



AMW CAPITAL LEASING & FINANCE PLC

Summary of the Whistle Blowing Policy

This policy covers the requirements specified under point 9.2.1 of the CSE Listing Rules Section 9 on Corporate Governance. The contents of this policy address the requirement ‘(k) Policy on Whistleblowing’.

The following sections provide a summary of the content in the Whistle Blowing Policy under each topic.

1.0 Approvals & Sign Off

The Whistle Blowing Policy (“the policy”) was approved on 24th June 2022 by the Board of Directors of AMW Capital Leasing and Finance PLC (“AMWCL”).

2.0 Introduction

The Whistle Blowing Policy provides employees with a safe and confidential mechanism to report misconduct, unethical behavior, or violations without fear of retaliation.

The policy is designed to:

- Encourage reporting of illegal, unethical, or harmful activities.
- Safeguard employees from adverse actions for raising genuine concerns.
- Protect the company’s reputation, assets, and stakeholders.

3.0 Safeguards

To ensure employees can raise concerns confidently, the company implements safeguards.

Employees who report in good faith are protected from retaliation such as dismissal, demotion, or harassment. Any retaliatory acts are subject to disciplinary action; All disclosures are treated with the utmost confidentiality, and information is shared only with the relevant personnel responsible for investigations; While employees are encouraged to disclose their identity, anonymous allegations will be investigated if sufficient and credible information is provided; Allegations made in good faith will not result in disciplinary action, even if they are not proven. However, intentionally false or malicious complaints may lead to disciplinary measures.

The company will establish an **Investigation Review Committee** to ensure thorough, impartial investigations into reported concerns.

4.0 Raising Concerns

Employees can report incidents through designated email channels on the policy document.

Although the employee is not expected to prove the truth of an allegation, the employee should provide enough information to demonstrate that there are sufficient grounds for potential wrongdoing and action to be taken by the Company.

Preliminary inquiries will determine the necessity and scope of the investigation. The action taken will depend upon the nature of the allegation. A report will be assembled on each complaint and a follow-up report on actions taken by the Investigation Review Committee.

Investigators may contact whistle-blowers for additional information (if not anonymous), depending on the nature and clarity of the allegations.

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