



## WHISTLEBLOWING POLICY

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### **1. Purpose**

Top Line Business Development Corp. (“TOP” or the “Corporation”) is committed to conducting its business with integrity, transparency, and accountability.

This Whistleblowing Policy (“Policy”) provides a mechanism for employees, stakeholders, and other concerned parties to report, in good faith, any suspected misconduct, unethical behavior, or violations of law or Corporation policies.

### **2. Scope**

This Policy applies to all directors, officers, employees, consultants, suppliers, contractors, and other stakeholders of the Corporation (collectively, the “Covered Persons”).

### **3. Reportable Concerns**

The following matters may be reported under this Policy:

- Fraud, theft, or financial irregularities
- Bribery, corruption, or improper payments
- Violations of laws, rules, or regulations
- Breach of the Code of Conduct or Corporation policies
- Conflicts of interest
- Harassment, discrimination, or workplace misconduct
- Health, safety, or environmental violations
- Any other unethical or improper conduct

### **4. Reporting Channels**

Concerns may be reported through any of the following channels, as applicable:

- Immediate Supervisor;
- Human Resources Head;
- Compliance Officer;
- Chairperson of the Board or Audit Committee.

Reports may be submitted in writing or via email. Anonymous reports will be accepted.

### **5. Confidentiality and Protection**

All reports will be handled confidentially to the extent possible and investigated promptly and fairly.



*At Your Service!*

The Corporation strictly prohibits retaliation against any person who raises a concern in good faith. Any act of retaliation will be subject to disciplinary action.

## **6. Investigation and Action**

Reported concerns will be reviewed and investigated by the appropriate channels. Corrective and disciplinary actions will be taken when necessary.

## **7. False Reports**

Reports must be made in good faith. Deliberately false or malicious reports may result in disciplinary action.

## **8. 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.