

Whistleblowing & Ethics Reporting Policy

Version: 2025-01

Company: NMT

Region: Global (EN)

1. Purpose and Scope

1.1 Purpose

The purpose of this Whistleblowing & Ethics Reporting Policy is to provide a clear framework for employees, contractors, third parties, and suppliers to report concerns regarding unethical or illegal activities within NMT. This policy fosters a culture of integrity and accountability, ensuring that all employees feel safe and supported when raising concerns.

1.2 Scope

This policy applies to all employees, contractors, third parties, and suppliers associated with NMT globally.

2. Guiding Principles

2.1 Confidentiality

All reports will be treated confidentially to the extent possible. The identity of the whistleblower will be protected unless disclosure is required by law.

2.2 Non-Retaliation

NMT strictly prohibits retaliation against individuals who report concerns in good faith.

2.3 Independence

Investigations will be conducted independently and objectively.

2.4 Fairness

All reports will be reviewed impartially, allowing all parties an opportunity to present their perspective.

2.5 Transparency

While maintaining confidentiality, NMT will keep reporters informed about the progress and outcome of their reports.

3. Definitions

- **Whistleblowing:** Reporting suspected unethical or illegal activities within the organization.
 - **Ethics Violation:** Actions that contravene NMT's ethical standards or policies.
 - **Retaliation:** Any adverse action taken against a person who reports a concern in good faith.
 - **Anonymous Reporting:** Reporting concerns without revealing personal identity.
 - **Investigation:** The process of reviewing and validating a reported concern and determining required corrective actions.
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4. Types of Reportable Concerns

Employees are encouraged to report concerns related to:

- Fraud
 - Bribery
 - Harassment
 - Discrimination
 - Conflicts of interest
 - Workplace safety or health risks
 - Data misuse or unauthorized disclosure
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5. Reporting Channels

- **Internal Hotline/Email:** Direct contact for immediate assistance.
 - **Anonymous Web Platform:** Secure method for confidential submissions.
 - **Direct HR or Compliance Contact:** Employees may approach HR or Compliance personnel directly.
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6. How to Submit a Report

- **Identify the concern:** Clearly define the issue you wish to report.

- **Choose a reporting channel:** Decide whether to report anonymously or disclose your identity.
 - **Provide details:** Include all relevant information such as dates, locations, individuals involved, and supporting evidence.
 - **Submit the report:** Use the selected channel to formally submit your concern.
 - **Acknowledge receipt:** Expect confirmation of receipt within the specified timeframe.
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7. Process Flow

- Intake and acknowledgment within 5 business days
 - Preliminary review to assess the need for investigation
 - Investigation conducted by qualified personnel
 - Documentation of findings and corrective actions
 - Appeal or escalation if the outcome is disputed
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8. Rights & Responsibilities

Reporters

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

Respondents

- Right to fair treatment and an opportunity to respond
- Responsibility to cooperate during investigations

Investigators

- Right to access necessary information
 - Responsibility to conduct impartial and confidential investigations
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9. Protections Against Retaliation

NMT strictly prohibits retaliation against individuals reporting concerns in good faith. Any employee found engaging in retaliatory actions will be subject to disciplinary measures, up to and including termination.

10. Role of HR, Compliance, and Audit

- **HR:** Provides policy training and supports the reporting process.
 - **Compliance:** Oversees implementation, monitoring, and adherence to ethical and legal standards.
 - **Audit:** Conducts periodic reviews of reporting activities to ensure effectiveness and transparency.
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11. Monitoring and Reporting Statistics

NMT will compile annual reports summarizing:

- Number of reports received
 - Percentage of reports investigated
 - Average time taken for investigations
 - Summary of corrective actions taken
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12. Policy Governance and Review Cycle

This policy will be reviewed annually by the Compliance department to ensure relevance and effectiveness. Any updates or changes will be communicated to all employees.

13. Case Scenarios

Scenario 1: Reporting a Bribery Attempt

An employee witnesses a colleague attempting to bribe a vendor to secure a contract. The employee reports the incident through the anonymous platform, providing details. Compliance acknowledges the report and initiates an investigation.

Scenario 2: Witnessing Harassment

An employee observes inappropriate comments made by a manager toward a subordinate. The employee reports the incident to HR, leading to a preliminary review and subsequent investigation.

Scenario 3: Misuse of Data

A contractor notices unauthorized access to client data and reports the issue via the internal hotline. An investigation is initiated and corrective measures are taken.

14. Reporting Process Flowchart

- Identify concern
 - Choose reporting channel
 - Internal hotline/email
 - Anonymous web platform
 - HR or Compliance contact
 - Provide details
 - Submit report
 - Receive acknowledgment
 - Preliminary review
 - Investigation
 - Outcome and corrective action
 - Appeal or escalation if necessary
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15. Example Templates

Acknowledgment of Report

Subject: Acknowledgment of Your Report

Dear [Employee Name],

Thank you for your report regarding [brief description of concern]. We acknowledge receipt and will begin a preliminary review. Your confidentiality is important to us.

Best regards,

[Compliance Officer Name]

NMT

Closure Letter

Subject: Closure of Investigation

Dear [Employee Name],

We have completed our investigation regarding your report about [brief description of

concern]. Our findings indicated that [summary of findings]. Appropriate corrective actions have been taken.

Sincerely,

[Compliance Officer Name]

NMT

16. FAQ

1. **What should I do if I suspect unethical behavior?**
 - Report concerns through any designated channel.
 2. **Can I report anonymously?**
 - Yes, NMT provides anonymous reporting options.
 3. **Will my identity be protected?**
 - Yes, unless disclosure is legally required.
 4. **What if I experience retaliation?**
 - Report it immediately. Retaliation is strictly prohibited.
 5. **How long does an investigation take?**
 - Timing varies based on complexity.
 6. **Can I appeal an investigation outcome?**
 - Yes, appeals may be made through designated channels.
 7. **Who conducts investigations?**
 - Qualified Compliance personnel.
 8. **What types of concerns can be reported?**
 - Fraud, bribery, harassment, discrimination, conflicts of interest, safety issues, and data misuse.
 9. **Will I be informed of the outcome?**
 - Yes, updates will be provided.
 10. **What if I am unsure whether my concern is reportable?**
 - It is advisable to report the concern; Compliance will assess it.
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17. 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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