

# Whistleblower Protection and Reporting Policy

Document ID: LC-WPP-2025.01

Version: 1.0

Effective Date: 2025-11-01

Department: Legal & HR

## 1. Policy Statement

NexaCore encourages all Employees to report genuine concerns about illegal, unethical, or improper conduct without fear of retaliation. This policy outlines the protected reporting mechanisms available.

## 2. Protected Concerns

This policy covers, but is not limited to, reporting concerns regarding:

- Fraud, theft, or deliberate misstatement of financial records.
- Violations of the Anti-Bribery and Corruption (ABC) laws.
- Serious breaches of the Global Data Privacy Policy.
- Serious violations of the Code of Conduct, including harassment or discrimination.

## 3. Reporting Channels

All concerns can be reported through the following secure, confidential channels:

1. **Direct Manager:** The immediate manager (for less sensitive matters).
2. **HR Manager:** For matters concerning HR policy or workplace conduct.
3. **Compliance Officer/Head of Legal:** For all serious legal or compliance matters.
4. **External Whistleblower Hotline:** A dedicated, third-party managed hotline (Number: [+971 4 XXXX XXXX]) for anonymous reporting. This is the preferred channel for sensitive reports involving senior management.

## 4. Protection Against Retaliation

NexaCore strictly **prohibits** and will not tolerate any form of retaliation, harassment, or adverse employment action taken against an Employee who, in good faith, reports a suspected violation or cooperates in an investigation.

- **Good Faith:** A report is made in good faith if the Employee reasonably believes the information provided is true, even if the matter is later found to be unsubstantiated.
- Any employee found to have engaged in retaliation will be subject to severe disciplinary action.

## **5. Investigation**

All reports will be logged, investigated promptly, and handled with confidentiality by the Legal and HR departments. The whistleblower will be informed of the outcome of the investigation, subject to legal constraints.