



WHISTLEBLOWING POLICY

In order to guarantee that the business of Globalport 900, Inc. (the “Company”) is conducted in the highest standards of integrity, excellence, respect, transparency, and accountability as expressed in the Code of Conduct, the Company has composed these policies and practices for directors, officers, and employees to communicate internal audit concerns, including but not limited to, accounting, internal accounting controls, auditing or financial reporting matters, to the Audit Committee.

A. ACCOUNTING, INTERNAL ACCOUNTING CONTROLS, AUDITING OR FINANCIAL REPORTING MATTER COMMUNICATIONS AND/OR REPORTS

The Company’s Head of Legal shall be responsible for communications and/or reports of violations relating to accounting, internal accounting controls, auditing or financial reporting matters. Such communications and/or reports shall be kept confidential. Anonymity shall always be observed for employees or any other interested parties communicating with regard to questionable accounting, internal accounting controls, auditing or financial reporting. At each meeting of the Audit Committee, the Head of Legal shall distribute such reports. In the event that a certain communication is unclear whether the same involves accounting, auditing, internal accounting controls, or financial reporting matters, the Audit Committee shall include a note thereon. Original copies of all communications and/or reports including therein a summary of the foregoing shall be provided by the Head of Legal. The Head of Legal shall provide a summary of the communications and/or reports and shall be available to any Audit Committee member upon request. Likewise, a log of each communication and/or report received, the date of the foregoing, and whether an original copy was distributed to the Audit Committee, shall be maintained by the Head of Legal.

In the event that the Head of Legal is involved relating to accounting, internal accounting controls, auditing or financial reporting matters, such communications and/or reports may be communicated to the Company’s President (or the officer designated by the President). Likewise, the President or the designated officer shall keep a log of each communication and/or report received, and such communications and/or reports shall be forwarded to the Audit Committee.

The Audit Committee shall be responsible in determining whether such communication and/or report requires any action or response. Such action or response shall be included in the log maintained by the Head of Legal or a person designated by the Audit Committee (in the event that the Head of Legal is the subject of a communication and/or report).

The determinations mentioned in the above-mentioned paragraph may be recorded based on the categories established by the Audit Committee – the communication and/or report is not “a complaint” or “concern”; the communication and/or report does not involve accounting,

internal accounting control, auditing or financial reporting matters; whether or not action shall be required (in the event that action shall be required, a record include the action taken and its outcome). The status shall be reported to the Audit Committee by the Head of Legal and/or any other person designated by the Audit Committee, on a monthly basis or at such frequency as the Audit Committee may require otherwise.

All communications and/or reports shall be under the direct control of the Audit Committee, likewise, such communications and/or reports received shall be placed in confidential files and shall be retained for seven (7) years, or for such longer time as may be deemed necessary by the Audit Committee.

B. COMMUNICATIONS AND/OR REPORTS ON OTHER MATTERS

Misdirected communications and/or reports determined by the Audit Committee or concerns not relating to accounting, internal accounting control, auditing or financial reporting matters shall be addressed to and acted upon by the responsible officer of the concerned and affected business unit or department. In view thereof, the employees with such concern shall communicate and/or report the same to the responsible officer in order to ensure that the same shall be properly acted upon.

In upholding its integrity and fairness, the Company shall not tolerate retaliation against a director, officer, or employee, or other interested party who, in good faith, raises a concern or reports a possible violation under this policy. This policy, likewise shall not be used for addressing personal grievances.