DILMAH WHISTLE BLOWER POLICY

1. Purpose of This Policy

Dilmah encourages a culture where employees and third parties feel safe to speak up about misconduct. This Policy establishes secure and confidential channels for reporting concerns, ensuring that genuine issues are raised early and addressed promptly. The aim is to protect the Company's reputation, ensure compliance, and uphold the ethical standards reflected in Dilmah's values and Code of Conduct.

Summary: This Policy ensures concerns are raised safely and addressed responsibly.

2. Scope & Who May Report

This Policy applies to:

- employees, officers, and directors
- contracted staff and agency workers
- café operators and retail teams
- suppliers, distributors, and business partners
- consultants, agents, and third-party representatives

Reports may relate to any part of Dilmah's operations — estates, manufacturing, offices, logistics, export markets, or retail.

Summary: Anyone connected to Dilmah may raise concerns under this Policy.

3. What Can Be Reported

The following categories of misconduct should be reported under this Policy:

3.1 Financial & Accounting Irregularities

- fraud
- falsification or concealment of records
- improper payments
- undisclosed liabilities
- misuse of funds

3.2 Bribery & Corruption

Any breach of the Anti Bribery and Corruption Policy (ABC Policy), including improper payments, facilitation payments, or corrupt conduct.

3.3 Legal or Regulatory Violations

Breach of local laws, Colombo Stock Exchange (CSE) listing rules, or compliance obligations.

3.4 Workplace Misconduct

- harassment
- discrimination
- abuse of power
- unsafe work practices

3.5 Ethical Misconduct

- conflicts of interest
- misuse of Company assets
- unauthorised disclosure of confidential information

3.6 Any Attempt to Conceal Misconduct

Including pressure not to report, interference with investigations, destruction of records.

This list is not exhaustive and further examples of reportable misconduct are provided in **Annex A.**

Summary: Any misconduct affecting integrity, safety, business practices, or legal compliance should be reported.

4. Good Faith Reporting & Protection

Reports must be made **in good faith**, meaning the person believes the concern is genuine and raises it without malicious intent. Whistleblowers are not required to provide proof — only honest concern.

Dilmah strictly prohibits retaliation against anyone who raises a concern in good faith. Protection covers:

- job security
- fair treatment
- protection from harassment
- protection from threats, hostility, or exclusion

False or malicious reports will be treated as misconduct, but honest mistakes are protected.

Summary: Dilmah protects those who report concerns in good faith.

5. Reporting Channels

Dilmah provides multiple confidential channels to ensure employees and third parties can report concerns safely. Individuals may choose the method they are most comfortable with. Reports may be made:

5.1 To the Group Head of HR

For workplace-related concerns such as harassment or discrimination.

5.2 To Compliance / Legal

For concerns relating to legal breaches, regulatory non-compliance, bribery, or corruption.

5.3 Directly to the Audit Committee

Via a direct email to the Chairman of the Board Audit Committee (BAC).

5.4 Directly to the Chairman

By direct mail to the Chairman.

5.5 Anonymous Reporting

Reports may be made anonymously. Although anonymous reports can limit investigation options, Dilmah will act on all information available.

All channels route into a formal, confidential review and escalation process.

A consolidated list of all whistleblowing contact points is set out in **Annex B**.

Summary: Multiple confidential reporting channels are available, including direct access to the Audit Committee.

6. Confidentiality & Information Handling

All reports will be treated as strictly confidential. Information will be shared only with those responsible for investigating and resolving the concern.

Dilmah will take reasonable steps to protect the whistleblower's identity, unless:

- the whistleblower consents to disclosure, or
- disclosure is required by law or regulatory authorities.

Records of reports, investigations, and outcomes will be maintained securely by the Human Resource Department, in accordance with data protection requirements.

Summary: Reports are confidential and handled with sensitivity and care.

7. Investigation Process

Reports will be reviewed promptly to determine the appropriate course of action. The investigation process generally includes:

7.1 Initial Assessment

The Human Resource Department conducts an initial review to assess seriousness, potential impact, and whether immediate action is required.

7.2 Referral to the Audit Committee

Serious concerns — including financial irregularities, bribery, regulatory breaches, or senior-level misconduct — will be escalated without delay.

7.3 Appointment of Investigators

Investigations may be carried out by:

- Internal Audit
- Legal / Compliance
- HR
- External specialists (where required)

7.4 Evidence Collection

This may include reviewing documents, interviewing relevant individuals, and gathering supporting materials.

7.5 Outcome & Recommendations

Findings are submitted to the Audit Committee, which determines corrective actions, disciplinary measures, or required disclosures to regulators.

7.6 Notification to the Whistleblower

Where appropriate and legally permissible, the whistleblower will be informed that the investigation has been completed.

A narrative overview of the whistleblowing investigation workflow is provided in **Annex C**.

Summary: All reports are assessed promptly and investigated with independence and oversight.

8. Non-Retaliation Commitment

Dilmah strictly prohibits retaliation against any individual who:

- raises a concern in good faith
- cooperates with an investigation
- refuses to participate in wrongdoing

Retaliation includes intimidation, threats, harassment, exclusion, loss of opportunities, adverse treatment, or dismissal.

Any employee found to have engaged in retaliatory behaviour will face disciplinary action, which may include termination of employment.

Summary: Anyone who reports in good faith is protected from retaliation.

9. Consequences for Misconduct

Any individual — employee or third party — found to have engaged in misconduct identified through a whistleblowing report may face disciplinary action. Depending on the severity of the breach, consequences may include:

- formal warnings
- suspension
- reassignment or demotion
- termination of employment or contract
- recovery of financial losses
- referral to law enforcement or regulatory authorities

Third-party relationships may be suspended or terminated where misconduct is confirmed.

Summary: Misconduct uncovered through whistleblowing may result in disciplinary, contractual, or legal action.

10. False or Malicious Reporting

Dilmah protects honest reporters, including those whose concerns turn out to be unfounded. However, deliberately false, malicious, or bad-faith reports undermine the integrity of the system and will be treated as misconduct.

The threshold is simple:
honest mistakes are protected; malicious intent is not.

Summary: Honest reports are protected — malicious reports may attract discipline.

11. Record-Keeping & Data Protection

The Human Resource Department will maintain secure records of:

- reports received
- investigation steps
- findings
- outcomes
- follow-up actions taken

Records will be stored in line with the Company's Data Protection & Confidentiality Policy. Access is restricted to those with a legitimate business need.

Retention periods will be determined based on legal, regulatory, and operational requirements.

Summary: All reports and investigations are securely documented and retained appropriately.

12. Roles & Responsibilities

12.1 Employees & Third Parties

- raise concerns in good faith
- cooperate with investigations
- protect confidential information
- avoid retaliation in any form

12.2 Managers & Supervisors

- create a safe environment for staff to raise concerns
- escalate issues promptly
- preserve confidentiality
- refrain from interference

12.3 Group Head of HR

- administers reporting channels
- coordinates investigations
- maintains secure records
- liaises with HR, Legal, and Internal Audit
- escalates serious issues to the Audit Committee

12.4 Audit Committee

- provides independent oversight
- reviews serious cases
- ensures investigations are impartial
- approves remediation steps
- reports material findings to the Board

Summary: Everyone has defined responsibilities to ensure the system works effectively.

13. Relationship with Other Policies

This Whistleblowing Policy works alongside:

- Anti-Bribery & Corruption (ABC) Policy
- Policy on Data Protection
- Workplace Conduct & Dignity Policy

If there is any inconsistency, the stricter standard applies.

Summary: This Policy complements other governance documents, especially the Code and ABC Policy.

14. Review and Version Control

This Policy will be reviewed at least once every year, or earlier if required by changes in laws, regulatory guidance, internal risk assessments, or business developments. Any amendments or updates will be prepared by the Company Secretary in consultation with the Head of HR, reviewed by the relevant governance bodies, and submitted for approval to the Board of Directors.

This Policy was reviewed by the Nominations and Governance Committee and formally approved by the Board of Directors of Dilmah Ceylon Tea Company PLC on 01st April 2026. It comes into effect from this date and replaces all earlier versions and related internal guidance.

15. Interpretation

“We” and “ours” “Company” as referred herein shall include all companies of the MJF Group falling under the umbrella of MJF Holdings Limited, which include specifically the main tea manufacturing and distribution arm, “Dilmah Ceylon Tea Company PLC”.

Approved for adoption

Dilhan Fernando
Chairman

ANNEX A

Examples of Reportable Misconduct

This Annex provides practical examples to help employees and third parties understand what should be reported under this Policy. The list is not exhaustive; any conduct that feels improper or unsafe may be raised.

A.1 Financial Misconduct

- falsification of invoices or accounting records
- irregular payments, unrecorded transactions, or off-book accounts
- misuse or misappropriation of company assets
- financial fraud, embezzlement, or false reporting

A.2 Bribery & Corruption

- attempts to offer or accept bribes
- facilitation payments
- suspicious requests by third-party agents or suppliers
- undisclosed commissions or improper inducements

A.3 Legal & Regulatory Breaches

- non-compliance with local laws, CSE listing rules, or regulatory obligations
- breaches of permits, licences, or applicable industry requirements

A.4 Workplace Misconduct

- harassment, discrimination, intimidation, or abuse
- unsafe work practices or negligence
- misuse of confidential information or company property

A.5 Ethical Concerns

- undisclosed conflicts of interest
- retaliation against whistleblowers
- attempts to conceal wrongdoing
- pressure not to report issues

Summary: This Annex helps individuals recognise conduct that should be raised under the Whistleblowing Policy.

ANNEX B

Whistleblowing Channels & Contact Points

Employees and third parties may use any of the following confidential channels to raise concerns. These channels support early detection of issues and ensure independent oversight.

B.1 Human Resources (Primary Contact Point)

- Telephone: +94 11 482 2344
- Email: [gayan.thilakarathne@dilmahtea.com]
- Written submissions: [No.111 Negombo Road, Peliyagoda]
- For any serious concerns and/or concerns relating to workplace behaviour, dignity-at-work concerns, and welfare issues.

B.2 Direct to Audit Committee

- Confidential email address for Audit Committee matters: [dias.anil@yahoo.co.uk]
  Used for serious concerns such as financial irregularities, bribery, corruption, or senior-level misconduct.

B.3 Direct to Chairman

- Confidential email address for all matters: [dilhan.fernando@gmail.com]
  Used for serious concerns such as financial irregularities, bribery, corruption, or senior-level misconduct.

B. 4 Legal / Compliance

- Confidential email address for concerns relating to breaches of law, regulation, permits, licences, or ABC matters: [legal@dilmahtea.com]

B.5 Anonymous Submissions

Anonymous reports may be submitted via:

- letters
- Physical drop-box

ANNEX C

Investigation Workflow

This Annex outlines how whistleblowing reports are handled from intake to closure.

C.1 Intake & Acknowledgment

- Report received through any channel
- Head of Group HR logs the concern securely
- Initial acknowledgment provided where possible

C.2 Triage & Risk Assessment

The Group Head of HR assesses:

- seriousness and potential impact
- urgency and immediate risks
- whether senior management is implicated
- whether escalation is required

C.3 Escalation to the Audit Committee/ Chairman

Serious matters — financial irregularities, bribery, corruption, regulatory breaches, or allegations involving senior staff — are escalated immediately.

C.4 Appointment of Investigators

Investigations may be conducted by:

- Internal Audit
- Legal / Compliance
- HR (for people-related matters)
- External specialists, where independence or expertise is required

C.5 Conduct of Investigation

- document review
- interviews
- evidence collection
- analysis of financial or operational data

C.6 Findings & Recommendations

A written report is prepared and submitted to the Audit Committee, outlining:

- findings
- conclusions
- recommended actions
- required follow-up or remediation

C.7 Closure & Communication

Where appropriate, and where law permits, the whistleblower is informed that the matter has been reviewed and concluded.

C.8 Record-Keeping

All records are maintained securely by the HR Department in line with data protection standards.

Summary: ***Annex C provides clarity on how reports are assessed, investigated, escalated, and closed.***