the reporting process, monitors policy adherence, and leads investigations.
- **Audit:** Conducts periodic assessments of reporting trends and evaluates the overall effectiveness of the whistleblowing framework.

11. Monitoring and Reporting Statistics

NMT will compile and review annual summary reports which include:

- Total number of reports received
- Percentage of reports that proceeded to investigation
- Average investigation duration
- Overview of corrective actions implemented

These insights help strengthen governance and ethical practices across the organization.

12. Policy Governance and Review Cycle

This policy will undergo an annual review led by the Compliance department to ensure continued relevance, alignment with legal requirements, and operational effectiveness. Updated versions will be communicated to all stakeholders and incorporated into mandatory training programs.

13. Case Scenarios

Scenario 1: Reporting a Bribery Attempt

An employee observes a colleague attempting to influence a vendor through bribery. The employee submits an anonymous report, enabling the compliance team to conduct an investigation and apply corrective measures.

Scenario 2: Witnessing Harassment

An employee witnesses repeated inappropriate comments by a manager. The employee reports the concern to HR, initiating a structured investigation and appropriate disciplinary action.

Scenario 3: Misuse of Data

A contractor detects unauthorized access to sensitive client information. The issue is promptly reported via the hotline, triggering an immediate review and system access controls.

14. Reporting Process Flowchart

- Identify concern
- Choose reporting channel
- Provide relevant details
- Submit report
- Receive acknowledgment
- Undergo preliminary review

- Investigation conducted
 - Corrective actions implemented
 - Appeal or escalation if required
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15. Example Templates

Acknowledgment of Report

Subject: Acknowledgment of Your Report

Dear [Employee Name],

Thank you for your report concerning [brief description]. We acknowledge receipt and will begin a preliminary review. Your confidentiality will be maintained throughout the process.

Regards,

[Compliance Officer Name]

NMT

Closure Letter

Subject: Closure of Investigation

Dear [Employee Name],

We have completed our investigation regarding your report. Findings concluded that [summary of findings], and corrective actions have been implemented accordingly.

Sincerely,

[Compliance Officer Name]

NMT

16. Appendix

Key Definitions

- Whistleblowing
- Ethics Violation
- Retaliation

External References

- OECD Guidelines for Whistleblower Protection
 - EU Whistleblowing Directive
 - U.S. Sarbanes-Oxley Act (SOX)
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