



# **DXN INTERNATIONAL PERU SAC**

Tax ID: 20522109178

## **WHISTLEBLOWING POLICY**

VERSION	: 2.0
APPROVED BY	: BOARD OF DIRECTORS
APPROVAL DATE	: MAY 25 <sup>TH</sup> , 2023
EFFECTIVE DATE	: MAY 25 <sup>TH</sup> , 2023
AUTHOR	: HUMAN RESOURCES DEPARTMENT DXN INTERNATIONAL PERU SAC



Whistleblowing Policy

## Table of Contents

1.	DEFINITIONS .....	1
2.	INTRODUCTION.....	3
3.	PURPOSE .....	3
4.	SCOPE .....	3
5.	ROLES AND RESPONSIBILITIES.....	4
6.	REPORTING OF IMPROPER CONDUCT .....	4
7.	ANONYMOUS REPORTING.....	6
8.	MEASURES TO BE TAKEN UPON REPORT.....	6
9.	COOPERATION IN INVESTIGATION.....	6
10.	PROTECTION .....	6
11.	EXCLUSION FROM PROTECTION .....	7
12.	FREQUENCY OF REVIEW .....	7



## Whistleblowing Policy

### 1. DEFINITIONS

---

For the purpose of this Policy, the following definitions and interpretations shall apply in this Policy: -

Associates	<p>An external party with whom the company has established or plans to establish some form of business relationship. This includes vendor, suppliers, contractors, sub-contractors, consultants, agents, outsourcing providers, representatives and other intermediaries who are performing work or services for or on behalf of the company</p> <p>It is important to establish that DXN Perú distributors are independent distributors and the relationship between DXN and its independent distributors shall in no way fall within above definition of Associates.</p>
Board	Board of Directors of DXN Perú
CEO	Chief Executive Officer of DXN Perú where the CEO is not member of the Board.
Company or DXN	DXN Perú
Designated Person	Individual identified to investigate and manage improper conduct reported under this Policy.
Directors	Directors of DXN including independent and non-independent directors and executive and non-executive directors.
Employees	All individuals directly employed by DXN Perú whether on permanent, contractual, or temporary basis.
GHR	Group Human Resources of DXN



## Whistleblowing Policy

Investigation Officer	An individual appointed by Designated Person to conduct a fact-finding investigation on the improper conduct.
KSM	Key Senior Management of DXN. A person, who in the opinion of DXN, is one who generally holds highest level of management responsibility and decision-making authority within the Group and must include a person who is primarily responsible for the business operations of the Company's core business and principal subsidiaries. Essentially, KSM is a member of the C-Suite or persons as identified as KSM.
RMC	Risk Management Committee of DXN
Third Parties	Any individuals or organization that an associate may come into contact with during engagement with DXN and includes actual and potential clients, customers, suppliers, vendors, business contacts, agents, advisors, government and public bodies including their advisors, representative and officials.
Whistleblowing Channels	<p>Refers to the communication Channels (delivery through emails and hard copies) set up for the purpose of receiving disclosure of an improper conduct.</p> <p>Disclosure of an improper conduct shall be made to the relevant designated person through the communication channels defined under this Policy.</p>



## Whistleblowing Policy

## 2. INTRODUCTION

---

- 2.1 DXN Perú is committed to conducting our business with the highest possible standards of ethical, moral and legal business conduct and practices in all aspects of its business.
- 2.2 The Company encourage its Directors, Employees, Associates, Third Parties and members of the public (“**Whistleblower**” or “**Stakeholders**”) to disclose any improper conduct (as defined in Section 3 below), which has come to their knowledge.
- 2.3 This Whistleblowing Policy (“**Policy**”) aims to encourage the reporting of improper conducts in good faith, with the confidence that the person filing the report, to the extent possible, would be protected from reprisal, victimization, harassment or subsequent discrimination.

## 3. PURPOSE

---

- 3.1 The objective of this Policy is to provide a formal and confidential channel to enable all Stakeholders of DXN Perú to report serious concerns of any improper conduct (defined in Section 4 below) involving the Group’s resources in good faith.

## 4. SCOPE

---

- 4.1 This Policy applies to the company’s Directors, Employees, Associates, Third Parties and members of public.
- 4.2 For the purposes of this Policy, improper conduct shall be known as any conduct which if proved, constitute a disciplinary offence or a criminal offence, which may include but not limited to the following: -
  - (a) An offence or a breach of any legislated law or this Policy;
  - (b) Unauthorized use of DXN Perú’s funds;
  - (c) Fraud and corruption;
  - (d) Abuse of power and position for personal gain or causes detriment to the organization; or
  - (e) Deliberately withholding information or unauthorized sharing of information to detriment of DXN Perú.



## 5. ROLES AND RESPONSIBILITIES

---

- 5.1 The RMC has overall responsibility for this Policy and shall oversee the implementation of this Policy.
- 5.2 The RMC has delegated day to day responsibility for the administration and implementation of the Policy to the Head of GHR of DXN Perú.

## 6. REPORTING OF IMPROPER CONDUCT

---

- 6.1 A disclosure of improper conduct may be made by the Stakeholder, based on his reasonable belief, that any person has engaged, is engaging or is preparing to engage in an improper conduct provided that such disclosure is not specifically prohibited by any written law.
- 6.2 Disclosure of an improper conduct shall be made to the Designated Person through the Whistleblowing Channels set out below:
- Chairman of RMC: [stefanheitmann@dxn2u.com](mailto:stefanheitmann@dxn2u.com) and/or [whistleblowing\\_abc@dxn2u.com](mailto:whistleblowing_abc@dxn2u.com)

*[\\*If Chairman of RMC is not reachable, the whistleblower may email to Chairman of Audit Committee: \[abraham\\\_verghese@dxn2u.com\]\(mailto:abraham\_verghese@dxn2u.com\)](#)*

- Letters in sealed envelope to be addressed to: Chairman of RMC

DXN Holdings Bhd.

No.113, Jalan BGS2, Bandar  
Stargate, Lebuhraya Sultanah  
Bahiyah, 05400 Alor Setar  
Kedah.

- 6.3 For improper conduct concerning the Chairman of RMC, the report should be escalated to the Chairman of Audit Committee: [abraham\\_verghese@dxn2u.com](mailto:abraham_verghese@dxn2u.com) and/or to the Chairman of the Board at the following address:

Chairman of the Board  
DXN Holdings Bhd  
No.113, Jalan BGS2, Bandar Stargate,  
Lebuhraya Sultanah Bahiyah,  
05400 Alor Setar Kedah



- 6.4 The Whistleblowing Channels will be managed by the Designated Person who will also assume primary responsibility for the investigation of the improper conduct. The Designated Person may designate an Investigation Officer to conduct a fact-finding investigation on the improper conduct report where appropriate.

The Designated Person and the Investigation Officer shall have the right to call for any information and documents and to examine any employee as it may deem appropriate for the purpose of conducting its investigation.

- 6.5 The Directors, Employees, Associates, Third Parties and members of the public are encouraged to submit in writing, a confidential report of improper conduct via the form provided by GHR (**Appendix A**) which is also available on DXN's official website (<https://www.dxn2u.com/>).
- 6.6 In order to facilitate an investigation into the alleged improper conduct, where possible and applicable, the following information should be included when making a disclosure:
- (a) Brief description of the improper conduct;
  - (b) Date and location of the incident;
  - (c) Names of individuals involved and/or witnesses;
  - (d) Supporting evidence and/or documents; and
  - (e) Any other details deemed to be useful.
- 6.7 All reporting of improper conduct received via the Whistleblowing Channels, investigation findings (where applicable) and recommendations shall be reported to the Chairman of the RMC on a bi-annually basis, or more frequently where necessary.
- 6.8 For an improper conduct report where an investigation is not conducted, a summary of such report including the reasons for not conducting an investigation shall be reported to the RMC for information and further deliberation and action if required.
- 6.9 The decision of the Designated Person, with prior concurrence with the Company, on reports of improper conduct shall be final. All deliberations of the Designated Person and the Company on any whistleblower allegations are strictly to be minute by GHR.
- 6.10 Based on investigation conducted, in the event the improper conduct report relates to a breach of any legislated law, such report, investigation findings and recommendations shall be forwarded to the CFO to ensure that appropriate action is taken against those who breach the laws.



## **7. ANONYMOUS REPORTING**

---

- 7.1 The company also receives information from anonymous persons. However, it is advisable to include the name and contact details of the complainant as it will help us to act promptly and effectively on the information provided. Furthermore, by providing the name and contact details such as e-mail or contact number, the Whistleblower will be able to check on the status of the information provided through the Whistleblowing Channels.
- 7.2 Reports lodged anonymously are much less credible but will nevertheless, be considered at the discretion of the Designated Person. In exercising this discretion, the factors to be taken into account include the following:
- (a) The seriousness of the issues raised in the report;
  - (b) The credibility of the report; and
  - (c) The likelihood of confirming the allegation from attributable sources.
- 7.3 The whistleblower has the right to remain anonymous when making the report. However, decision to make anonymous report are not encouraged as it might be difficult to ascertain the facts and follow-up on the improper conduct reported for investigation purpose.

## **8. MEASURES TO BE TAKEN UPON REPORT**

---

- 8.1 Chairman of the RMC shall promptly start a fact-finding investigation relating to the details of a report.
- 8.2 If a Whistleblower files the report as a named report, he or she would be notified of the fact-finding investigation outcome within 20 days of the receipt of the report.

## **9. COOPERATION IN INVESTIGATION**

---

- 9.1 Any person who has been asked by Chairman of the RMC to cooperate in an investigation must cooperate in the fact-finding investigation as Paragraph 8 above.

## **10. PROTECTION**

---

- 10.1 Whistleblowers are protected under the Law 30424 law and its regulation.
- 10.2 Whistleblower who has witnessed a corruption activity will be considered as a witness and may be offered with protection under the Law 30424 and its regulation.
- 10.3 If a Whistleblower files a named report, Chairman of RMC shall not disclose to any person any information that identifies that Whistleblower without the Whistleblower's consent.
- 10.4 The following protection will be provided to a whistleblower who makes a disclosure





Whistleblowing Policy

of improper conduct to the Company in good faith:

- (a) Protection of confidential information to the extent reasonably practicable. However, anonymity cannot be respected if the identity of the whistleblower is required by law to be disclosed; and
- (b) Protection against any adverse and detrimental actions for whistleblower who made such report allegations of improper conduct in good faith.

10.5 In making a report, the whistleblower must exercise due care and proper judgement to ensure the accuracy of the report lodge and information given.

10.6 The whistleblower who lodges the report in good faith will be protected to the extent reasonably practicable, even if the report made proved to be incorrect or unsubstantiated.

## **11. EXCLUSION FROM PROTECTION**

---

11.1 The revocation of whistleblower protection can be made if the Designated Person, with prior concurrence with the Company, is of the opinion the below conditions are met, namely:

- (a) The whistleblower himself has participated in the improper conduct disclosed;
- (b) The whistleblower willfully made, in his disclosure of improper conduct, a material statement which he knew or believed to be false or did not believe to be true;
- (c) The disclosure of improper conduct is frivolous or vexatious;
- (d) The disclosure of improper conduct principally involves questioning the merits of government policy, including policy of a public body;
- (e) The disclosure on improper conduct is made solely or substantially with the motive of avoiding dismissal or other disciplinary action; or
- (f) The whistleblower, in the course of making the disclosure or providing further information, commits an offence under the Whistleblower Protection Act 2010.

11.2 In the event any Employee is discovered or found out to make a mala-fide report, disciplinary action may be taken against such Employee.

11.3 If an Associate makes a mala-fide report, the company will not hesitate to lodge a policereport and/or to take other necessary actions deemed appropriate which may includecessation of business relationship, review or termination of agreement with the said Associate.

## **12. FREQUENCY OF REVIEW**

---

12.1 The adequacy and relevance of this Policy shall be reviewed by GHR from time to time or when necessary to recommend the proposed changes to the RMC and the Board.



DXN International Peru SAC  
Tax ID: 20522109178

Whistleblowing Policy

- 12.2 The Policy will be presented to the RMC for endorsement and recommendations and subsequently to the Board for approval.

*End of Document*