

**EVERWOODS GREEN RESOURCES AND HOLDINGS, INC.
WHISTLE-BLOWING POLICY**

1. OBJECTIVES

This Whistle-Blowing Policy (“Policy”) establishes a formal mechanism for reporting, investigating, and addressing suspected or actual misconduct within EVERWOODS GREEN RESOURCES AND HOLDINGS, INC. (the “Company”).

This Policy aims to:

- a. Promote a culture of integrity, accountability, and ethical conduct;
- b. Encourage directors, officers, employees, and stakeholders to report concerns without fear of retaliation;
- c. Detect, prevent, and address fraud, corruption, misconduct, and regulatory violations;
- d. Protect the Company, its shareholders, and stakeholders from financial, legal, and reputational harm; and
- e. Comply with the SEC Code of Corporate Governance for Publicly-Listed Companies and other applicable laws and regulations.

2. SCOPE AND COVERAGE

This Policy applies to:

- a. Members of the Board of Directors;
- b. Officers and Key Management Personnel;
- c. Employees at all levels;
- d. Consultants, contractors, agents, and other third parties acting on behalf of the Company; and
- e. Subsidiaries and controlled entities of the Company, where applicable.

Reports may be made by internal or external whistle-blowers who have reasonable grounds to believe that misconduct has occurred or is occurring.

3. DEFINITION OF TERMS

3.1 Whistle-Blowing

The act of reporting, in good faith, any suspected or actual misconduct, illegal act, or unethical behavior involving the Company or its representatives.

3.2 Whistle-Blower

Any person who reports a concern covered by this Policy in good faith, regardless of whether the report is ultimately substantiated.

3.3 Reportable Concerns

Include, but are not limited to:

- a. Fraud, theft, embezzlement, or misappropriation of assets;
- b. Corruption, bribery, or kickbacks;
- c. Conflict of interest violations or undisclosed related party transactions;
- d. Financial misstatements or accounting irregularities;
- e. Insider trading or misuse of confidential information;
- f. Breach of fiduciary duties by directors or officers;
- g. Violations of laws, SEC rules, or Company policies;
- h. Gross misconduct, abuse of authority, or unethical behavior; and
- i. Retaliation against whistle-blowers.

3.4 Good Faith

A report made with honest belief that the information provided is true, without malice or intent to harass.

4. WHISTLE-BLOWING CHANNELS

The Company shall maintain secure, confidential, and accessible reporting channels, which may include:

- a. Dedicated email address: admin@everwoods.com.ph;
- b. Written report addressed to the Compliance Officer or Corporate Secretary;
- c. Reporting through the Internal Audit function;
- d. Direct reporting to the Chair of the Audit Committee for sensitive matters involving Senior Management or Directors.

Anonymous reports shall be accepted, subject to sufficient information being provided to allow proper evaluation.

5. CONFIDENTIALITY AND ANONYMITY

- a. All reports shall be handled with strict confidentiality, to the extent permitted by law.
- b. The identity of the whistle-blower shall not be disclosed without consent, except where required by law or regulatory authorities.
- c. Records and investigation materials shall be securely maintained and access limited to authorized personnel.

6. NON-RETALIATION AND WHISTLE-BLOWER PROTECTION

The Company strictly prohibits retaliation against whistle-blowers who report concerns in good faith.

Prohibited retaliatory acts include, but are not limited to:

- a. Dismissal, suspension, or demotion;
- b. Harassment, discrimination, or intimidation;
- c. Reduction in compensation or benefits; and
- d. Adverse employment actions or threats.

Any act of retaliation shall be treated as a serious violation of this Policy and may result in disciplinary action, up to and including termination.

7. REPORT HANDLING AND ASSESSMENT

7.1 Receipt and Logging

- a. All whistle-blowing reports shall be formally logged by the Compliance Officer or designated officer to handle this function;
- b. Reports involving directors, officers, or material issues shall be immediately escalated to the Audit Committee.

7.2 Initial Assessment

An initial assessment shall be conducted to determine:

- a. Whether the report falls within the scope of this Policy;
- b. The credibility and materiality of the allegation; and
- c. The appropriate level of investigation and escalation required.

8. INVESTIGATION PROCEDURES

8.1 Investigating Body

Depending on the initial assessment, the investigations may be conducted by either the:

- a. Internal Audit;
- b. Compliance Officer;
- c. Special Investigation Committee; or
- d. External legal counsel or forensic auditors, where necessary.

8.2 Investigation Principles

Investigations shall at all times be:

- a. Independent and impartial;
- b. Conducted promptly and discreetly;
- c. Based on documented evidence and due process; and
- d. Free from influence by any person involved in the allegation.

Persons who are subjects of investigation shall be given an opportunity to respond, consistent with due process.

9. REPORTING AND RESOLUTION

9.1 Findings and Recommendations

- a. Upon completion of the investigation, findings shall be documented in a written report.
- b. Recommendations for corrective, disciplinary, or preventive actions shall be submitted to the appropriate authority.

9.2 Approval and Action

- a. Matters involving employees may be resolved by Management;
- b. Matters involving Senior Management or Directors shall be reviewed and approved by the Audit Committee and/or the Board;
- c. Regulatory reporting shall be made where required under SEC rules or applicable laws.

10. FALSE OR MALICIOUS REPORTS

Reports made in bad faith, with malicious intent, or with knowledge that the information is false shall not be protected under this Policy and may result in disciplinary action.

11. RECORDS AND DOCUMENTATION

All whistle-blowing reports, investigation records, findings, and resolutions shall be:

- a. Properly documented;
- b. Retained in accordance with the Company's records retention policy; and
- c. Made available for regulatory inspection, if required.

12. TRAINING AND AWARENESS

The Company shall ensure awareness of this Policy through:

- a. Regular training for directors, officers, and employees;
- b. Inclusion in onboarding programs;
- c. Periodic communications and certifications; and
- d. Disclosure of whistle-blowing mechanisms in the Company website and governance reports.

13. OVERSIGHT AND GOVERNANCE

- a. The Audit Committee shall have primary oversight over the implementation and effectiveness of this Policy.
- b. The Audit Committee shall receive periodic reports on whistle-blowing activities, trends, and corrective actions, while maintaining confidentiality.

14. POLICY REVIEW AND UPDATES

This Policy shall be reviewed at least once every two (2) years or earlier if required by:

- a. Changes in SEC rules or laws;
- b. Governance developments; and
- c. Identified weaknesses or emerging risks.

15. EFFECTIVITY

This Policy is effective on January 22, 2026, and may be amended or modified upon approval of the Board of Directors.