

WHISTLE BLOWER POLICY

(Version 09)

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1. PURPOSE OF THE POLICY:

At CDSL, we are committed to the highest levels of ethics and integrity in the way that we do business. We understand that this is crucial to our continued success and reputation. [The Code of Conduct for Governing Board, Directors, Committee Members and Key Management Personnel and Procedure on Ethical Code and Conduct of Employees, lays down the principles and standards that govern the actions of the Company and its [Stakeholders]¹ and guide our everyday conduct.]² Being a Market Infrastructure Institution, each one of us have a professional responsibility to speak up and report unethical behaviour. CDSL's Whistleblower Policy (Policy) is an important element in detecting unethical, unlawful or improper practices, acts or activities as also corrupt, illegal or other undesirable conduct (more particularly defined hereunder as "Alleged Wrongful Conduct"). CDSL strongly encourages you to speak up if you suspect or witness any matters of concern. CDSL will take all reports made under this Policy seriously.

This policy further aims to provide a secure environment and to encourage Stakeholders of the Company to report Alleged Wrongful Conduct, wrongdoing at the Company and to prohibit [Directors]³/Key Management Personnel(s) from taking any adverse action against those Stakeholders who report such practices in good faith.

2. INTRODUCTION/BACKGROUND:

The Company is committed to comply with the highest standards of professionalism, honesty, integrity and ethical behavior, in line with the Company's Code of Conduct for Governing Board, Directors, Committee Members and Key Management Personnel and Procedure on Ethical Code and Conduct of Employees.

Section 177(9) of the Companies Act, 2013 read with applicable rules requires every listed company or such class or classes of companies as may be prescribed to establish a vigil mechanism for directors and employees to report genuine concerns in such manner as may be prescribed. Further, Section 177(10) of the Companies Act, 2013 requires that the vigil mechanism provide adequate safeguards against the victimization of persons who use such mechanism and provide direct access to the Chairperson of the Audit Committee in appropriate or exceptional cases. It is also provided that the details of establishment of such mechanism shall be disclosed by the Company on its website, if any, and in the Board's Report.

The Companies (Meetings of Board and its Powers) Rules, 2014 further provides that in case of repeated frivolous complaints being filed by a director or an employee, the audit committee or the director nominated to play the role of audit committee may take suitable action against the director or the employee including issuing a reprimand.

¹ Amended pursuant to amendment approved on February 22, 2025

² Amended pursuant to amendment approved on February 22, 2025

³ Added pursuant to amendment approved on February 22, 2025

Regulation 22 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (**SEBI Listing Regulations**) mandates that every listed company shall formulate a vigil mechanism/whistle blower policy for directors and employees to report genuine concerns.

Regulation 9A (6) of Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 (**SEBI PIT Regulations**) mandates that every listed company to have a whistleblower policy and make employees aware of such policy to enable employees to report instances of leak of Unpublished Price Sensitive Information (UPSI).

3. SCOPE:

[This policy is applicable to all the Stakeholders of the Company.]⁴

This Policy should be read in conjunction with other policies, with the instructions already prevailing in the Company and the provisions specified under the Companies Act, 2013 and rules made thereunder, SEBI Listing Regulations, SEBI PIT Regulations and various SEBI circulars/guidelines/notifications issued in this regard from time to time.

4. ROLES AND RESPONSIBILITIES:

[It shall be the duty of every Stakeholder of the Company to blow the whistle i.e., to report the matter to the Audit Committee immediately upon coming to know or having knowledge of any actual or possible Alleged Wrongful Conduct concerning the Company.]⁵

5. DEFINITIONS:

The definitions of some of the key terms used in this Policy are given below:

“Alleged Wrongful Conduct” means unlawful/unethical/improper practice/act/activity including, but not limited to, any of the following:

- A violation of any law;
- Breach of contract;
- Manipulation of Company data/records
- Pilferation of confidential/propriety information
- Wastage/misappropriation of Company funds/assets
- Misuse of the Company's assets;
- Incorrect financial reporting;
- A substantial and specific danger to health and safety;
- An abuse of authority;
- [Leakage or suspected leakage of UPSI in violations of SEBI PIT Regulations;
- Allegation of corruption and bribery.

⁴ Amended pursuant to amendment approved on February 22, 2025

⁵ Amended pursuant to amendment approved on February 22, 2025

- A violation of Code of Conduct for Governing Board, Directors, Committee Members and Key Management Personnel and Procedure on Ethical Code and Conduct of Employees.]⁶
- [Material deficiencies in internal controls or checks which have resulted in or may potentially result in unlawful / unethical / improper practice / act / activity as mentioned above]⁷

[**“Anonymous complaint”** means any complaint which does not bear the name or contact details of the whistle-blower.]⁸

“Audit Committee” means the audit committee constituted by the Governing Board of the Company in accordance with Section 177 of the Companies Act, 2013 read with SEBI Listing Regulations.

“Key Managerial Personnel/ Key Management Personnel (KMP)” means any employee defined as KMP under the Companies Act, 2013, SEBI Listing Regulations, and SEBI (Depositories and Participants) Regulations, 2018.

“Policy/This Policy” means this Whistle-Blower Policy.

[**“Protected Disclosure/Complaint”** means a written communication, whether by letter or email relating to Alleged Wrongful Conduct made in good faith by the Whistle Blower.]⁹

[**“Pseudonymous complaint”** means a complaint that is made under a false or fictitious name.]¹⁰

[**“Stakeholder”** means Directors, Independent External Professionals on the Board level Committees, Employees including trainees, vendor staff or any other person as may be determined by the Governing Board (collectively the **“Company”**).]¹¹

[**“Subject”** means a Stakeholder against or in relation to whom a Protected Disclosure/Complaint has been made or evidence gathered during the course of an investigation.]¹²

[**“Whistle-Blower”** is someone who makes a Protected Disclosure/Complaint under this Policy and includes any person making an anonymous or pseudonymous complaint.]¹³

6. REPORTING MECHANISM:

⁶ Added pursuant to amendment approved on February 22, 2025

⁷ Added pursuant to amendment approved on August 27, 2026

⁸ Added pursuant to amendment approved on February 22, 2025

⁹ Modified pursuant to amendment approved on February 22, 2025

¹⁰ Added pursuant to amendment approved on February 22, 2025

¹¹ Added pursuant to amendment approved on February 22, 2025

¹² Amended pursuant to amendment approved on February 22, 2025

¹³ Amended pursuant to amendment approved on February 22, 2025

Any Whistle-Blower willing to disclose information in respect of Alleged Wrongful Conduct may do so via email or letter in the manner mentioned below:

1. [Email Reporting:

- Protected Disclosures shall be addressed to the Audit Committee at:

whistleblower@cdslindia.com

- In the event the Protected Disclosure or complaint pertains to the Chairperson of the Audit Committee, such disclosure may be addressed to the Chairperson of the Governing Board at:

chairperson@cdslindia.com

2. Hard Copy (Letter) Reporting]¹⁴:

The Protected Disclosure/Complaint can also be sent by way of letter i.e. hard copy to the Chairperson of Audit Committee or the Chairperson of the Governing Board as the case maybe, in a sealed envelope marked ***"Private and Confidential"*** and delivered at Central Depository Services (India) Limited, [34th]¹⁵ floor, A-Wing, Mafatlal Mills Compound, N.M Joshi Marg, Lower Parel (East), Mumbai 400013, Maharashtra, India.]¹⁶

- Suitable proof of his/her identity/contact number/address so that additional information, if any, can be obtained. In case identity cannot be ensured, the Protected Disclosure will be treated as Anonymous/ Pseudonymous complaints, and may not attract further action; and
- The Protected Disclosure/Complaint whether by letter or email should provide specific and verifiable information such as:
 - [The nature of the violation or suspected violation
 - The name and designation of the Subject to which the reported matter relates.
 - Relevant factual background concerning the reported matter.
 - Specific allegation for which the complaint is being made.]¹⁷
- [Anonymous complaints shall generally not be entertained unless the disclosure contains specific and verifiable information capable of being independently examined. Complaints lacking substance or containing vague or malicious allegations shall not be acted upon.]¹⁸

¹⁴ Added pursuant to amendment approved on February 18,2026

¹⁵ Amended pursuant to amendment approved on February 22, 2025

¹⁶ Amended pursuant to amendment approved on February 18,2026

¹⁷ Added pursuant to amendment approved on February 22, 2025

¹⁸ Added pursuant to amendment approved on February 18, 2026

7. ROLES, RIGHTS AND RESPONSIBILITIES OF WHISTLE-BLOWERS:

- i. Whistle-Blowers shall provide initial information based on a reasonable belief that an Alleged Wrongful Conduct has occurred. The motivation of a whistle-blower is irrelevant to consider the validity of the allegations. However, the intentional filing of a false complaint, ¹⁹is itself considered an improper activity, which the Audit Committee has the right to act upon.
- ii. [However, Whistle Blower shall also have direct access to the Chairperson of the Audit Committee in appropriate or exceptional cases in case of any potential victimization or threat to the Whistle Blower.]²⁰
- iii. Whistle-Blowers shall refrain from obtaining evidence for which they do not have a right of access. Such improper access may itself be considered as improper activity.
- iv. Whistle-Blowers have a responsibility to be candid with the members of the Audit Committee or others to whom they make a report of alleged improper activities and shall set forth all known information regarding any reported allegations.
- v. Whistle-Blowers are “reporting parties,” not investigators. They shall not act on their own in conducting any investigative activities, nor do they have a right to participate in any investigative activities other than as requested by the investigating authority.
- vi. The identity of the Whistle-Blower will not be disclosed except where required under the law or for the purpose of the investigation. However, if the Whistle-Blower self-discloses his or her identity, there will no longer be an obligation to protect the Whistle-Blower’s identity.
- vii. A Whistle-Blower’s right to protection from retaliation does not extend immunity for any complicity in the matters that are the subject of the allegations or an ensuing investigation or any other misconduct or wrongdoing.
- viii. This Policy may not be used as a defence by an employee against whom an adverse action has been taken for legitimate reasons or cause under Company rules and policies. It shall not be a violation of this Policy to take adverse action against an employee whose conduct or performance warrants that action, apart from that employee making a disclosure.

8. [PROCEDURE FOR INVESTIGATION:

i. [Receipt and Investigation of Concerns:

All concerns raised by the Whistle Blower against any Stakeholder(s) shall be received and investigated by the Audit Committee in the following manner:

[Upon receipt of any whistleblower complaint, the Audit Committee/Chairperson of the Governing Board shall refer the complaint to the Chief Risk Officer (“CRiO”) for the purpose of conducting a preliminary

¹⁹ Added pursuant to amendment approved on February 22, 2025

²⁰ Added pursuant to amendment approved on February 22, 2025

examination, in accordance with the provisions of this Policy and applicable laws.][The preliminary examination shall be undertaken in consultation with the Executive Director - Vertical 2.

Where an actual, potential or perceived conflict of interest exists, or in any other circumstance that may reasonably impair the independence or objectivity of the preliminary assessment process, the Audit Committee / Chairperson of the Governing Board may appoint any other suitably independent and competent person (“Designated person”) to undertake the preliminary assessment.

During the subsequent stage of examination or investigation, the designated person shall discharge the responsibilities otherwise assigned to the CRiO and Executive Director – Vertical 2 under this Policy for the limited purpose of handling such Complaint.]²¹

ii. Preliminary Examination

The Chief Risk Officer (“CRiO”), in consultation with the [Executive Director – Vertical 2, under the oversight of]²² Chairperson of the Audit Committee or the Chairperson of the Governing Board as the case maybe, shall conduct a preliminary examination of the complaint to assess:

- whether the complaint has merit;
- [whether the Complaint falls within the definition of Alleged Wrongful Conduct or is more appropriately addressed through another established internal function, committee or redressal mechanism] ²³
- satisfy that the Protected Disclosure/Compliant has verifiable information;
- arrange to verify the identity of the Whistle Blower; and
- to determine whether further investigation or action is warranted.

Such preliminary examination shall be undertaken in respect of all complaints, []²⁴, irrespective of whether such complaints are considered mala fide, malicious, or frivolous. [In the case of anonymous or pseudonymous complaints, the preliminary examination shall be undertaken where the complaint contains specific, credible and verifiable information capable of independent verification and indicates a prima facie case of alleged wrongful conduct.] ²⁵

[Based on such preliminary examination, the CRiO shall submit a preliminary assessment report to the Chairperson of the Audit Committee or the Chairperson of the Governing Board, as the case may be, for further consideration and appropriate action.] ²⁶

²¹ Added pursuant to amendment approved on August 27, 2026

²² Added pursuant to amendment approved on August 27, 2026

²³ Added pursuant to amendment approved on August 27, 2026

²⁴ Deleted pursuant to amendment approved on August 27, 2026

²⁵ Added pursuant to amendment approved on August 27, 2026

²⁶ Added pursuant to amendment approved on August 27, 2026

iii. Detailed Examination and Referral

[Following the preliminary examination, the Chairperson of the Audit Committee or the Chairperson of the Governing Board, as the case may be, may determine whether a detailed investigation is required.

Where a detailed investigation is considered necessary, the CRiO, in consultation with the Executive Director - Vertical 2 and under the oversight of the Chairperson of the Audit Committee or the Chairperson of the Governing Board, as the case may be, shall conduct a detailed examination and investigation of the complaint and recommend whether:] ²⁷

- a) the matter may be closed internally; or
- b) the matter should be referred to an external agency for further action.

[The findings and recommendations arising out of the detailed examination, shall be submitted to the Chairperson of the Audit Committee or the Chairperson of the Governing Board, as the case may be, for consideration, appropriate directions and further action.] ²⁸

iv. Record of Disclosures and Conduct of Investigations

The CRiO shall maintain proper record of all disclosures received. Any inquiry/investigation conducted against any subject shall not be construed by itself as an act of accusation and shall be carried out as neutral fact-finding process, without presumption of any guilt. The inquiry/investigation shall be conducted in a fair manner and provide adequate opportunity for hearing to the affected party.

v. Audit Committee Investigation and Action

- The Audit Committee shall complete its investigation within 60 days of receiving the Protected Disclosure/Complaint.
- In case the Protected Disclosure/Complaint made does not have any specific & verifiable information, the Audit Committee will be authorized not to take any action.
- In case the allegations made in the Protected Disclosure/Complaint are substantiated, appropriate action will be taken against the Stakeholder(s) concerned on whose part lapses are observed.

vi. Recusal of Interested Members

If the Protected Disclosure/Complaint is made by/against the Member of the Audit Committee, then such Member who raises the Protected Disclosure /Complaint or against whom the Protected Disclosure/Complaint has been raised shall recuse himself/herself from the entire process of the investigation and reporting.

²⁷ Modified pursuant to amendment approved on August 27, 2026

²⁸ Added pursuant to amendment approved on August 27, 2026

vii. Anonymous and Pseudonymous Complaints

Anonymous/pseudonymous complaints do not automatically constitute Protected Disclosures/Complaints and are not entitled to the protection, as specified under this Policy. However, if the Audit Committee determines that the complaint involves alleged wrongful conduct, an investigation will be conducted. In such cases, the same investigation procedure as those for Protected Disclosures/Complaints will be followed.

viii. Limitation Period for Complaints

Any Protected Disclosure/ Complaint made after the expiry of 3 (three) years from the date on which the alleged wrongful conduct has taken place, shall not be considered as a valid Protected disclosure/ Complaint. However, the same may be considered for further investigation at the discretion of the Audit Committee depending upon the alleged wrongful conduct.

The Audit Committee shall resolve the Protected Disclosure/Complaint within 60 (sixty) days from the date of receipt of Protected Disclosure/Complaint.

ix. [Assistance for Investigation

For the purpose of carrying out any investigation, the Audit Committee may seek assistance from external professionals, including legal counsel and subject-matter experts, as well as from key management personnel or other employees of the Company, or any other persons, as it deems necessary for conducting the investigation process.]²⁹

x. Investigation Confidentiality

The decision of the [Audit Committee]³⁰ [or the Governing Board, as the case may be, taken in accordance with this Policy] ³¹ shall be final and binding on all concerned. All information disclosed during the course of investigation shall remain strictly confidential and access shall remain restricted to the Audit Committee [or the Governing Board, as the case may be] ³² or any other person to whom it is shared for the purpose of investigation.

Everyone working for or with the Company has a duty to co-operate in the investigation of reports of violations. Failure to co-operate in an investigation, or deliberately providing false information during an investigation, can be the basis for disciplinary action, including termination of employment. If, at the conclusion of its investigation, the Company determines that a violation has occurred, the Company will take effective remedial action, including any further course of action, with respect to

²⁹ Amended pursuant to the amendment approved on February 18, 2026

³⁰ Amended pursuant to amendment approved on February 18, 2026

³¹ Added pursuant to amendment approved on August 27, 2026

³² Added pursuant to amendment approved on August 27, 2026

the Protected Disclosure/Complaint. This action may include disciplinary action against the Subject, up to and including but not limited to:

- a. Issuing a warning letter
- b. Withholding promotions/increments
- c. Termination
- d. Initiation of recovery of the losses suffered due to fraud, if any
- e. Bar from participating in appraisal review
- f. Police complaints being filed
- g. Any other action as the Audit Committee/Governing Board may deem fit.

Reasonable and necessary steps will also be taken to prevent any further violations of Company's policy.

xi. Reference to Governing Board

[In case the Audit Committee is not able to take any decision on the matter, the Audit Committee may consult the Governing Board. The aforesaid procedure shall be followed in such a manner that all Whistle Blower Complaints received are resolved within 60 days from the date of receipt of such complaints.]³³

xii. Training and Awareness

To establish proper checks and balances, the Company will provide regular education and training on the Whistle Blower Policy to ensure that any disincentives for misreporting do not discourage genuine Whistle Blowers from reporting irregularities.]³⁴³⁵

9. [RIGHTS & RESPONSIBILITIES OF THE SUBJECT(S):

- i. Subject(s) will have the right to be informed of and opportunity to respond to the outcome of the investigation before proceeding with the final action, where the investigation outcome comprises of conclusive findings against the Subject(s). The Audit Committee shall give adequate time and opportunity for the Subject(s) to communicate his/her say on the matter. The identity of the Subject(s) will not be disclosed except where required under the law or for the purpose of the investigation.
- ii. Subject(s) shall not destroy or tamper with any evidence and shall have a duty to co-operate with the Audit Committee or any of the investigators till the investigation process is completed.
- iii. Subject(s) have a right to consult with a person or persons of their choice, other than the Audit Committee and/or the Whistle Blower. Subject(s) shall be free at any time to engage counsel/lawyers at their own cost to represent them in the investigation proceedings.

³³ Added pursuant to amendment approved on February 18,2026

³⁴ Added pursuant to amendment approved on February 22, 2025

³⁵ Added pursuant to amendment approved on February 18,2026

- iv. Subject(s) have a responsibility not to interfere with the investigation. Evidence shall not be withheld, destroyed, or tampered with, and witnesses shall not be influenced, coached, threatened, or intimidated by the Subject(s).]³⁶

10.[REGULATORY COMPLIANCE TO SUBMIT REPORT:

In accordance with applicable regulatory requirements, a report should be submitted to the Governing Board containing the details of all whistle-blower complaints received during the quarter and decisions, if any, taken with respect to such complaints in the next Governing Board meeting after the end of the quarter.]]³⁷

11. COMPLAINT AGAINST THE DEPOSITORY VIZ. CDSL:

If the Director or Key Management Personnel is or becomes aware of any act of wrongdoing at CDSL, they should promptly report it to [the Governing Board]³⁸ or Securities and Exchange Board of India (SEBI).

Failure by the Director or Key Management Personnel to report to [the Governing Board]³⁹ or SEBI will result in their liability for appropriate action, under the SEBI (Depositories and Participants), Regulations 2018, [after providing him/her a reasonable opportunity of being heard.]]⁴⁰

12.PROTECTION:

The Company will protect the confidentiality of the Whistle-blowers, and their names/identity will not be disclosed except as statutorily required under law.

- i. No adverse penal action shall be taken or recommended against Stakeholder(s) in retaliation to his/her Protected Disclosure/Complaint in good faith of any unethical and improper practices or alleged wrongful conduct. It will be ensured that the Whistle-blower is not victimized from making the Protected Disclosure/Complaint.
- ii. In case of victimization in such cases, serious views will be taken including action leading up to termination of services of such persons victimizing the Whistle-blower.
- iii. If any person is aggrieved by any action on the grounds that he/she is being victimized due to the filing of a Protected Disclosure/Complaint, he/she may report the same to the Audit Committee.
- iv. The Company will take steps to minimize difficulties which the Whistle-Blower may experience as a result of making the Protected Disclosure/ Complaint; and
- v. Any other person assisting in the investigations or furnishing evidence shall also be protected to the same extent as the Whistle Blower.

³⁶ Added pursuant to amendment approved on February 22, 2025

³⁷ Added pursuant to amendment approved on February 22, 2025

³⁸ Amended pursuant to amendment approved on February 22, 2025

³⁹ Amended pursuant to amendment approved on February 22, 2025

⁴⁰ Added pursuant to amendment approved on February 22, 2025

13. DISQUALIFICATION FROM PROTECTION:

- i. Protection under this policy would not mean protection from action arising out of false or bogus disclosure made with mala fide intention or Protected Disclosure/Complaint made to settle personal grievance.
- ii. Whistle Blowers, who makes any Protected Disclosure/Complaint, which has been subsequently found to be mala fide or frivolous or malicious shall be liable to be prosecuted and appropriate disciplinary action will be taken against them under service rules/ bipartite settlements only when it is established that the Protected Disclosure/ Complaint has been made with the intention of malice.
- iii. This policy does not protect any Stakeholder(s) from an adverse action which occurs, independent of his/her Protected Disclosure/Complaint under this policy or for alleged wrongful conduct, poor job performance or any other disciplinary action, etc. unrelated to a Protected Disclosure/Complaint made pursuant to this policy.

14. [CONFIDENTIALITY OF REPORTS AND DOCUMENTS]

- 14.1 All documentation, records and information arising out of or in connection with any Protected Disclosure shall be treated as confidential. Access to such information shall be limited to the Audit Committee, the Governing Board or such other persons as may be required for the purpose of review, examination or investigation.
- 14.2 The Whistle Blower, the person(s) against whom the disclosure is made, authorised person(s) or agency, employees associated with the inquiry or investigation, and members of the Audit Committee and the Governing Board shall ensure that confidentiality is preserved at all times, including with respect to the identity of the Whistle Blower and the concerned Subject. Disclosure of information shall be strictly limited to what is necessary for the discharge of official responsibilities.
- 14.3 Any person who fails to adhere to the confidentiality requirements under this Policy shall be subject to appropriate disciplinary measures, in accordance with applicable Company policies.]⁴¹

15. [EXCLUSIONS FROM POLICY:

- a. Complaints that are pertaining to Sexual Harassment.
- b. Matters which are pending before a court of law, tribunal, Regulatory Authority, other quasi-judicial bodies, or any governmental authorities.
- c. Matters relating to personal grievance including but not limited to appraisals, compensation, promotions, ratings, internal disputes, etc.

⁴¹ Added pursuant to amendment approved on February 18, 2026

- d. Complaints relating to service conditions or inappropriate administration services e.g., quality of food, infrastructure issues, Sanitation, etc.]⁴²
- e. [Complaints which do not fall under the definition of “alleged wrongful conduct” and for which a separate redressal mechanism already exists] ⁴³

16. [WAIVER:

The Protected Disclosure/Complaint shall be duly recorded if it remains unresolved by the [Audit Committee]⁴⁴ after 60 days due to legitimate reasons (like: delay in data retrieval or the unavailability of the Subject(s) or due to unforeseen events etc.). In such cases, the status of the matter shall be appropriately documented as required, and all reasonable efforts shall be made to conclude the proceedings at the earliest.]⁴⁵

17. DOCUMENT RETENTION:

All documents related to Protected Disclosures/Complaints, reporting, investigation and enforcement pursuant to this Policy shall be retained by the Company for a minimum period of 8 (eight) years.

18. [REVIEW/AMENDMENT TO POLICY:

The Policy shall be reviewed by the Regulatory Oversight Committee once in a financial year and recommended to the Governing Board. In case there are any regulatory/statutory changes requiring modifications to the Policy, the Policy shall be amended with the approval of the Regulatory Oversight Committee and Governing Board respectively. However, the amended regulatory/statutory provisions will supersede the existing Policy till the time the Policy is suitably amended.]⁴⁶

19. DISSEMINATION OF THE POLICY:

A copy of the policy shall be uploaded on the website of the Company. []⁴⁷

20. [RESIDUAL POWER:

If there is any uncertainty regarding the definitions or if clarification is needed on any aspect of this Policy, the Audit Committee shall have the final authority to resolve such doubts, issue clarifications, or make decisions on any related matters.

In the event of any inconsistency between this Policy with any legal provisions, the provisions of the law shall override this, Policy.]⁴⁸

⁴² Added pursuant to amendment approved on February 22, 2025

⁴³ Added pursuant to amendment approved on August 27, 2026

⁴⁴ Amended pursuant to amendment approved on February 18, 2026

⁴⁵ Added pursuant to amendment approved on February 22, 2025

⁴⁶ Amended pursuant to amendment approved on February 22, 2025

⁴⁷ Deleted pursuant to amendment approved on February 22, 2025

⁴⁸ Added pursuant to amendment approved on February 22, 2025