



**OS CAPITAL INVESTMENTS (PVT.) LTD**

**Whistle Blower Policy**



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### **INTRODUCTION**

OS Capital Investments (Pvt.) Ltd. is committed to maintaining the highest standards of integrity, transparency, and accountability in all aspects of its business operations. The company recognizes that employees and stakeholders play a vital role in upholding these values.

The Whistleblower Policy is designed to encourage and enable employees, directors, consultants, contractors, and other stakeholders to raise concerns about unethical, illegal, or improper conduct without fear of retaliation. This policy provides a safe and confidential channel for reporting violations, fraud, corruption, or any behavior that undermines the company's ethical principles or legal obligations.

OS Capital Investments (Pvt.) Ltd. is dedicated to investigating all genuine concerns promptly, fairly, and objectively while protecting the identity and rights of the whistleblower.

### **SCOPE**

This policy applies to all employees, officers, directors, contractors, suppliers, and any third parties associated with OS Capital Investments. It covers concerns related to, but not limited to:

- Financial irregularities or fraudulent activities
- Breach of company policies, code of conduct, or legal obligations
- Corruption, bribery, or misuse of authority
- Theft, embezzlement, or misappropriation of company assets
- Harassment, discrimination, or unsafe workplace practices
- Disclosure of confidential information or insider trading
- Any act that damages the reputation or operational integrity of the company

All reports submitted under this policy will be treated seriously and handled with confidentiality. Anonymous reporting is also permitted, provided sufficient details are provided to allow an effective investigation.

### **KEY POINTS OF POLICY**

#### **1. Reporting Mechanism**

Employees or stakeholders who become aware of any misconduct are encouraged to report their concerns promptly. Reports may be submitted directly through appropriate channel, via



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Email, written notice, or through a confidential reporting channel established by the company. Anonymous submissions will also be reviewed objectively.

### **2. Protection Against Retaliation**

The company strictly prohibits retaliation, discrimination, or harassment against any individual who reports a concern in good faith. Whistleblowers are protected even if their report turns out to be unsubstantiated, provided the report was made with honest intent. Any form of retaliation will result in disciplinary action against the offender.

### **3. Investigation Process**

All reports will be thoroughly and impartially investigated. The relevant authorities will assess the complaint and initiate an investigation when necessary. Findings will be documented, and corrective measures will be implemented if a violation is confirmed.

### **4. Confidentiality**

The identity of the whistleblower and the information disclosed will be kept strictly confidential throughout the process. Disclosure of the whistleblower's identity will only occur if required by law or necessary for the investigation.

### **5. False Allegations**

While the company encourages openness, deliberate or maliciously false allegations will not be tolerated. Employees found to have intentionally made false claims may face disciplinary action.

### **6. Awareness and Training**

All employees will be informed about the Whistleblower Policy and trained on how to identify and report unethical behavior. Management will ensure the policy is easily accessible through the company's internal communication channels.

### **7. Review and Amendment**

This policy will be reviewed annually by the senior management and relevant authorities to ensure its effectiveness and relevance. Any amendments or updates will be communicated company-wide.