WHISTLEBLOWING POLICY

Version 08/2026

Fintrex Finance PLC
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FINTREX FINANCE PLC
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Official Sign – Off - WHISTLEBLOWING POLICY

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1	Prepared/Drafted by	Chief Internal Auditor	16/01/2026	
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FINTREX FINANCE PLC
WHISTLEBLOWING POLICY

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1. Introduction

Whistleblowing refers to reporting by employees of suspected misconducts, illegal acts or failure to act in accordance with the policies and procedures stipulated by the company. This policy encourages employees who have serious concerns about any aspect of company's work to come forward and voice their concerns.

2. Scope

This policy applies to all the employees of the company, including casual and contract staff as well as those who undergo internships.

3. Guidance to Whistleblowers

3.1. Reportable Matters

The following are the potential matters/ areas which could be reported under whistleblowing mechanism.

a. **Fraud** – is intentional deception to secure unfair or unlawful financial gain, or to deprive a victim of legal right.

b. **Corrupt/unethical conduct** – is conduct by anyone that adversely affects the company so that the performance of functions or the exercise of powers:
   - Is not honest or impartial.
   - Knowingly or recklessly breaches trust or
   - Involves the misuse of information or material.
   - Is not morally right or proper.
   - Is engaged in a business which is in direct conflict with the company's business, without proper written approval.
   - Is damaging the reputation of the company.

c. **Breach of any law** – refers to the violation in the performance of or a failure to perform an obligation created by law.

d. **Participating in or engaging in any act that constitutes corruption as defined under the Anti-Corruption Act No. 9 of 2023. This includes, but is not limited to:**
   - Offering direct or indirect gratification to an employee by any customer or third party in order to induce the employee to perform, or refrain from performing, an act in breach of his or her duties.

- Soliciting, offering, or accepting any direct or indirect advantage for the purpose of committing, or refraining from committing, an act in breach of an employee's duties.

a. **Abuse or misuse of delegated authority** - refers to abuse or misuse of a legitimate power which is allocated to a person or group by higher authority.

b. **Misuse of company assets/funds** – refers to misuse of company owned properties, assets/funds for personal interest.

c. **Unauthorized disclosure of confidential information** – refers to disclosing confidential information concerning any aspect of the business or affairs.

d. **Non adherence to company policies, procedures and manuals and CBSL directions** – refers to the failure to act according to the company's established policies, procedures and manuals and CBSL directions.

e. **Any other conduct that any employee feels as "wrongful" and not in keeping with company values.**

3.2. Recipients of Communication

The following are the relevant officials to whom an employee can report any wrongdoings mentioned in this policy document.

a. Mr. Ajit Gunewardene – Chairman
b. Mr. Nilam Jayasinghe - Chairman - BAC
c. Mr. Shrihan B. Perera - Member - BAC
d. Mr. Darshan Perera – Member - BAC
e. Mr. Jayathilake Bandara - Chief Executive Officer

The employees can report through **whistleblow@fintrexfinance.com** to the above officials.

3.3. Safeguard to Whistleblowers

Company will not tolerate any harassment or victimization of a whistleblower (if his/her identity happens to be revealed subject to 3.4) and will take appropriate action to protect the whistleblower under the disciplinary rules and procedures.

3.4. Confidentiality

All concerns will be treated in strict confidence and every effort will be made not to reveal whistleblower's identity.

3.5. Malicious Reporting

Company does not encourage malicious reporting of whatsoever nature and it must be avoided completely.

3.6. Anonymous Reporting

Employees, if they wish can also report anonymously. In such instances, the investigation may take longer.

4. Exclusions

The following are outside the scope of this policy as they are covered under separate policies.

I. Health and safety risks.
II. Complaints relating to sexual harassment, physical abuse and unacceptable relationship with employees, customers, and suppliers.
III. Any grievances relating to promotions, transfers, increment etc.

5. Review

The whistleblowing policy shall be reviewed every two years or if the need arises, prior to the stipulated period, as deemed necessary by the Board Audit Committee or Chief Internal Auditor.

- **End of the Document-**