



Whistleblowing Policy



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1. PURPOSE

The scope and Purpose of the Policy is to provide a safe, confidential, and effective mechanism for employees and other stakeholders to report any suspected misconduct, unethical behavior, or legal violations within the organization.

Whistleblowing policy

This policy underscores the organization's unwavering commitment to maintaining the highest standards of ethical conduct, transparency, and legal compliance. It ensures that all concerns are addressed promptly and fairly, and it protects individuals who report in good faith from retaliation, fostering a culture of integrity and accountability across the entire organization.

2. SCOPE

This policy applies to all employees, contractors, consultants, suppliers, and stakeholders of JAT including its subsidiaries and affiliates.

Concerns regarding wrongdoing can be raised against any individual within JAT, regardless of their employment status—whether permanent, temporary, contracted, or otherwise, and against the parties directly related to JAT business operations such as suppliers, and service providers.

3. DEFINITION OF WHISTLEBLOWING

Whistleblowing refers to the act of reporting concerns about unethical or illegal activities within the organization, including but not limited to, Fraud, Corruption, Bribery, Financial misconduct, Harassment or discrimination, Health and safety violations, and Environmental issues.

This policy empowers anyone to voluntarily come forward and report any matter they sincerely believe constitutes potential or existing wrongdoing detrimental to the company, including but not limited to:

- **Illegal Activities:** Any activity that violates local, national, or international laws.
- **Fraud and Corruption:** Misappropriation of assets, bribery, kickbacks, financial fraud, etc.
- **Safety Violations:** Breaches of health, safety, and environmental regulations.
- **Discrimination and Harassment:** Incidents of racial, sexual, or other forms of discrimination or harassment.

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- **Unethical Behavior:** Actions that, while not illegal, violate the company's code of conduct or ethical guidelines.
- **Retaliation:** Any adverse action against an employee for reporting a concern.

Matters stated below will have to be reported first to the Human Resources Division and resolved through the Grievance Management system.

- Promotions
- Salary
- Employee benefits
- Other career-related matters

However, in the event such a matter is not resolved in a proper manner the employee can resort to company whistleblowing policy.

4. REPORTING MECHANISMS

Employees and stakeholders are encouraged to report any concerns they may have in good faith. Reports can be made through any of the following methods:

- Email with details of the concern.
- In-Person: report directly to the HR Manager or the General Manager.
- Anonymous Reporting: Employees may submit an anonymous report through the company's internal whistleblowing portal or via a secure Dropbox located in the office

- **Anonymous Disclosures**

The whistle-blower can use the following channels to disclose their concern anonymously as most comfortable for them.

Emails can be directed to the below accounts with the subject line “Whistleblowing”.

Chairman & BAC – wb@jatholdings.com
 Managing Director – Aelian@jatholdings.com

Letters can be sent to any of the following addresses

Chairman – Board Audit Committee JAT Holdings PLC, No 351, Pannipitiya Road, Thalawathugoda.	Managing Director JAT Holdings PLC, No 351, Pannipitiya Road, Thalawathugoda.	The Chairman JAT Holdings PLC, No 351, Pannipitiya Road, Thalawathugoda.
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Anonymous disclosures will only be investigated after consideration on the below grounds.

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- Seriousness of the issue raised,
- Credibility of the concern,
- The likelihood of confirming the allegation from attributable sources.

5. INVESTIGATION AND RESOLUTION

On receipt of such concern, the Recipient Officer shall acknowledge the receipt of the allegation within 24 hours.

- **Preliminary Investigation**

A preliminary investigation will be conducted by the Whistle Blowing Committee or , an Officer appointed by such a committee. This investigation aims to determine whether there are sufficient grounds to proceed with a detailed investigation.

The information and documentary evidence provided by the whistleblower can serve as the foundation for conducting the investigation. The investigation will assess whether the disclosure was based on reliable information and made in good faith.

- **Detailed Investigation**

If the preliminary investigation reveals credible and substantive information supporting the conditions outlined in this policy, a comprehensive detailed investigation. Will be carried out If the information is not credible and the committee decides to end the investigation, it will be notified to the whistleblower.

Based on the severity/sensitivity of the matter, the Audit Committee will decide upon the specialized party to execute the detailed investigation which could be an internal or external party.

Upon completion of the investigation, a report will be submitted to the Board of Directors. If credible grounds are established, disciplinary action will be taken against the parties involved as per the code of conduct in the organization and the whistleblower will be notified of the outcome of his/her whistleblow.

- **Communication, Reporting and Documentation**

The Whistleblowing committee, through an officer appointed, should submit a quarterly report to the BOD on the complaints received and actions taken.

All information will be confidential.

6. PROTECTION OF THE WHISTLEBLOWER

All reports will be treated with the strictest confidentiality. The identity of the whistleblower will be protected to the fullest extent possible, and information provided will only be shared with individuals involved in the investigation process, as necessary.

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JAT will make every effort to protect the identity of the whistleblower, where possible and permitted by law. Disclosure of the whistleblower's identity will only occur if required by law or if necessary for the investigation and resolution of the concern.

Whistle-blowing is considered as a courageous act at JAT & if it is done with a good intension, the company will ensure there will not be any adverse effect on the individuals who initiate Whistle Blowing.

The policy encourages the Whistleblower to disclose his/her identity as it could make the investigation and rectification procedure difficult without the source of the information.

Any whistleblower who experiences harassment or victimization as a result of making disclosures to the Audit Committee may file a complaint with the Audit Committee, providing details of the grievance.

The Audit Committee shall promptly investigate such complaints and recommend in writing to the relevant department the appropriate relief to be granted to the whistleblower. These recommendations shall be implemented immediately upon their issuance.

7. ROLE, RIGHTS AND RESPONSIBILITIES OF THE WHISTLEBLOWER

Whistleblowers should provide initial information based on a reasonable belief that an improper, illegal, or unethical activity has occurred. They are responsible for being specific and factual, disclosing all information known to them regarding any reported allegation.

Whistleblowers are considered "reporting parties" and should not engage in investigative actions independently. They do not have the authority to conduct investigations or participate in investigative activities. If a whistleblower discloses their identity during the reporting process, they have the right to be informed of the outcome of their disclosure after the investigation concludes.

Legal protection will be provided to whistleblowers who lawfully disclose information about fraudulent activities. The employees of the company have the right to raise all legitimate concerns in confidence, and the company gives assurance to such employees that their identity will be protected and always respected.

8. VERSION CONTROL

This policy was adopted by the Board of Directors of JAT Holdings PLC and shall become effective from 01st October 2024.

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