



POLICY ON HEALTH, SAFETY, AND WELFARE OF EMPLOYEES

1. Purpose

Top Line Business Development Corp. (“TOP” or the “Corporation”) is committed to providing a safe, healthy, and supportive work environment for all employees. The Corporation recognizes that the health, safety, and overall welfare of its workforce are essential to sustainable operations, productivity, and long-term success.

2. Scope

This Policy applies to all directors, officers, and employees of the Corporation across all business units and operational sites (collectively, “Covered Persons”).

3. Workplace Health and Safety

The Corporation shall:

- Comply with all applicable occupational health and safety laws, rules, and regulations;
- Maintain safe working conditions in offices, facilities, and operational sites;
- Implement appropriate safety procedures, emergency response measures, and risk controls;
- Conduct periodic safety assessments and inspections;
- Promote a culture of safety awareness and shared responsibility.

Covered Persons are expected to comply with all safety rules and immediately report unsafe conditions, hazards, or incidents.

4. Employee Welfare

The Corporation supports the overall well-being of employees through:

- Fair and lawful employment practices;
- Safe and respectful working conditions;
- Access to statutory benefits and applicable health-related programs;
- Programs and initiatives that promote work-life balance and employee engagement.

The Corporation does not tolerate harassment, discrimination, unsafe behavior, or any act that endangers employee welfare.

5. Company-Sponsored Trainings and Development

The Corporation recognizes that continuous learning is vital to employee growth and organizational performance.



The Corporation may sponsor or provide:

- Technical and operational skills training;
- Compliance and regulatory training;
- Health and safety training programs;
- Leadership and professional development programs.

Participation in certain training programs may be mandatory where required by law, regulation, or operational standards (e.g., annual corporate governance training for directors and key officers).

Training initiatives are designed to enhance employee competence, promote safety awareness, and support career development.

6. Reporting and Accountability

Employees are encouraged to report workplace health or safety concerns to their immediate supervisor, Human Resources Head, or designated safety officer.

The Corporation will investigate reported concerns promptly and take appropriate corrective action where necessary.

7. Amendments and Review

This Policy shall be reviewed periodically by the Board of Directors (“BOD”) and Senior Management to ensure continued relevance and compliance with applicable laws and corporate governance standards.

Any amendments shall require BOD approval.