



# CBK Whistleblower Policy



# CBK`s procedure for reporting (Whistle Blowing) and handling of non-conformities

## 1. Introduction

At CBK, maintaining ethical standards and transparency is of paramount importance. This Whistleblower and Non-Conformity Reporting Procedure outlines the steps to report breaches or reasonable suspicions of breaches of the Code of Conduct and Anti-Corruption Policy. This policy applies to all CBK affiliated entities, including employees, partners, and suppliers.

## 2. Reporting Obligations

Any individual associated with CBK, including its affiliated companies, is obligated to promptly report breaches or reasonable suspicions of breaches of the Code of Conduct and Anti-Corruption Policy. This reporting mechanism promotes a culture of accountability and transparency.

## 3. Ongoing Assessment

CBK maintains a continuous commitment to the Code of Conduct. As an integral part of our internal and external audit processes, we regularly assess our practices to ensure compliance.

## 4. Reporting Breaches

**4.1 Clarifications and Inquiries:** Any inquiries regarding the interpretation or practical application of the Code of Conduct or Anti-Corruption Policy should be directed to the relevant general manager of the respective CBK unit.

**4.2 Reporting Process:** This procedure is designed to report possible violations of company policies, fraud, or illegal actions within CBK. Examples of such activities include, but are not limited to:

- Questionable accounting or auditing practices by managers, executives, or employees.
- Acceptance of inappropriate gifts or money from vendors.
- Manipulation of company data by managers or executives.
- Falsification of payroll, expense reimbursements, or misuse of company assets.
- Direct or indirect competition with CBK.
- Disclosure of proprietary information to competitors.
- Involvement in theft of CBK's property or assets.
- Engagement in violations of antitrust laws.

**4.3 Timely Reporting:** Reports should be made immediately after an incident occurs to ensure a swift response to potential breaches.



## 5. Handling of Reports

**5.1 Reporting Channels:** CBK offers several reporting channels, including:

- Direct supervisors or managers.
- Human Resources department.
- Legal department.

**5.2 Ensuring Confidentiality:** CBK is committed to maintaining the confidentiality of whistleblowers and the reported incidents to the extent possible.

## 6. Investigation and Outcome

**6.1 Comprehensive Investigation:** Reported concerns undergo a thorough investigation led by the relevant department to ensure impartiality.

**6.2 Resolution and Disclosure:** Investigation findings will be completed within 60 days and reviewed by the CEO. All findings and actions taken will be shared with the board to ensure transparency and accountability.

## 7. Whistleblower Protection

CBK ensures protection of whistleblowers:

- No adverse employment actions, harassment, discrimination, or retaliation will be tolerated.
- Retaliation against whistleblowers will result in disciplinary actions.

## 8. Communication and Feedback

CBK maintains open communication with whistleblowers, providing regular updates on the status and outcomes of the investigation.

## 9. Data Protection and Confidentiality

CBK respects the privacy of whistleblowers and the involved individuals. Personal information will be processed in accordance with applicable privacy laws.

## 10. Contact Information

To report concerns or seek guidance, individuals can contact:

- Human Resources department.
- Legal department.

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Adopted by CBK August 2023