

Whistleblowing Policy

At **IPAK**, we uphold the highest standards of **ethics, integrity, and corporate governance**. Our **Whistleblowing Policy** provides a structured mechanism for employees and stakeholders to report concerns related to misconduct, regulatory non-compliance, or unethical behavior.

Key Features of the Policy

- **Confidential & Secure Reporting**
 - Employees and stakeholders can report concerns in good faith without fear of retaliation.
 - The identity of whistleblowers remains confidential.
- **Scope of Reporting**
 - Violations of laws, regulations, or company policies.
 - Financial misconduct, fraud, or corruption.
 - Health, safety, and environmental risks.
 - Unauthorized use of company assets or sensitive information.
 - Any unethical, inappropriate, or unprofessional conduct.
- **Independent Review & Fair Process**
 - A designated **Whistleblowing Committee (WBC)** handles all concerns.
 - Reports are assessed and, if necessary, investigated fairly and objectively.
 - Disciplinary action taken against proven misconduct.
- **Commitment to Governance & Compliance**
 - The policy aligns with corporate governance best practices.
 - Regular reviews are conducted to maintain policy effectiveness.

IPAK is dedicated to maintaining an ethical workplace where concerns can be raised freely, fostering a culture of transparency and accountability.