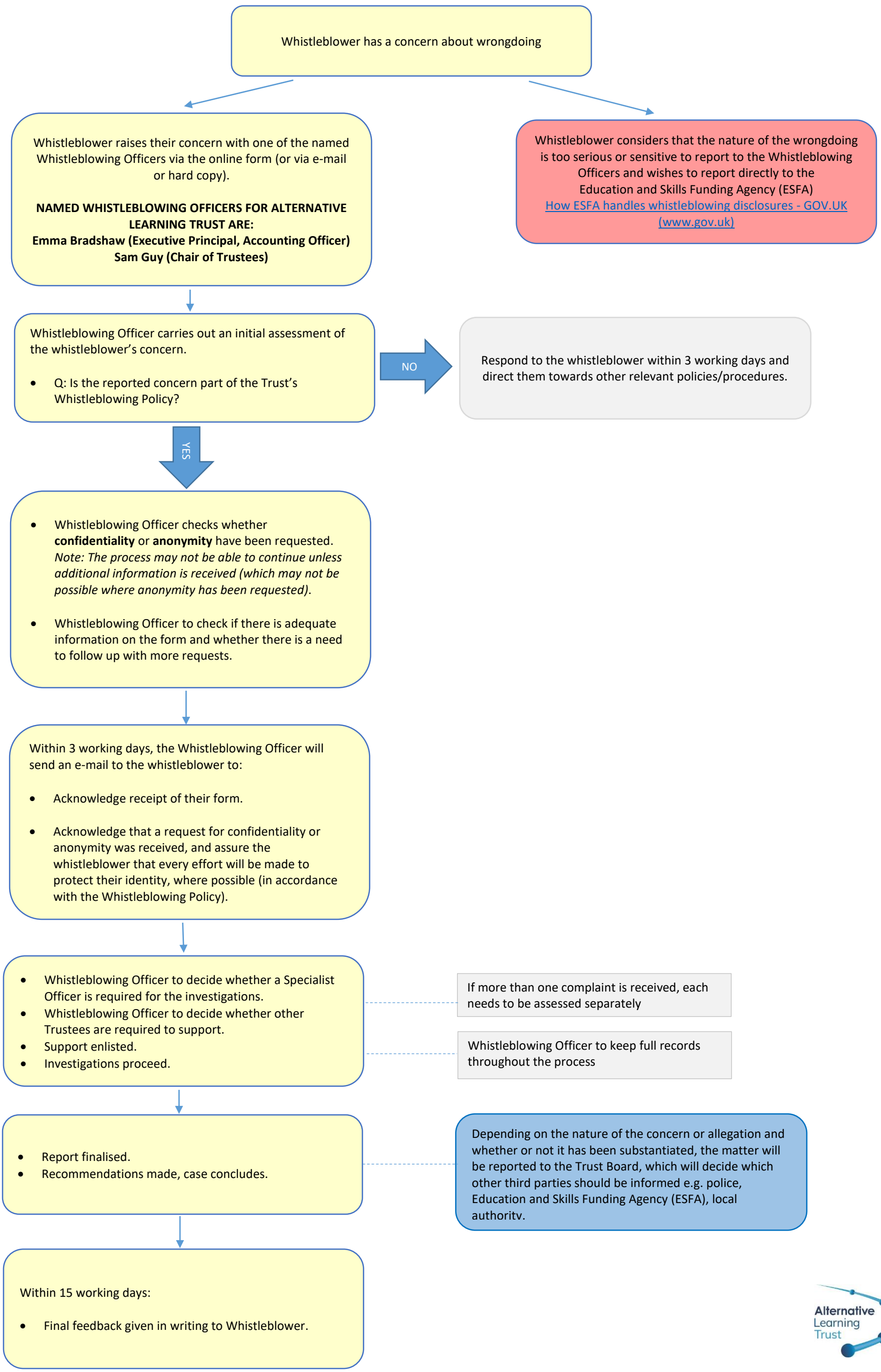Appendix 1 : Whistleblowing Policy - Procedure Flow Chart