



WhistleBlower Policy



Compliance is not just an obligation.
It is our responsibility.

Our **Speak Up System** strengthens
our culture of integrity across the
Group.





Laurent MARIE
Executive Chairman

FOREWORD

The **TROUVAY & CAUVIN Group** is committed to conducting its activities with the highest standards of integrity, professionalism, and accountability. For more than a century, our reputation has been built on trust - trust in the quality of our work, trust in the durability of our relationships, and trust in the ethical principles that guide every decision we make. Upholding these values is essential to our identity as a responsible international group serving strategic industries.

Our long standing commitment to ethical business practices means that compliance is not simply a legal obligation; it is a core part of how we safeguard our people, our customers, our partners, and our communities. No action - at any level of the Group - may compromise the standards we collectively uphold.

To reinforce this culture of integrity, the **TROUVAY & CAUVIN Speak Up system** strengthens the channels already available across the Group, including management, Human Resources, Compliance and Legal functions. It provides all employees, business partners and other stakeholders with a secure and reliable way to raise concerns about conduct that may breach our values, our policies, or applicable laws.

Protecting those who speak up in good faith is a fundamental priority for us. Any individual who reports a concern will be treated with respect, their identity safeguarded to the fullest extent possible, and they will be protected from any form of retaliation or disadvantage.

We are fully committed to ensuring that the **TROUVAY & CAUVIN Speak Up system** remains a trustworthy and safe mechanism for everyone. By encouraging transparency, accountability and open dialogue, we continue to strengthen our ethical culture and ensure that the **TROUVAY & CAUVIN Group** remains a responsible and exemplary organisation in every market we serve.



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1. PURPOSE AND STATEMENT OF COMMITMENT

The Company is committed to ethical conduct, legal compliance, and a workplace where concerns are raised early and handled fairly. This Policy provides safe channels to speak up about suspected or actual wrongdoing connected to the Company's activities - including any form of harassment, discrimination, bullying, retaliation, or other inappropriate conduct - and sets out the protections available to those who do so in good faith.

2. SCOPE AND DEFINITIONS

1. Scope of application

This Policy applies Group wide to all employees, regardless of contract type or location. It also extends - where appropriate - to third parties who have a business relationship with the Company, including without limitation clients, suppliers, agents, consultants and other business partners.

2. What is Whistleblowing?

Whistleblowing is the good-faith disclosure of information about suspected or actual misconduct, whether past, ongoing or reasonably likely to occur. Reports may be based on information observed directly or obtained from credible sources.

3. WHAT CAN BE REPORTED (AND WHAT CANNOT)

Reportable concerns (non-exhaustive)

- Fraud; financial misconduct;
- Bribery, corruption, facilitation payments,
- influence peddling or conflicts of interest
- Money-laundering, sanctions evasion or
- other financial crime
- Theft, misuse of assets or confidential
- information
- Competition/antitrust breaches (e.g.,
- bid-rigging, price-fixing)
- Serious breaches of health, safety or
- environmental rules
- Harassment, discrimination, bullying or
- other serious misconduct
- Human-rights violations
- Privacy or data-protection breaches
- Material breaches of law, regulation or
- Company policy
- Deliberate concealment of any of the
- above

Typically handled outside this Policy

- Pay, bonus or benefits disputes
- Performance evaluations, promotions or
- career progression matters
- Working hours, shift patterns, holiday
- scheduling or flexible working requests
- Job assignments, workload or general
- workplace dissatisfaction not linked to
- misconduct
- Disciplinary warnings, grievances or
- dismissals
- Requests to change employment terms
- or conditions

These topics are normally addressed through management and HR processes. However, if an issue indicates broader wrongdoing or a risk to the public interest, it may be raised under this Policy.

4. SPEAK-UP PRINCIPLES

Good faith: reports are made honestly with an honest belief they are true at the time

Confidentiality: identities and case information are protected to the fullest extent possible

Impartiality: concerns are handled objectively, with conflicts of interest avoided

Fairness: individuals are afforded due process and the presumption of innocence

Proportionality: actions are appropriate to the nature and gravity of concerns raised

5. REPORTING CHANNELS

You may raise concerns through any of the following:

5.1 Dedicated email.

Primary channel: whistleblowing@trouvaycauvin.com (monitored by the Whistleblowing Officer and authorised designees).

5.2 Information to include.

Please provide what happened, when and where; who was involved; any evidence (documents, emails, screenshots); whether the issue is ongoing; and safe contact details for follow-up. Do not investigate on your own or put yourself at risk.

6. ANONYMITY AND CONFIDENTIALITY

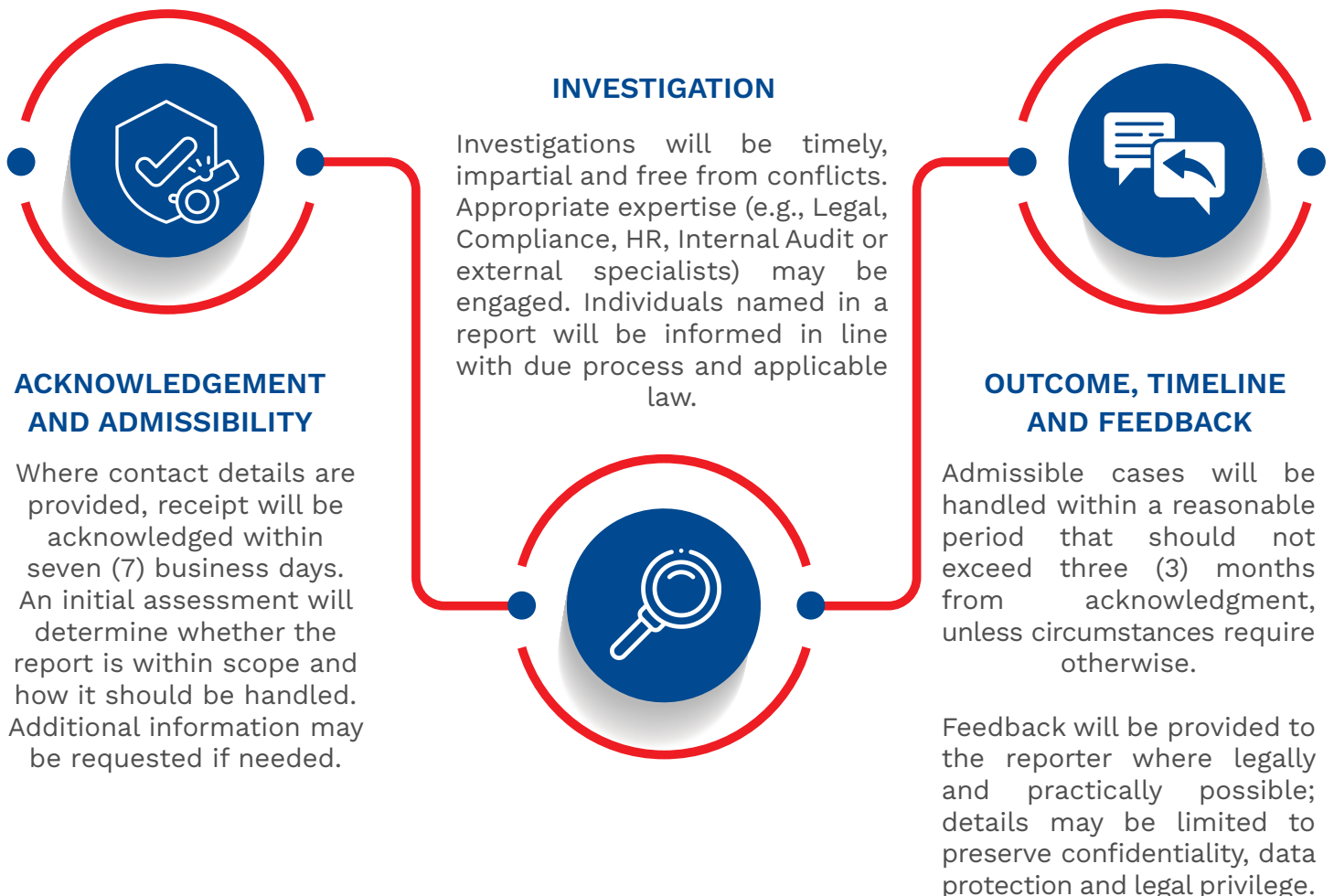
Reports may be made anonymously. Anonymous reports will be assessed and investigated where feasible, noting that anonymity may limit requests for clarification and the ability to provide feedback. Identities and information will be shared strictly on a need-to-know basis and safeguarded in line with applicable laws and internal controls.

7. PROTECTION FROM RETALIATION

Any person who raises a concern or participates in an investigation in good faith is protected from retaliation. Retaliation includes dismissal, demotion, loss of benefits, threats, harassment or other adverse treatment. Proven retaliation will lead to disciplinary action up to and including termination. This protection does not extend to malicious or knowingly false reports.



8. CASE HANDLING AND INVESTIGATION



9. PERSONAL DATA AND RECORD-KEEPING

Personal data processed in connection with this Policy will be limited to what is necessary for intake, assessment, investigation and follow-up; protected with appropriate technical and organisational measures; and retained only for as long as required for these purposes and to meet legal obligations. Illustrative retention parameters:

- Inadmissible reports - destroy or anonymise within one (1) year of closure
- Admissible reports not leading to disciplinary or legal proceedings - destroy or anonymise within one (1) year after completion of verification
- Admissible reports leading to proceedings - retain for up to five (5) years or until proceedings conclude or statutory limitation periods expire

Data subject rights will be respected in line with applicable laws and the need to preserve the integrity of investigations (for example, the identity of the whistleblower may not be disclosed except where required by law).

10. ROLES AND RESPONSIBILITIES

- Board / Audit Committee - oversight of the speak-up framework
- Policy Owner (Head of Legal & Compliance) - governance, process design
- Whistleblowing Officer — intake, triage, coordination and record-keeping
- Investigators (e.g., Legal, Compliance, HR, Internal Audit) - impartial fact-finding
- Managers - foster a speak-up culture and escalate concerns appropriately
- All Personnel - raise concerns in good faith and cooperate with investigations

11. TRAINING, AWARENESS AND ACCESSIBILITY

The Company will communicate this Policy, and make reporting channels easily accessible to employees and relevant third parties.

12. BREACH OF THIS POLICY

Interfering with a report, breaching confidentiality, retaliating against a reporter or obstructing an investigation may result in disciplinary action and, where applicable, legal consequences.

13. REVIEW AND APPROVAL

This Policy will be reviewed at least every two years and upon material legal or organisational changes.



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Channelling all **energies**

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