NewPort

WHISTLEBLOWER POLICY

Global Policy | Version 0.9

Document control	Details
Document ID	NEW120
Version	0.9 (Live Pilot)
Policy owner	Director of Human Resources
Approved by	CEO (6-month trial)
Approval and effective date	01 OCT 2026
Review Cycle	01 APR 2026
Status	Pilot (6-month trial)

POLICY STATUS NOTICE: LIVE IMPLEMENTATION WITH 6-MONTH PILOT

1. Active & Enforceable Status: This Whistleblower Policy and its associated reporting channels are live, operational, and legally enforceable as of October 27, 2026.

2. Purpose of the 6-Month Pilot: To ensure our digital web reporting intake form, 2-way anonymous messaging, intake triage, and escalation workflows operate seamlessly across all global offices (AMER, APAC, EMEAI), this policy is running an initial 6-month trial phase.

3. Absolute Protection Guarantees: The pilot status applies strictly to procedural, administrative, and technical testing. Statutory protections, identity confidentiality guarantees, and strict non-retaliation rights are fully effective from Day 1 and will never be disclaimed or compromised.

1. Purpose and commitment

NewPort Tank Containers ("NewPort") is committed to conducting business globally with the highest standards of integrity, transparency, safety, and accountability. Maintaining an ethical culture requires that employees and external stakeholders feel fully confident and safe raising concerns when they become aware of conduct that is inconsistent with company values, internal policies, or legal obligations.

The purpose of this policy is to establish a secure, confidential, and trusted framework through which concerns can be reported, reviewed, investigated, and remediated without fear of reprisal. Early identification of misconduct helps protect workers, operational integrity, supply chain partners, local communities, and the company itself.

This policy directly aligns with NewPort's broader ESG strategy and integrates with the United Nations Global Compact (UNGC) Principles 1 and 2 on human rights and Principle 10 on anti-corruption.

2. Scope

This policy applies globally to NewPort entities, employees, and functions involved in relevant activities and extends to our broader logistics network

The intended geographic coverage includes NewPort's global operations within three primary regions: Americas (AMER), Asia-Pacific (APAC), Europe, Middle East, Africa & India (EMEAI), as detailed in Appendix B: NewPort Global Offices.

It covers all individuals who obtain information on reportable concerns in a work-related context, including current and former employees, officers, directors, contractors, temporary workers, suppliers, commercial agents, logistics providers, hauliers, tank wash depots, job applicants, and persons assisting a reporter

3. Whistleblower commitments

NewPort promotes a culture in which individuals are encouraged to raise concerns without fear of retaliation.

Any person who reasonably believes that misconduct, unethical behaviour, policy violations or unlawful activities may have occurred is encouraged to report the matter through the channels made available by the company.

NewPort is committed to responding to concerns fairly, objectively and appropriately, core commitments include:

- **Reasonable Grounds Standard:** Concerns based on reasonable grounds are welcomed even if they are later shown to be mistaken or unsubstantiated. A reporter does not need to prove wrongdoing before raising a concern.
- **Confidentiality Guarantee:** Access to disclosures, reporter identities, and investigation records is strictly restricted to authorized case handlers with a case-related need.

- **Protection Against Retaliation:** Zero tolerance for retaliation, harassment, intimidation, or adverse workplace action against any individual who reports a concern or assists in an investigation.
- **Impartial Follow-Up:** All disclosures receive fair, objective, and timely assessment.

NewPort must protect confidentiality, prevent retaliation, provide impartial follow-up and address confirmed wrongdoing. The process supports UN Global Compact Principles 1 and 2 on human rights and Principle 10 on anti-corruption. Case handling must focus on protection and effective follow-up, regardless of the reporting technology used.

4. Leadership and responsibilities

Executive Management is responsible for approving this policy and providing leadership, oversight, and resources necessary to support its implementation. Operational roles are structured as follows

Role	Responsibility
Executive Management	Approves policy, ensures independent oversight, provides investigation resources, and reviews systemic risk trends.
Human Resources Director	Primary Policy Owner. Oversees whistleblower program, case intake triage, human rights protections, and non-retaliation monitoring.
Global QHSE Manager	Managing the policy during pilot. Technical Co-Owner. Supports investigation of health, safety, environmental, chemical/cargo compliance, and ESG-related disclosures.
Confidential Counsellor(s)	Provides an independent, confidential resource for employees seeking pre-reporting guidance or advice on reporting options.
Designated Case Handlers	Trained representatives assigned to assess, investigate, and remediate disclosures impartially and without conflicts of interest.
IT / Website admin	Validates secure digital intake, encryption, 2-way anonymous messaging, privacy controls, and metadata scrubbing. IT personnel are strictly prohibited from viewing report content.
Local Management & Supervisors	Promote safe reporting culture and securely forward any received disclosures to designated case handlers without investigating on their own initiative.
Employees & Other Workers	Responsible for following operational requirements, conducting business ethically, and immediately reporting suspected wrongdoing or safety hazards.

5. Reportable concerns

Concerns covered under this policy include actual, suspected, or potential wrongdoing across NewPort's global operations and supply chain:

- Fraud, theft, bribery, corruption, extortion, price-fixing, or financial misconduct;
- Human rights violations, forced or bonded labor, child labor, human trafficking, severe discrimination, or harassment;
- Health, safety, and environmental violations, hazardous cargo breaches, chemical spill cover-ups, or uncertified wastewater disposal at tank cleaning stations;
- Data privacy breaches, GDPR non-compliance, cybersecurity suppression, or unauthorized document destruction;
- Serious breach of NewPort's Supplier Code of Conduct or supply chain misconduct;
- Attempts to conceal or suppress evidence relating to any of the above.

Reports about conduct that may damage NewPort's reputation must concern suspected wrongdoing; criticism, lawful reporting, seeking advice or contacting an authority are not misconduct merely because they affect reputation.

EXCLUSIONS & EMERGENCY

▪ Routine Personal HR Grievances: Individual workplace disagreements or routine payroll issues should normally be addressed through line management or standard HR processes, unless the concern involves systemic discrimination, harassment, or retaliation.

▪ Immediate Safety / Environmental Emergencies: The web reporting form is not a real-time emergency service. For immediate threats to physical safety or active chemical spills, contact local emergency responders and NewPort Emergency Operations immediately.

6. Confidentiality and anonymous reporting

Maintaining confidentiality is essential to protecting reporters and ensuring objective investigations.

Identity details will only be known to designated case handlers and will not be disclosed to third parties or line management without explicit consent, unless strictly mandated by statutory law.

The digital website form allows submission without providing name or contact details. IT systems will strip IP addresses, browser headers, tracking cookies, and file attachment metadata prior to case handler delivery.

7. Protection against retaliation and honest reporting

NewPort strictly prohibits retaliation against anyone who reports a concern on reasonable grounds or participates in an investigation. Retaliation includes dismissal, demotion, suspension, harassment, subtle isolation, unfair performance rating, or adverse treatment of connected persons.

Any manager or employee who engages in retaliation will face severe disciplinary action, up to and including termination of employment.

Disclosures must be made on reasonable grounds. An honest mistake will never result in adverse consequences. However, deliberate fabrication or knowingly false disclosures constitute misconduct and will be addressed appropriately.

8. Communication, training and implementation

NewPort will introduce a secure reporting form on its public website and intranet so employees and external stakeholders can submit concerns without providing their identity.

Pilot Implementation & Intake Routing:
During the initial 6-month pilot phase, case intake, triage, and confidential handling are managed by a designated and trained internal representatives (within HR and QHSE). IT and website administrators have validated that anonymous messaging, encryption, privacy controls are fully operational prior to public launch. F

Form Requirements:
The reporting form requests details regarding the nature of the concern, what happened, approximate dates, location or business area, relevant individuals where applicable, whether the conduct is ongoing, any immediate risks, and available supporting information. Unnecessary personal data is not required. File attachments are enabled under strict secure handling parameters to mitigate metadata risks.

Communication and Rollout:
HR will communicate this policy and available channels through staff inductions, corporate communications, and targeted information shared with suppliers and logistics partners.

Training Framework:

Pilot Phase: Operational oversight is centralized with the organization's initial pool of 3 trained case handlers and key leadership.

Scaling Phase (Targeting Q2 2027): Role-appropriate training on confidentiality, conflict management, non-retaliation, escalation, and case follow-up will be systematically expanded to all managers and personnel globally, aiming for completion as part of the transition to Version 1.0. Attendance and completion records will be maintained. Accessible alternatives, including oral or in-person reporting options, remain available where required.

9. Reporting channels, escalation and timelines

Disclosures can be submitted through the following secure routes:

- Primary Digital Route: 24/7 web intake form on NewPort's public website and intranet, ensuring anonymous messaging.
- Direct Internal Route: Direct submission via email, telephone, or scheduled in-person meetings with the HR Director or Global QHSE Manager.
- External Regulatory Route: External reporting directly to competent national authorities (e.g., Dutch Whistleblowers Authority - Huis voor Klokkenluiders) as protected under applicable local laws.

Process Stage	Target SLA Timeline	Operational Description
Stage 1: Acknowledgment	Within 7 Calendar Days	Reporter receives formal acknowledgment receipt via portal or direct contact.
Stage 2: Risk Triage	Within 10 Business Days	Case handler conducts risk assessment, checks conflicts, and assigns impartial investigator.
Stage 3: Formal Investigation	30 to 60 Calendar Days	Objective evidence gathering, interviews, and technical review by qualified handlers.
Stage 4: Feedback & Resolution	Within 3 Months	Comprehensive feedback on progress, findings, and corrective actions provided to reporter.

10. Monitoring, Targets and performance reporting

Whistleblower KPIs are reported annually by the HR and QHSE team and formally reviewed by Executive Leadership at least annually. All reported concerns must be investigated, followed by Root Cause Analysis (RCA) and mandatory Corrective and Preventive Actions (CAPA).

11. Approval, review and document control

This policy shall be reviewed at least annually, or sooner where significant legal, operational or regulatory changes occur. However, as this is a pilot we will review in 6 months, April 2027

NewPort remains committed to maintaining a workplace and business environment in which individuals feel empowered to raise concerns and contribute to a culture of integrity, accountability and responsible business conduct.

11.1 Approval

Approval field	Details
Approved by	CEO
Title	NEW120
Approval date and effective date	01 /10 / 2026
6 month Pilot Evaluation	01 / 04 / 2027
Next review date	01 / 10 / 2027

11.2 Revision history

Version	Date	Author / Owner	Status and changes
0.9 Pilot	01 October 2026	Global QHSE Manager (During pilot)	Initial rollout of self-contained global Whistleblower Protection Policy under 6-month live pilot and evaluation framework.

Appendix A: NewPort global offices

Region	Country	Legal Entity name	Location & Sub-jurisdiction
AMERICAS	Argentina	NewPort Tank Containers S.R.L.	Buenos Aires
	Brazil	NewPort Do Brasil LTDA	Jundiaí, SP
	Mexico	NewPort Tank Containers de Mexico	Ciudad de Mexico
	United States	NewPort Tank Containers (USA) LLC	Westlake, OH
APAC	Australia	NewPort Australia & NZ	Melbourne
	China	NewPort China Tank Containers Co., Ltd.	Shanghai
	Malaysia	NewPort Tank Containers Malaysia Sdn Bhd	Klang, Selangor
	Singapore	NewPort Tank Containers Singapore Pte Ltd.	Singapore
	South Korea	Newport Tank Containers Korea Co.,Ltd.	Seoul
EMEAI	France	NewPort France	Le Havre
	Germany	NewPort Germany	Duisburg
	India	NewPort India	Mumbai
	Netherlands	NewPort Europe B.V.	Moerdijk
	Saudi Arabia	NewPort Saudi Arabia	Ad Dammam
	United Kingdom	NewPort UK Ltd.	Liverpool
	United Arab Emirates	NewPort Dubai FZE	Dubai